



**SIKKIM UNIVERSITY**

6<sup>th</sup> Mile, Samdur, P.O. Tadong, Gangtok, Sikkim, 737102

[www.cus.ac.in](http://www.cus.ac.in)

# ANNUAL ACCOUNTS

**2023-2024**



**SIKKIM UNIVERSITY**

6<sup>th</sup> Mile, Samdur, P.O. Tadong, Gangtok, Sikkim, 737102

Website: [www.cus.ac.in](http://www.cus.ac.in)



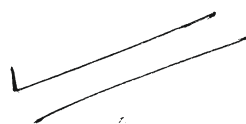


## FOREWORD

The Annual Accounts of Sikkim University for the financial year 2023-24 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 capacity of the statutory auditor under the Act.

It is my pleasure to submit the audited annual accounts of Sikkim University for the financial year 2023-24 together with the Separate Audit Report (SAR) issued by CAG and duly approved by the competent authorities of the University. The Ministry of Education is requested herewith to take necessary steps to cause them to be laid before both Houses of the Parliament in the forthcoming session.

**Gangtok**



**(Prof. (Dr.) Jyoti Prakash Tamang  
Vice-Chancellor (Officiating)**





भारतीय लेखापरीक्षा एवं लेखा विभाग  
कार्यालय महालेखाकार (लेखापरीक्षा) सिक्किम  
लेखापरीक्षा भवन, देवराली,  
गंगटोक- 737102



India Audit & Accounts Department  
O/o the Accountant General (Audit), Sikkim,  
Lekhapariksha Bhawan, Deorali,  
Gangtok- 737102

पत्र संख्या: Com/SAR/SU/22-23/23-24/94  
दिनांक: 17<sup>th</sup> October 2024.

To

The Vice Chancellor,  
Sikkim University,  
6<sup>th</sup> Mile, Samdur, PO Tadong  
Gangtok, Sikkim-737102.

**Subject: Forwarding of Supplementary Audit Report on the Financial Statements of Sikkim University for the year ended 31<sup>st</sup> March 2024.**

Sir,

I am to forward herewith the Separate Audit Report on the accounts of Sikkim University for the year ended 31<sup>st</sup> March, 2024.

I also bring to your kind notice that the Sundry Debtors in the accounts is overstated by ₹81.38 lakhs due to doubtful debtors being carried forward from previous years. However, the University could not trace out the doubtful debtors. Thus, the provision for bad/doubtful debts should be made in the accounts.

In reply, it was stated that these advances are pertaining to very old periods in which the details of advances along with recipient particulars are not available. The matter will be placed in Statutory bodies of the University and decision will be communicated in future.

Based on the reply, the comment is not perused through Separate Audit report. But necessary steps may be taken and communicated to audit at the earliest.

Yours faithfully,

  
Deputy Accountant General



**SEPARATE AUDIT REPORT ON THE ACCOUNTS OF  
SIKKIM UNIVERSITY  
FOR THE YEAR ENDED 31 MARCH 2024**

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



**SEPARATE AUDIT REPORT OF THE COMPTROLLER AND AUDITOR  
GENERAL OF INDIA ON THE ACCOUNTS OF SIKKIM UNIVERSITY,  
GANGTOK FOR THE YEAR ENDED 31 MARCH, 2024**

We have audited the attached Balance Sheet of Sikkim University as on 31 March 2024, the Income & Expenditure Account and Receipts and Payments Account for the year ended on that date under Section 19(2) of the Comptroller and Auditor General's (Duties, Power & Conditions of Service) Act, 1971 read with Section 33(1) of the Sikkim University Act, 2006. Preparation of these financial statements is the responsibility of the Institute's Management. Our responsibility is to express an opinion on these Financial Statements based on our audit.

2. This Separate Audit Report contains the comments of the Comptroller and Auditor General of India (CAG) 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/CAG's Audit Reports separately.

3. We have conducted our audit report in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the Financial Statements are free from material misstatements. An audit includes examining, on a test basis, evidences supporting the amounts and disclosure in the Financial Statements. An audit also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall presentation of financial statements. We believe that our audit provides a reasonable basis for our opinion.

4. Based on our audit, we report that:

- i. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit;
- ii. The Balance Sheet, Income and Expenditure Account and Receipts and Payments 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:

**A1. Balance Sheet for the year 2023-24****Fixed Assets (Schedule 4) – ₹ 44.47 crore**

The above is understated by ₹ 6.76 crore due to excess booking of depreciation on fixed assets (Tangible and Intangible Assets).

This has resulted in understatement of Fixed Assets and overstatement of Depreciation by ₹ 6.76 crore each.

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

The Institute has received ₹ 168.46 crore during the year as grant and previous year unspent grant was ₹ 54.19 crore. Out of the total available grant of ₹ 222.64 crore, the Institute had utilized ₹ 186.01 crore leaving an unspent grant of ₹ 36.64 crore.

**C. Revision of Accounts**

The accounts of the University was revised at the instance of audit. The impact of revision of accounts is that the Assets and Liabilities decreased by ₹ 0.74 crore and deficit increased by the same amount.

- (i) Subject to our observation in the preceding paragraphs, we report that the Balance Sheet, Statement of Income & Expenditure Account and Receipt & Payment Account dealt with by this report are in agreement with the books of accounts
- (ii) In our opinion and to the best of our information and according to the explanations 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 2024; and
- (b) in so far as it relates to the Income & Expenditure Account of the surplus for the year ended 31 March 2024.



**Accountant General (Audit), Sikkim**





## ANNEXURE –I

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

The Internal Audit was not conducted for the year 2023-24.

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

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

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

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

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

The Physical verification of fixed assets/inventories for the year 2023-24 was not conducted.

*V. A. 20/9/24*

Accountant General (Audit), Sikkim



6 माइल, सामदुर, तादोंग - 737102  
गंगटोक, सिक्किम, भारत  
फोन-03592-251212, 251415, 251656  
टेलीफैक्स - 251067  
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## सिक्किम विश्वविद्यालय SIKKIM UNIVERSITY

6th Mile, Samdur, Tadong-737102  
Gangtok, Sikkim, India  
Ph. 03592-251212, 251415, 251656  
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(भारत के संसद के अधिनियम द्वारा वर्ष 2007 में स्थापित और नैक (एनएएसी) द्वारा वर्ष 2015 में प्रत्यायित केंद्रीय विश्वविद्यालय)  
(A central university established by an Act of Parliament of India in 2007 and accredited by NAAC in 2015)

SU/FIN/F-3/2023-24/AA 2023-24/560

Dated: 06.11.2024

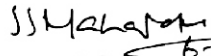
To  
The Accountant General (Audit)  
Office of the Accountant General (Audit)  
Lekha Pariksha Bhawan, Deorali  
Gangtok – 737102  
Sikkim

Subject: Management reply on Separate Audit Report for the year ended  
31<sup>st</sup> March, 2024 – Reg.  
Ref: Your letter no. Comm/SU/SAR/22-23/23-24/94 dated 17<sup>th</sup>  
October, 2024

Sir,

Please find enclosed herewith management reply on Separate Audit Report for F.Y. 2023-24. The University is in process for obtaining approval of the competent authorities for placing the Audited Annual Accounts and Separate Audit Report in both houses of Parliament at the earliest through the Ministry. Two copies of Hindi and English version of the approved Annual Report will be submitted to your good office in due course.

Yours sincerely,

  
(Prof. S.S. Mahapatra)  
Finance Officer (I/c)

**Encl:** Management reply on Separate Audit Report for the year ended 31<sup>st</sup> March, 2024.



**MANAGEMENT REPLY TO THE SEPARATE AUDIT REPORT FOR THE  
FINANCIAL YEAR 2023-24**

Sl. No.	Observation of Audit	Management Reply
01.	<p>We have audited the attached Balance Sheet of Sikkim University as on 31 March 2024, the Income &amp; Expenditure Account and Receipts and Payments Account for the year ended on that date under Section 19(2) of the Comptroller and Auditor General's (Duties, Power &amp; Conditions of Service) Act, 1971 read with Section 33(1) of the Sikkim University Act, 2006. Preparation of these financial statements is the responsibility of the Institute's Management. Our responsibility is to express an opinion on these Financial Statements based on our audit.</p> <p>2. This Draft Separate Audit Report contains the comments of the Comptroller and Auditor General of India (CAG) 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/CAG's Audit Reports separately.</p> <p>3. We have conducted our audit report in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the Financial Statements are free from material misstatements. An audit includes examining, on a test basis, evidences supporting the amounts and disclosure in the Financial Statements. An audit also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall presentation of financial statements. We believe that our audit provides a reasonable basis for our opinion.</p> <p>4. Based on our audit, we report that:</p> <p>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;</p> <p>ii. The Balance Sheet, Income and Expenditure Account and Receipts and Payments 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.</p>	Audit Opinion



	<p>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;</p> <p>iv. We further report that:</p>	
02.	<p><b>A1. Balance Sheet for the year 2023-24</b>  <b>Fixed Assets (Schedule 4) – ₹ 44.47 crore</b>  The above is understated by ₹ 6.76 crore due to excess booking of depreciation on fixed assets (Tangible and Intangible Assets).  This has resulted in understatement of Fixed Assets and overstatement of Depreciation by ₹ 6.76 crore each.</p>	<p>Till the Financial Year 2022-23, the depreciation has been charged as per the prescribed rate which have been duly audited without any observation.  In the year 2023-24, the depreciation too has been charged in prescribed rate. Now as per observation of audit there is over charging of depreciation since the inception.  The matter will lead to affect assets and depreciation balance of previous years, the accounts of which have duly certified and placed before both Houses of the Parliament.  In view of the audit observation, the University will make a review in the current F.Y. and pass necessary rectification entry as per standard accounting practices</p>
03.	<p><b>B. Grants received during the year from the Government</b>  The Institute has received ₹ 168.46 crore during the year as grant and pervious year unspent grant was ₹ 54.19 crore. Out of the total available grant of ₹ 222.64 crore, the Institute had utilized ₹ 186.01 crore leaving an unspent grant of ₹ 36.64 crore.</p>	<p>The detailed break up of GIA is enclosed herewith at <b>Annexure - A</b></p>
04	<p><b>C. Revision of Accounts</b>  The accounts of the University was revised at the instance of audit. The impact of revision of accounts is that the Assets and Liabilities decreased by ₹ 0.74 crore and deficit increased by the same amount.</p> <p>(i) Subject to our observation in the preceding paragraphs, we report that the Balance Sheet, Statement of Income &amp; Expenditure Account and Receipt &amp; Payment Account dealt with by this report are in agreement with the books of accounts</p> <p>(ii) In our opinion and to the best of our information and according to the explanations</p>	<p>Confirmed</p>



	given to us, the said Financial Statements read together with the Accounting	
05.	<p>Policies and Notes on Accounts, and subject to the significant matters stated above and other matters mentioned in <b>Annexure-I</b> to this Audit Report, give a true and fair view in conformity with accounting principles generally accepted in India:</p> <p>(a) in so far as it relates to the Balance Sheet of the state of affairs of the Sikkim University as at 31 March 2024; and</p> <p>(b) in so far as it relates to the Income &amp; Expenditure Account of the surplus for the year ended 31 March 2024</p>	Audit Opinion



**OTHER MATTERS AS PER ANNEXURE-I OF SEPARATE AUDIT REPORT FOR  
THE FINANCIAL YEAR 2023-24**

**Annexure - I**

<p><b>1. Adequacy of Internal Audit System:</b> The Internal Audit was not conducted for the year 2023-24</p>	<p>The post of Internal Audit Officer is vacant due to resignation w.e.f 19.09.2023. The University advertised the post of Internal Audit Officer vide Advt. No. SU/REG/Estt/F-2/09/2018/Vol-II/1344 dated 23.01.2024 and vide advertisement no ADVT. No. SU/REG/Estt/F-2/09/2018/Vol-II/419 dated 12.07.2024. The appointing authority of Internal Audit Officer is the Executive Council through interview by Selection Committee to be chaired by the Vice-Chancellor. Currently the University does not have a regular Vice-Chancellor hence the appointment process is on hold.</p>
<p><b>2. Adequacy of Internal Control System:</b> Confirmation of Debtors/Loans and Advances from respective parties was not taken.</p>	<p>Noted for future compliances</p>
<p><b>3. Regularity in payment of statutory dues:</b> The Management is regular in payment of statutory dues with appropriate authorities.</p>	<p>Confirmed</p>
<p><b>4. System of Physical Verification of Fixed Assets/Inventories:</b> Physical Verification of Fixed Assets/Inventories for the year 2023-24 was not conducted.</p>	<p>Noted for future compliances</p>



**ANNEXURE-A**

DETAILS OF UNSPENT BALANCE AS ON 31.3.2024									
(Rs. in Lakh)									
SL	PLAN PERIOD	PARTICULARS	OPENING BALANCE	GIA RECEIVED	OTHER INCOME	TOTAL FUND	EXPENDITURE	TSA/SETTLEMENT REFUND	UNSPENT BALANCE
A	XI PLAN	SALARY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		RECURRING	0.00	3861.43	341.18	4202.61	3683.28	519.33	0.00
		CAPITAL	0.00	3913.57	0.00	3913.57	3462.18	451.39	0.00
		MERGED SCHEM	0.00	183.00	0.00	183.00	24.58	158.42	0.00
		SPECIAL GRANT	0.00	1500.00	0.00	1500.00	1500.00	0.00	0.00
		<b>TOTAL</b>	<b>0.00</b>	<b>9458.00</b>	<b>341.18</b>	<b>9799.18</b>	<b>8670.04</b>	<b>1129.14</b>	<b>0.00</b>
B	XII PLAN	SALARY	0.00	8521.42	0.00	8521.42	7224.33	0.00	1297.09
		RECURRING	0.00	7601.64	3256.93	10858.57	7639.17	0.00	3219.40
		CAPITAL	0.00	11973.12	0.00	11973.12	10696.03	0.00	1277.09
		<b>TOTAL</b>	<b>0.00</b>	<b>28096.18</b>	<b>3256.93</b>	<b>31353.11</b>	<b>25559.53</b>	<b>0.00</b>	<b>5793.58</b>
C	2017-18 to 2020-21	SALARY	0.00	14256.12	0.00	14256.12	14369.56	1468.96	-1582.40
		RECURRING	0.00	7831.97	1128.02	8959.99	8094.34	362.22	503.43
		CAPITAL	0.00	9209.00		9209.00	6335.29	139.76	2733.95
		EWS	0.00	122.00		122.00	0.00	0.00	122.00
		<b>TOTAL (C)</b>	<b>0.00</b>	<b>31419.09</b>	<b>1128.02</b>	<b>32547.11</b>	<b>28799.19</b>	<b>1970.94</b>	<b>1776.98</b>
D	2021-22	SALARY	-1582.40	5244.26	0.00	3661.86	4389.28	2.49	-729.91
		RECURRING	503.43	1767.31	362.63	2633.37	2496.42	119.61	17.34
		CAPITAL	2733.95	1750.00	0.00	4483.95	1450.88	0.80	3032.27
		MERGED SCHEM	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		EWS	122.00	0.00	0.00	122.00	0.00	0.00	122.00
		<b>TOTAL (D)</b>	<b>1776.98</b>	<b>8761.57</b>	<b>362.63</b>	<b>10901.18</b>	<b>8336.58</b>	<b>122.90</b>	<b>2441.70</b>
E	2022-23 (Audited)	SALARY	-729.91	4643.00	0.00	3913.09	4638.29	0.00	-725.20
		RECURRING	17.34	2932.00	311.79	3261.13	3140.68	0.00	120.45
		CAPITAL	3032.27	4075.00	0.00	7107.27	6876.92	0.00	230.35
		MERGED SCHEM	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		EWS	122.00	0.00	0.00	122.00	122.00	0.00	0.00
		<b>TOTAL (E)</b>	<b>2441.70</b>	<b>11650.00</b>	<b>311.79</b>	<b>14403.49</b>	<b>14777.89</b>	<b>0.00</b>	<b>-374.40</b>
F	2023-24	SALARY	-725.20	5004.00	0.00	4278.80	5076.11	0.00	-797.31
		RECURRING	120.45	3000.02	372.62	3493.09	3369.62	0.00	123.47
		CAPITAL	230.35	8528.01	0.00	8758.36	8412.33	0.00	346.03
		<b>TOTAL (F)</b>	<b>-374.40</b>	<b>16532.03</b>	<b>372.62</b>	<b>16530.25</b>	<b>16858.06</b>	<b>0.00</b>	<b>-327.81</b>
<b>Grand Total</b>			<b>2067.30</b>	<b>65736.21</b>	<b>4282.52</b>	<b>72086.03</b>	<b>65865.52</b>	<b>1129.14</b>	<b>5091.37</b>

Note 1: The unspent balance of XI Plan Fund has already been settled

Note 2: The proposal for settlement of XII Plan fund has already been submitted to UGC and is under process.


BREAKUP OF CAPITAL GRANT-2023-24									
(Rs. In Lakh)									
Sl	Name of the Scheme	OB	Grant Received	Interest on Grant	Interest Surrendered	Total Fund Available	Expenses	Surrendered in TSA	Unspent Balance
1	Building	-197.25	7728.01	0	0	7530.76	7512.68	0	18.08
2	Books & Journal	0.00	100	0	0	100	100.05	0	-0.05
3	ICT Infra	20.66	225	0	0	245.66	246.56	0	-0.90
4	Lab Equipments	4.30	100	0	0	104.3	124.08	0	-19.78
5	Campus Development	344.40	0	0	0	344.4	0.00	0	344.40
6	Other Infra	13.01	375	0	0	388.01	390.12	0	-2.11
7	Construction of Toiletes SBA	45.23	0	0	0	45.23	38.84	0	6.39
	<b>Total</b>	<b>230.35</b>	<b>8528.01</b>	<b>0</b>	<b>0</b>	<b>8758.36</b>	<b>8412.33</b>	<b>0</b>	<b>346.02</b>



## BALANCE SHEET AS AT 31ST MARCH 2024

SOURCES OF FUNDS	Sch No	Amount in Rupees	
		Current Year 31.03.2024 (Rs)	Previous Year 31.03.2023 (Rs)
Corpus/ Capital Fund	1	3,47,73,11,910	2,73,13,87,897
Designated/ Earmarked/ Endowment Fund	2	3,53,49,491	3,95,51,495
Current Liabilities & Provisions	3	1,12,23,25,866	1,02,48,61,647
<b>Total</b>		<b>4,63,49,87,267</b>	<b>3,79,58,01,039</b>
<b>APPLICATION OF FUNDS</b>			
<b>Fixed Assets</b>	4		
Tangible Assets		93,67,32,653	47,11,40,165
Intangible Assets		1,41,42,471	43,01,890
Capital Work in Progress		1,83,20,66,398	1,44,48,00,705
<b>Investments from Earmarked / Endowment Fund</b>	5	2,66,39,830	1,18,86,827
Long Term			
Short Term			
<b>Investments-Others</b>	6	1,48,96,10,360	1,26,77,25,146
<b>Current Assets</b>	7	15,47,21,960	21,39,75,242
<b>Loans, Advances and Deposits</b>	8	18,10,73,594	38,19,71,064
		<b>4,63,49,87,267</b>	<b>3,79,58,01,039</b>
Significant Accounting Policies	23		
Contingent Liabilities and Notes to Accounts	24		

  
 (Punam Chettri)  
 Asst. Registrar

  
 (S.S. Mahapatra)  
 Finance Officer (I/c)

  
 (Jyoti Prakash Tamang)  
 Vice Chancellor (I/c)



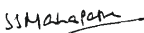


**INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31st MARCH 2024**

Amount in Rupees

Particulars	Sch No	Current Year 31.03.2024 (Rs)	Previous Year 31.03.2023 (Rs)
<b>INCOME</b>			
Academic Receipts	9	3,47,21,632	3,11,79,039
Grants/ Subsidies	10	88,62,82,383	77,78,97,008
Income from Investments	11	4,10,47,976	5,28,93,722
Interest Earned	12	47,87,702	27,17,316
Other Income	13	25,29,729	14,34,634
Prior Period Income	14	10,500	5,700
<b>Total (A)</b>		<b>96,93,79,922</b>	<b>86,61,27,419</b>
<b>EXPENDITURE</b>			
Staff Payments and Benefits (Establishment Expenses)	15	62,31,72,704	52,84,44,148
Academic Expenses	16	7,73,69,592	8,14,06,795
Administrative and General Expenses	17	16,42,84,752	14,15,79,301
Transportation Expenses	18	88,69,716	67,75,873
Repairs and Maintenance	19	1,33,61,613	1,83,39,534
Finance Costs	20	39,976	48,416
Depreciation	4	10,42,84,758	9,94,39,768
Other Expenses	21	-	
Prior Period Expenses	22	(8,15,970)	13,02,941
<b>Total (B)</b>		<b>99,05,67,141</b>	<b>87,73,36,776</b>
<b>Balance being excess of Income over Expenditure (A-B)</b>		<b>(2,11,87,219)</b>	<b>(1,12,09,357)</b>
Transfer to/ from Designated Fund Building Fund Other (Specify)			
Balance being surplus/deficit carried over to Capital Fund		<b>(2,11,87,219)</b>	<b>(1,12,09,357)</b>
Significant Accounting Policies	23		
Contingent Liabilities and Notes to Accounts	24		

  
(Punam Chettri)  
Asst. Registrar


  
(S.S. Mahapatra)  
Finance Officer (I/c)

  
(Jyoti Prakash Tamang)  
Vice Chancellor (I/c)


**RECEIPTS AND PAYMENTS ACCOUNT  
FOR THE YEAR ENDED 31ST MARCH 2024**

		Amount in Rupees			
RECEIPTS	Current Year 31.03.2024 (Rs)	Previous Year 31.03.2023 (Rs)	PAYMENTS	Current Year 31.03.2024 (Rs)	Previous Year 31.03.2023 (Rs)
1. Opening Balance	-	-	1. Expenses: <b>Salary Group</b>	37,53,98,034	6,48,29,076
a) Cash Balances	-	-	a) Establishment Expenses	4,64,30,611	4,53,64,930
b) Cash Balances-Project	-	-	<b>Recurring Group</b>	9,45,12,455	7,98,61,484
c) Bank Balances	-	-	a) Academic Expenses	53,18,081	-
i) Savings Accounts	19,55,64,325	32,45,71,862	b) Administrative Expenses	25,74,109	-
ii) Project Accounts	-	-	c) Transportation Expenses	9,15,626	-
			d) Repairs and Maintenance	39,976	48,416
2. Grants received:			e) Prior period expenses	4,99,32,288.00	4,76,63,675.00
a) From Government of India			f) Finance Cost	16,13,721	-
b) From Other Sources (UGC)			g) Non Salary	-	-
Grants for Non-recur. expenditure	85,28,01,000	40,75,00,000	2. Payments against earmarked/ Endowment fund	3,34,81,014	5,20,31,739
Grants for Recurring expenditure	30,00,02,000	29,32,00,000	3. Payments against sponsored projects/ Schemes	76,74,133	-
Grants for Salary	50,04,00,000	46,43,00,000	4. Payments against sponsored fellowship / Scholarships	4,97,609	14,41,968
Grant (EWS-Recurring)	-	-	4. Payments against sponsored seminar/workshop	65,36,874	45,41,954
Grant (EWS-Salary)	-	-	5. Investments and deposits made	-	-
3. Academic Receipts	2,66,31,252	3,40,70,256	a) Out of Earmarked / Endowment funds	60,93,20,356	57,27,71,909
4. Receipts against Earmarked / Endowment fund	27,77,299	36,71,838	b) Out of own funds	2,31,80,383	1,38,31,822
5. Receipts against Sponsored projects/ Schemes	3,61,80,418	2,44,29,573	6. Term Deposits with scheduled banks	-	-
6. Receipt against sponsored fellowship and scholarship	63,54,922	33,96,077	7. Refund of grants	-	-
7. Receipt against Sponsored Seminar & Workshop	20,70,355	21,83,497			
<b>Balance c/f to previous page..</b>	<b>1,92,27,81,571</b>	<b>1,55,73,23,103</b>	<b>Balance c/f to previous page..</b>	<b>1,25,74,25,270</b>	<b>88,60,98,197</b>

  
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**RECEIPTS AND PAYMENTS ACCOUNT  
FOR THE YEAR ENDED 31ST MARCH 2024**

RECEIPTS	Amount in Rupees				
	Current Year 31.03.2024 (Rs)	Previous Year 31.03.2023 (Rs)	PAYMENTS	Current Year 31.03.2024 (Rs)	Previous Year 31.03.2023 (Rs)
Balance b/f from previous page..	1,92,27,81,571	1,55,73,23,103	Balance b/f from previous page..	1,25,74,25,270	88,60,98,197
<b>7. Income on Investments from</b>			8. Expenditure on Fixed Assets and Capital work in progress		
a) Earmarked funds	37,95,000	2,95,12,282	<b>a) Fixed Assets:</b>	1,97,98,428	39,46,440
b) Other Investments	1,57,568		i) Tangible Assets		
<b>8. Interest received on:</b>			ii) Intangible Assets		
a) Bank Deposits			iii) Capital Work in progress		
b) Loans and Advances			9. Other payments inc. Statutory payments	15,11,82,093	10,95,62,202
c) Savings bank account	47,87,702	27,17,316	10. Deposits and advances	2,27,86,040	2,95,09,533
9. Investments encashed (Earmarked)			11. Other Payments		
10. Term deposits with scheduled banks encashed	44,64,67,628	74,45,77,768	NPS Employer Contribution	3,55,264	79,27,377
11. Other Income (Including prior period)	19,17,814	12,67,013	Deposit	7,96,026	10,71,693
12. Deposits and advances including Grants Receivable			For Goods & Services	71,55,32,389	60,49,60,486
			Sundry Creditors Others	13,29,92,368	9,76,40,940
			Sundry Creditors Staff		1,93,471
			Sundry Creditors Students		12,23,000
			Committed Liabilities		29,71,73,891
			Salary component payable		10,74,567
			UNUTILISED GRANTS		11,38,34,898
			Project Liabilities		1,37,09,980
			Convocation Expenses		36,100
			Prior Period Expenses		1,51,294
			ACADEMIC RECEIPTS	11,96,683	12,49,355
			OTHER INCOME	11,800	52,140
			Provision for Gratuity	80,00,098	
			Current Liabilities	11,78,801	

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13. Miscellaneous receipts including Statutory Receipts					1,39,531.00	
14. Caution Money Deposit						
15. Any other Receipts						
Leave Salary				5,95,862		
Unidentified Received				3,07,605		
Provisions	1,32,666			77,88,666		
Sundry Creditors	7,26,834			25,91,099		
Committed Liabilities				99,170		
Other current liabilities				5,34,592		
Salary Payable	14,45,720			-		
Consultancy Project-Power Grid	74,250			-		
DEPOSITS	7,11,456			-		
INTEREST ACCRUED PAYBLE TO UGC ON REALISATION	17,93,826			-		
Project Liabilities	3,45,038			4,94,000		
STATUTORY LIABILITIES	1,77,311			1,09,200		
Library Books&Journals				76,456		
OTHER INFRASTRUCTURE				2,22,480		
Loans & Advances (Asset)	73,550			1,11,85,474		
Sundry Debtors	4,33,79,205			36,00,230		
Closing Stock	1,18,83,702			17,850		
ACADEMIC EXPENSES	12,40,806			10,38,474		
ADMINISTRATIVE AND GENERAL EXPENSES	2,65,310			6,04,232		
Staff Payment & Benefit	1,40,003			3,17,018		
Prior Period Expenses	4,51,050					
Other Current Assets	4,03,777					
<b>Total</b>	<b>2,44,31,51,786</b>			<b>2,36,49,79,890</b>	<b>Total</b>	<b>2,36,49,79,889</b>

  
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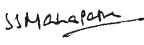


**SCHEDULES FORMING PART OF BALANCE SHEET**  
**Schedule-1**  
**CORPUS/ CAPITAL FUND**

Amount in Rupees

		Current Year 31.03.2024 (Rs)	Previous Year 31.03.2023 (Rs)
	Balance at the beginning of the year	2,73,13,87,897	2,11,84,46,915
Add:	Contribution towards Corpus/ Capital fund		
Add:	Grants from UGC, Government of India and State Government to the extent utilized for Capital Expenditure	85,28,01,000	68,76,91,713
Add:	Assets purchased out of Earmarked fund		
Add:	Assets purchased out of Sponsored Projects, where ownership vests in the institutions		
Add:	Assets donated/ gifts received (Vijaya)		-
Add:	Excess of Income over Expenditure transferred from Income and Expenditure Account	(2,11,87,219)	(1,12,09,358)
Add:	Other additions for adjustment of unutilized grant.	-	
Add:	Other additions as per ledger.	(8,56,89,760)	
Add	Reversal of Unspent Balance to be corrected		
Less:	GIA c/f to the next FY	-	
Less:	Internal Receipts forming part of Recurring Grants		(3,11,79,039)
Less:	Interest accrued during 21-22 reversal in 22-23	-	(3,23,62,334)
	<b>Balance at the year end</b>	<b>3,47,73,11,910</b>	<b>2,73,13,87,897</b>

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


Amount in Rupees


PARTICULARS	FUNDWISE BREAKUP							Current Year 31.03.2024 (Rs)	Previous Year 31.03.2023 (Rs)
	Endowment Fund	Endowment Fund	Designated Fund	Designated Fund	Endowment Fund	Endowment Fund	Endowment Fund		
<b>A]</b>									
a) Opening Balance	3,42,372	6,12,029	97,50,579	2,76,02,680	64,397	9,71,428	2,08,011	4,36,78,341	
b) Additions during the year				13,91,171				13,91,171	18,13,315
c) Income from Investments made of the funds	23,756	30,953	-	1,60,137	3,402	4,116	14,101	2,36,465	15,47,965
d) Accrued interest on Investments/ Advances				3,75,364		2,367		3,77,731	-8,88,856
e) Interest on Savings Bank A/c	209	3,749	-	49,775	-			53,733	50,982
f) Other Additions (Employer contribution)								-	-
g) Other Additions (Advance Refund/Settled)								-	-
h) Other Additions (Payable to SU for FD opened during 2017-18)								-	-
i) Other Additions (Miscellaneous)								-	-
Total (A)	3,66,337	6,46,731	97,50,579	2,95,79,127	67,799	9,77,911	2,22,112	4,16,10,596	4,63,86,146
<b>B]</b>									
i) Utilization. Expenditure towards objective of funds	-	-							-
ii) Capital Expenditure									-
iii) Revenue Expenditure	17,008	8,672	29,78,178	32,57,247				62,61,105	68,34,591
iv) Advance									
Total (B)	17,008	8,672	29,78,178	32,57,247				62,61,105	68,34,591
<b>Closing Balances at the year end (A-B)</b>	<b>3,49,329</b>	<b>6,38,059</b>	<b>67,72,401</b>	<b>2,63,21,880</b>	<b>67,799</b>	<b>9,77,911</b>	<b>2,22,112</b>	<b>3,53,49,491</b>	<b>3,95,51,555</b>

Represented by

Cash and Bank Balances								87,12,860	1,26,03,364
Investments				17,81,731	12,357			2,66,39,830	1,18,86,827
Interest accrued but not due/Amount Receivable/(Payable)* from main a/c	3,77,288	5,00,000	-	2,45,40,149	50,000	9,50,413	2,21,980		7,40,017
	-27,959	-8,312	-		5,442	27,498	132	-3,199	1,43,21,287
<b>Total</b>	<b>3,49,329</b>	<b>6,38,059</b>	<b>67,72,401</b>	<b>2,63,21,880</b>	<b>67,799</b>	<b>9,77,911</b>	<b>2,22,112</b>	<b>3,53,49,491</b>	<b>3,95,51,495</b>

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

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 (3+5)	Accumulated Interest (4+6)	the object during the year	Endowment	Accumulated Interest	Total (10+11)
A)											
a)	Institute of Chartered Accountants of India (ICAI)	1,40,657	67,354	-	14,101	1,40,657	81,455	-	1,40,657	81,455	2,22,112
b)	Sitarum Jindal Foundation	7,50,149	2,21,279	-	6,483	7,50,149	2,27,762	-	7,50,149	2,27,762	9,77,911
c)	Prof. Sameera Maiti Gold Medal	50,000	14,397	-	3,402	50,000	17,799	-	50,000	17,799	67,799
d)	Prof. Sameera Maiti Distinguished Lecture Series	5,00,000	1,12,029	-	34,702	5,00,000	1,46,731	8,672	5,00,000	1,38,059	6,38,059
e)	LUCA PACIOLI Dept of Commerce	2,92,000	50,372	-	23,965	2,92,000	74,337	17,008	2,92,000	57,329	3,49,329
	<b>TOTAL</b>	<b>17,32,806</b>	<b>4,65,431</b>	<b>-</b>	<b>82,653</b>	<b>17,32,806</b>	<b>5,48,084</b>	<b>25,680</b>	<b>17,32,806</b>	<b>5,22,404</b>	<b>22,55,210</b>

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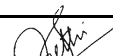
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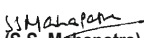


**SCHEDULES FORMING PART OF BALANCE SHEET**  
**Schedule-3**  
**CURRENT LIABILITIES AND PROVISIONS**

Amount in Rupees

		Current Year 31.03.2024 (Rs)	Previous Year 31.03.2023 (Rs)
<b>A</b>	<b>CURRENT LIABILITIES</b>		
1	Deposits from Staff	-	
2	Deposits from Students	44,26,695	40,42,815
3	<b>Sundry Creditors:</b>		
a)	For Goods and Services	51,34,951	3,38,92,134
b)	Others	2,06,66,664	-
4	Deposit-Others (including EMD, Security Deposit)	65,00,741	2,02,67,780
5	<b>Statutory Liabilities</b>		
a)	Overdue (GPF,TDS,WC Tax,CPF,GIS, NPS)	1,85,88,852	2,54,93,733
b)	Others	3,71,250.00	-
6	<b>Other Current Liabilities:-</b>		
a)	Salaries	4,39,44,229	4,02,26,792
b)	Sponsored projects	1,38,43,365	1,16,57,017
c)	Sponsored fellowship and scholarship	24,04,222	54,03,218
d)	Sponsored Seminar and Workshop	21,33,733	12,93,653
e)	Project Liabilities	47,58,316	28,79,573
7	<b>Unutilised Grants</b>		
a)	XI Plan	-	
b)	XII Plan	57,93,58,000	57,93,58,000
c)	Salary 22-23	(7,97,31,000)	(7,25,20,000)
	Recurring	1,24,10,000	1,20,46,173
	Capital	3,46,03,000	2,30,35,000
d)	EWS as on 31.3.22	-	
8	Grants in advance	-	
9	Security Deposit deducted from Contractors	-	
10	Alumni Asso. Fund	1,94,320	1,94,320
11	Payable to Architects/PMC/Contractors	-	-
12	Mess Fee payable	-	10,33,450
13	Other Liabilities (LTC, Salary Arrear & other liabilities)	-	30,900
14	Receipts on account of Foreign Payments from Projects	-	3,86,297
15	Committed Expenditure (Rent & GST on rent)	-	
16	Committed Expenditure Capital Expenditure)	-	52,08,685
17	Committed Expenditure (Medical Reimbursement)	-	
18	Committed Expenditure (Internship)	-	
19	Interest Accrued Payable to UGC on Realisation	7,11,62,519	3,31,05,659
20	Unspent balance of sponsored Seminars	-	
21	Leave Salary of Amit Chakraborty, Dept. of Mathematics	11,99,392	5,95,862
22	Package -II Payable Amount (ITDC)	7,94,29,287	4,26,62,817
23	Withheld sum payable to contractor & Antiprofitring	-	
24	Payable to NCC (Final)	14,72,645	14,72,645
25	Payable to Mukesh & Associates (Final including Penalty)	-	2,35,018
26	Unidentified Grants/ Fellowship/Project Grants	-	3,07,605
27	Interest earned on Mob. Advance-Refundable to UGC	3,53,96,430	1,32,59,256
28	Project Grant Payable	3,00,604	-
	<b>Total (A)</b>	<b>85,85,68,216</b>	<b>78,55,68,402</b>
<b>B)</b>	<b>PROVISIONS</b>		
1	For Taxation		
2	Gratuity	11,13,30,853	9,45,25,838
3	Superannuation Pension		
4	Accumulated Leave Encashment	14,60,69,909	12,11,66,266
5	Trade Warranties/ Claims		
6	Others (Interest refundable to UGC)	13,24,461	2,31,80,383
7	NPS Employer's Contribution & Provisions	50,32,427	4,20,758
	<b>Total (B)</b>	<b>26,37,57,650</b>	<b>23,92,93,245</b>
	<b>Total (A+B)</b>	<b>1,12,23,25,866</b>	<b>1,02,48,61,647</b>

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

Sl No	Name of Project	Opening Balance		Receipts/ Recoveries during the year	Total	Expenditure/refund 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	MOFCAR (Anand pariwar)	15,065	-	419	15,484	-	15,484	-
a.2	Formation (Sudarshan Tamang)	10,599	-	295	10,894	-	10,894	-
a.3	Assessment of Soc. (Dr. NB Devi)	2,345	-	4,36,897	4,39,242	4,38,970	272	-
a.4	DST-COE-Geology Dept	4,24,225	-	1,07,29,636	1,11,53,861	1,11,52,359	1,502	-
a.5	DST-FIST -Botany Dept	2,604	-	3,94,110	3,96,714	3,93,811	2,903	-
a.6	DST-FIST -Physics Dept	-1241034	-	14,09,961	1,68,927	1,68,927	-	-
a.7	DST-FIST-Zoology Dept	-	-	1,38,151	1,38,151	318	1,37,833	-
a.8	ICPS-NETRA (S.ROY)	1,91,331	-	12,27,377	14,18,708	14,18,708	-	-
a.9	TPCNUJ (Archana Tripathi)	11,835	-	324	12,159	-	12,159	-
a.10	Fermented Milk (JP Tamang)	5,771	-	175	5,946	-	5,946	-
a.11	Himalayan Cryosphere (Uttam Lal)	22,764	-	692	23,456	-	23,456	-
a.12	Hot Spring of Sikkim (N Thkakur)	13,796	-	419	14,215	-	14,215	-
a.13	WOS Study of Glacier	-	-	12,41,902	12,41,902	12,41,902	-	-
	<b>Sub-Total (A)</b>	<b>-5,40,699</b>	<b>-</b>	<b>1,55,80,358</b>	<b>1,50,39,659</b>	<b>1,48,14,995</b>	<b>2,24,664</b>	<b>-</b>
<b>B</b>	<b>DST-SERB</b>							
b.1	Sikkim Himalaya (B. K Acharya)	-	-	60,497	60,497	60,497	-	-
b.2	Quantum Memory (Ajay Tripathi)	-	-	4,32,797	4,32,797	4,32,797	-	-
b.3	FI-Generation (Dr. K Birla)	1,685	-	2,70,217	2,71,902	-	2,71,902	-
b.4	Wild Edible (K Diki Bhutia)	-	-	-	-	-	-	-
b.5	Study of Spatially (S. Mukhopadhyay)	-	-	1,74,901	1,74,901	1,74,316	585	-
b.6	TAKYDROMIUS (B. Chetri)	1,584	-	44	1,628	314	1,314	-
b.7	Carbohydrate Based Div. (BG Roy)	-	-	-	-	-	-	-
b.8	DBFQ (Sudarshan Tamang)	11,870	-	330	12,200	-	12,200	-
b.9	Conservation (Manju Rana)	1,668	-	89,744	91,412	89,207	2,205	-
b.10	Investigation of Gene-Environment	-	-	92,640	92,640	92,640	-	-
	<b>Sub-Total (B)</b>	<b>16,807</b>	<b>-</b>	<b>11,21,170</b>	<b>11,37,977</b>	<b>8,49,771</b>	<b>2,88,206</b>	<b>-</b>

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C	Dept. of BioTechnology	91		4	95		95	
c.1	Marcha Diversity (JP Tamang)	75,337	-	19,43,748	20,19,085	20,19,085	-	-
c.2	Chemical Eco (N Sathyanarayana)	-	-	-	-	-	-	-
c.3	NER-SR (N.Sathyanarayana)	-	-	-	-	-	-	-
c.4	Hot Spring (N.Thakur)	-	-	-	-	-	-	-
c.5	Oxidation (B.G.Roy)	2,84,560	-	-	284560	2,84,560	-	-
c.6	Dev. Of Microbial (L. Sharma)	-	-	-	-	-	-	-
c.7	Food Fermenting (J.P.Tamang)	-	-	-	-	-	-	-
c.8	Bannana ( Laxuman Sharma)	2,72,444	-	-	272444	2,72,444	-	-
c.9	DIA Centre (J.P Tamang )	1	-	-	1	-	1	-
c.10	PGA (JP Tamang)	-	-	-	-	-	-	-
c.11	Elucidating (A Chettri)	37,607	-	-	37607	37,607	-	-
c.12	PDOS (B G. Roy)	1,06,427	-	9,53,693	1060120	10,60,120	-	-
c.13	Kisan Hub (Prof. Laxuman Sharma)	19,40,752	-	13,91,904	3332656	33,32,656	-	-
c.14	Clonning (Dr. N. Thakur)	1,67,587	-	-	167587	1,67,587	-	-
c.15	Harnessing Indophytes (A. Rai)	15,609	-	5,63,962	579571	5,79,571	-	-
c.16	Ecological and Physiological Roles	-	-	25,87,120	2587120	25,87,120	-	-
c.17	Ethnic Fermented Foods of the indian Himalayas	-	-	16,53,520	1653520	16,53,520	-	-
	<b>Sub Total (C)</b>	<b>29,00,415</b>	-	<b>90,93,951</b>	<b>1,19,94,366</b>	<b>1,19,94,270</b>	<b>96</b>	-
D	<b>International Project</b>							
d.1	CABI (S.Maniwanna)	12,967	-	395	13,362	-	13,362	-
d.2	COCOON (V Khawas)	74,579	-	2,077	76,656	-	76,656	-
d.3	ICIMOD (V Khawas)	9,45,441	-	26,341	9,71,782	-	9,71,782	-
d.4	ICIMOD (Organic cultivation in Sikkim)	45,512	-	7,41,871	7,87,383	6,75,349	1,12,034	-
	<b>Sub-Total (D)</b>	<b>10,78,499</b>	-	<b>7,70,684</b>	<b>18,49,183</b>	<b>6,75,349</b>	<b>11,73,834</b>	-
	<b>Balance c/f to next page</b>	<b>34,55,022</b>	-	<b>2,65,66,163</b>	<b>3,00,21,185</b>	<b>2,74,84,614</b>	<b>16,86,800</b>	-

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(Jyoti Prakash Tamang)  
Vice Chancellor (I/c)



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

Sl No	Name of Project	Opening Balance		Receipts/ Recoveries during the year	Total	Expenditure during the year	Closing Balance	
		Credit	Debit				Credit	Debit
1	2	3	4	5	6	7	8	9
	<b>Balance b/f to Previous page</b>	<b>34,55,022</b>	<b>0</b>	<b>2,65,66,163</b>	<b>3,00,21,185</b>	<b>2,74,84,614</b>	<b>16,86,800</b>	<b>0</b>
<b>E</b>	<b>University Grants Commission</b>							
e.1	DEA (A. Tiwari)	3,918	-	119	4,037	-	4,037	-
e.2	Strengthening of Inst. (AS Chandel)	501	-	16	517	-	517	-
e.3	CEL (S Sinha)	3,919	-	79	3,998	1,100	2,898	-
e.4	ESLFSITLS (S UPADHYAY	-	-	-	-	-	-	-
e.5	NITI AAYOG (S Firdosh)	6,32,992	-	19,187	6,52,179	-	6,52,179	-
e.6	Isolation (AK Verma)	4,12,630	-	11,817	4,24,447	42,784	3,81,663	-
	<b>Sub-Total (E)</b>	<b>10,53,960</b>	<b>-</b>	<b>31,218</b>	<b>10,85,178</b>	<b>43,884</b>	<b>10,41,294</b>	<b>-</b>
<b>F</b>	<b>NMHS</b>							
f.1	Sustianable use (DR Chetri)	15,040	-	419	15,459	-	15,459	-
f.2	Key Eco-System (BK Acharya)	58,576	-	7,821	66,397	66,377	20	-
f.3	Bio-Control ( N Bag)	1,27,046	-	644	1,27,690	1,23,673	4,017	-
f.4	Conservation (L Sharma)	29,257	-	738	29,995	29,856	139	-
f.5	Himalayan Fellowship (N Bag)	4,69,576	-	2,829	4,72,405	4,37,326	35,079	-
f.6	SRWSH (V Khawas)	10,01,726	-	825370	18,27,096	1809263	17,833	-
	<b>Sub-Total (F)</b>	<b>17,01,221</b>	<b>-</b>	<b>8,37,821</b>	<b>25,39,042</b>	<b>24,66,495</b>	<b>72,547</b>	<b>-</b>
<b>G</b>	<b>Domestic Projects</b>							
g.1	ICMR-TLRGene-(Bisu Singh)	8,503	-	73	8576	8,572	4	-
g.2	ICHR-MEDIEVAL (S.Jeeva)	3,066	-	84	3,150	-	3,150	-
g.3	NSS Cell (N Saxena)	5,09,793	-	13,736	523529	13,114	5,10,415	-
g.4	Tea Board (N Bag)	3,73,969	-	10,419	3,84,388	-	3,84,388	-
g.5	Saffron Cultivation (SU)	5,32,196	-	1,61,852	6,94,048	1,90,520	5,03,528	-
g.6	NABARD DPR Project	5,00,689	-	20,66,729	25,67,418	18,47,586	7,19,832	-
	<b>Sub-Total (G)</b>	<b>19,28,216</b>	<b>-</b>	<b>22,52,893</b>	<b>41,81,109</b>	<b>20,59,792</b>	<b>21,21,317</b>	<b>-</b>

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

Sl No	Name of Project	Opening Balance		Receipts/ Recoveries during the year	Total	Expenditure during the year	Closing Balance	
		Credit	Debit				Credit	Debit
1	2	3	4	5	6	7	8	9
	<b>Balance b/f to Previous page</b>	<b>1,11,77,021</b>	-	<b>3,93,83,449</b>	<b>5,05,60,470</b>	<b>3,68,12,187</b>	<b>1,28,98,511</b>	-
<b>N</b>	<b>MINOR PROJECTS</b>							
n.1	NMHS-(V Khawas)	19,695	-	-	19,695	-	19,695	-
n.2	INSA-MINOR PROJ.(V.Pant)	-	-	-	-	-	-	-
n.3	Other Projects (Specific)	1,46,590	-	-	1,46,590	-	1,46,590	-
n.4	ICSSR-RDA (MK. Das)	-	-	-	-	-	-	-
n.5	PESRYR-2018 (U. Lall)	60,000	-	-	60,000	-	60,000	-
n.6	GOS-POSHAN (Dr. Sandhya Thapa)	-	-	2,00,000	2,00,000	-	2,00,000	-
n.7	DESME, GoS, Minor Pro (K Sinha)	68,834	-	-	68,834	-	68,834	-
n.8	ASEAN (Nidhi Saxena)	1,84,877	-	-	1,84,877	-	1,84,877	-
n.9	<b>ICSSR Minor projects</b>	-	-	-	-	-	-	-
n.9.1	Contribution of women Artist	-	-	2,50,000	2,50,000	-	2,50,000	-
n.9.2	Empowerment Through Entrepreneurship	-	-	2,00,000	2,00,000	1,97,223	2,777	-
n.9.3	Women as a professional Musician	-	-	1,87,733	1,87,733	1,75,652	12,081	-
	<b>Sub-Total (N)</b>	<b>4,79,996</b>	-	<b>8,37,733</b>	<b>13,17,729</b>	<b>3,72,875</b>	<b>9,44,854</b>	-
	<b>Grand Total (A to N)</b>	<b>1,16,57,017</b>	-	<b>4,02,21,182</b>	<b>5,18,78,199</b>	<b>3,71,85,062</b>	<b>1,38,43,365</b>	-

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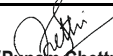
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Finance Officer (I/c)


(Jyoti Prakash Tamang)  
Vice Chancellor (I/c)



**SCHEDULES FORMING PART OF BALANCE SHEET**  
**Schedule-3B**  
**SPONSORED FELLOWSHIP & SCHOLARSHIP**

Sl No	Name of Sponsor	Opening Balance as on 01.04.2023		Transactions during the year		Closing Balance as on 31.03.2024	
		Credit	Debit	Credit	Debit	Credit	Debit
1	2	3	4	5	6	3	4
<b>A</b>	<b>University Grants Commission</b>						
A.1	Junior Research Fellowship	6,26,750		-	-	6,26,750	
A.2	Rajiv Gandhi National Fellowship		-	8,59,329	8,59,329		-
<b>B</b>	<b>Ministry (DST)</b>						
b.1	INSPIRE (Faculty Award)	13,28,892		-	1,05,000	12,23,892	
b.2	Inspired fellowship ( Dipika Dutta)	-		6,43,114	6,43,114	-	
b.3	Inspired fellowship (Sidhant Basel)	360		-	360	-	
b.4	Inspired fellowship (Tanaya Srivastav)	20,000		-	-	20,000	
b.5	Inspired Fellowship (Venkata Ramana)	20,000		-	-	20,000	
b.6	Inspired Fellowship (Alisha Gurung)	-		5,03,960	5,03,960	-	
b.7	Inspired Fellowship (Arpan Sharma)	-		5,03,960	5,03,960	-	
b.8	Inspired Fellowship ( Bibek Kumar Singh)	-		5,46,990	5,46,990	-	
b.9	Inspired Fellowship ( Kime Tare)	-		5,30,267	5,30,267	-	
b.10	Inspired Fellowship ( Nikita Thapa)	-		5,35,696	5,35,696	-	
b.11	Inspired Fellowship ( Ranjit Kumar Singh)	-		7,95,865	7,95,865	-	
<b>C</b>	<b>ICSSR</b>						
c.1	ICSSR Fellowship		-	4,000	4,000		-
c.2	ICSSR Post Doc Fellowship (A.Hannan)	58,099		-	-	58,099	
c.3	ICSSR Fellowship (Yugal Kishore Khanal)	1,03,500		-	-	1,03,500	
c.6	ICSSR Fellowship (Maheema Rai)	548		-	-	548	
c.9	ICSSR ( Dr. Farhat Hossain)	-		3,97,000	3,53,500	43,500	
c.10	ICSSR (Navin Rai)	-		2,40,000	2,40,000	-	
c.11	ICSSR (Tekindra Chettri)	-		1,98,500		1,98,500	
c.11	ICSSR (Prajala Rai)	70,000		1,30,000	2,00,000	-	
c.12	ICSSR (Anjula Shanker)	1,30,000		1,30,000	2,10,000	50,000	
c.13	ICSSR (Parpanch Shanker)	1,30,000		1,30,000	2,60,000	-	
c.14	ICSSR (Susmita Lama)	1,30,000		1,30,000	2,60,000	-	
c.15	ICSSR (Ruchita Lama)	-				-	
<b>D</b>	<b>Others (Specify)</b>						
d.1	IUAC Fellowship (Dr.Archana Tiwari Project)	-				-	
d.2	Stipend/Means Cum Merit Scholarship	37,379		-	9,000	28,379	
d.3	OSWD Fellowship (Kausila Timsina)	31,054		-	-	31,054	
d.4	SCSIR-SRF (Poonam Chetry)	-				-	
d.5	DST-SERB Fellowship (Shouvik Chatterjee)	-				-	
d.6	UID Grants & Fellowship	27,16,636		14,35,320	41,51,956	-	
	<b>Total</b>	<b>54,03,218</b>	<b>-</b>	<b>77,14,001</b>	<b>1,07,12,997</b>	<b>24,04,222</b>	<b>-</b>

  
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**SCHEDULES FORMING PART OF BALANCE SHEET**  
**Schedule-3B1**  
**SPONSORED SEMINAR/CONFERENCE/WORKSHOP**

Sl No	Name of Project	Opening Balance		Receipts/ Recoveries during the year	Total	Expenditure during the year	Closing Balance	
		Credit	Debit				Credit	Debit
1	ICCSR NEP Seminar	-	-	-	-	-	-	-
2	IUCAA-Seminar (S.Mukhipadhyay)	52,625	-	-	52,625	-	52,625	-
3	ICSSR Seminar (Dr. N. Koiremba Singh)	-	-	1,87,500	1,87,500	1,87,500	-	-
4	NHRC-Seminar (P. Mishra)	7,100	-	-	7,100	-	7,100	-
5	Seminar (A. Phipon)	2,81,995	-	1,70,000	4,51,995	-	4,51,995	-
6	INSA-Conference (V.Pant)	-	-	-	-	-	-	-
7	ICSSR Workshop (Rosy Chamling)	-	-	-	-	-	-	-
8	BIMSTEC-Sem (NK Paswan)	6,867	-	-	6,867	-	6,867	-
9	SERB. Conferenc (HK Tiwari)	1,50,000	-	-	1,50,000	1,50,000	-	-
10	GOS Seminar (K.Sinha)	70,859	-	-	70,859	-	70,859	-
11	ICSSR-Workshop(V.R Devi)	41,787	-	-	41,787	-	41,787	-
12	ICHR- Conference (V Pant)	500	-	-	500	-	500	-
13	NFCH-1day Wal (NK Paswan)	68,130	-	-	68,130	-	68,130	-
14	DST-INSPIRE Camp (AK. Mishra)	64,011	-	-	64,011	-	64,011	-
15	Research Methodology (Y. Bhutia)	-	-	-	-	-	-	-
16	National Conference RGNIID (Durga P)	1,04,189	-	-	1,04,189	1,04,189	-	-
17	NCW-Webinar	-	-	-	-	-	-	-
18	NET Fee Lecture	-	-	-	-	-	-	-
19	Asian Foundation (Dr. Sebastian N)	3,89,590	-	1,55,951	5,45,540	1,13,836	4,31,704	-
20	ICSSR-Aabriti Sharma	56,000	-	14,000	70,000	70,000	-	-
21	ICSSR Seminar : Dr. N. Koiremba Singh	-	-	1,87,500	1,87,500	1,87,500	-	-
22	NEC (National Conference on Emerging) Dr. Bhoj K. A	-	-	5,62,829	5,62,829	5,62,829	-	-
23	NIEPA Sponsored Workshop (Yodida Bhutia)	-	-	2,89,500	2,89,500	2,43,420	46,080	-
24	Pol Sci Conference(Durga P Chettri)	-	-	8,92,075	8,92,075	-	8,92,075	-
25	Research Medthodology Seminar	-	-	70,249	70,249	70,249	-	-
26	ICSSR Workshop (Rosy Chamling)	-	-	-	1,25,000	1,25,000	-	-
	<b>Total</b>	<b>12,93,653</b>	<b>-</b>	<b>25,29,604</b>	<b>39,48,256</b>	<b>18,14,523</b>	<b>21,33,733</b>	<b>-</b>

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**SCHEDULES FORMING PART OF BALANCE SHEET**  
**Schedule-3C**  
**UNUTILISED GRANT FROM UGC,**  
**GOVERNMENT OF INDIA AND STATE GOVERNMENTS**

	<i>Amount in Rupees</i>	
	Current Year 31.03.2024 (Rs)	Previous Year 31.03.2023 (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>	<b>-</b>
<b>B UGC Grant: Plan</b>		
Balance B/f	54,19,19,173	93,64,42,854
Add: Receipts during the year	1,65,32,03,000	1,16,50,00,000
Add: Adjustmenet for revision of UC		
Add: Receipts during the year (EWS)		
Add: Internal Receipts treated as part of the grants	3,47,21,632	3,11,79,039
Less: Refund	-	11,29,13,999
Less: Utilized for Revenue Expenditure	88,62,82,383	77,78,97,008
Less: Utilized for Capital Expenditure	85,28,01,000	68,76,91,713
Less: Utilized for EWS	-	1,22,00,000
<b>Unutilized Carried ForwardTotal (B)</b>	<b>49,07,60,422</b>	<b>54,19,19,173</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>49,07,60,422</b>	<b>54,19,19,173</b>





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

Sl	Asset Heads	Rate		GROSS BLOCK			DEPRECIATION			NET BLOCK			
		%	Op Balance 01.04.2023	Additions	Deductions	Donations	Cl. Balance 31.03.2023	Op Balance 01.04.2023	Dep. For the year	Deductions/ Adjustments	Cl. Balance 31.03.2024	As On 31.03.2024	As On 31.03.2023
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	-	-	2,06,50,800	10,84,16,723	11,09,98,073
a	Botanical Garden	2%	64,96,880	57,985	-	-	65,54,865	1,31,097	-	-	2,61,035	62,93,830	63,66,942
b	Protective walls for SBA toilets	2%	11,25,000	-	-	-	11,25,000	22,500	-	-	45,000	10,80,000	11,02,500
c	Gate No-2	2%		56,39,999	-	-	56,39,999	1,12,800	-	-	1,12,800	55,27,199	
c	Guest House Yangang	2%		36,27,000	-	-	36,27,000	72,540	-	-	72,540	35,54,460	
d	Geological Museum	2%		39,08,816	-	-	39,08,816	78,176	-	-	78,176	38,30,640	
e	Horticulture Garden	2%		98,04,216	-	-	98,04,216	1,96,084	-	-	1,96,084	96,08,132	
e	Faculty Building	2%		22,70,64,824	-	-	22,70,64,824	45,41,296	-	-	45,41,296	22,25,23,528	
f	Library Building	2%		25,48,26,712	-	-	25,48,26,712	50,96,534	-	-	50,96,534	24,97,30,178	
g	Toilet under SBA	2%		38,84,527	-	-	38,84,527	77,691	-	-	77,691	38,06,836	
4	Roads and Bridges	2%											
5	Tubewells and Water Supply	2%	2,51,540	17,700	-	-	2,69,240	5,385	-	-	19,053	2,50,187	2,37,872
6	Sewerage and Drainage	2%											
7	Electrical Installation and Equip.	5%	2,51,93,643	10,97,867	-	-	2,62,91,510	13,14,576	-	-	78,31,877	1,84,59,633	1,86,76,342
8	Plant and Machinery	5%	41,75,444				41,75,444	2,08,772	-	-	25,40,822	16,34,622	18,43,394
9	Scientific and Laboratory Equip.	8%	40,44,43,927	1,35,20,986	-	-	41,79,64,913	3,34,37,193	-	-	36,47,36,872	5,62,28,041	7,61,44,248
10	Office Equipment	7.50%	1,75,10,859	1,27,23,626	-	-	3,02,34,485	22,67,586	-	-	1,05,79,968	1,96,54,517	91,98,477
11	Audio Visual Equipment	7.50%	3,28,33,356	6,24,038	-	-	3,34,57,394	25,09,305	-	-	1,25,31,389	2,09,26,005	2,28,11,272
12	Computer and Peripherals	20%	12,19,87,024	1,38,96,306	-	-	13,58,83,330	1,76,66,227	-	-	13,15,35,463	43,47,867	81,17,788,00
13	Furniture, Fixture and Fittings	7.50%	11,07,81,941	57,29,149	-	-	11,64,86,170	87,36,463	-	-	8,39,86,759	3,24,99,411	3,55,31,595
14	Vehicle	10%	83,39,482				83,39,482	8,33,948	-	-	66,61,882	16,77,600	25,11,598
15	Lib Books & Scientific Journals	10%	20,24,48,210	21,34,599	-	-	20,45,82,809	18,53,25,557	-	-	20,38,17,965	7,64,844	1,71,22,653
16	Sport Equipments	10%	6,84,299	4,56,154	-	-	11,40,453	3,41,567	-	-	4,55,612	6,84,841	3,42,732
17	Small Value Assets	7.50%	32,71,250	5,02,999	-	-	37,25,619	2,79,421	-	-	15,13,005	22,12,614	20,37,666
18	Networking Assets	7.50%	1,73,41,132	67,29,209	-	-	2,40,70,341	92,44,119	-	-	1,10,49,395	1,30,20,946	80,97,013
	<b>Total (A)</b>		<b>1,23,59,51,510</b>	<b>56,62,46,712</b>	<b>73,550</b>	<b>-</b>	<b>1,80,21,24,671</b>	<b>76,48,11,345</b>	<b>10,05,80,673</b>	<b>-</b>	<b>86,53,92,018</b>	<b>93,67,32,653</b>	<b>47,11,40,165</b>
19	Capital Work in Progress (Phase I Pkg-I)		93,64,14,955	-	48,18,91,536	-	45,45,23,419	-	-	-	-	45,45,23,419	93,64,14,955
20	Capital Work in Progress (Phase I Pkg-II)		47,34,08,919	88,36,94,152	18,17,733	-	1,35,52,85,338	-	-	-	-	1,35,52,85,338	47,34,08,919
21	Campus Development		2,92,91,448	-	2,45,10,505	-	47,80,943	-	-	-	-	47,80,943	2,92,91,448
22	Construction of Toilets under SBA		4,76,698	43,57,044	43,57,044	-	4,76,698	-	-	-	-	4,76,698	4,76,698
23	ICT INFRA in Transit		52,08,685	-	52,08,685	-	-	-	-	-	-	-	52,08,685
24	WIP- Health Centre												
25	WIP- Partition work yangang Campus (HSCL)			2,32,34,176	62,34,176	-	1,70,00,000	-	-	-	-	1,70,00,000	-
26	Books & Journals in Transit												
27	Other Infra in Transit												
	<b>Total (B)</b>		<b>1,44,48,00,705</b>	<b>91,12,85,372</b>	<b>52,40,19,679</b>	<b>-</b>	<b>1,83,20,66,398</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,83,20,66,398</b>	<b>1,44,48,00,705</b>	<b>-</b>
28	Computer Software	40%	96,84,558	3,93,596	6,245	-	1,00,78,154	92,96,667	7,05,099	-	1,00,01,786	76,368	3,87,871
29	E. Journals	40%	4,92,62,139	1,31,38,415	-	-	6,23,94,309	4,53,48,120	29,96,886	-	4,83,45,006	1,40,49,303	39,14,019
30	Patents			18,900	-	-	18,900	-	2,100	-	2,100	16,800	-
	<b>Total (C)</b>		<b>5,89,46,697</b>	<b>1,35,50,911</b>	<b>6,245</b>	<b>-</b>	<b>7,24,91,363</b>	<b>5,46,44,807</b>	<b>37,04,085</b>	<b>-</b>	<b>5,83,48,892</b>	<b>1,41,42,471</b>	<b>43,01,890</b>
	<b>Total (A+B+C)</b>		<b>2,73,96,98,912</b>	<b>1,49,10,82,995</b>	<b>52,40,99,474</b>	<b>-</b>	<b>3,70,66,82,432</b>	<b>81,94,56,152</b>	<b>10,42,84,758</b>	<b>-</b>	<b>92,37,40,910</b>	<b>2,78,29,41,522</b>	<b>1,92,02,42,760</b>

(Jyoti Prakash Tamang)  
 Vice Chancellor (I/c)

(S. S. Mahapatra)  
 Finance Officer (I/c)

(Punam Chettri)  
 Asst. Registrar



### SCHEDULES FORMING PART OF BALANCE SHEET Schedule-4A

Sl	Asset Heads	GROSS BLOCK				DEPRECIATION				NET BLOCK		
		Op Balance 01.04.2023	Additions	Deductions	Donations	Cl. Balance 31.03.2023	Op Balance 01.04.2023	Dep. For the year	Deductions/ Adjustments	Cl. Balance 31.03.2024	As On 31.03.2024	As On 31.03.2023
	Rate %											
1	Land	15,00,00,000	-	-	-	15,00,00,000	-	-	-	15,00,00,000	15,00,00,000	-
2	Site Development	-	-	-	-	-	-	-	-	-	-	-
3	Buildings	12,90,67,523	-	-	-	12,90,67,523	25,81,350	-	-	2,06,50,800	10,84,16,723	11,09,98,073
a	Botanical Garden	64,96,880	57,985	-	-	65,54,865	1,31,097	-	-	2,61,035	62,93,830	63,66,942
b	Protective walls for SBA toilets	11,25,000	-	-	-	11,25,000	22,500	-	-	45,000	10,80,000	11,02,500
c	Gate No-2	-	56,39,999	-	-	56,39,999	1,12,800	-	-	1,12,800	55,27,199	-
c	Guest House Yangang	36,27,000	36,27,000	-	-	36,27,000	72,540	-	-	72,540	35,54,460	-
d	Geological Museum	-	39,08,816	-	-	39,08,816	78,176	-	-	78,176	38,30,640	-
e	Horiculture Garden	-	98,04,216	-	-	98,04,216	1,96,084	-	-	1,96,084	96,08,132	-
e	Faculty Building	-	22,70,64,824	-	-	22,70,64,824	45,41,296	-	-	45,41,296	22,25,23,528	-
f	Library Building	-	25,48,26,712	-	-	25,48,26,712	50,96,534	-	-	50,96,534	24,97,30,178	-
g	Toilet under SBA	-	38,84,527	-	-	38,84,527	77,691	-	-	77,691	38,06,836	-
4	Roads and Bridges	-	-	-	-	-	-	-	-	-	-	-
5	Tubewells and Water Supply	2,51,540	17,700	-	-	2,69,240	5,385	-	-	19,053	2,50,187	2,37,872
6	Sewerage and Drainage	-	-	-	-	-	-	-	-	-	-	-
7	Electrical Installation and Equip.	2,51,93,643	10,97,867	-	-	2,62,91,510	13,14,576	-	-	78,31,877	1,84,59,633	1,86,76,342
8	Plant and Machinery	41,75,444	-	-	-	41,75,444	2,08,772	-	-	25,40,822	16,34,622	18,43,394
9	Scientific and Laboratory Equip.	40,44,43,927	1,35,20,986	-	-	41,79,64,913	3,34,37,193	-	-	36,17,36,872	5,62,28,041	7,61,44,248
10	Office Equipment	1,75,10,859	1,27,23,626	-	-	3,02,34,485	22,67,586	-	-	1,05,79,968	1,96,54,517	91,98,477
11	Audio Visual Equipment	3,28,33,356	6,24,038	-	-	3,34,57,394	25,09,305	-	-	1,25,31,389	2,09,26,005	2,28,11,272
12	Computer and Peripherals	12,19,87,024	1,36,96,306	-	-	13,56,83,330	1,76,66,227	-	-	13,15,35,463	43,47,867	81,17,788,000
13	Furniture, Fixture and Fittings	11,07,81,941	57,29,149	24,920	-	11,64,86,170	87,36,463	-	-	8,39,86,759	3,24,99,411	3,55,31,585
14	Vehicle	83,39,482	-	-	-	83,39,482	58,27,934	-	-	66,61,882	16,77,600	25,11,598
15	Lib. Books & Scientific Journals	20,24,48,210	21,34,599	-	-	20,45,82,809	1,84,92,408	-	-	20,38,17,965	7,64,844	1,71,22,653
16	Sport Equipments	6,84,299	4,56,154	-	-	11,40,453	3,41,567	-	-	4,55,612	6,84,844	3,42,732
17	Small Value Assets	32,71,250	5,02,999	48,630	-	37,25,619	2,79,421	-	-	15,13,005	22,12,614	20,37,666
18	Networking Assets	1,73,41,132	67,29,209	-	-	2,40,70,341	92,44,119	-	-	1,10,49,395	1,30,20,946	80,97,013
	<b>Total (A)</b>	<b>1,23,59,51,510</b>	<b>56,62,46,712</b>	<b>73,550</b>	<b>-</b>	<b>1,80,21,24,671</b>	<b>76,48,11,345</b>	<b>10,05,80,673</b>	<b>-</b>	<b>86,53,92,018</b>	<b>93,67,32,653</b>	<b>47,11,40,165</b>
19	Capital Work in Progress (Phase I Pkg-I)	93,64,14,955	-	48,18,91,536	-	45,45,23,419	-	-	-	-	45,45,23,419	93,64,14,955
20	Capital Work in Progress (Phase I Pkg-II)	47,34,08,919	88,36,94,152	18,17,733	-	1,35,52,85,338	-	-	-	-	1,35,52,85,338	47,34,08,919
21	Campus Development	2,92,91,448	-	2,45,10,505	-	47,80,943	-	-	-	-	47,80,943	2,92,91,448
22	Construction of Toilets under SBA	4,76,698	43,57,044	43,57,044	-	4,76,698	-	-	-	-	4,76,698	4,76,698
23	ICT INFRA in Transit	52,08,685	-	52,08,685	-	-	-	-	-	-	-	52,08,685
24	WIP Health Centre	-	2,32,34,176	62,34,176	-	1,70,00,000	-	-	-	-	1,70,00,000	-
25	WIP - Partition work yangang Campus (HSCL)	-	-	-	-	-	-	-	-	-	-	-
26	Books & Journals in Transit	-	-	-	-	-	-	-	-	-	-	-
27	Other Infra in Transit	-	-	-	-	-	-	-	-	-	-	-
	<b>Total (B)</b>	<b>1,44,48,00,705</b>	<b>91,12,85,372</b>	<b>52,40,19,679</b>	<b>-</b>	<b>1,83,20,66,398</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,83,20,66,398</b>	<b>1,44,48,00,705</b>
28	Computer Software	96,84,558	3,93,596	-	-	1,00,78,154	92,96,687	7,05,099	-	1,00,01,786	76,368	3,87,871
29	E. Journals	4,92,62,139	1,31,38,415	6,245	-	6,23,94,309	4,53,48,120	29,96,886	-	4,83,45,006	1,40,49,303	39,14,019
30	Patents	-	18,900	-	-	18,900	-	2,100	-	2,100	16,800	-
	<b>Total (C)</b>	<b>5,89,46,697</b>	<b>1,35,50,911</b>	<b>6,245</b>	<b>-</b>	<b>7,24,91,363</b>	<b>5,46,44,807</b>	<b>37,04,085</b>	<b>-</b>	<b>5,83,48,892</b>	<b>1,41,42,471</b>	<b>43,01,890</b>
	<b>Total (A+B+C)</b>	<b>2,73,96,96,912</b>	<b>1,49,10,82,995</b>	<b>52,40,99,474</b>	<b>-</b>	<b>3,70,66,82,432</b>	<b>81,94,56,152</b>	<b>10,42,84,758</b>	<b>-</b>	<b>92,37,40,910</b>	<b>2,78,29,41,522</b>	<b>1,92,02,42,760</b>

(Jyoti Prakash Tamang)  
Vice Chancellor (I/c)

(S. Mahapatra)  
Finance Officer (I/c)

(Punam Chettri)  
Asst. Registrar



**SCHEDULES FORMING PART OF BALANCE SHEET**  
**Schedule-4C**  
**INTANGIBLE ASSETS**

Sl	Asset Heads	GROSS BLOCK			DEPRECIATION			Amount in Rupees		
		Op Balance 01.04.2023	Additions	Deductions	Cl. Balance 31.03.2023	Op Balance 01.04.2023	Dep. For the year	Deductions/ Adjustments	Cl. Balance 31.03.2024	As On 31.03.2023
1	Computer Software	96,84,558	3,93,596		1,00,78,154	7,05,099		1,00,01,786	76,368	3,87,871
2	E. Journals	4,92,62,139	1,31,38,415	6,245	6,23,94,309	29,96,886		4,83,45,006	1,40,49,303	39,14,019
3	Patents		18,900	-	18,900	2,100		2,100	16,800	-
	<b>Total (A)</b>	<b>5,89,46,697</b>	<b>1,35,50,911</b>	<b>6,245</b>	<b>7,24,91,363</b>	<b>37,04,085</b>	<b>-</b>	<b>5,83,48,892</b>	<b>1,41,42,471</b>	<b>43,01,890</b>

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

Sl	No	Particulars	Op Balance 01.04.2023	Amortization		Net Block 31.03.2024	Net Block 31.03.2023
				Additions	Gross		
A		Patents Granted	-	-	-	-	-
1		Balance as on 31.03.2018 of patents obtained in (Original value Rs.....)	-	-	-	-	-
2		Balance as on 31.03.2018 of patents obtained in (Original value Rs.....)	-	-	-	-	-
3		Balance as on 31.03.2018 of patents obtained in (Original value Rs.....)	-	-	-	-	-
4		Patents granted during the Current Year	-	-	-	-	-
		<b>Total (A)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Sl	No	Particulars	Op Balance 01.04.2023	Amortization		Net Block 31.03.2024	Net Block 31.03.2023
				Additions	Gross		
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>Grand Total (A+B)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

(Punam Chettri)  
Asst. Registrar


(S.S. Mahapatra)  
Finance Officer (I/c)

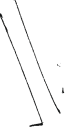
(Jyoti Prakash Tamang)  
Vice Chancellor (I/c)

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

Sl	Asset Heads	Rate %	GROSS BLOCK				DEPRECIATION				Amount in Rupees		
			Op Balance	Additions	Deductions	Donations	Op Balance	Dep. For	Deductions/	Cl. Balance	As On	As On	
			01.04.2023				01.04.2023	the year	Adjustments	31.03.2024	31.03.2024	31.03.2023	
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>												

  
**(Punam Chettri)**  
**Asst. Registrar**

  
**(S.S. Mahapatra)**  
**Finance Officer (I/c)**

  
**(Jyoti Prakash Tamang)**  
**Vice Chancellor (I/c)**





Appendix-C  
DETAILS OF UNSPENT BALANCE AS ON 31.3.2024

SL	PLAN PERIOD	PARTICULARS	OPENING BALANCE	GIA RECEIVED	OTHER INCOME	TOTAL FUND	EXPENDITURE	TSA/SETTLEMENT REFUND	UNSPENT BALANCE
A	XI PLAN	SALARY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		RECURRING	0.00	3681.43	341.18	4202.61	3683.28	519.33	0.00
		CAPITAL	0.00	3913.57	0.00	3913.57	3462.18	451.39	0.00
		MERGED SCHEME	0.00	183.00	0.00	183.00	24.58	158.42	0.00
		SPECIAL GRANT	0.00	1500.00	0.00	1500.00	1500.00	0.00	0.00
		<b>TOTAL</b>	<b>0.00</b>	<b>9458.00</b>	<b>341.18</b>	<b>9799.18</b>	<b>8670.04</b>	<b>1129.14</b>	<b>0.00</b>
B	XII PLAN	SALARY	0.00	8521.42	0.00	8521.42	7224.33	0.00	1297.09
		RECURRING	0.00	7601.64	3256.93	10858.57	7639.17	0.00	3219.40
		CAPITAL	0.00	11973.12	0.00	11973.12	10696.03	0.00	1277.09
		<b>TOTAL</b>	<b>0.00</b>	<b>28096.18</b>	<b>3256.93</b>	<b>31353.11</b>	<b>25559.53</b>	<b>0.00</b>	<b>5793.58</b>
C	2017-18 to 2020-21	SALARY	0.00	14256.12	0.00	14256.12	14369.56	1468.96	-1582.40
		RECURRING	0.00	7831.97	1128.02	8959.99	8094.34	362.22	503.43
		CAPITAL	0.00	9209.00	-	9209.00	6335.29	139.76	2733.95
		EWS	0.00	122.00	-	122.00	0.00	0.00	122.00
		<b>TOTAL (C)</b>	<b>0.00</b>	<b>31419.09</b>	<b>1128.02</b>	<b>32547.11</b>	<b>28799.19</b>	<b>1970.94</b>	<b>1776.98</b>
D	2021-22	SALARY	-1582.40	5244.26	0.00	3661.86	4389.28	2.49	-729.91
		RECURRING	503.43	1767.31	362.63	2633.37	2496.42	119.61	17.34
		CAPITAL	2733.95	1750.00	0.00	4483.95	1450.88	0.80	3032.27
		MERGED SCHEME	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		EWS	122.00	0.00	0.00	122.00	0.00	0.00	122.00
		<b>TOTAL (D)</b>	<b>1776.98</b>	<b>8761.57</b>	<b>362.63</b>	<b>10901.18</b>	<b>8336.58</b>	<b>122.90</b>	<b>2441.70</b>
E	2022-23 (Audited)	SALARY	-729.91	4643.00	0.00	3913.09	4638.29	0.00	-725.20
		RECURRING	17.34	2932.00	311.79	3261.13	3140.68	0.00	120.45
		CAPITAL	3032.27	4075.00	0.00	7107.27	6876.92	0.00	230.35
		MERGED SCHEME	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		EWS	122.00	0.00	0.00	122.00	122.00	0.00	0.00
		<b>TOTAL (E)</b>	<b>2441.70</b>	<b>11650.00</b>	<b>311.79</b>	<b>14403.49</b>	<b>14777.89</b>	<b>0.00</b>	<b>-374.40</b>
F	2023-24	SALARY	-725.20	5004.00	0.00	4278.80	5076.11	0.00	-797.31
		RECURRING	120.45	3000.02	372.62	3493.09	3369.62	0.00	123.47
		CAPITAL	230.35	8528.01	0.00	8758.36	8412.33	0.00	346.03
		<b>TOTAL (F)</b>	<b>-374.40</b>	<b>16532.03</b>	<b>372.62</b>	<b>16530.25</b>	<b>16588.06</b>	<b>0.00</b>	<b>-327.81</b>
		<b>Grand Total</b>	<b>2067.30</b>	<b>65736.21</b>	<b>4282.52</b>	<b>72086.03</b>	<b>65865.52</b>	<b>1129.14</b>	<b>5091.37</b>





## BREAKUP OF CAPITAL GRANT-2023-24

(Rs. In Lakh)

Sl	Name of the Scheme	OB	Grant Received	Interest on Grant	Interest Surrendered	Total Fund Available	Expenses	Surrendered in TSA	Unspent Balance
1	Building	-197.25	7728.01	0	0	7530.76	7512.68	0	18.08
2	Books & Journal	0.00	100	0	0	100	100.05	0	-0.05
3	ICT Infra	20.66	225	0	0	245.66	246.56	0	-0.90
4	Lab Equipments	4.30	100	0	0	104.3	124.08	0	-19.78
5	Campus Development	344.40	0	0	0	344.4	0.00	0	344.40
6	Other Infra	13.01	375	0	0	388.01	390.12	0	-2.11
	Construction of Toiletes								
7	SBA	45.23	0	0	0	45.23	38.84	0	6.39
	<b>Total</b>	<b>230.35</b>	<b>8528.01</b>	<b>0</b>	<b>0</b>	<b>8758.36</b>	<b>8412.33</b>	<b>0</b>	<b>346.02</b>

  
(Punam Chettri)  
Asst. Registrar

  
(S.S. Mahapatra)  
Finance Officer (I/c)

  
(Jyoti Prakash Tamang)  
Vice Chancellor (I/c)



**SCHEDULES FORMING PART OF BALANCE SHEET**  
**Schedule-5**  
**INVESTMENTS FROM EARMARKED**  
**ENDOWMENT FUNDS**

		<i>Amount in Rupees</i>	
		Current Year 31.03.2024 (Rs)	Previous Year 31.03.2023 (Rs)
1	In Central Government Securities	-	-
2	In State Government Securities	-	-
4	Other Approved Securities	-	-
3	Shares	-	-
4	Debenture and Bonds	-	-
5	Term Deposit with Banks (Appendix-A)	2,66,39,830	1,18,86,827
6	Others (to be Specify)	-	-
<b>Total (A+B+C+D)</b>		<b>2,66,39,830</b>	<b>1,18,86,827</b>
<b>Schedule-5A</b>			
<b>INVESTMENTS FROM EARMARKED</b>			
<b>ENDOWMENT FUNDS (FUND WISE)</b>			
1	SU Research Fund	2,45,40,149	99,80,709
2	ICAI-Endowment Fund	2,21,980	2,07,848
3	Prof. Sameera Maiti Distinguish Lecture	5,00,000	5,00,000
4	Prof. Sameera Maiti Gold Medal	50,000	50,000
5	Sita Ramjindal Foundation	9,50,413	7,95,000
6	LUCA PACIOLI-Endowment Fund	3,77,288	3,53,270
7	ALUMNI fund	-	-
<b>Total</b>		<b>2,66,39,830</b>	<b>1,18,86,827</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 Bank (Appendix-A)	1,48,96,10,360	1,26,77,25,146
6	Others (On LC a/c)	-	-
<b>Total</b>		<b>1,48,96,10,360</b>	<b>1,26,77,25,146</b>

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Vice Chancellor (I/c)




## SCHEDULES FORMING PART OF BALANCE SHEET

### Schedule-7

#### CURRENT ASSETS

		<i>Amount in Rupees</i>	
		Current Year 31.03.2024 (Rs)	Previous Year 31.03.2023 (Rs)
1	<b>Stock</b>		
	a) Stores and Spares	-	-
	b) Loose Tools	-	-
	c) Publications	-	-
	d) Laboratory Chemicals, Comumables and glassware	1,31,95,848	56,45,622
	e) Building Materials		
	f) Electrical Material		
	g) Stationery	16,31,042	24,38,294
	h) Water supply Material		
2	<b>Sundry Debtors</b>		
	a) Debts outstanding for a period of six months	81,38,075	1,03,27,001
	b) Others (against project payment)	-	-
3	<b>Cash and Bank Balances</b>		
	a) With Scheduled Banks		
	- In current account (Appendix-B)	2,42,319	3,12,04,984
	- In term deposit account		
	- In savings account (Appendix-B)	13,15,14,676	16,43,59,341
	- Grant in Transit		
	b) With Non-Scheduled Banks		
	- In term deposit account		
	- In savings account		
	c) Cash in hand		
4	Post Office Savings Account		
	Total	<b>15,47,21,960</b>	<b>21,39,75,242</b>

  
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**SCHEDULES FORMING PART OF BALANCE SHEET**  
**Annexure-A**

Amount in Rupees

		Current Year 31.03.2024 (Rs)	Previous Year 31.03.2023 (Rs)
<b>I)</b>	<b>Saving Account</b>		
1	Grants from UGC A/c	11,60,38,249	8,44,86,537
2	University receipts A/c	-	1,96,380
3	Scholarship A/c		
4	Academic Fee Receipt A/c	9,23,970	1,46,29,013
5	Development (Plan) A/c		
6	Combined Entrance Exams (CBT) A/c		
7	UGC Plan fellowship A/c		
8	Corpus Fund A/c (EMF)	-	5,28,82,520
9	Sponsored Projects Fund A/c	1,28,53,957	88,49,636
10	Sponsored Fellowship A/c	-	4,62,462
11	Endowment & Chair A/c (EMF)	1,59,088	1,21,092
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)	17,81,731	27,31,701
18	Student Fund A/c		
19	Student Aid Fund A/c		
20	Plan Grants for specific schemes		
<b>II)</b>	<b>Current Account</b>	-	3,12,04,984
<b>III)</b>	<b>Term Deposit with Schedule Banks</b>		
<b>Total</b>		<b>13,17,56,995</b>	<b>19,55,64,324</b>

  
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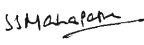
  
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**SCHEDULES FORMING PART OF BALANCE SHEET**  
**Schedule-8**  
**LOANS, ADVANCES AND DEPOSITS**

		<i>Amount in Rupees</i>	
		Current Year 31.03.2024 (Rs)	Previous Year 31.03.2023 (Rs)
<b>1</b>	<b><u>Advances to Employees (Non Interest Bearing)</u></b>		
a)	Salary		
b)	Festival	-	-
c)	Medical Advance	4,37,633	1,06,464
d)	Others (Specify)		
d.1)	Computer Advance	-	27,820
d.2)	LTC Advance	35,18,201	34,69,495
d.3)	Imprest Advance	2,54,709	5,92,479
<b>2</b>	<b><u>Long Term Advances to Employees (Interest Bearing)</u></b>		
a)	Vehicle Loan		
b)	Home Loan		
c)	Others (Specify)		
<b>3</b>	<b><u>Advances and other amounts recoverable in cash or In kind or for value to be received</u></b>		
a)	On Capital Account		
b)	To Suppliers (NCC Ltd Secured advance)	-	-
c)	ICSSR Seminar (Praveen Mishra)	20,000	20,000
d)	SU Research Fund		
e)	CRH	50,000	50,000
f)	WBWM Ltd. Haldia	50,000	50,000
g)	Loan to NPS a/c		
h)	Loan to Project a/c	76,01,735	17,48,785
i)	Advance for Ticket booking	5,00,000	3,00,000
j)	Advance for official work	12,37,108	26,56,408
k)	Project's Advances	8,71,368	4,82,106
l)	Mobilization Advance- ITDC (Package-II)	11,54,86,783	29,38,19,140
m)	Other receivable from Employees/Others	21,02,516	2,903
n)	Advance to M/s HSCL	62,34,176	-
<b>4</b>	<b><u>Prepaid Expenses</u></b>		
a)	Insurance		
b)	Other Expenses ( Subscription)		
<b>5</b>	<b><u>Deposits</u></b>		
a)	Telephone		
b)	Lease Rent		
c)	Electricity		
d)	AICTE, if applicable		
f)	Others (Specify) LC margin money	54,80,626	54,80,626
f.1)	Security Deposits		
<b>6</b>	<b><u>Income Accrued</u></b>		
a)	On investments from Earmarked/ Endowment fund	3,80,167	7,40,279
b)	On Investments-Others	2,50,56,961	4,60,50,869
c)	On Loans and Advances		

  
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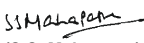
  
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<b>7</b>	<b>Other-Current assets receivable from UGC</b>		
	<b><u>/sponsored projects</u></b>		
a)	Debit balances in sponsored Projects	-	8,25,214
b)	Debit balances in sponsored Fellowship and Scholarship	-	8,63,329
b1)	Debit balances in sponsored seminar/workshop	-	4,21,499
c)	Grants receivable		
d)	Other receivable from UGC FRP (Salary)	13,12,211	51,50,939
e)	Receivable others (from Projects)		
f)	Receivable from Govt. of Sikkim - Culture Department	-	4,03,777
g)	Receivable from RGNIYD (Prof. Yasin)		
h)	Receivable from SURAF	-	27,00,000
i)	Receivable from DBT	-	30,73,845
j)	Receivable from ICHR	-	1,42,500
K)	Receivable from DST FIST	-	63,70,265
<b>8</b>	<b>Claims Receivables</b>		
a)	Affiliation Fee Receivable	-	-
b)	Exam Fee from Govt. of Sikkim	1,04,79,400	64,22,323
	<b>Total</b>	<b>18,10,73,594</b>	<b>38,19,71,065</b>

  
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**Appendix-A**  
**INVESTMENTS IN TERM DEPOSITS**

**I. EARMARKED/ENDOWMENT FUNDS**

**A. SAMEERA MAITI (Distinguished Lecture & Gold Medal)**

Account no	Opening date	Period	Maturity Date	Face value (Rs.)	Maturity value (Rs.)
916040053028822	05-09-2023	13 months	05-09-2024	500000	500000
916040053031608	05-09-2023	13 months	05-09-2024	50000	50000
<b>TOTAL (A)</b>				<b>550000</b>	<b>550000</b>

**B. SITARAM JINDAL**

Account no	Opening date	Period	Maturity Date	Face value (Rs.)	Maturity value (Rs.)
50300944034373	19.03.2024	18months	19.09.2025	950413	950413
<b>TOTAL (B)</b>				<b>950413</b>	<b>950413</b>

**C. ICAI**

Account no	Opening date	Period	Maturity Date	Face value (Rs.)	Maturity value (Rs.)
50300771634707	28-03-2024	1year1days	29.03.2025	221980	237000
<b>TOTAL (C)</b>				<b>221980</b>	<b>237000</b>

**D. LUCA PACIOLI**

Account no	Opening date	Period	Maturity Date	Face value (Rs.)	Maturity value (Rs.)
50300771635213	28-03-2024	1year1days	29.03.2025	377288	402830
<b>TOTAL (D)</b>				<b>377288</b>	<b>402830</b>

**E. SURAF**

Account no	Opening date	Period	Maturity Date	Face value (Rs.)	Maturity value (Rs.)
36055921668	01-09-2022	2 year	01-09-2024	3640980	3691043
923040065021370	27-03-2023	1year 25 days	21-04-2024	3339729	3600663
140139287984/1(half)	19.03.2024	12months1day	20.03.2025	11959173	12802063
50300944052102	19.03.2024	18months	19.09.2025	3586461	3995150
130024890168/1	13.01.2024	91days	13.04.2024	513806	520851
140106164201/1	15.07.2023	12months	15.07.2024	500000	535929
140106164077/1	15.07.2023	12months	15.07.2024	1000000	1071859
<b>TOTAL (E)</b>				<b>24540149</b>	<b>26217558</b>

**GRAND TOTAL (A+B+C+D+E)**


**26639830**

**28357801**



III. INVESTMENT-OTHERS						
A. CORPUS FUND						
Account no	Opening date	Period	Maturity Date	Face value (Rs)	Maturity value (Rs)	
923040065619621	16.02.2024	46 days	01.04.2024	164915922	166110998	
923040079370149 half	26.12.2023	6months	26.06.2024	43306029	44857037	
50300564555393	31-10-2023	12months 1day	01.11.2024	18901350	20184302	
50300693513247	22.02.2024	163days	03.08.2024	23346005	24021827	
39602846305	28.02.2024	2months	29.04.2024	21718135	21817473	
140119801752/2	02.11.2023	6months 4days	06.05.2024	403424	416205	
140119802612/2	02.11.2023	6months 6days	08.05.2024	403424	416345	
140119802612/1	02.11.2023	6months 3days	05.05.2024	18875031	19469737	
140119802755/2	02.11.2023	6months 5days	07.05.2024	403424	416275	
140119802755/1	02.11.2023	6months 2days	04.05.2024	18875031	19466458	
140120453075/2	07.11.2023	6months 6days	13.05.2024	405196	418174	
140120453075/1	07.11.2023	6months 2days	09.05.2024	18848249	19438836	
140120453574/1	07.11.2023	6months 4days	11.05.2024	18848249	19445385	
8676401001708/10	12.11.2023	6months 3days	15.05.2024	407774	420623	
8676401001708/9	12.11.2023	6months 3days	15.05.2024	18858859	19453055	
130014083131/4	19.02.2024	162 days	30.07.2024	254976863	263351281	
140139297640/1	19.03.2024	12months 2days	21.03.2025	15070024	16135196	
140139287984/1(half)	19.03.2024	12months 1day	20.03.2025	1494282	1599600	
<b>TOTAL(A)</b>				<b>640057271</b>	<b>657438807</b>	
B. CAPITAL GRANTS						
Account no	Opening date	Period	Maturity Date	Face value (Rs)	Maturity value (Rs)	
140120453498/2	07.11.2023	6months 7days	14.05.2024	405196	418245	
14012045498/1	07.11.2023	6months 3days	10.05.2024	18848249	19442111	
140120453574/2	07.11.2023	6months 8days	15.05.2024	405196	418315	
140139282514/1	19.03.2024	12months	19.03.2025	1000000	10702799	
140139287984/1(half)	19.03.2024	12months 1day	20.03.2025	1046545	1120306	
<b>TOTAL(B)</b>				<b>30705186</b>	<b>32101776</b>	

  
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<b>C.ACADEMIC RECEIPT</b>						
Account no	Opening date	Period	Maturity Date	Face value (Rs)	Maturity value (Rs)	
50300322173613	30-03-2023	2year1day	31-03-2025	16681215	19168418	
50300693514098	22.02.2024	163 days	03.08.2024	32546370	33488526	
130014054271/4	22.02.2024	163 days	03.08.2024	17293766	17718529	
<b>TOTAL(C)</b>				<b>66521351</b>	<b>70375473</b>	
<b>D.XIITH PLAN FUND</b>						
Account no	Opening date	Period	Maturity Date	Face value (Rs)	Maturity value (Rs)	
917040037416215	01-07-2023	14month 27 days	28.09.2024	13190501	14397266	
923040079370149 half	26.12.2023	6months	26.06.2024	42774409	443064102	
50300564248990	30-10-2023	12month 1day	31.10.2024	22291642	23957807	
50300563741841	28-10-2023	12month 1day	28-10-2024	19900000	21145483	
50300563742614	26-10-2023	12months	26-10-2024	22284681	23945633	
50300563896409	29-10-2023	12month 1day	30.10.2024	22291640	23957818	
50300563898381	27-10-2023	12months	27.10.2024	22284680	23945633	
50300564554581	29-10-2023	12months	29-10-2024	22284680	23945595	
50300564247122	28-10-2023	12months	28-10-2024	22284682	23945609	
8676401001735/1	01-07-2023	12months	01-07-2024	11085276	11881852	
8676401001737/1	01-07-2023	12months	01-07-2024	12281984	13164555	
140119801752/1	02.11.2023	6months1days	03.05.2024	18875031	19463179	
<b>TOTAL(D)</b>				<b>636799206</b>	<b>666814532</b>	
<b>E. EXAM FEE FD</b>						
Account no	Opening date	Period	Maturity Date	Face value (Rs)	Maturity value (Rs)	
50300944050582	19.03.2024	12months	19.03.2025	36000000	38732772	
<b>TOTAL(D)</b>				<b>36000000</b>	<b>38732772</b>	

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F. OTHER MISC FD						
Account no	Opening date	Period	Maturity Date	Face value (Rs)	Maturity value (Rs)	
924040063195160	19.03.2024	6months	19.09.2024	78763764	81443890	
86764010016666/6	30-09-2023	6months1days	01.04.2024	101063	104282	
86764010016677	30-09-2023	6months1days	01.04.2024	662519	683618	
TOTAL(F)				79527346	82231790	
TOTAL (A+B+C+D+E+F)				1489610360	1547695150	

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## Appendix-B

## BALANCE IN SAVINGS AND CURRENT BANK ACCOUNTS

## A. ACADEMIC BANK ACCOUNT

		<i>Amount in Rupees</i>			
Sl.No	Bank Name	Account Type	Account No Purpose	Closing cash book balance as on 31.03.2024	Closing Pass book balance as on 31.03.2024
1	HDFC	Saving Account	50100235924032	681650.69	681650.69
2	HDFC	Current Account	50200040036096	145765.68	91285.68
3	HDFC	Current Account	50200038751410	25422.80	25422.8
4	HDFC	Current Account	50200038747771	71130.95	71130.95
<b>TOTAL</b>				<b>923970.12</b>	<b>869490.12</b>

## B. SAVING BANK ACCOUNT

		<i>Amount in Rupees</i>			
Sl.No	Bank Name	Account Type	Account No Purpose	Closing cash book balance as on 31.03.2024	Closing Pass book balance as on 31.03.2024
1	Axis Bank	Saving Account	112010100231541	58160337.00	59285599.00
2	State Bank of India	Saving Account	37937291956	799658.91	3604297
3	State Bank of India	Saving Account	37937291173	4189813.92	4189814
4	State Bank of India	Saving Account	3374145973	52006824.83	5,21,07,062.43
5	Indian Bank	Saving Account	6277745955	16244.70	16245.00
6	ICICI Bank	Saving Account	139901000376	151189.00	151189
7	Reserve Bank of India	Current Account	106713011506	0.00	0
8	Canara Bank	Saving Account	8676101010384	35266.00	35266
9	State Bank of India	Saving Account	50100384855283	678915.00	678915
<b>TOTAL</b>				<b>116038249.36</b>	<b>120068387.43</b>

## C. ENDOWMENT FUND BANK ACCOUNT

		<i>Amount in Rupees</i>			
Sl.No	Bank Name	Account Type	Account No Purpose	Closing cash book balance as on 31.03.2024	Closing Pass book balance as on 31.03.2024
1	State Bank of India	Saving Account	33917752413	1781731.00	1781731.00
2	Prof. Sameera Maiti	Saving Account	916010046514906	12357.00	12357.00
3	Prof. Sameera Maiti	Saving Account	916010046783898	146731.00	146731.00
<b>TOTAL</b>				<b>1940819.00</b>	<b>1940819.00</b>





## D. PROJECT ACCOUNT

SL.NO	Bank Name	Account Type	Account No.	Project Code	Amount in Rupees	
					Closing cash book balance as on 31.03.2024	Closing Pass book balance as on 31.03.2024
1	Axis Bank	Saving Account	919010052650299	Fo Sikkim University Gangtok A/c ICSSR	3634493	3634493
2	Axis Bank	Saving Account	919010057153832	Fo Sikkim University DSTSERB 1023	3248095	3248095
3	Axis Bank	Saving Account	919010057293312	Fo Sikkim University NEC	29	29
4	Canara	Saving Account	8676101010264	SU UGC BSR START UP ANIL KUMAR VERMA	381663	381663
5	Canara	Saving Account	8676101010352	UGC Niti Aayog	672179	672179
6	Canara	Saving Account	8676101010271	DST Dr. Subir Mukhopadhy	585	585
7	Canara	Saving Account	8676101010272	SU/EDU/Yodida Bhutia	5739	5739
8	Canara	Saving Account	8676101010368	SU DST FIST ZOO DR BISU SINGH	137833	137833
9	Canara	Saving Account	8676101010265	DST/ Takydromus(Basundhara)	1314	1314
10	Canara	Saving Account	110023422854	SU/GO/SAFFRON	403528	403528
11	Canara	Saving Account	110044151828	CULTIVATION/DR.NILADRIBAG	22097	22097
12	Canara	Saving Account	110046708138	SU SERB GENE ENVIRONMENT DR BISU SINGH	5320	5320
13	Canara	Saving Account	110079521350	SU SOCIAL MEDIA ICSSR KRISHNA MURARI	1428	1428
14	Canara	Saving Account	110048413567	SU DBT BIOTECH KISAN HUB DR LAXUMAN SHARMA	0	0
15	Canara	Saving Account	110169825462	SU Fertility Dr. Swati	83454	83454
16	Canara	Saving Account	110171812404	SU/ICAR/IIPR/NEH COMPONENT	1	1
17	HDFC Bank	Saving Account	50100043524373	UGC ASC-01	517	517
18	HDFC Bank	Saving Account	14551450000204	UGC AT -1	4036.76	4036.76
19	HDFC Bank	Saving Account	14551450000221	DST UL - 1	23456.47	23456.47
20	HDFC Bank	Saving Account	50100052103164	POT BIO CON OT IS HYD GRDHFL VHCR SK IN (CABI)	13361	13361
21	HDFC Bank	Saving Account	50100061988040	Sikkim University -Fermented Milk 2014	5946	5946
22	HDFC Bank	Saving Account	50100454715966	SU DBT CHEMICAL ECO DR N SATHYANARAYANA	0	0
23	HDFC Bank	Saving Account	5010045453465	SU/DST/ASSESSMENT/DR.N.BIJAYALAXMI DEVI	272	272
24	HDFC Bank	Saving Account	50100068607881	Sikkim University - Marcha Diversity 2014	95	95
25	HDFC Bank	Saving Account	50100062359202	SIKKIM UNIV HOT SPRINGS OF SIKKIM 2014	14215	14215



26	Indian Bank	Saving Account	6373232717	SU/2015/CoCoolN	76656	76656
27	Indian Bank	Saving Account	6411240159	SU/2015/ICIMOD/Dr.V.K	971782	971782
28	Indian Bank	Saving Account	6457111572	SU/2016/ICSSR PROJ/DR.SWATI	42	42
29	Indian Bank	Saving Account	6434572110	SU/2016/ACADEMIC/NMHS/Dr. DHANI RAJ CHHETRI	15459	15459
30	Indian Bank	Saving Account	6510083086	ICSSR (DR. S.Panda)	6457	6457
31	Indian Bank	Saving Account	6510082414	SU/2017/SERB(MOFCAR)/Dr.Anand pariyar	15484	15484
32	Indian Bank	Saving Account	6525063121	DST(Dr. sudarshan Tamang) (Formation)	10894	10894
33	Indian Bank	Saving Account	6525068584	DST(Dr. sudarshan Tamang) (DBFQ)	12200	12200
34	Indian Bank	Saving Account	6526572592	SU/2017/Witch Hunt(ICSSR Project)/Dr.Praveen Mishra	257	257
35	Indian Bank	Saving Account	6546978316	SU/2017/CONFLICT DYNAMICS/DR.NAWAL K.PAS	32235	32235
36	Indian Bank	Saving Account	6083857169	SU/DPMS/TEA BOARD	384388	384388
37	Indian Bank	Saving Account	6558081006	GOS (Study on suicide/Dr. Swati A Sachdeva	49011	49011
38	State Bank of India	Saving Account	34213590289	Centre for Endangered Language	2898	2898
39	State Bank of India	Saving Account	34977026298	SU-NSS CELL	510415	510415
40	State Bank of India	Saving Account	37462999002	NMHS(ATREE)/ Zoology/ Dr. Bhoj	20	20
41	State Bank of India	Saving Account	37865991378	ICSSR/NAMRATA	38407	38407
42	State Bank of India	Saving Account	37815249685	ICSSR/ KOMOL SINGHA	223262	223262
43	State Bank of India	Saving Account	37644386056	SU/NMHS/ H. FELLOWSHIP/ NILDARI	35079	35079
44	State Bank of India	Saving Account	37644384413	NMHS/ BIO- CONTROL	4017	4017
45	State Bank of India	Saving Account	37926540271	ICSSR/Waste Management	2302	2302
46	State Bank of India	Saving Account	37880281052	DBT/ DIACENTRE	1	1
47	State Bank of India	Saving Account	37607748580	NMHS/ CONSERVATION Dr. Laxuman Sharma	139	139
48	State Bank of India	Saving Account	37607746571	DST/FIST Botany	2903	2903
49	State Bank of India	Saving Account	37618927453	DST/SRMP K Birla	271902	271902
50	State Bank of India	Saving Account	38175581233	SERB DPRSD&TCBAEGSH (Dr. Bhoj)	2498	2498
51	State Bank of India	Saving Account	37845193350	DST/Quantum Memory (Ajay)	2547	2547
52	State Bank of India	Saving Account	38906528044	SU/ICMR/STUDY OF TLR Gene/Dr.BISU SINGH	4	4
53	State Bank of India	Saving Account	38553964226	SU/ICSSR-IMPRESS/EEOFS/Dr. MANESH CHOUBEY	4932	4932
54	State Bank of India	Saving Account	38906536940	SU/SERB/CSNEMPSH/MANJU RANA	2205	2205
55	State Bank of India	Saving Account	38392654320	SU/COMA/DST-ICPSNETRA/SROY	1276	1276
56	State Bank of India	Saving Account	38411979655	SU/PHY/DST SERB- 2019/TPCNUJ/ARCHANA TIWARI	12159	12159



57	State Bank of India	Saving Account	38950146550	SU/ICHR/MEDIEVAL IN THE MODERN / S.JEEVANANDAM	3150	3150
58	State Bank of India	Saving Account	38723486598	SU-DST FIST, DEPARTMENT OF PHYSICS	43800	43800
59	State Bank of India	Saving Account	39786878197	PCMS/SPRING REV/VIMAL KHAWAS	17832.5	17832.5
60	State Bank of India	Saving Account	38705964930	FO Sikkim University, DBT, Gol	93294	93294
61	State Bank of India	Current Account	39798842644	FO SIKKIM UNIVERSITY NMHS 9333	0	0
62	State Bank of India	Saving Account	41042629820	SU ICIMOD ORGANIC CULTIVATION CHARISMA	112034	112034
63	State Bank of India	Saving Account	39754838231	SU GOS FS N ADD BIO FERTILIZER NILADRI	493256.43	493256.43
64	State Bank of India	Saving Account	41981963072	Sikkim University NABARD	394676	394676
65	State Bank of India	Saving Account	42204821627	Fortline Demonstration of Saffron	328156	328156
66	State Bank of India	Saving Account	42466153636	IGNCA wind Musical Instruments	14768	14768
67	State Bank of India	Zero balance Account	41482312459	SIKKIM UNIVERSITY-SCHMES OF NEC	0	0
68	ICICI	Saving Account	139901000765	CENTRE FOR EXCELLENCE	1502	1502
69	ICICI	Zero balance Account	139905000253	Sikkim University A Central Univ Est By An Act of Par of Ind In 2007 BRD	0	0
70	Bank of Maharashtra	Zero balance Account	60433912305	SIKKIM UNIVERSITY DST- 3237	0	0
71	Bank of Maharashtra	Zero balance Account	60433087777	SIKKIM UNIVERSITY - STIHCD (1817) Scheme	0	0
72	<b>TOTAL</b>				<b>12853957.16</b>	<b>12856427.16</b>
	<b>GRAND TOTAL (A+B+C+D)</b>				<b>131756995.64</b>	<b>135735123.71</b>

**D. NPS ACCOUNT**

SI.No	Bank Name	Account Type	Account No Purpose	Amount in Rupees	Closing cash book balance as on 31.03.2024	Closing Pass book balance as on 31.03.2024
1	Axis Bank	Saving Account	91301003276526		1858564.00	1858565.00
	<b>TOTAL</b>				<b>1858564.00</b>	<b>1858565.00</b>

(Punam Chettri)  
Asst. Registrar

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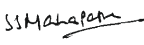
## SCHEDULES FORMING PART OF INCOME AND EXPENDITURE ACCOUNT


### Schedule-9

### ACADEMIC RECEIPTS

		Amount in Rupees	
		Current Year 31.03.2024 (Rs)	Previous Year 31.03.2023 (Rs)
	<b>Fees From Students</b>		
<b>A)</b>	<b>Academics</b>		
	1 Tution Fee	72,10,943	38,45,740
	2 Admission Fee	-64,886	9,09,364
	3 Enrolment Fee	-	-
	4 Library Admission Fee & late fee	5,05,982	5,35,128
	5 Laboratory Fee	-	-
	6 Art & Craft Fee	-	-
	7 Registration Fee	1,12,488	1,35,120
	8 Alumni Fee	84,300	-
	<b>Total (A)</b>	<b>78,48,827</b>	<b>54,25,352</b>
<b>B)</b>	<b>Examination</b>		
	1 Admission Test Fee	-	-
	2 Annual Examination Fee (University deptts.)	21,68,360	23,80,250
	3 Annual Examination Fee (Colleges)	1,54,64,402	1,30,46,610
	4 Improvement Examination/Revaluation	1,39,750	78,250
	5 Marksheet, Degree Certificate Fee	5,58,560	5,92,030
	6 Entrance Examination Fee	-	-
	<b>Total (B)</b>	<b>1,83,31,072</b>	<b>1,60,97,140</b>
<b>C)</b>	<b>Other Fees</b>		
	1 Identity Card Fee	1,00,960	1,07,188
	2 Fines/ Miscellaneous fees	74,048	23,447
	3 Medical Fee	3,03,780	3,21,264
	4 Hostel Fee	91,800	1,47,078
	5 Affiliation Fees	3,71,384	94,347
	6 Convocation fee	-	26,64,000
	<b>Total (C)</b>	<b>9,41,972</b>	<b>33,57,324</b>
<b>D)</b>	<b>Sale of Publication</b>		
	1 Sale of Admission Form	29,53,131	27,03,140
	2 Sale of syllabous, Question paper,etc	-	-
	3 Sale of prospectus including admission form	-	-
	4 Certificate fees -Colleges	-	-
	5 Migration Certificate fee	2,42,600	1,96,971
	<b>Total (D)</b>	<b>31,95,731</b>	<b>29,00,111</b>
<b>E)</b>	<b>Other Academic Receipts</b>		
	1 Registration for workshop, programmes	82,908	-
	2 Registration fee-Colleges	43,21,122	33,99,112
	<b>Total (E)</b>	<b>44,04,030</b>	<b>33,99,112</b>
	<b>Total (A to E)</b>	<b>3,47,21,632</b>	<b>3,11,79,039</b>

  
 (Punam Chettri)  
 Asst. Registrar

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

Particulars	GIA (Salary/Recurring/Capital)		Total GIA	Current Year 31.03.2024 (Rs)	Previous Year 31.03.2023 (Rs)
	UGC				
	Govt. of India	EWS			
Balance B/f from previous year	54,19,15,574.04	-	54,19,15,574	93,64,42,854	
Add: Adjustment to revision of Ucs	1,65,32,03,000.00	-	1,65,32,03,000	1,16,50,00,000	
Add: Receipts during the year	-	-	-	-	
Add: Receipts under EWS	-	-	-	-	
Add: Internal Receipts during the year	3,47,21,631.78	-	3,47,21,632	3,11,75,439	
<b>Total</b>	<b>2,22,98,40,205.82</b>	<b>-</b>	<b>2,22,98,40,205.82</b>	<b>2,13,26,18,293.62</b>	
Less: Refund to UGC	-	-	-	-	
Less: Utilized for Capital Expenditure (A)	96,69,83,520.81	-	96,69,83,521	55,09,02,573	
Less: Mobilization Advance (Pkg-II)	-17,83,32,357.00	-	-17,83,32,357	-	
Add: Balance of Capital Grant C/f	6,41,49,836	-	6,41,49,836	13,67,89,140	
<b>Balance</b>	<b>85,28,01,000.00</b>	<b>-</b>	<b>85,28,01,000.00</b>	<b>68,76,91,712.58</b>	
Less: Refund to UGC (XI Plan & Merged Scheme )	-	-	-	11,29,13,999.00	
Less: Utilized for Revenue Expenditure (B)	88,62,82,383.02	-	88,62,82,383	77,78,97,008.00	
Less: Exp. against EWS Scheme	-	-	-	-	
<b>Balance C/f to next year</b>	<b>49,07,56,822.80</b>	<b>0.00</b>	<b>49,07,56,822.80</b>	<b>1,22,00,000</b>	
				<b>54,19,15,574</b>	

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**SCHEDULES FORMING PART OF INCOME AND EXPENDITURE ACCOUNT**  
**Schedule-11**  
**INCOME FROM INVESTMENTS**

Particulars	Amount in Rupees			
	Earmarked/Endowment Fund		Other Investments	
	Current Year 31.03.2024 (Rs)	Previous Year 31.03.2023 (Rs)	Current Year 31.03.2024 (Rs)	Previous Year 31.03.2023 (Rs)
<b>1. Interest</b>				
a) Government Securities	-	-	-	-
b) Other Bonds / Debentures	-	-	-	-
2. Interest on Term Deposits	-	-	3,17,95,598	3,99,48,512
3. Income accrued but not due on Term Deposits/ interest bearing advance to employees	-	-	92,52,378	1,29,45,210
4. Interest on Savings Bank Accounts/ Interest earned on Grants-in-aid refundable to UGC	-	-	7,24,86,980	5,62,86,042
5. Others (Refund of Excess TDS)	-	-	-	-
5.a) SU Research Fund (Int. on Invst. Received, Accrued and Int on SB)	-	-	-	-
5.b) Endowment Fund	-	-	11,35,34,956	10,91,79,764
Transferred to Earmarked / Endowment Fund/ Refund of Int. on Investment to UGC	-	-	7,24,86,980	5,62,86,042
<b>Balance</b>	<b>-</b>	<b>-</b>	<b>4,10,47,976</b>	<b>5,28,93,722</b>

  
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**Schedule-12  
INTEREST EARNED**

Particulars	Amount in Rupees	
	Current Year 31.03.2024 (Rs)	Previous Year 31.03.2023 (Rs)
1. On Savings Account with schedule bank	47,87,702	27,17,316
2. On Loans	-	-
a) Employees / Staff	-	-
b) Others	-	-
3. Other Debtors and Other Receivables	-	-
<b>Balance</b>	<b>47,87,702</b>	<b>27,17,316</b>

  
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## SCHEDULES FORMING PART OF INCOME AND EXPENDITURE ACCOUNT

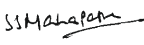
### Schedule-13


### OTHER INCOME

Amount in Rupees

	Particulars	Current Year	Previous Year
		31.03.2024	31.03.2023
		(Rs)	(Rs)
<b>A</b>	<b>Income from Land and Building</b>		-
1	Hostel Room Rent	6,38,909	1,89,071
2	License Fee/furniture rent	87,471	84,753
3	Hire Charges of Auditorium/ playground /convention centre, Guest house/ Cafeteria rent etc.	8,54,312	6,53,638
4	Electricity Charges recovered		-
5	Water Charges recovered		-
6	Gym membership Fee	91,128	41,823
	Total (A)	<b>16,71,821</b>	<b>9,69,285</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	90	110
3	Income from Royalty		
4	Sale of application form (Recruitment)	5,80,438	3,45,549
5	Misc. Receipts (Sale of tender form, waster paper, etc)	-	-
6	Profit on sale/ disposal of Assets		
	a) Owned Assets	-	-
	b) Assets received free of cost	-	-
7	Grants/ Donations from institutions, welfare bodies and International organizations.	-	-
8	Others (Specify)	-	-
8.a)	Miscellaneous receipts	1,05,201	26,952
8.b)	Auction of Store items		
8.c)	Tender Fee	39,831	52,818
8.d)	Furniture Rent	81,501	39,920
8.e)	Recovery of Rent From M/s HSCL	50,847	
	Total (D)	<b>8,57,908</b>	<b>4,65,349</b>
	<b>Grand Total (A to D)</b>	<b>25,29,729</b>	<b>14,34,634</b>

  
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## SCHEDULES FORMING PART OF INCOME AND EXPENDITURE ACCOUNT

## Schedule-14

## PRIOR PERIOD INCOME

Amount in Rupees

	Particulars	Current Year 31.03.2024 (Rs)	Previous Year 31.03.2023 (Rs)
1	Academic Receipts	10,500	5,700
2	Income from Investments		
3	Interest Earned		
4	Other Income	-	-
	<b>Total</b>	<b>10,500</b>	<b>5,700</b>

(Punam Chettri)  
Asst. Registrar(S.S. Mahapatra)  
Finance Officer (I/c)(Jyoti Prakash Tamang)  
Vice Chancellor (I/c)



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

Particulars	Current Year		Previous Year	
	31.03.2024		31.03.2023	
	(Rs)		(Rs)	
	G/A Salary	Total	G/A Salary	Total
a) Salaries and Wages				
a) i. Regular Teaching Staffs	36,69,01,842	36,69,01,842	31,71,80,327	31,71,80,327
a) ii. Regular Non-Teaching Staffs	11,30,10,123	11,30,10,123	9,83,79,690	9,83,79,690
a) iii. Contractual - Teaching Staffs	1,33,20,008	1,33,20,008	1,01,40,253	1,01,40,253
a) iv. Contractual - Non-Teaching Staffs	51,95,133	51,95,133	44,31,336	44,31,336
b) Allowances and Bonus	-	-		
c) Contribution to provident fund	-	-		
d) Contribution to other fund (N P S )	5,49,64,715	5,49,64,715	4,96,78,145	4,96,78,145
e) Staff Welfare Expenses	3,72,921	3,72,921	2,54,500	2,54,500
f) Retirement and terminal benefits	5,21,39,710	5,21,39,710	3,13,07,814	3,13,07,814
g) LTC Facility/Leave Encashment	31,81,913	31,81,913	42,34,905	42,34,905
h) Medical Facility	86,61,479	86,61,479	80,19,178	80,19,178
i) Children Education Allowance	54,24,860	54,24,860	47,07,095	47,07,095
j) Honoarium	-	-	1,10,905	1,10,905
k) Others (TA/DA/Composite Transfer Grant)	-	-		
<b>Total</b>	<b>62,31,72,704</b>	<b>62,31,72,704</b>	<b>52,84,44,148</b>	<b>52,84,44,148</b>

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

	Particulars	Pension	Gratuity	Leave Encashment	Total
	Opening Balance as on 01.04.2023	-	9,45,25,838	12,11,66,266	21,56,92,104
	Add: Capitalized value of contributions received from other Organizations	-	-	-	-
	<b>Total (A)</b>		<b>9,45,25,838</b>	<b>121166266</b>	<b>21,56,92,104</b>
	Less: Payments made during the year	-	-	-	-
	Balance available as on 31.03.2024	-	9,45,25,838	12,11,66,266	21,56,92,104
	Provisions required on 31.03.2024 as per actual valuation	-	11,13,30,853	14,60,69,909	25,74,00,762
A.	Provision to be made in the current year	-	1,68,05,015	2,49,03,643	4,17,08,658
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>1,68,05,015</b>	<b>2,49,03,643</b>	<b>4,17,08,658</b>

mount in Rupees

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

Particulars	Current Year 31.03.2024 (Rs)		Previous Year 31.03.2023 (Rs)	
	GIA Recurring	Total	GIA Recurring	Total
a) Laboratory Expenses	22,31,136	22,31,136	1,05,56,620	1,05,56,620
b) Field Work/ Participation in Conferences	19,97,150	19,97,150	13,49,863	13,49,863
c) Expenses on Seminars/Workshops	44,53,113	44,53,113	21,66,811	21,66,811
d) Payment to visiting faculty	2,30,43,909	2,30,43,909	2,32,23,130	2,32,23,130
e) Examination	1,98,83,874	1,98,83,874	1,13,70,176	1,13,70,176
f) Student Welfare Expenses	22,54,001	22,54,001	7,04,075	7,04,075
g) Admission Expenses	4,79,187	4,79,187	6,19,782	6,19,782
h) Convocation Expenses	-	-	78,40,513	78,40,513
i) Contribution to Research Award Fund	-	-	-	-
j) Students Activities	6,00,865	6,00,865	-	-
k) Vksit Bharat	1,58,432	1,58,432	-	-
l) Students' Hostel Expenditure	2,74,570	2,74,570	-	-
m) Fellowship Non-NET	1,62,32,439	1,62,32,439	1,91,16,717	1,91,16,717
n) Full/Half Freeship	2,26,788	2,26,788	-	-
o) Renewal of Academic Journals	14,532	14,532	17,404	17,404
p) Award/Prize & Scholarship	-	-	32,273	32,273
q) Institutional Membership	-	-	20,000	20,000
r) Patent Application/Publication charges	2,30,344	2,30,344	-	-
s) Acad. Meeting & Contingency	20,49,187	20,49,187	6,93,044	6,93,044
t) Library Expenses	1,06,720	1,06,720	57,730	57,730
u) Publication Grants	-	-	-	-
v) SU-Literary Society	47,100	47,100	-	-
w) Acad. Departments'-Meeting/Office Expenses	2,48,220	2,48,220	10,87,813	10,87,813
x) Azadi Ka Amrit Mahotsav	6,09,241	6,09,241	18,29,553	18,29,553
y) National Education Policy	7,51,107	7,51,107	6,44,071	6,44,071
z) Saffron Cultivation	-	-	77,220	77,220
ai) Association of Indian Universities (AIU) Expense	2,35,077	2,35,077	-	-
aii) Stipend/means-Cum Merit Scholarship	12,36,000	12,36,000	-	-
aiii) NSS Cell	6,600	6,600	-	-
<b>Total</b>	<b>7,73,69,592</b>	<b>7,73,69,592</b>	<b>8,14,06,795</b>	<b>8,14,06,795</b>

(Punam Chettri)  
Asst. Registrar

S. Mahapatra  
(S. S. Mahapatra)  
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(Jyoti Prakash Tamang)  
Vice Chancellor (I/c)



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

Particulars	Current Year 31.03.2024 (Rs)		Previous Year 31.03.2023 (Rs)		Total
	G/A Recurring	Total	G/A Recurring	Total	
	Amount in Rupees		Amount in Rupees		
<b>I Infrastructure</b>					
a) Electricity and power	47,93,515	47,93,515	34,46,804	34,46,804	34,46,804
b) Water charges	8,53,175	8,53,175	1,79,394	1,79,394	1,79,394
c) Rent, rates and taxes (including property tax)	7,84,81,740	7,84,81,740	7,69,16,520	7,69,16,520	7,69,16,520
<b>II Communication</b>					
a) Postage and Telegram	38,806	38,806	27,948	27,948	27,948
b) Telephone, fax and Internet charges	2,99,759	2,99,759	5,06,011	5,06,011	5,06,011
c) Internet & Networking	8,30,418	8,30,418	16,55,741	16,55,741	16,55,741
<b>III Printing, Stationery &amp; Toiletry</b>					
a) Printing & Stationery	47,68,790	47,68,790	28,88,069	28,88,069	28,88,069
b) Toiletry	1,98,819	1,98,819			
c) Printing of Annual Accounts & Reports	2,76,378	2,76,378	3,28,802	3,28,802	3,28,802
<b>IV Other Administrative Expenses</b>					
a) Travelling and Conveyance Expenses	29,77,544	29,77,544	27,02,284	27,02,284	27,02,284
b) Hospitality	-	-	-	-	-
c) Auditors Remuneration	-	-	-	-	-
d) Professional Charges	6,19,393	6,19,393	2,45,473	2,45,473	2,45,473
e) Advertisement and Publicity & Production	81,103	81,103	5,03,004	5,03,004	5,03,004
f) Magazine & Journal Expenses	-	-	-	-	-
g) Remuneration to NT staf & other Misc. Exp	-	-	-	-	-
h) Salary to CEL staff	-	-	-	-	-
<b>i) Outsourced Staff</b>					
i) Manpower	2,23,60,619	2,23,60,619	1,78,00,662	1,78,00,662	1,78,00,662
ii) Security Service	3,01,58,708	3,01,58,708	2,49,23,927	2,49,23,927	2,49,23,927

(Punam Chettri)  
Asst. Registrar


(S.S. Mahapatra)  
Finance Officer (I/c)

(Jyoti Prakash Tamang)  
Vice Chancellor (I/c)



<b>V Other General Admin. Expenses:-</b>					
a) Meetings & Trainings	45,24,334	-	45,24,334	21,12,755	21,12,755
b) Contingency General	5,18,092		5,18,092	8,38,871	8,38,871
c) Legal Expenses	6,86,300		6,86,300	13,22,910	13,22,910
d) Medical Centre Expenses	19,56,807		19,56,807	20,13,583	20,13,583
e) Foundation & Other day celebration	15,26,041		15,26,041	6,46,629	6,46,629
f) Guest House Expenses	4,05,044		4,05,044	1,35,884	1,35,884
g) Inspection Expenses	6,38,313		6,38,313	1,47,630	1,47,630
h) Institutional Enterprise Development (IED) Cell	-		-	-	-
i) Insurance Premium for Assets & Properties	-		-	-	-
j) Internal Quality Assurance (IQAC) Cell	-		-	-	-
k) Selection Committee Expenses	70,69,638		70,69,638	16,92,700	16,92,700
l) Loss of Sale of Assets (W/off)	6,245		6,245	-	-
m) Other Misc. Admin. Expenses	37,680		37,680	47,890	47,890
n) Shifting of Departments to permanent campus	22,960		22,960	4,95,810	4,95,810
o) Arbitration Expenses Package-I	1,54,531		1,54,531	-	-
<b>Total</b>	<b>16,42,84,752</b>	<b>-</b>	<b>16,42,84,752</b>	<b>14,15,79,301</b>	<b>14,15,79,301</b>

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

Particulars	Current Year 31.03.2024		Previous Year 31.03.2023	
	(Rs)		(Rs)	
	G/A Recurring	Total	G/A Recurring	Total
<b>1 Vehicles (Owned by Institutions)</b>				
a) Running Expenses	21,57,290	21,57,290	22,76,405	22,76,405
b) Repairs and Maintenance	8,83,568	8,83,568	8,91,787	8,91,787
c) Insurance Expenses	1,38,632	1,38,632	32,413	32,413
	-	-	-	-
<b>2 Vehicles taken on rent/ lease</b>				
a) Rent/lease expenses	-	-	35,75,268	35,75,268
b) Running Expenses	56,90,226	56,90,226	-	-
	-	-	-	-
<b>3 Vehicle (taxi) hiring expenses</b>				
	-	-	-	-
<b>Total</b>	<b>88,69,716</b>	<b>88,69,716</b>	<b>67,75,873</b>	<b>67,75,873</b>

Amount in Rupees

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

Particulars	Current Year		Previous Year	
	31.03.2024		31.03.2023	
	(Rs)		(Rs)	
	GIA Recurring	Total	GIA Recurring	Total
a) Repair & Maintenance (Civil)	9,02,113	9,02,113	26,11,229	26,11,229
b) Furniture and Fixtures	-	-	0	-
c) Plant and Machinery	8,75,916	8,75,916	-	-
d) Office Equipments	-	-	13,27,098	13,27,098
e) Computers	28,88,467	28,88,467	94,67,282	94,67,282
f) Laboratory and Scientific Equipments	-	-	-	-
g) Audio visual equipments	-	-	-	-
h) Cleaning materials and services	-	-	-	-
i) Book binding charges	-	-	-	-
j) Website	-	-	-	-
k) Repair & Maintenance (Inernet & Networking)	50,37,174	50,37,174	18,92,730	18,92,730
l) Repair & Maintenance (Electrical)	35,66,573	35,66,573	30,41,195	30,41,195
m) Repair & Maintenance ( Musical Instruments)	91,370	-	-	-
<b>Total</b>	<b>1,33,61,613</b>	<b>1,32,70,243</b>	<b>1,83,39,534</b>	<b>1,83,39,534</b>

**Schedule-20**  
**FINANCE COSTS**

Particulars	Current Year		Previous Year	
	31.03.2024		31.03.2023	
	(Rs)		(Rs)	
	GIA Recurring	Total	GIA Recurring	Total
a) Bank Charges	39976.19	39,976.19	48,416.45	48,416.45
b) Others (specify)	-	-	-	-
<b>Total</b>	<b>39,976.19</b>	<b>39,976.19</b>	<b>48,416.45</b>	<b>48,416.45</b>

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

Particulars	CURRENT YEAR (31.03.2024)		PREVIOUS YEAR (31.03.2023)	
	GIA Recurring	Total	GIA Recurring	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>				

**Schedule-22**  
**PRIOR PERIOD EXPENSES**

Particulars	Current Year 31.03.2024 (Rs)		Previous Year 31.03.2023 (Rs)	
	GIA Recurring	Total	GIA Recurring	Total
	1 Establishment Expenses	-	-	2,97,945
2 Academic Expenses	-	-	10,04,996	10,04,996.00
3 Administrative Expenses	-	-	-	-
4 Transportation Expenses	-	-	-	-
5 Repairs and Maintenance	-	-	-	-
6 Other Expenses	-8,15,970	-8,15,970	-	-
<b>Total</b>	<b>-8,15,970</b>	<b>-8,15,970</b>	<b>13,02,941</b>	<b>13,02,941</b>

  
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**NPS TIER-I ACCOUNT**  
**RECEIPTS AND PAYMENTS ACCOUNT FOR THE FINANCIAL YEAR 2023-24**

		Amount in Rupees	
Receipts	Amount	Payments	Amount
1. Opening Balance as on 01.04.2023	44,08,231	1. NPS Liability	50,50,727
<b>2. NPS Tier-I Account</b>	-	2. NPS Subscription and Contribution	87309254
a. Own Subscription	3,94,14,618		-
b. University Contribution	4,94,19,685		-
c. NPS Liability	8,40,170		
<b>3. Interest received on Investment</b>			
a. Interest on saving bank a/c	1,35,841		
4. Investment Encashed	-	3. Closing Balance as on 31.03.2024	18,58,564
<b>TOTAL</b>	<b>9,42,18,545</b>	<b>TOTAL</b>	<b>9,42,18,545</b>

  
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## NPS TIER-I ACCOUNT

## BALANCE SHEET AS AT MARCH 31, 2024

Amount in Rupees

Liabilities	Amount 2023-24	Amount 2022-23	Assets	Amount 2023-24	Amount 2022-23
<b>NPS Tier-I Account</b>			<b>NPS Tier-I Account</b>		
Opening Balance	-	26,58,491	Investment	-	-
Add: Sub+U Contribution	13,25,054	8,83,59,973	Receivable From SU(NPS)	6,68,479	-
NPS Liability	9,37,570	-			
Less: Transferred to NSDL	-	(8,67,72,818)			
Payable to SU	2,64,419				
Excess of Income and Expenditure	1,35,841	1,62,585	Balance at Bank	18,58,564	44,08,231
<b>TOTAL</b>	<b>26,62,884</b>	<b>44,08,231</b>	<b>TOTAL</b>	<b>26,62,884</b>	<b>44,08,231</b>

  
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NPS TIER-I ACCOUNT

INCOME AND EXPENDITURE ACCOUNT FOR THE FINANCIAL YEAR 2023-24

Amount in Rupees

Expenditure	Amount 2023-24	Amount 2022-23	Income	Amount 2023-24	Amount 2022-23
Interest Credited to Subscribers' Accounts	-	-	Interest Earned on Investment		
Bank Charges	-	-	Interest earned on savings account	1,35,841	1,62,685
Prior Period Adjustment			Less: Interest Accrued 31.03.2021		-
Excess of Income over Expenditure	1,35,841	1,62,585	Interest Accrued but not due		-
<b>TOTAL</b>	<b>1,35,841</b>	<b>1,62,585</b>	<b>TOTAL</b>	<b>1,35,841</b>	<b>1,62,685</b>

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

1. The accounts are prepared under Historical Cost Convention unless otherwise stated and generally on the accrual method of accounting.
2. **REVENUE RECOGNITION**
  - 2.1 Fees from students, sales of admission forms, royalty and Interest on savings bank account are accounted for on cash basis. Tuition fees collected separately for each semester is accounted for on cash basis. However, fees receivable from the Government of Sikkim on behalf of the students and backlog dues of the students are accounted for on accrual 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 of 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:-

SI. 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%
16.	Vehicle	10%

SI. 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 each year's additions separately at the depreciation rate applicable for the asset head.
- 3.6 Assets created out of Earmarked fund and funds from the Sponsored Projects, where the ownership of such assets vests in the Universities are set up by credit to Capital Fund and merged with Fixed Assets of the University. Depreciation is charged at the rates applicable to the respective rates. Assets created out of sponsored project funds where the ownership is retained by the sponsors but held and used by the University are separately disclosed in the Notes on Accounts.
- 3.7 Assets, the individual value of each of which is Rs 2,000.00 or less (except Library Books) are treated as Small Value Assets; 100% depreciation is provided in respect of such assets at the time of their acquisition. However physical accounting and control are continued by the holders of such assets.
- 3.8 Though Library and Faculty Building has been handed over by the contractor to Sikkim University, these two buildings have not been capitalized because of following reasons:-
- This is a partial completion of the package-II construction for which reason the proportionate cost of these two buildings cannot be reasonably ascertained.
  - Further partition work is also going on in both the buildings and the same is yet put to use by the University.
- 3.9 The physical verification of assets should be carried out every year which is under progress.

#### **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 given the limited benefit that could be derived from the same 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. The expenses incurred for E-journals are borne out of GIA-Books and Journals or ICT –Infra/E-learning as per availability.
- 4.3 Expenditure on software acquisition 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 of stores/stationeries and laboratory chemicals is calculated based on the physical verification carried out by the Departments and is valued at cost.

#### **6. RETIREMENT BENEFITS**

National Pension System (NPS), a government-sponsored pension scheme launched in January 2004 for government employees, has been adopted by the University whereby 10 percentage of basic and DA of salary is deducted from the employee and 14 percentage is being contributed by the University w.e.f. 1/4/2019. A provision is created every year on account of Gratuity liability and Leave Encashment liability based on the valuation being done by M/S-Omni Consultants Pvt. Ltd. However, the provisions so made is not shown as utilization under Salary Head as the Retirement Benefits are paid out of GIA Salry received from UGC.



## 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+

The University maintains a Capital Fund. 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 during the year.

The balance in the fund 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 a cash basis, and the balance in the bank account reflects the unspent balance of the fund.

## 9. GOVERNMENT AND UGC GRANTS

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

9.2 To the extent utilized towards capital expenditure (on an 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 a 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 a fixed term with Banks, leaving the balance in the Savings Bank Accounts.

The amount of Interest received from term deposit as well as the Interest accrued but not received is treated as Interest Income for this Financial Year

## 11. SPONSORED PROJECTS

11.1 In respect of ongoing Sponsored Projects, the amounts received are credited to the head "Current Liabilities and Provisions -Current Liabilities -Other Liabilities -Receipts against ongoing sponsored projects". As and when expenditure is incurred /advances are paid against such projects, the respective project account is debited. Allocated overhead charges when paid are also debited from the respective project head.

11.2 Fellowships and Scholarships funded by University Grants Commission and other funding bodies are also accounted in the same way as Sponsored Projects. The payments, which generally are disbursement of Fellowship and Scholarships, are debited from the respective Fellowship/Scholarship head.

11.3 In cases where University itself awards the Fellowships/ Scholarships, payments are accounted as Academic expenses.

## 12. INCOME TAX

The income of the University is exempt from Income Tax under Section 10(23c) (iiiab) of the Income Tax Act, 1961.



**SCHEDULES FORMING PART OF FINANCIAL STATEMENTS**

**SCHEDULE: 24**

**NOTES TO ACCOUNTS**

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

The Financial Statements have been prepared based on the 'format of financial statements for Central Higher Educational Institutions' provided by the Ministry of Education, 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 the cost of acquisition, including inward freight, duties and taxes and incidental and direct expenses related to acquisition, installation and commissioning.

- 3.1 Govt. of Sikkim has handed over a plot of land measuring 265.94 acres to date out of 300 acres, and the same is already under the possession of the University. Several reminders have been sent to the Government of Sikkim for handing over of balance 34.06 acres of land. The total amount paid by the University to the Government of Sikkim for Campus Land is Rs. 15.00 crores.

- 3.2 The physical verification of assets for the FY-2023-24 is under process which will be submitted at the instance of Audit.

**4. DEPRECIATION:**

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

SI. 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%
16	Vehicle	10%

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





- 4.2 Depreciation is provided for the whole year on additions during the year.
- 4.3 Assets, the individual value of each of which is Rs 2,000.00 or less (except Library Books) are treated as Small Value Assets, 100% depreciation is provided in respect of such assets at the time of their acquisition.
- 5. CAPITAL COMMITMENT:**
- The estimated outstanding amount of Package-I of Phase-I to be paid to the contractor i.e. NCC Ltd on capital account, stands Rs. 14.73 lacs as on 31.03.2024.
- 6. PROJECT ACCOUNTS:**
- A. The project accounts have been shown in the schedules to the Financial Statements, and the balance as on 31<sup>st</sup> March 2024 of each project is taken into consideration under current liabilities. Debit balances on Project Account and Sponsored Fellowship and Scholarship have been reflected under Current Assets under Schedule-8 (7).
- B. "Department of Science & Technology, Department of Biotechnology, North Eastern Council, Government of India and other Govt. Grants have introduced Zero Based Subsidiary Accounts in the end of the FY 2022-23. As per the same, only sanctioned amount will be reflected for the earmarked project within which the payment entries can be made. The unspent balance, if any, will be automatically refunded back to the sponsor Agencies keeping a zero balance in the year end."
- 7. CURRENT ASSETS, LOANS, ADVANCES AND DEPOSITS:**
- 7.1 In the opinion of the Management, the current assets, Loans, Advances and Deposits have a value on realization in the ordinary course, equal at least to the aggregate amount is shown in the Balance Sheet.
- 7.2 Physical verification of stores/stationary and Laboratory consumables has been carried out by the respective departments on 31<sup>st</sup> March 2024. The closing stock of stores/stationeries and laboratory chemicals valued at cost by the Central Stores and lab-based departments have duly been incorporated in the balance sheet.
- 7.3 Schedules I to 24 are annexed to form an integral part of the Balance Sheet as at 31<sup>st</sup> March 2024 and the Income and Expenditure account for the year ended on that date.
- 8. RE-GROUPING:**
- Previous years' figures have been re-grouped and re-arranged wherever necessary.
- 9. OTHERS:**
- 9.1 Based on the directives from the UGC, University implemented TSA w.e.f 01.11.2020.
- 9.2 All payments made to the Contractor, Architect and Project Management Consultant for construction of 'Package-I of Phase-I' are included in the Capital Work – In – Progress.
- 9.3 An amount of **Rs. 2,31,80,383/-** ( Rupees two crore thirty one lakh eighty thousand three hundred and eighty three only) has been remitted back to UGC on **08.12.2023** towards interest earned out of GIA released to the University in compliance to provisions of GFR and UGC Letter no F.72-5 /2017(CU) dated 30<sup>th</sup> July 2018.
- 9.4 Unutilized sum available in TSA on 31.3.2024 surrendered from various heads stands NIL. However, revision of UC for the FRP Grant has been made wef 2014 and the differential has been accounted for under prior period expenses.
- 9.5 The unutilized grants for the year 2023-24 is available in Appendix-C of the Annual Accounts. The utilized portion of capital grants (OH-35) amounting Rs.346.02 lakh is furnished below in individual heads:



<b>Total</b>	-	<b>Rs. 346.02 lakhs</b>
i. ICT Infra	-	Rs. -0.90 lakhs
ii. Books & Journals	-	Rs. -0.05 lakhs
iii. Lab Equipment	-	Rs. -19.78 lakhs
iv. Campus Development	-	Rs. 344.40 lakhs
v. Other Infra	-	Rs. -2.11 lakhs
vi. Construction of SBA	-	Rs. 6.39 lakhs
vii. Buildings	-	Rs. 18.08 lakhs

(The overspending in any particular sub head under OH-35 shall be adjusted from the grants receivable in the subsequent financial year.)

- 9.6 The University has refunded the unspent balance of **Rs. 11,38,34,898/-** under XI Plan fund and Merged Scheme along with interest vide University Letter No, SU/NEW-UC-2021-22F/378 dated 15.07.2022.
- 9.7 The University has submitted proposal to UGC for approval of refund of unspent balance under XII Plan fund vide its letter no. SU/NEW-UC-2021-22F/1017 dated 30.12.2022. The approval is not received till the finalization of Annual Accounts. However, a proposal has been submitted in 38<sup>th</sup> FC dated: 06.03.2024 for alternate use of unspent balance under XII Plan Fund which has been considered by the FC with advice to submit detail proposal with justification.
- 9.8 The additional claim of M/s NCC Ltd towards construction of Package-1, amounting to Rs.18.34 Crore plus GST & interest has not been accepted by the Dispute Redressal Committee and the matter has been referred to the Arbitration in accordance to the clause 25 of the GCC. The award of arbitration is awaited.
- 9.9 Subsequent to the merger of Plan & Non-Plan heads w e f 2017-18 and as per the advice of the Finance Committee and subsequent approval of Executive Council, the Plan & Non-Plan heads have been replaced as GIA Salary/ Recurring/ Capital in the Annual Accounts 2023-24.