



FOREWORD

The Annual Accounts of Sikkim University for the financial year 2022-23 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 2022-23 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.

A handwritten signature in black ink, appearing to read 'Avinash Khare'.

(Professor Avinash Khare)
VICE CHANCELLOR

Gangtok



सत्यमेव जयते

कार्यालय प्र. महालेखाकार, (लेखापरीक्षा)
लेखापरीक्षा भवन, देवराली, सikkim
गान्तोक - 737 102
**Office of the Pr. Accountant General (Audit),
Lekha Pariksha Bhawan, Deorali,
Sikkim, Gangtok - 737 102**

No: Comm/SU/SAR/22-23/2023-24/ 75
Dated: 3 November 2023

To,

The Vice Chancellor
Sikkim University,
6th mile, Samdur,
Tadong, Gangtok

Subject: Forwarding of Separate Audit Report for the year ended 31st March 2023

Sir,


This is to forward herewith the Separate Audit Report on the Accounts of the Sikkim University for the year ended 31 March 2023 for necessary action at your end.

The audited accounts and the Separate Audit Report should be duly considered and adopted by the University before the same are placed in both houses of Parliament.

Further, the date of laying of the audited accounts/ Separate Audit Report may be intimated to this office. Two copies each of Hindi and English version of the approved Annual Report may be furnished to this office for onward transmission to the C&AG of India.

The receipt of this letter may kindly be acknowledged.

Yours faithfully,


Dy. Accountant General



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

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

No: Comm/SAR/SU/22-23/2023-24/ 76
Dated: 3 November 2023

To,

The Vice Chancellor
Sikkim University
6th mile, Samdur, Gangtok - 737102
Sikkim.

Subject: Management letter in respect of Separate Audit Report on the Financial Statements of Sikkim University for the year ended March 2023.

Sir,

I am to invite a reference to the recently concluded Audit of Accounts of your organization for the year 2022-23 and bring to your notice the following point, which was not included in the Separate Audit Report issued for the year 2022-23 and which requires your attention is stated as below:-

1. Under 'Current Liabilities and Provisions' ₹ 0.02 crore was booked as 'Payable to Mukesh & Associates'. However, there is no amount pending in this regard as per records made available to audit.

Therefore, you are requested to review the position on the above issue and initiate appropriate steps to rectify the position for accurate reflection in accounts in the future.

Yours faithfully,


Deputy Accountant General



**SEPARATE AUDIT REPORT ON THE ACCOUNTS OF
SIKKIM UNIVERSITY, GANGTOK
FOR THE YEAR ENDED 31 MARCH 2023**

(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 2023**

We have audited the attached Balance Sheet of Sikkim University (SU), Gangtok as on 31 March 2023 and the Income & Expenditure Account for the year ended on that date under Section 33(1) of the Sikkim University Act, 2006. These Financial Statements are the responsibility of the SU's Management. Our responsibility is to express an opinion on these financial statements based on our audit.

2. This Separate Audit Report contains the comments of the Comptroller and Auditor General of India (C&AG) on the accounting treatment only with regard to classification, conformity with the best accounting practices, accounting standards and disclosure norms, etc. Audit observations on financial transactions with regard to compliance with the Law, Rules and Regulations (Propriety and Regularity) and efficiency-cum-performance aspects, etc., if any, are reported through Inspection Reports/C&AG's Audit Reports separately.

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

4. Based on our audit, we report that:

- i. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit;
- ii. The Balance Sheet and Income and Expenditure Account/Receipt and Payment Account dealt with by this report have been drawn up in the format prescribed by the Ministry of Human Resource Development, Government of India vide order no. 29-4/2012-IFD dated 17 April 2015;
- iii. In our opinion, proper books of accounts and other relevant records have been maintained by the SU as required under Section 33 of the Sikkim University Act 2006 in so far as it appears from our examination of such books.
- iv. We further report that:



A. BALANCE SHEET

ASSETS

A1. Fixed Assets

Capital work in progress – ₹ 144.48 crore

The above includes an amount of ₹ 52.08 lakh being the purchase orders placed by the University for procurement of High Performance computing facility, other orders, etc placed on GeM. As on 31 March 2023, only the purchase orders have been placed with GeM and neither the physical nor financial progress was achieved during the year. As such, no committed liabilities had been incurred for the year. However, the University, based on the purchase orders had debited ₹ 52.08 lakh under Capital Work in Progress and credited the committed expenditure.

This has resulted in overstatement of both "Capital Work in Progress" and "Current Liabilities & Provisions- Committed Expenditure (Capital expenditure) by ₹ 52.08lakh. This has consequently resulted in overstatement of Corpus/Capital Fund and understatement of unutilized grants by ₹ 52.08lakh.

B. Revision of Accounts

The accounts of the University were revised at the instance of audit. The impact of revision of accounts is that the Assets and Liabilities are decreased by ₹0.24 crore and the deficit is decreased by ₹1.19 crore.

C. Grants In Aid

SU has received ₹116.50 crore during the year as Grant and total accumulated grant was ₹213.26 crore. Out of which, SU had utilized ₹159.06 crore leaving an unspent grant of ₹ 54.19 crore.

v. Subject to our observations in the preceding paragraphs, we report that the Balance Sheet and Income & Expenditure Accounts dealt with by this report are in agreement with the books of accounts.

vi. In our opinion and to the best of our information and according to the explanation given to us, the said financial statements read together with the Accounting Policies and Notes on Accounts, and subject to the significant matters stated above and other matters mentioned in **Annexure-I** to this Audit Report, give a true and fair view in conformity with accounting principles generally accepted in India:

- (a) in so far as it relates to the Balance Sheet of the state of affairs of SUAs at 31 March 2023; and
- (b) in so far as it relates to the Income & Expenditure Account of the Deficit for the year ended 31 March 2023.

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

**Principal Accountant General (Audit),
Sikkim, Gangtok**

**Place: Gangtok
Date:**



ANNEXURE

1. Adequacy of Internal Audit System:

SU had appointed an Internal Auditor.

2. Adequacy of Internal Control System:

The Internal Control System is weak as Confirmation of Debtors/Loans and Advances from respective parties was not taken.

3. System of Physical verification of fixed assets/inventories

Physical Verification of Fixed Assets for the year 2021-22 & 2022-23 was conducted by the University. As per the Variation report, audit observed that the items of excess and shortage of different items were netted off and adjusted. This is irregular as items of different category cannot be netted off. Hence, the Variation Report depicts an incorrect status of the assets.

4. Regularity in payment of statutory dues

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

A handwritten signature in black ink, consisting of a series of loops and a long horizontal stroke.

**Principal Accountant General (Audit),
Sikkim, Gangtok**



SU/FIN/F-3/2022-23/AA-2022-23/666

Dated: 08.11.2023

To
The Dy. Accountant General (Audit)
Office of the Pr. Accountant General (Audit)
LekhaPariksha Bhawan, Deorali
Gangtok – 737102
Sikkim

Subject: Management reply on Separate Audit Report for the year ended 31st March, 2023 – Reg.
Ref: Your letter no. Comm/SU/SAR/22-23/23-24/75 dated 3rd November, 2023

Sir,

Please find enclosed herewith management reply on Separate Audit Report for F.Y. 2022-23. 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. As desired, two copies of Hindi and English version of the approved Annual Report will be submitted to your good office in due course.

Yours sincerely,


(Pratap K. Dash)
Finance Officer

Encl: Management reply on Separate Audit Report for the year ended 31st March, 2023.

**MANAGEMENT REPLY TO THE SEPARATE AUDIT REPORT FOR THE FINANCIAL YEAR 2022-23**

Sl. No.	Observation of Audit	Management Reply
01.	<p>We have audited the attached Balance Sheet of Sikkim University (SU), Gangtok as on 31 March 2023 and the Income & Expenditure Account for the year ended on that date under Section 33(1) of the Sikkim University Act, 2006. These Financial Statements are the responsibility of the SU's Management. Our responsibility is to express an opinion on these financial statements based on our audit.</p> <p>2. This Separate Audit Report contains the comments of the Comptroller and Auditor General of India (C&AG) on the accounting treatment only with regard to classification, conformity with the best accounting practices, accounting standards and disclosure norms, etc. Audit observations on financial transactions with regard to compliance with the Law, Rules and Regulations (Propriety and Regularity) and efficiency-cum-performance aspects, etc., if any, are reported through Inspection Reports/C&AG's Audit Reports separately.</p> <p>3. We have conducted our audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. An audit includes examining, on a test basis, evidences supporting the amounts and disclosure in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall presentation of financial statements. We believe that our audit provides a reasonable basis for our opinion.</p> <p>4. Based on our audit, we report that:</p> <ol style="list-style-type: none"> i. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit; ii. The Balance Sheet and Income and Expenditure Account/ Receipt and Payment Account dealt with by this report have been drawn up in the format prescribed by the Ministry of Human Resource Development, Government of India vide order no. 29-4/2012-IFD dated 17 April 2015; iii. In our opinion, proper books of accounts and other relevant records have been maintained by the SU as required under Section 33 of the Sikkim University Act 2006 in so far as it appears from our examination of such books. iv. We further report that: 	<p style="text-align: center;">Audit Opinion</p>
02.	<p>A. BALANCE SHEET</p> <p>ASSETS</p> <p>A1. Fixed Assets</p> <p>Capital work in progress – ₹ 144.48 crore</p> <p>The above includes an amount of ₹ 52.08 lakh being the purchase orders placed by the University for procurement of High-Performance computing facility, other orders, etc placed on GeM. As on 31 March 2023, only the purchase orders have been placed with GeM and neither the physical nor financial progress was achieved during the year. As such, no committed liabilities had been incurred for the year. However, the University, based on the purchase orders had debited ₹ 52.08 lakh under Capital Work in Progress and credited the committed expenditure.</p> <p>This has resulted in overstatement of both "Capital Work in Progress"</p>	<p>The Committed Liabilities of Rs. 52,08 lakh towards procurement of High Performance Computing Facility was booked during FY 22-23 as per accrual basis of accounting which has already been paid vide PV No 487 dated 28.06.2023.</p> <p>Since the amount is already paid in the impact will be automatically nullified during the FY 23-24.</p>



	and "Current Liabilities & Provisions- Committed Expenditure (Capital expenditure) by ₹ 52.08 lakh. This has consequently resulted in overstatement of Corpus/Capital Fund and understatement of unutilized grants by ₹ 52.08 lakh.	
03.	<p>B. Revision of Accounts</p> <p>The accounts of the University were revised at the instance of audit. The impact of revision of accounts is that the Assets and Liabilities are decreased by ₹ 0.24 crore and the deficit is decreased by ₹ 1.19 crore.</p>	Confirmed
04	<p>C. Grants In Aid</p> <p>SU has received ₹ 116.50 crore during the year as Grant and total accumulated grant was ₹ 213.26 crore. Out of which, SU had utilized ₹ 159.06 crore leaving an unspent grant of ₹ 54.19 crore.</p>	Confirmed. The detail break of status of GIA is enclosed herewith as Annexure - A
	<p>v. Subject to our observations in the preceding paragraphs, we report that the Balance Sheet and Income & Expenditure Accounts dealt with by this report are in agreement with the books of accounts.</p> <p>vi. In our opinion and to the best of our information and according to the explanation given to us, the said financial statements read together with the Accounting Policies and Notes on Accounts, and subject to the significant matters stated above and other matters mentioned in Annexure-I to this Audit Report, give a true and fair view in conformity with accounting principles generally accepted in India:</p> <p>(a) in so far as it relates to the Balance Sheet of the state of affairs of SU as at 31 March 2023; and</p> <p>(b) in so far as it relates to the Income & Expenditure Account of the Deficit for the year ended 31 March 2023.</p>	Audit Opinion



**OTHER MATTERS AS PER ANNEXURE-I OF SEPARATE AUDIT REPORT FOR THE FINANCIAL YEAR
2022-23**

Annexure - I

1. Adequacy of Internal Audit System: SU has appointed the Internal Auditor.	The post of Internal Audit Officer is vacant due to resignation w e f 19.09.2023
2. Adequacy of Internal Control System: The Internal Control System is weak as Confirmation of Debtors/Loans and Advances from respective parties was not taken.	Noted for future compliances
3. System of Physical Verification of Fixed Assets/Inventories: Physical Verification of Fixed Assets for the year 2021-22 & 2022-23 was conducted by the University. As per the Variation report, audit observed that the items of excess and shortage of different items were netted off and adjusted. This is irregular as items of different category cannot be netted off. Hence, the Variation Report depicts an incorrect status of the assets.	Noted for future compliances
4. Regularity in payment of statutory dues: The Management is regular in payment of statutory dues with appropriate authorities.	Confirmed

**ANNEXURE-A**

DETAILS OF UNSPENT BALANCE AS ON 31.3.2023

(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 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
		TOTAL (A)	0.00	9458.00	341.18	9799.18	8670.04	1129.14	0.00
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
		TOTAL (B)	0.00	28096.18	3256.93	31353.11	25559.53	0.00	5793.58
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
		TOTAL (C)	0.00	31419.09	1128.02	32547.11	28799.19	1970.94	1776.98
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
		TOTAL (D)	1776.98	8761.57	362.63	10901.18	8336.58	122.90	2441.70
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
		TOTAL (E)	2441.70	11650.00	311.79	14403.49	14777.89	0.00	-374.40
Grand Total			2441.70	49204.18	3909.90	55555.78	49007.46	1129.14	5419.18

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

(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	2372.39	3500	0	0	5872.39	6069.64	0	-197.25
2	Books & Journal	3.48	100			103.48	103.48	0	0.00
3	ICT Infra	66.72	200			266.72	246.06	0	20.66
4	Lab Equipments	-8.61	100			91.39	87.09	0	4.30
5	Campus Development	536.36	0			536.36	191.96	0	344.40
6	Other Infra	16.70	175			191.7	178.69	0	13.01
7	Construction of Toiletes SBA	45.23	0			45.23	0.00	0	45.23
	Total	3032.27	4075	0	0	7107.27	6876.92	0	230.34




BALANCE SHEET AS AT 31ST MARCH 2023

Amount in Rupees

<u>SOURCES OF FUNDS</u>	Sch No	Current Year 31.03.2023 (Rs)	Previous Year 31.03.2022 (Rs)
Corpus/ Capital Fund	1	2,73,13,87,897	2,11,84,46,915
Designated/ Earmarked/ Endowment Fund	2	3,95,51,495	4,36,78,342
Current Liabilities & Provisions	3	1,02,48,61,647	1,30,46,10,633
Total		3,79,58,01,039	3,46,67,35,890
<u>APPLICATION OF FUNDS</u>			
Fixed Assets	4		
Tangible Assets		47,11,40,165	47,32,82,525
Intangible Assets		43,01,890	8,34,058
Capital Work in Progress		1,44,48,00,705	99,46,63,372
Investments from Earmarked / Endowment Fund	5	1,18,86,827	1,54,49,780
Long Term			
Short Term			
Investments-Others	6	1,26,77,25,146	1,40,53,18,360
Current Assets	7	21,39,75,242	34,92,52,725
Loans, Advances and Deposits	8	38,19,71,064	22,79,35,070
		3,79,58,01,039	3,46,67,35,890
Significant Accounting Policies	23		
Contingent Liabilities and Notes to Accounts	24		


(Dr. C.B. Chhetri)
Internal Audit Officer


(P.K. Dash)
Finance Officer



(Avinash Khare)
Vice Chancellor




**INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31st MARCH 2023**

Amount in Rupees

Particulars	Sch No	Current Year 31.03.2023 (Rs)	Previous Year 31.03.2022 (Rs)
INCOME			
Academic Receipts	9	3,11,79,039	3,43,65,413
Grants/ Subsidies	10	77,78,97,008	68,85,70,167
Income from Investments	11	5,28,93,722	4,71,01,390
Interest Earned	12	27,17,316	41,54,204
Other Income	13	14,34,634	18,98,549
Prior Period Income	14	5,700	9,084
Total (A)		86,61,27,419	77,60,98,807
EXPENDITURE			
Staff Payments and Benefits (Establishment Expenses)	15	52,84,44,148	49,92,68,398
Academic Expenses	16	8,14,06,795	5,79,19,692
Administrative and General Expenses	17	14,15,79,301	11,65,05,274
Transportation Expenses	18	67,75,873	24,93,081
Repairs and Maintainence	19	1,83,39,534	1,10,46,915
Finance Costs	20	48,416	19,451
Depreciation	4	9,94,39,768	7,72,46,021
Other Expenses	21	-	
Prior Period Expenses	22	13,02,941	13,17,356
Total (B)		87,73,36,777	76,58,16,188
Balance being excess of Income over Expenditure (A-B)		(1,12,09,358)	1,02,82,619
Transfer to/ from Designated Fund Building Fund Other (Specify)			
Balance being surplus/deficit carried over to Capital Fund		(1,12,09,358)	1,02,82,619
Significant Accounting Policies	23		
Contingent Liabilities and Notes to Accounts	24		


(Dr. C.B. Chhetri)
Internal Audit Officer


(P.K. Dash)
Finance Officer


(Avinash Khare)
Vice Chancellor



**RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31st MARCH 2023**

Amount in Rupees

RECEIPTS	Current Year 31.03.2023 (Rs)	Previous Year 31.03.2022 (Rs)	PAYMENTS	Current Year 31.03.2023 (Rs)	Previous Year 31.03.2022 (Rs)
1. Opening Balance			1. Expenses:		
a) Cash Balances		-	Salary Group	6,48,29,076	29,45,63,988
b) Cash Balances-Project			a) Establishment Expenses		
c) Bank Balances			Recurring Group	4,53,64,930	4,56,59,934
i) Savings Accounts	32,45,71,862	66,46,37,890	a) Academic Expenses	7,98,61,484	11,16,35,579
ii) Project Accounts		-	b) Administrative Expenses		21,23,494
2. Grants received:			c) Transportation Expenses		98,54,744
a) From Government of India			d) Repairs and Maintenance	48,416	15,76,332
b) From Other Sources (UGC)			e) Prior period expenses		19,457
Grants for Non-recur. expenditure	40,75,00,000	17,50,00,000	f) Finance Cost	4,76,63,675.00	5,36,81,031.00
Grants for Recurring expenditure	29,32,00,000	17,67,31,000	g) Non Salary		33,36,440
Grants for Salary	46,43,00,000	52,44,26,000	2. Payments against earmarked/ Endowment fund	5,20,31,739	6,94,87,434
Grant (EWS-Recurring)	-		3. Payments against sponsored projects/ Schemes		
Grant (EWS-Salary)	-		4. Payments against sponsored fellowship / Scholarships	37,11,224	16,90,653
3. Academic Receipts	3,40,70,256	2,65,61,617	5. Payments against sponsored seminar/workshop	14,41,968	1,61,946
4. Receipts against Earmarked / Endowment fund	36,71,838	22,41,755	6. Investments and deposits made		
5. Receipts against Sponsored projects/ Schemes	2,44,29,573	4,60,15,467	a) Out of Earmarked / Endowment funds	45,41,954	-
6. Receipt against sponsored fellowship and scholarship	33,96,077	29,19,830	b) Out of own funds		
7. Receipt against Sponsored Seminar & Workshop	21,83,497	4,25,964	7. Term Deposits with scheduled banks	57,27,71,909	1,17,62,81,784
Balance c/f to next page.	1,55,73,23,103	1,61,89,59,522	8. Refund of grants	1,38,31,822	1,24,07,033
			Balance c/f to next page.	88,60,98,197	1,78,24,79,849



**RECEIPT AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31st MARCH 2023**

Amount in Rupees

RECEIPTS	Current Year 31.03.2023 (Rs)	Previous Year 31.03.2022 (Rs)	PAYMENTS	Current Year 31.03.2023 (Rs)	Previous Year 31.03.2022 (Rs)
Balance b/f from previous page..	1,55,73,23,103	1,61,89,59,522	Balance b/f from previous page..	88,60,98,197	1,78,24,79,849
7. Income on Investments from			9. Expenditure on Fixed Assets and Capital work in progress		
a) Earmarked funds			a) Fixed Assets:		
b) Other Investments	2,95,12,282	4,94,19,227	i) Tangible Assets	39,46,440	19,04,82,154
8. Interest received on:			ii) Intangible Assets		-
a) Bank Deposits			iii) Capital Work in progress		8,99,28,031
b) Loans and Advances			10. Other payments inc. Statutory payment	10,95,62,202	8,29,90,214
c) Savings bank account	27,17,316	41,54,204	11. Deposits and advances	2,95,09,533	1,76,66,911
9. Investments encashed (Earmarked)		-	12. Other Payments		6,16,48,688
10. Term deposits with scheduled banks encashed	74,45,77,768	85,15,91,767	NPS Employer Contribution	79,27,377	
11. Other Income (Including prior period)	12,67,013	17,15,509	Deposit	10,71,693	
12. Deposits and advances including Grants Receivable	-	71,66,422	For Goods & Services	60,49,60,486	-
			Sundry Creditors Others	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	12,49,355	
			OTHER INCOME	52,140	

C. B. Chhetri
(Dr. C. B. Chhetri)
Internal Audit Officer

P. K. Dash
(P.K. Dash)
Finance Officer


Avinash Khare
(Avinash Khare)
Vice Chancellor



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

Amount in Rupees

		Current Year 31.03.2023 (Rs)	Previous Year 31.03.2022 (Rs)
	Balance at the beginning of the year	2,11,84,46,915	2,14,88,47,428
Add:	Contribution towards Corpus/ Capital fund		-
Add:	Grants from UGC, Government of India and State Government to the extent utilized for Capital Expenditure	68,76,91,713	(1,19,42,229)
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)	-	13,86,000
Add:	Excess of Income over Expenditure transferred from Income and Expenditure Account	(1,12,09,358)	1,02,82,619
Add:	Excess Committed Liabilities adjustment		18,67,08,558
Add:	Reversal of Unspent Balance to be corrected		69,35,33,695
Less:	SBA toilets works as per audit observations		(41,35,499)
Less:	Corrected Unspent Balance as on 31.3.2021		(86,99,69,695)
Less:	Internal Receipts forming part of Recurring Grants	(3,11,79,039)	(3,62,63,962)
Less:	Interest accrued during 21-22 reversal in 22-23	(3,23,62,334)	
	Balance at the year end	2,73,13,87,897	2,11,84,46,915


 (Dr. C.B. Chhetri)
 Internal Audit Officer


 (P.K. Dash)
 Finance Officer



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

Amount in Rupees

PARTICULARS	FUNDWISE BREAKUP										Previous Year 31.03.2022 (Rs)	
	Endowment Fund	Endowment Fund	Designated Fund	Designated Fund	Designated Fund	Designated Fund	Endowment Fund	Endowment Fund	Endowment Fund	Endowment Fund		
	LUCA PACIOLI Endowment	Prof.Sameera Maiti Distinguish Lecture	UGC grant for Hot Spot Wi-Fi Project	SU Research Fund	Prof.Sameera Maiti Gold Medal	Sitaram Jindal Foundation	ICAI	(Rs)	(Rs)	(Rs)		
A)												
a) Opening Balance	3,36,630	6,06,145	1,59,61,040	2,55,92,720	62,351	9,19,624	1,99,831	4,36,78,341	4,56,62,829			
b) Additions during the year				18,13,315				18,13,315	19,99,447			
c) Income from Investments made of the funds	13,902	26,497	-	14,97,565	1,822		8,179	15,47,965	1,95,673			
d) Accrued interest on Investments/ Advances				-9,40,660		51,804		-8,88,856	7,96,157			
e) Interest on Savings Bank A/c		3,357	-	47,401	224			50,982	46,635			
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)				1,84,339				1,84,339				
Total (A)	3,50,532	6,35,999	1,59,61,040	2,81,94,680	64,397	9,71,428	2,08,010	4,63,86,086	4,87,00,741			
B)												
i) Utilization. Expenditure towards objective of funds	-	-										
ii) Capital Expenditure												
iii) Revenue Expenditure	8,160	23,970	62,10,461	5,92,000				68,34,591	50,22,399			
iv) Advance												
Total (B)	8,160	23,970	62,10,461	5,92,000	-	-	-	68,34,591	50,22,399			
Closing Balances at the year end (A-B)	3,42,372	6,12,029	97,50,579	2,76,02,680	64,397	9,71,428	2,08,010	3,95,51,495	4,36,78,342			

Represented by

Cash and Bank Balances											
Investments	100	1,12,029	97,50,579	27,31,701	8,955	-	-	1,26,03,364	1,71,30,694		
Interest accrued but not due/Amount Receivable/(Payable)* from main a/c	3,53,270	5,00,000	-	99,80,709	50,000	7,95,000	2,07,848	1,18,86,827	1,54,49,780		
	-	-	-	5,88,566	-	1,51,297	154	7,40,017	17,04,372		
	-10,998	-	-	1,43,01,704	5,442	25,131	8	1,43,21,287	93,93,496		
Total	3,42,372	6,12,029	97,50,579	2,76,02,680	64,397	9,71,428	2,08,010	3,95,51,495	4,36,78,342		

C. B. Chhetri
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 Internal Audit Officer

P. K. Dash
 (P.K. Dash)
 Finance Officer



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

1	2	Opening Balance		Additions during the year		Total		Expenditure on the object during the year		Closing Balance		Total
		3	4	5	6	7	8	9	10	11	12	
		Endowment	Accumulated Interest	Endowment	Interest	Endowment	Accumulated Interest			Endowment	Accumulated Interest	
						(3+5)	(4+6)					(10+11)
A)												
a)	Institute of Chartered Accountants of India (ICAI)	1,40,657	59,175	-	8,179	1,40,657	67,354	-	-	1,40,657	67,354	2,08,011
b)	Sitaram Jindal Foundation	7,50,149	1,69,475	-	51,804	7,50,149	2,21,279	-	-	7,50,149	2,21,279	9,71,428
c)	Prof. Sameera Maiti Gold Medal	50,000	12,351	-	2,046	50,000	14,397	-	-	50,000	14,397	64,397
d)	Prof. Sameera Maiti Distinguished Lecture Series	5,00,000	1,06,145	-	29,854	5,00,000	1,35,999	23,970	23,970	5,00,000	1,12,029	6,12,029
e)	LUCA PACIOLI Dept. of Commerce	2,92,000	44,630	-	13,902	2,92,000	58,532	8,160	8,160	2,92,000	50,372	3,42,372
	TOTAL	17,32,806	3,91,776	-	1,05,785	17,32,806	4,97,561	32,130	32,130	17,32,806	4,65,431	21,98,237

Amount in Rupees

C. B. Chhetri

(Dr. C.B. Chhetri)
Internal Audit Officer

P. K. Dash


(P.K. Dash)
Finance Officer



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

Amount in Rupees


		Current Year 31.03.2023 (Rs)	Previous Year 31.03.2022 (Rs)
A	CURRENT LIABILITIES		
1	Deposits from Staff		20,400
2	Deposits from Students	40,42,815	35,54,906
3	Sundry Creditors:		
a)	For Goods and Services	3,38,92,134	98,06,229
b)	Others		
4	Deposit-Others (including EMD, Security Deposit)	2,02,67,780	54,56,378
5	Statutory Liabilities		
a)	Overdue (GPF,TDS,WC Tax,CPF,GIS, NPS)	2,54,93,733	77,13,942
b)	Others		
6	Other Current Liabilities:-		
a)	Salaries	4,02,26,792	3,66,54,902
b)	Sponsored projects	1,16,57,017	4,52,12,688
c)	Sponsored fellowship and scholarship	54,03,218	58,63,414
d)	Sponsored Seminar and Workshop	12,93,653	9,53,625
e)	Project Liabilities	28,79,573	69,55,547
7	Unutilised Grants		
a)	<i>XI Plan</i>	-	11,29,14,000
b)	<i>XII Plan</i>	57,93,58,000	57,93,58,000
c)	<i>Salary 22-23</i>	(7,25,20,000)	23,19,70,854
	<i>Recurring</i>	1,20,46,173	
	<i>Capital</i>	2,30,35,000	
d)	<i>EWS as on 31.3.22</i>	-	1,22,00,000
8	Grants in advance		
9	Security Deposit deducted from Contractors		-
10	Alumni Asso. Fund	1,94,320	1,03,220
11	Payable to Architects/PMC/Contractors		
12	Mess Fee payable	10,33,450	10,33,450
13	Other Liabilities (LTC, Salary Arrear & other liabilities)	30,900	10,500
14	Receipts on account of Foreign Payments from Projects	3,86,297	3,86,297
15	Committed Expenditure (Rent & GST on rent)		
16	Committed Expenditure Capital Expenditure)	52,08,685	3,23,01,007
17	Committed Expenditure (Medical Reimbursement)	-	7,87,117
18	Committed Expenditure (Internship)	-	1,05,000
19	Interest Accrued Payable to UGC on Realisation	3,31,05,659	73,78,487
20	Unspent balance of sponsored Seminars		
21	Leave Salary of Amit Chakraborty, Dept. of Mathematics	5,95,862	-
22	Package -II Payable Amount	4,26,62,817	1,27,500
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	2,35,018
26	Unidentified Grants/ Fellowship/Project Grants	3,07,605	-
27	Interest earned on Mob. Advance-Refundable to UGC	1,32,59,256	-
	Total (A)	78,55,68,402	1,10,25,75,126



 (Dr. C.B. Chhetri)
 Internal Audit Officer


 (P.K. Dash)
 Finance Officer



B)	PROVISIONS		
1	For Taxation		-
2	Gratuity	9,45,25,838	8,30,53,589
3	Superannuation Pension		
4	Accumulated Leave Encashment	12,11,66,266	10,13,30,701
5	Trade Warranties/ Claims		
6	Others (Interest refundable to UGC)	2,31,80,383	1,38,31,822
7	NPS Employer's Contribution & Provisions	4,20,758	38,19,394
	Total (B)	23,92,93,245	20,20,35,506
	Total (A+B)	1,02,48,61,647	1,30,46,10,632


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

Amount in Rupees

Sl No	Name of Project	Opening Balance		Receipts/ Recoveries during the year	Total	Expenditure during the year	Closing Balance	
		Credit	Debit				Credit	Debit
1	2	3	4	5	6	7	8	9
A	Dept. of Science and Technology							
a.1	MOFCAR (Anand pariyyar)	14,659		406	15,065		15,065	
a.2	Formation (Sudarshan Tamang)	10,313		286	10,599		10,599	
a.3	Assessment of Soc. (Dr. NB Devi)	7,27,487		7,749	7,35,236	7,32,891	2,345	
a.4	DST-COE-Geology Dept	29,57,829		76,87,215	1,06,45,044	1,02,20,819	4,24,225	
a.5	DST-FIST -Botany Dept	3,83,333		10,478	3,93,811	3,91,207	2,604	
a.6	DST-FIST -Physics Dept	63,45,334		1,70,890	65,16,224	77,57,258	-12,41,034	
a.7	DST-FIST-Zoology Dept	1,73,185		4,798	1,77,983	1,77,983	-	
a.8	ICPS-NETRA (S.ROY)	15,60,310		24,377	15,84,687	13,93,356	1,91,331	
a.9	TPCNU (Archana Tripathi)	11,521		314	11,835		11,835	
a.10	Fermented Milk (JP Tamang)	5,601		170	5,771		5,771	
a.11	Himalayan Cryosphere (Uttam Lal)	22,094		670	22,764		22,764	
a.12	Hot Spring of Sikkim (N Thakur)	13,390		406	13,796		13,796	
	Sub-Total (A)	1,22,25,056	-	79,07,759	2,01,32,815	2,06,73,514	-5,40,699	-
B	DST-SERB							
b.1	Sikkim Himalaya (B. K Acharya)	1,67,825		1,523	1,69,348	1,69,348	-	
b.2	Quantum Memory (Ajay Tripathi)		-4,15,256	538	-4,14,718	-4,14,718	-	
b.3	FI-Generation (Dr. K Birla)	2,62,727		7,166	2,69,893	2,68,208	1,685	
b.4	Wild Edible (K Diki Bhutia)	-			-		-	
b.5	Study of Spatially (S. Mukhopadhyay)	3,61,546		26,008	3,87,554	3,87,554	-	
b.6	TAKYDROMUS (B. Chetri)	3,03,324		17,750	3,21,074	3,19,490	1,584	
b.7	Carbohydrate Based Div. (BG Roy)	90,981		3,052	94,033	94,033	-	
b.8	DBFQ (Sudarshan Tamang)	2,899		8,971	11,870		11,870	
b.9	Conservation (Manju Rana)	4,31,513		3,09,151	7,40,664	7,38,996	1,665	
b.10	Investigation of Gene-Environment			12,64,409	12,64,409	12,64,409	-	
	Sub-Total (B)	16,20,815	-4,15,256	16,38,568	28,44,127	28,27,320	16,804	-

C. Chhetri
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C	Dept. of Bio-Technology	87		4	91		91	
c.1	Marcha Diversity (JP Tamang)	18,05,588		4,92,903	22,98,491	22,23,154	75,337	
c.2	Chemical Eco (N Sathyanarayana)	6,021		191	6,212	6,212	-	
c.3	NER-SR (N.Sathyanarayana)	5,974		189	6,163	6,163	-	
c.4	Hot Spring (N.Thakur)	3,21,895		2,92,399	6,14,294	3,29,734	2,84,560	
c.5	Oxidation (B.G.Roy)	11,887		288	12,175	12,175	-	
c.6	Dev. Of Microbial (L. Sharma)	85,892		2,093	87,985	87,985	-	
c.7	Food Fermenting (J.P.Tamang)	4,88,554		2,84,445	7,72,999	5,00,555	2,72,444	
c.8	Bannana (Laxuman Sharma)	-		166	166	165	1	
c.9	DIA Centre (JP Tamang)	8,658		209	8,867	8,867	-	
c.10	PGA (JP Tamang)	88,738		38,521	1,27,259	89,652	37,607	
c.11	Elucidating (A.Chhetri)	1,34,634		1,48,661	2,83,295	1,76,868	1,06,427	
c.12	PDOS (B G. Roy)	83,00,000		18,23,740	1,01,23,740	81,82,988	19,40,752	
c.13	Kisan Hub (Prof. Laxuman Sharma)	4,02,835		1,75,674	5,78,509	4,10,922	1,67,587	
c.14	Clonning (Dr. N. Thakur)	2,01,908		19,573	2,21,481	2,05,872	15,609	
c.15	Harnessing Indophytes (A. Rai)							
	Sub Total (C)	1,18,62,671	-	32,79,056	1,51,41,727	1,22,41,312	29,00,415	-
D	International Project							
d.1	CABI (S.Manivannan)	12,585		382	12,967	-	12,967	
d.2	COCOON (V Khawas)	72,048		2,531	74,579	-	74,579	
d.3	ICIMOD (V Khawas)	9,13,351		32,090	9,45,441	-	9,45,441	
d.4	ICIMOD (Organic cultivation in Sikkim)			4,76,033		4,30,521	45,512	
	Sub-Total (D)	9,97,984	-	5,11,036	10,32,987	4,30,521	10,78,499	-

C. Chhetri
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Internal Audit Officer

P.K. Dash
(P.K. Dash)
Finance Officer



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

Amount in Rupees

Sl No	Name of Project	Opening Balance		Receipts/ Recoveries during the year	Total	Expenditure during the year	Closing Balance	
		Credit	Debit				Credit	Debit
1	2	3	4	5	6	7	8	9
E	University Grants Commission							
e.1	DEA (A. Tiwari)	3,802		116	3,918		3,918	
e.2	Strengthening of Inst. (AS Chandel)	485		16	501		501	
e.3	CEL (S Sinha)	1,46,116		4,364	1,50,480	1,46,561	3,919	
e.4	ESLFSITLS (S UPADHYAY)	2,092		53	2,145	2,145	-	
e.5	NITI AAYOG (S Firdosh)		-2,77,504	9,15,254	6,37,750	4,758	6,32,992	
e.6	Isolation (AK Verma)	5,57,354		14,703	5,72,057	1,59,427	4,12,630	
	Sub-Total (E)	7,09,849	-2,77,504	9,34,506	13,66,851	3,12,891	10,53,960	-
F	NMHS							
f.1	Sustainable use (DR Chetri)	5,90,551		15,250	6,05,801	5,90,761	15,040	
f.2	Key Eco-System (BK Acharya)	80,87,149		58,576	81,45,725	80,87,149	58,576	
f.3	Bio-Control (N Bag)	1,23,673		3,373	1,27,046		1,27,046	
f.4	Conservation (L Sharma)	8,21,483		12,850	8,34,333	8,05,076	29,257	
f.5	Himalayan Fellowship (N Bag)	6,47,425		16,119	6,63,544	1,93,968	4,69,576	
f.6	SRWSH (V Khawas)	8,55,267		5,68,854	14,24,121	4,22,395	10,01,726	
	Sub-Total (F)	1,11,25,548	-	6,75,022	1,18,00,570	1,00,99,349	17,01,221	-
G	Domestic Projects							
g.1	ICMR-TLRGene-(Bisu Singh)	22,764		5,26,015	5,48,779	5,40,276	8,503	
g.2	ICHR-MEDIEVAL (S.Jeeva)	2,986		1,42,580	1,45,566	1,42,500	3,066	
g.3	NSS Cell (N Saxena)	5,24,382		32,012	5,56,394	46,601	5,09,793	
g.4	Tea Board (N Bag)	3,61,276		12,693	3,73,969		3,73,969	
g.5	Saffron Cultivation (SU)	10,33,821		22,564	10,56,385	5,24,189	5,32,196	
g.6	NABARD DPR Project	-		5,00,689	5,00,689	-	5,00,689	
	Sub-Total (G)	19,45,229	-	12,36,553	31,81,782	12,53,566	19,28,216	-

C. B. Chhetri
(Dr. C.B. Chhetri)
Internal Audit Officer

P. K. Dash
(P.K. Dash)
Finance Officer



H	ICSSR								
h.1	Role of Family (S.Panda)	6,112	170	6,282	-	6,282	-	6,282	-
h.2	Tibetan Refugees (S.A.Sachdeva)	42		42		42		42	
h.3	Emerging Conflict (N.K.Paswan)	30,515	847	31,362		31,362		31,362	
h.4	Witch Hund (P. Mishra)	241	8	249		249		249	
h.5	Medium of Instructions (K. Sinha)	2,11,551	5,771	2,17,322		2,17,322		2,17,322	
h.6	Exploring School (Namrata)	36,394	992	37,386		37,386		37,386	
h.7	Waste Mgmt (K Indira)	1,96,917	3,321	2,00,238		2,00,238	1,97,996	2,242	
h.8	Efficiency of Organic (M.Choubey)	80,067	1,63,595	2,43,662		2,43,662	36,066	2,07,596	
h.9	Women Edu (Y Bhutia)	2,41,926	4,350	2,46,276		2,46,276	2,40,700	5,576	
h.10	Social Media Use		2,60,650	2,60,650		2,60,650	89,326	1,71,324	
	Sub-Total (H)	8,03,765	4,39,704	12,43,469	-	12,43,469	5,64,088	6,79,381	-
I	GOVT OF SIKKIM/ OTHER GOVT BODIES								
i.1	Study of Suicide (S.A Sachdeva)	46,393	1,289	47,682		47,682		47,682	
i.2	Oak Forest (A K Chhetri)	10,730	2,350	13,080		13,080	13,080	-	
i.3	Farming System (L. Sharma)	3,905	11,260	15,165		15,165	15,165	-	
i.4	Aganwadi Beneficiaries (Dr. Sandhya Thapa)		11,89,444	11,89,444		11,89,444	11,51,421	38,023	
i.5	GoS Bio-Fertilizer		6,07,995	6,07,995		6,07,995	15,709	5,92,286	
	Sub-Total (I)	61,028	18,12,338	18,73,366	-	18,73,366	11,95,375	6,77,991	-
J	PROJECT PARKING FUND								
j.1	Projects (Misc-UID)	7,30,986		7,30,986		7,30,986	7,30,986		
j.2	Projects Parking Fund								
j.2.1	DBT-Parking Fund	52,747	2,412	55,159		55,159		55,159	
j.2.2	DST-SERB Parking Fund (Excludes Fellowship)	13,26,435	5,69,985	18,96,420		18,96,420	15,45,000	3,51,420	
j.2.3	ICSSR-Parking Fund	4,57,837	12,95,873	17,53,710		17,53,710	5,76,000	11,77,710	
j.2.4	NMHS-Parking Fund								
j.2.5	SELDP (S Sihna)	5,56,782	25,48,401	31,05,183		31,05,183	30,08,242	96,941	
j.2.6	Project Grant ZBSA (Unidentified)		75,00,000	75,00,000		75,00,000	75,00,000	-	
	Sub-Total (J)	31,24,787	1,19,16,671	1,50,41,458	-	1,50,41,458	1,33,60,228	16,81,230	-

C. B. Chhetri
(Dr. C.B. Chhetri)
Internal Audit Officer

P.K. Dash
(P.K. Dash)
Finance Officer



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

Amount in Rupees

Sl No	Name of Project	Opening Balance		Receipts/ Recoveries during the year	Total	Expenditure during the year	Closing Balance	
		Credit	Debit				Credit	Debit
1	2	3	4	5	6	7	8	9
K	MINOR PROJECTS							
k.1	NMHS-(V Khawas)	19,695			19,695		19,695	
k.2	INSA-MINOR PROJ.(V.Pant)	94,634		22,600	1,17,234	1,17,234	-	
k.3	Other Projects (Specific)	1,46,590			1,46,590		1,46,590	
k.4	ICSSR-RDA (MK. Das)	64,087		1,00,913	1,65,000	1,65,000	-	
k.5	PESRYR-2018 (U. Lall)	60,000			60,000		60,000	
k.6	GOS-POSHAN (Dr. Sandhya Thapa)	7,90,000			7,90,000	7,90,000	-	
k.7	DESME, GoS, Minor Pro (K Sinha)	68,834			68,834		68,834	
k.8	ASEAN (Nidhi Saxena)	1,84,877			1,84,877		1,84,880	
	Sub-Total (K)	14,28,717	-	1,23,513	15,52,230	10,72,234	4,79,999	-
	Grand Total (A to K)	4,59,05,448	-6,92,760	3,04,74,726	7,52,11,382	6,40,30,398	1,16,57,017	-

(Dr. C.B. Chhetri)
Internal Audit Officer

(P.K. Dash)
Finance Officer



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

Sl No	Name of Sponsor	Opening Balance as on 01.04.2022		Transactions during the year		Closing Balance as on 31.03.2023	
		Credit	Debit	Credit	Debit	Credit	Debit
1	2	3	4	5	6	7	8
A	University Grants Commission						
A.1	Junior Research Fellowship	6,26,750		-	-	6,26,750	
A.2	Rajiv Gandhi National Fellowship		-8,59,329	-	8,59,329		-
B	Ministry (DST)						
b.1	INSPIRE (Faculty Award)	13,28,892		-	-	13,28,892	
b.2	Inspired fellowship (V.K Singh)	1,87,400		4,21,760	6,09,160	-	
b.3	Inspired fellowship (Sidhant Basel))	4,21,760		-	4,21,400	360	
b.4	Inspired fellowship (Tanaya Srivastav)	4,12,000		-	3,92,000	20,000	
b.5	Inspired Fellowship (Dipika Dutta)	1,42,760		4,15,327	5,58,087	-	
b.6	Inspired Fellowship (Venkata Ramana)	3,17,417			2,97,417	20,000	
b.7	Inspired Fellowship (Ranjit K Singh)	1,20,440		4,21,760	5,42,200	-	
b.8	Inspired Fellowship (Kime Tare)	-		4,25,480	4,25,480	-	
b.9	Inspired Fellowship (Nikita Thapa)	-		4,25,480	4,25,480	-	
C	ICSSR						
c.1	ICSSR Fellowship		-4,000		4,000		-
c.2	ICSSR Post Doc Fellowship (A.Hannan)	10,477		3,35,167	2,87,545	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 (Sangey Diki)	1,98,500		-	1,98,500	-	
c.10	ICSSR (Navin Rai)	1,30,000		1,30,000	2,60,000	-	
c.11	ICSSR (Tekindra Chettri)	12,500			12,500	-	
c.11	ICSSR (Prajala Rai)	-		1,30,000	60,000	70,000	
c.12	ICSSR (Anjula Shanker)			1,30,000	-	1,30,000	
c.13	ICSSR (Parpanch Shanker)			1,30,000	-	1,30,000	
c.14	ICSSR (Susmita Lama)			1,30,000	-	1,30,000	
c.15	ICSSR (Ruchita Lama)	-		15,000	15,000	-	
D	Others (Specify)						
d.1	IUAC Fellowship (Dr.Archana Tiwari Project)	-				-	
d.2	Stipend/Means Cum Merit Scholarship	37,379				37,379	
d.3	OSWD Fellowship (Kausila Timsina)	31,054				31,054	
d.4	SCSIR-SRF (Poonam Chetry)	-		40,000	40,000	-	
d.5	DST-SERB Fellowship (Shouvik Chatterjee)	11,75,000			11,75,000	-	
d.6	UID Grants & Fellowship	14,70,366		12,46,270	-	27,16,636	
	Total	67,26,743	-8,63,329	43,96,244	65,83,098	54,03,218	

Dr. C.B. Chhetri
 (Dr. C.B. Chhetri)
 Internal Audit Officer

(P.K. Dash)
 (P.K. Dash)
 Finance Officer



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

Amount in Rupees

Sl No	Name of Project	Opening Balance		Receipts/ Recoveries during the year	Total	Expenditure during the year	Closing Balance	
		Credit	Debit				Credit	Debit
1	ICCSR NEP Seminar	-	-	-	-	70,000	-	-
2	IUCAA-Seminar (S.Mukhipadhyay)	52,625	-	-	52,625	-	52,625	-
3	ICSSR Seminar (Dr. N. Koiremba Singh)	-	-	-	-	1,87,500	-	-
4	NHRC-Seminar (P. Mishra)	7,100	-	-	7,100	-	7,100	-
5	Seminar (A. Phipon)	2,81,995	-	-	2,81,995	-	2,81,995	-
6	INSA-Conference (V.Pant)	2,80,000	-	4,00,000	6,80,000	6,80,000	-	-
7	ICSSR Workshop (Rosy Chamling)	-	-	-	-	93,750	-	-
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)	-	-70,249	-	-70,249	-	-	-
16	Natioonal Conference RGNIDY (Durga P)	-	-	6,10,447	6,10,447	5,06,258	1,04,189	-
17	NCW-Webinar	-	-	7,460	7,460	7,460	-	-
18	NET Fee Lecture	-	-	2,55,000	2,55,000	2,55,000	-	-
19	Asian Foundation (Dr. Sebastian N)	-	-	9,10,590	9,10,590	5,21,000	3,89,590	-
20	ICSSR- Aabriti Sharma	-	-	56,000	56,000	-	56,000	-
	Total	10,23,874	-70,249	22,39,497	31,93,122	23,20,968	12,93,653	-

(Dr. C.B. Chhetri)
Internal Audit Officer


(P.K. Dash)
Finance Officer



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

Amount in Rupees

	Current Year 31.03.2023 (Rs)	Previous Year 31.03.2022 (Rs)
A Plan Grants: Government of India		
Balance B/f	-	-
Add: Receipts during the year	-	-
Less: Refund	-	-
Less: Utilized for Revenue Expenditure	-	-
Less: Utilized for Capital Expenditure	-	-
Unutilized Carried ForwardTotal (A)	-	-
B UGC Grant: Plan		
Balance B/f	93,64,42,854	69,35,33,695
Add: Receipts during the year	1,16,50,00,000	87,61,57,000
Add: Adjustmenet for revision of UC		17,64,35,999
Add: Receipts during the year (EWS)		
Add: Internal Receipts treated as part of the grants	3,11,79,039	3,62,63,962
Less: Refund	11,29,13,999	1,22,89,865
Less: Utilized for Revenue Expenditure	77,78,97,008	68,85,70,167
Less: Utilized for Capital Expenditure	68,76,91,713	14,50,87,771
Less: Utilized for EWS	1,22,00,000	
Unutilized Carried ForwardTotal (B)	54,19,19,173	93,64,42,854
C UGC Grant: Non Plan		
Balance B/f	-	-
Add: Receipts during the year	-	-
Less: Refund	-	-
Less: Utilized for Revenue Expenditure	-	-
Unutilized Carried ForwardTotal (C)		
D Grants from State Govt.		
Balance B/f	-	-
Add: Receipts during the year	-	-
Less: Refund	-	-
Less: Utilized for Revenue Expenditure	-	-
Unutilized Carried ForwardTotal (D)		
Total (A+B+C+D)	54,19,19,173	93,64,42,854


 (Dr. C.B. Chhetri)
 Internal Audit Officer


 (P.K. Dash)
 Finance Officer



SCHEDULES FORMING PART OF BALANCE SHEET
Schedule-4
FIXED ASSETS

Amount in Rupees

Sl	Asset Heads	Rate	GROSS BLOCK			DEPRECIATION			NET BLOCK			
			Op Balance 01.04.2022	Additions	Deductions	Donations	Ci. Balance 31.03.2023	Op Balance 01.04.2022	Dep. For the year	Deductions/ Adjustments	Ci. Balance 31.03.2023	As On 31.03.2022
1	Land		15,00,00,000	-			15,00,00,000	-		15,00,00,000	15,00,00,000	15,00,00,000
2	Site Development		12,90,67,523				12,90,67,523	25,81,350		1,80,69,450	11,09,98,073	11,35,79,423
3	Buildings	2%	64,96,880				64,96,880	1,29,938		1,29,938	63,66,942	11,35,79,423
a	Botanical Garden	2%	-	11,25,000			11,25,000	22,500		22,500	11,02,500	
b	Protective walls for SBA toilets	2%	-	-			-	-		-	-	-
4	Roads and Bridges	2%	1,05,911	1,45,629			2,51,540	5,031		13,668	2,37,872	97,274
5	Tubewells and Water Supply	2%										
6	Sewerage and Drainage	2%	2,01,36,396	50,57,247			2,51,93,643	12,59,682		65,17,301	1,86,76,342	1,48,78,777
7	Electrical Installation and Equip.	5%	41,75,444				41,75,444	2,08,772		23,32,050	18,43,394	20,52,166
8	Plant and Machinery	5%	39,48,70,901	95,73,026			40,44,43,927	3,23,55,514		32,82,99,679	7,61,44,248	9,89,26,736
9	Scientific and Laboratory Equip.	8%	1,32,25,458	42,85,401			1,75,10,859	13,13,314		89,12,382	91,98,477	62,26,390
10	Office Equipment	7.50%	1,38,91,171	1,89,42,185			3,28,33,356	24,62,502		1,00,22,084	2,28,11,272	63,31,589
11	Audio Visual Equipment	7.50%	10,02,47,889	2,17,42,335	3,000		12,19,87,024	2,43,97,405		11,38,69,236	81,17,788	1,07,75,858.40
12	Computer and Peripherals	20%	10,08,34,164	99,47,727			11,07,81,891	83,08,642		7,52,50,296	3,55,31,595	3,38,92,510
13	Furniture, Fixture and Fittings	7.50%	71,77,051	11,62,481			83,39,532	8,33,953		58,27,934	25,11,598	21,83,070
14	Vehicle	10%	19,47,99,782	77,24,301	75,873		20,24,48,210	2,02,44,821		18,53,25,557	1,71,22,653	2,97,19,046
15	Lib Books & Scientific Journals	10%	6,84,299				6,84,299	68,430		3,41,567	3,42,732	4,11,162
16	Sport Equipments	10%	29,03,042	3,68,208			32,71,250	2,45,344		12,33,584	20,37,666	19,14,802
17	Small Value Assets	7.50%	1,02,37,256	71,03,876			1,73,41,132	13,00,585		92,44,119	80,97,013	22,93,722
18	Networking Assets	7.50%	1,14,88,52,967	8,71,77,416	78,873		1,23,59,51,510	9,57,37,783		76,48,11,345	47,11,40,165	58,68,61,948
19	Capital Work in Progress (Phase I Pkg-I)		93,64,14,955				93,64,14,955	-		-	93,64,14,955	93,64,14,955
20	Capital Work in Progress (Phase I Pkg-II)		32,34,525	47,01,74,394			47,34,08,919	-		-	47,34,08,919	32,34,525
21	Campus Development		1,57,39,307	1,35,52,141			2,92,91,448	-		-	2,92,91,448	2,22,36,187
22	Construction of Toilets under SBA		4,76,698				4,76,698	-		-	4,76,698	4,76,698
23	ICT INFRA in Transit		2,19,30,808	52,08,685	2,19,30,808		52,08,685	-		-	52,08,685	2,19,30,808
24	WIP Health Centre		27,30,362		27,30,362			-		-	27,30,362	27,30,362
25	Lab Equipment in Transit		8,64,083		8,64,083			-		-	8,64,083	8,64,083
26	Books & Journals in Transit		38,23,474		38,23,474			-		-	38,23,474	38,23,474
27	Other Infra in Transit		29,52,280		29,52,280			-		-	29,52,280	29,52,280
	Total (B)		98,81,66,492	48,89,35,220	3,23,01,007		1,44,48,00,705				1,44,48,00,705	99,46,63,372
28	Computer Software	40%	90,38,106	6,46,452			96,84,558	7,05,099		92,96,687	3,87,871	4,46,518
29	E. Journals	40%	4,27,38,774	65,23,948	583		4,92,62,139	29,96,886		4,53,48,120	39,14,019	3,87,540
30	Patents											
	Total (C)		5,17,76,880	71,70,400	583		5,89,46,697	37,01,985		5,46,44,807	43,01,890	8,34,058
	Total (A+B+C)		2,18,87,96,339	58,32,83,036	3,23,80,463		2,73,96,98,912	9,94,39,768		81,94,56,151	1,92,02,42,760	1,58,23,59,378

(Signature)

(P.K. Dash)
Finance Officer

(Signature)

(Dr. C.B. Chhetri)
Internal Audit Officer

SCHEDULES FORMING PART OF BALANCE SHEET
Schedule-4A

Amount in Rupees

Sl	Asset Heads	Rate %	GROSS BLOCK			DEPRECIATION			NET BLOCK			
			Op Balance 01.04.2022	Additions	Deductions	Donations	Ci. Balance 31.03.2023	Op Balance 01.04.2022	Dep. For the year	Deductions/ Adjustments	Ci. Balance 31.03.2023	As On 31.03.2023
1	Land		15,00,00,000	-							15,00,00,000	15,00,00,000
2	Site Development											
3	Buildings	2%	12,90,67,523								11,09,98,073	11,35,79,423
a	Botanical Garden	2%	64,96,880								63,66,942	11,35,79,423
b	Protective walls for SBA toilets	2%	-	11,25,000							11,02,500	-
4	Roads and Bridges	2%										
5	Tubewells and Water Supply	2%	1,05,911	1,45,629							2,37,872	97,274
6	Sewerage and Drainage	2%										
7	Electrical Installation and Equip.	5%	2,01,36,396	50,57,247							1,86,76,342	1,48,78,777
8	Plant and Machinery	5%	41,75,444								23,32,050	20,52,166
9	Scientific and Laboratory Equip.	8%	39,48,70,901	95,73,026							32,82,99,679	9,89,26,736
10	Office Equipment	7.50%	1,32,25,458	42,85,401							83,12,382	62,26,390
11	Audio Visual Equipment	7.50%	1,38,91,171	1,89,42,185							1,00,22,084	63,31,589
12	Computer and Peripherals	20%	10,02,47,689	2,17,42,335	3,000						11,38,69,236	1,07,75,858.40
13	Furniture, Fixture and Fittings	7.50%	10,08,34,164	99,47,727							7,52,50,296	3,38,92,510
14	Vehicle	10%	71,77,051	11,62,481		75,873					56,27,934	2,97,18,070
15	Lib Books & Scientific Journals	10%	19,47,99,782	77,24,301							1,71,22,653	2,17,91,046
16	Sport Equipments	10%	6,84,299								3,41,567	4,11,162
17	Small Value Assets	7.50%	29,03,042	3,68,208							12,33,584	19,14,802
18	Networking Assets	7.50%	1,02,37,256	71,03,876							80,97,013	22,93,722
	Total (A)		1,14,88,52,967	8,71,77,416	78,873	-	1,23,59,51,510	66,90,73,562	9,57,37,783	76,48,11,345	47,11,40,165	58,68,61,948
19	Capital Work in Progress (Phase I Pkg-I)		93,64,14,955								93,64,14,955	93,64,14,955
20	Capital Work in Progress (Phase I Pkg-II)		32,34,525	47,01,74,394							47,34,08,919	32,34,525
21	Campus Development		1,57,39,307	1,35,52,141							2,92,91,448	2,22,36,187
22	Construction of Toilets under SBA		4,76,698								4,76,698	4,76,698
23	ICT INFRA in Transit		2,19,30,808	52,08,685							52,08,685	2,19,30,808
24	WIP Health Centre		27,30,362									27,30,362
25	Lab Equipment in Transit		8,64,083									8,64,083
26	Books & Journals in Transit		38,23,474									38,23,474
27	Other Infra in Transit		29,52,280									29,52,280
	Total (B)		98,81,66,492	48,89,35,220	3,23,01,007	-	1,44,48,00,705	-	-	-	1,44,48,00,705	99,46,63,372
28	Computer Software	40%	90,38,106	6,46,452							92,96,687	4,46,518
29	E. Journals	40%	4,27,38,774	65,23,948	583						4,53,48,120	3,87,540
30	Patents											
	Total (C)		5,17,76,880	71,70,400	583	-	5,89,46,697	5,09,42,822	37,01,985	5,48,44,807	43,01,890	8,34,058
	Total (A+B+C)		2,18,87,96,339	58,32,83,036	3,23,80,463	-	2,73,96,98,912	72,00,16,383	9,94,39,768	81,94,56,151	1,92,02,42,760	1,58,23,59,378

C. Chhetri
(Dr. C.B. Chhetri)
Internal Audit Officer

P.K. Dash
(P.K. Dash)
Finance Officer





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

Amount in Rupees

Sl No	Asset Heads	Rate %	GROSS BLOCK		DEPRECIATION			NET BLOCK	
			Op Balance 01.04.2022	Additions	Deductions	Op Balance 01.04.2022	Dep. For theyear	Deductions/ Adjustments	As On 31.03.2023
1	Computer Software	40%	90,38,106	6,46,452	96,84,558	7,05,099	92,96,687	3,87,871	4,46,518
2	E. Journals	40%	4,27,38,774	65,23,948	4,92,62,139	29,96,886	4,53,48,120	39,14,019	3,87,540
3	Patents		-	-	-	-	-	-	-
	Total (A)		5,17,76,880	71,70,400	5,89,46,697	37,01,985	5,46,44,807	43,01,890	8,34,058

Schedule-4C (i)
PATENTS AND COPYRIGHTS

Sl No	Particulars	Op Balance 01.04.2021	Amortization		Net Block 31.03.2022	Net Block 31.03.2021
			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	-	-	-	-	-
	Total (A)	-	-	-	-	-
B	Patents pending in respect of Patents applied for	Op Balance 01.04.2021	Additions	Amortization Gross	Net Block 31.03.2022	Net Block 31.03.2021
1	Expenditure incurred during	-	-	-	-	-
2	Expenditure incurred during	-	-	-	-	-
3	Expenditure incurred during	-	-	-	-	-
	Total (A)	-	-	-	-	-
	Grand Total (A+B)	-	-	-	-	-


 (Dr. C.B. Chhetri)
 Internal Audit Officer


 (P.K. Dash)
 Finance Officer



SCHEDULES FORMING PART OF BALANCE SHEET
Schedule-4D
OTHERS

Amount in Rupees

Sl No	Asset Heads	Rate %	GROSS BLOCK		DEPRECIATION			NET BLOCK	
			Op Balance 01.04.2022	Additions	Deductions	Op Balance 01.04.2022	Dep. For the year	Deductions/ Adjustments	Ci. Balance 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								
	Total (A)								
17	Capital Work in Progress								
	Total (B)								


 (Dr. C.B. Chhetri)
 Internal Audit Officer


 (P.K. Dash)
 Finance Officer



SCHEDULES FORMING PART OF BALANCE SHEET

Schedule-5


INVESTMENTS FROM EARMARKED
ENDOWMENT FUNDS

Amount in Rupees

		Current Year 31.03.2023 (Rs)	Previous Year 31.03.2022 (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)	1,18,86,827	1,54,49,780
6	Others (to be Specify)		-
Total		1,18,86,827	1,54,49,780
Schedule-5A			
INVESTMENTS FROM EARMARKED			
ENDOWMENT FUNDS (FUND WISE)			
1	SU Research Fund	99,80,709	1,36,40,980
2	ICAI-Endowment Fund	2,07,848	1,71,800
3	Prof. Sameera Maiti Distinguish Lecture	5,00,000	5,00,000
4	Prof. Sameera Maiti Gold Medal	50,000	50,000
5	Sita Ramjindal Foundation	7,95,000	7,95,000
6	LUCA PACIOLI-Endowment Fund	3,53,270	2,92,000
7	ALUMNI fund		-
Total		1,18,86,827	1,54,49,780

Schedule-6

INVESTMENTS-OTHERS			
1	In Central Government Securities	-	-
2	In State Government Securities	-	-
4	Other Approved Securities	-	-
3	Shares	-	-
4	Debenture and Bonds	-	-
5	Term Deposit with Banks (Appendix-A)	1,26,77,25,146	1,40,53,18,360
6	Others (On LC a/c)	-	-
Total		1,26,77,25,146	1,40,53,18,360


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SCHEDULES FORMING PART OF BALANCE SHEET
Schedule-7
CURRENT ASSETS

Amount in Rupees

		Current Year 31.03.2023 (Rs)	Previous Year 31.03.2022 (Rs)
1	Stock		
	a) Stores and Spares		-
	b) Loose Tools		-
	c) Publications		-
	d) Laboratory Chemicals, Comumables and glassware	56,45,622	59,23,502
	e) Building Materials		-
	f) Electrical Material		-
	g) Stationery	24,38,294	24,97,546
	h) Water supply Material		-
2	Sundry Debtors		
	a) Debts outstanding for a period of six months	1,03,27,001	1,36,05,456
	b) Others (against project payment)	-	26,54,358
3	Cash and Bank Balances		
	a) With Scheduled Banks		
	- In current account (Appendix-B)	3,12,04,984	1,27,09,223
	- In term deposit account		-
	- In savings account (Appendix-B)	16,43,59,341	31,18,62,640
	- 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	21,39,75,242	34,92,52,725


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SCHEDULES FORMING PART OF BALANCE SHEET
Annexure-A

Amount in Rupees

		Current Year 31.03.2023 (Rs)	Previous Year 31.03.2022 (Rs)
I)	Saving Account		
1	Grants from UGC A/c	8,44,86,537	22,04,69,334
2	University receipts A/c	1,96,380	1,61,254
3	Scholarship A/c		
4	Academic Fee Receipt A/c	1,46,29,013	5,25,60,409
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	1,25,22,744
9	Sponsored Projects Fund A/c	88,49,636	3,71,47,445
10	Sponsored Fellowship A/c	4,62,462	5,41,024
11	Endowment & Chair A/c (EMF)	1,21,092	1,13,054
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)	27,31,701	10,56,600
18	Student Fund A/c		
19	Student Aid Fund A/c		
20	Plan Grants for specific schemes		
II)	Current Account	3,12,04,984	-
III)	Term Deposit with Schedule Banks		1,40,53,18,360
Total		19,55,64,324	1,72,98,90,223


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

Amount in Rupees


		Current Year 31.03.2023 (Rs)	Previous Year 31.03.2022 (Rs)
1	<u>Advances to Employees (Non Interest Bearing)</u>		
a)	Salary		
b)	Festival	-	-23,391
c)	Medical Advance	1,06,464	2,70,000
d)	Others (Specify)		
d.1)	Computer Advance	27,820	27,820
d.2)	LTC Advance	34,69,495	37,02,115
d.3)	Imprest Advance	5,92,479	9,57,533
2	<u>Long Term Advances to Employees (Interest Bearing)</u>		
a)	Vehicle Loan		
b)	Home Loan		
c)	Others (Specify)		
3	<u>Advances and other amounts recoverable in cash or In kind or for value to be received</u>		
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	17,48,785	
i)	Advance for Ticket booking	3,00,000	-
j)	Advance for official work	26,56,408	-
k)	Project's Advances	4,82,106	3,19,140
l)	Mobilization Advance- ITDC (Package-II)	29,38,19,139	15,70,30,000
m)	Other receivable from Employees	2,903	
4	<u>Prepaid Expenses</u>		
a)	Insurance		
b)	Other Expenses (Subscription)		
5	<u>Deposits</u>		
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		
6	<u>Income Accrued</u>		
a)	On investments from Earmarked/ Endowment fund	7,40,279	17,04,372
b)	On Investments-Others	4,60,50,869	3,97,40,821
c)	On Loans and Advances		

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7	Other-Current assets receivable from UGC		
	/sponsored projects		
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)	51,50,939	49,58,134
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	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	
8	Claims Receivables		
a)	Affiliation Fee Receivable	-	15,00,000
b)	Exam Fee from Govt. of Sikkim	64,22,323	94,47,900
	Total	38,19,71,064	22,79,35,070


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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	05-09-2022	13 months	05-09-2023	500000	500000
916040053031608	05-09-2022	13 months	05-09-2023	50000	50000
TOTAL (A)				550000	550000
B. SITARAM JINDAL					
Account no	Opening date	Period	Maturity Date	Face value (Rs.)	Maturity value (Rs.)
50300421991967	29-04-2020	36months	29-04-2023	795000	950413
TOTAL (B)				795000	950413
C. ICAI					
Account no	Opening date	Period	Maturity Date	Face value (Rs.)	Maturity value (Rs.)
50300771634707	27-03-2023	1year1days	28-03-2024	207848	221980
TOTAL (C)				207848	221980
D. LUCA PACIOLI					
Account no	Opening date	Period	Maturity Date	Face value (Rs.)	Maturity value (Rs.)
50300771635213	27-03-2023	1year1days	28-03-2024	353270	377288
TOTAL (D)				353270	377288
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
50300421993312	29-04-2020	36months	29-04-2023	3000000	3586461
923040065021370	27-03-2023	1year 25 days	21-04-2023	3339729	3600663
TOTAL (E)				9980709	10878167
GRAND TOTAL (A+B+C+D+E)				11886827	12977848

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**II. INVESTMENT-OTHERS****A. CORPUS FUND**


Account no	Opening date	Period	Maturity Date	Face value (Rs)	Maturity value (Rs)
50300564555393	30-10-2022	12months 1day	31-10-2023	17788048	18901350
50300489023051	13-01-2023	12months	13-01-2024	125440	133793
130014083131/1	21-10-2022	162 days	01-04-2023	235015925	242025452
50300693513247	21-10-2022	163days	02-04-2023	21519455	22048009
39602846305	27-02-2023	2months	29-04-2023	21195320	21293835
40079991897	29-01-2023	2month1days	01-04-2023	20858747	20957240
8676401001701/7	30-10-2022	6months1days	01-05-2023	17764715	18295596
8676401001702/6	30-10-2022	6months1days	01-05-2023	379694	391040
8676401001702/7	30-10-2022	6months1days	01-05-2023	17764715	18295596
8676401001703/6	03-11-2022	6months2days	05-05-2023	381995	392690
8676401001703/7	03-11-2022	6months2days	05-05-2023	13858682	14813400
923040065619621	31-03-2023	46 days	16-05-2023	156660271	157894239
8676401001700/6	30-10-2022	6months1days	01-05-2023	379694	391040
8676401001701/6	30-10-2022	6months1days	01-05-2023	379694	391040
8676401001700/7(half)	30-10-2022	6months1days	01-05-2023	3526689	3632081
8676401001706/7	03-11-2022	6months2days	05-05-2023	17768998	18266508
8676401001708/6	06-11-2022	6months3days	09-05-2023	384301	395121
8676401001708/7	06-11-2022	6months3days	09-05-2023	17773281	18273864
8676401001709/6	08-11-2022	6months4days	12-05-2023	202379	208108
8676401001703/7(half)	03-11-2022	6months2days	05-05-2023	1631297	1683249
TOTAL(A)				565359340	578683251

B. CAPITAL GRANTS

Account no	Opening date	Period	Maturity Date	Face value (Rs)	Maturity value (Rs)
8676401001703/7(half)	03-11-2022	6months2days	05-05-2023	2279019	2351600
8676401001704/6	03-11-2022	6months2days	05-05-2023	381995	392690
8676401001704/7	03-11-2022	6months2days	05-05-2023	17768998	18266508
8676401001705/6	03-11-2022	6months2days	05-05-2023	381995	392690
8676401001705/7	03-11-2022	6months2days	05-05-2023	17768998	18266508
8676401001706/6	03-11-2022	6months2days	05-05-2023	381995	392690
TOTAL(B)				38963000	40062686

C. ACADEMIC RECEIPT

Account no	Opening date	Period	Maturity Date	Face value (Rs)	Maturity value (Rs)
921040076659089	26-10-2021	18months	26-04-2023	19900000	21519455
50300322173613	30-03-2023	2year1day	31-03-2025	16681215	19168418
50300693514098	21-10-2022	163 days	02-04-2023	30000000	30736850
130014054271/1	21-10-2022	163 days	02-04-2023	16220695	16546664
TOTAL(C)				82801910	87971387


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**D.XIITH PLAN FUND**

Account no	Opening date	Period	Maturity Date	Face value (Rs)	Maturity value (Rs)
922040058810485	30-03-2022	12months11days	10-04-2023	19000000	20059180
922040058811381	30-03-2022	12months11days	10-04-2023	19000000	20059180
922040058995269	30-03-2022	12months11days	10-04-2023	19000000	20059180
922040058996673	30-03-2022	12months11days	10-04-2023	19000000	20059180
922040058993726	30-03-2022	12months11days	10-04-2023	19000000	20059180
922040058997948	30-03-2022	12months11days	10-04-2023	19000000	20059180
922040058991144	30-03-2022	12months11days	10-04-2023	19000000	20059180
922040058992516	30-03-2022	12months11days	10-04-2023	19000000	20059180
922040058989808	30-03-2022	12months11days	10-04-2023	5894000	6222569
917040037416215	04-04-2022	14month 27 days	01-07-2023	12378804	13190501
921040076658271	26-10-2021	18months	26-04-2023	19900000	21519455
921040076657360	26-10-2021	18months	26-04-2023	19900000	21519455
921040076660146	26-10-2021	18months	26-04-2023	19900000	21519455
921040076661055	26-10-2021	18months	26-04-2023	19900000	21519455
921040076662362	26-10-2021	18months	26-04-2023	19900000	21519455
921040076663747	26-10-2021	18months	26-04-2023	19900000	21519455
921040076665934	26-10-2021	18months	26-04-2023	19900000	21519455
921040076667277	26-10-2021	18months	26-04-2023	19900000	21519455
921040076669606	26-10-2021	18months	26-04-2023	19900000	21519455
921040076721704	26-10-2021	18months	26-04-2023	19900000	21519455
921040076722833	26-10-2021	18months	26-04-2023	19900000	21519455
921040076655487	26-10-2021	18months	26-04-2023	9013816	9747357
50300564248990	29-10-2022	12month 1day	30-10-2023	20895970	22291642
50300563741841	27-10-2022	12month 1day	28-10-2023	19900000	21145483
50300563742614	26-10-2022	12months	26-10-2023	20893165	22284681
50300563896409	28-10-2022	12month 1day	29-10-2023	20895969	22291640
50300563898381	27-10-2022	12months	27-10-2023	20893164	22284680
50300564554581	29-10-2022	12months	29-10-2023	20893164	22284680
50300564247122	28-10-2022	12months	28-10-2023	20893165	22284682
8676401001735/1	01-07-2022	12months	01-07-2023	10516714	11085276
8676401001737/1	01-07-2022	12months	01-07-2023	11652043	12281984
8676401001700/7(half)	30-10-2022	6months1days	01-05-2023	14238026	14663515
TOTAL(D)				579858000	619246135
E. OTHER INTERNAL RECEIPTS					
Account no	Opening date	Period	Maturity Date	Face value (Rs)	Maturity value (Rs)
8676401001666/4	29-03-2023	6months1days	30-09-2023	98325	101063
8676401001667/4	29-03-2023	6months1days	30-09-2023	644571	662519
TOTAL(E)				742896	763582
GRAND TOTAL(A+B+C+D+E)				1267725146	1326727041

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**Appendix-B
BALANCE IN SAVINGS AND CURRENT BANK ACCOUNTS**

A. ACADEMIC BANK ACCOUNT

Sl.No	Bank Name	Account Type	Account No	Purpose	Amount in Rupees	
					Closing cash book balance as on 31.03.2023	Closing Pass book balance as on 31.03.2023
1	HDFC	Saving Account	50100235924032	Academic Receipt	14626012.51	14626012.51
2	HDFC	Current Account	50200040036096	Su Central Library	26678.13	26678.13
3	HDFC	Current Account	50200038751410	SU Other Exam Receipt	542465.66	542465.66
4	HDFC	Current Account	50200038747771	SU Examination Fee Account	30635839.9	29048289.9
	TOTAL				45830996.20	45043446.20

B. SAVING BANK ACCOUNT

Sl.No	Bank Name	Account Type	Account No	Purpose	Amount in Rupees	
					Closing cash book balance as on 31.03.2023	Closing Pass book balance as on 31.03.2023
1	Axis Bank	Saving Account	112010100231541	GDG Main Account	52882520.47	52953767.39
2	State Bank of India	Saving Account	37937291956	Recurring	3996864.85	3932917.19
3	State Bank of India	Saving Account	37937291173	Capital	18871219.92	19322270.62
4	State Bank of India	Saving Account	33741455973	Salary	61621451.83	6,16,21,446.43
5	Indian Bank	Saving Account	6277745955	Convocation Account	15805	15805.00
6	ICICI Bank	Saving Account	139901000376	Sikkim University	146726	146726
7	Reserve Bank of India	Current Account	106713011506	Reserve Bank of India - TSA	0	0
8	Canara Bank	Saving Account	8676101010384	Sikkim University	33849	33849
	TOTAL				137568437.07	138026781.63

C. ENDOWMENT FUND BANK ACCOUNT

Sl.No	Bank Name	Account Type	Account No	Purpose	Amount in Rupees	
					Closing cash book balance as on 31.03.2023	Closing Pass book balance as on 31.03.2023
1	State Bank of India	Saving Account	33917752413	SURAF	2731701.00	2749701.00
2	Prof. Sameera Maiti	Saving Account	916010046514906	Gold Medal	8955.00	8955.00
3	Prof. Sameera Maiti	Saving Account	916010046783898	Distinguish Lecture	112029.00	112029.00
4	Lucapisoli Bank	Saving Account		Miscellaneous	100.00	0.00
	TOTAL				2852765.00	2870685.00

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D. PROJECT ACCOUNT

SL.NO	Bank Name	Account Type	Account No.	Project Code	Amount in Rupees	
					Closing cash book balance as on 31.03.2023	Closing Pass book balance as on 31.03.2023
1	Axis Bank	Saving Account	919010052650299	Fo Sikkim University Gangtok A/c ICSSR	1146269	1146269.00
2	Axis Bank	Saving Account	919010057153832	Fo Sikkim University DSTSERB 1023	365904	365904
3	Axis Bank	Saving Account	919010057293312	Fo Sikkim University NEC	2475	2475
4	Canara	Saving Account	8676101010264	SU UGC BSR START UP ANIL KUMAR VERMA	412630	412630
5	Canara	Saving Account	8676101010352	UGC Niti Aayog	652992	652992
6	Canara	Saving Account	8676101010271	DST Dr. Subir Mukhopadhy	0	0
7	Canara	Saving Account	8676101010272	SU/EDU/Yodida Bhuita	5576	5576
8	Canara	Saving Account	8676101010368	SU DST FIST Zool DR BISU SINGH	0	0
9	Canara	Saving Account	8676101010265	DST/ Takydromus(Basundhara)	1584	1584
10	Canara	Saving Account	110023422854	SU/GOI/SAFFRON CULTIVATION/DR.NILADRIBAG	532196	532196
11	Canara	Saving Account	8676101010403	Hamessing Dr Arun Kumar Rai	0	0
12	Canara	Saving Account	110044151828	SU SERB GENE ENVIRONMENT DR BISU SINGH	0	0
13	Canara	Saving Account	110046708138	SU GOS ANGANWADI BENEFICIARIES DR SANDHYA THAPA	38032	38032
14	Canara	Saving Account	110079521350	SU SOCIAL MEDIA ICSSR KRISHNA MURARI	81324	81324
15	Canara	Saving Account	110048413567	SU DBT BIOTECH KISAN HUB DR LAXUMAN SHARMA	3	2
16	HDFC Bank	Saving Account	50100043524373	UGC ASC-01	501	501
17	HDFC Bank	Saving Account	14551450000204	UGC AT -1	3917.76	3917.76
18	HDFC Bank	Saving Account	14551450000221	DST UL - 1	22764.47	22764.47
19	HDFC Bank	Saving Account	50100052103164	POT BIO CON OT IS HYD GRDHL VHCR SK IN (CABI)	12966	12966
20	HDFC Bank	Saving Account	50100061988040	Sikkim University - Fermented Milk 2014	5771	5771
21	HDFC Bank	Saving Account	50100454715986	SU DBT CHEMICAL ECO DR N SATHYANARAYANA	3916	3916
22	HDFC Bank	Saving Account	50100454553465	SU/DST/ASSESSMENT/DR.N.BUJAYALAXMI DEVI	2345	2345
23	HDFC Bank	Saving Account	50100068607891	Sikkim University - Marcha Diversity 2014	91	91
24	HDFC Bank	Saving Account	50100062359202	SIKKIM UNIV HOT SPRINGS OF SIKKIM 2014	13796	13796
25	ICICI	Saving Account	139901000765	CENTRE FOR EXCELLENCE	424225	424225
26	Indian Bank	Saving Account	6373232717	SU/2015/CoCooN	74579	74579
27	Indian Bank	Saving Account	6411240159	SU/2015/ICIMOD/Dr.V.K	945441	945441
28	Indian Bank	Saving Account	6444901621	SU/2016/ESLITLS/DR. SUJATA UPADHYAY	0	0
29	Indian Bank	Saving Account	6444902331	SU/2016/DBT-HOTSPRINGS/DR. NAGENDRA THAKUR	0	0
30	Indian Bank	Saving Account	645711572	SU/2016//ICSSR PROJ/DR.SWATI	42	42

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31	Indian Bank	Saving Account	6478919630	SU/2016/DST-PROJ-DBT/CBDO SAVNCP-BECAMA	0	0
32	Indian Bank	Saving Account	6434572110	SU/2016/ACADEMIC/NMHS/Dr. DHANI RAJ CHHETRI	15040	15040
33	Indian Bank	Saving Account	6504720808	SU/2016/NER-SR(DBT)/ Dr.N.Sathyarayanan	0	0
34	Indian Bank	Saving Account	6504720354	SU/2017/DBT/B.G.Roy	0	0
35	Indian Bank	Saving Account	6519921419	SU/2017/PROJ-DBT/HORT/Dr.Laxuman Sharma (Developing Microbial)	0	0
36	Indian Bank	Saving Account	6522636799	DBT DR. J.P. Tamam g.(Food fermenting)	0	0
37	Indian Bank	Saving Account	6521674816	DST Dr. Karma Diki bhutia (Wild edible)	0	0
38	Indian Bank	Saving Account	6510083086	ICSSR (DR. S.Panda)	6282	6282
39	Indian Bank	Saving Account	6510082414	SU/2017/SERB(MOFCAR)/Dr.Anand patiyar	15065	15065
40	Indian Bank	Saving Account	6525063121	DST(Dr. sudarshan Tamang) (SNICB)	10599	10599
41	Indian Bank	Saving Account	6525068584	DST(Dr. sudarshan Tamang) (DBFQ)	11870	11870
42	Indian Bank	Saving Account	6526572592	SU/2017/Witch Hunt((ICSSR Project)/Dr.Praveen Mishra	249	249
43	Indian Bank	Saving Account	6546978316	SU/2017/CONFLICT DYNAMICS/DR.NAWAL K.PAS	31362	31362
44	Indian Bank	Saving Account	6556002886	SBFP, GOS/DR.ARUN CHETTRI	0	0
45	Indian Bank	Saving Account	6083857169	SU/DPMS/TEA BOARD	373969	373969
46	Indian Bank	Saving Account	6558081006	GOS (Study on suicide/DR. Swati A Sachdeva)	47682	47682
47	State Bank of India	Saving Account	34213590289	Centre for Endangered Language	3919	3919
48	State Bank of India	Saving Account	34977026298	SU-NSS CELL	509793	509793
49	State Bank of India	Saving Account	37462999002	NMHS(ATREE)/ Bhoj	493801	606681
50	State Bank of India	Saving Account	378665991378	ICSSR/NAMRATA	37386	37386
51	State Bank of India	Saving Account	37815249685	ICSSR/ KOMOL SINGHA	217322	217322
52	State Bank of India	Saving Account	37644386056	SU/NMHS/ H. FELLOWSHIP/ NILDARI	469576	469576
53	State Bank of India	Saving Account	37644384413	NMHS/ BIO- CONTROL	127046	127046
54	State Bank of India	Saving Account	37926540271	ICSSR/Waste Management	2242	2242
55	State Bank of India	Saving Account	37880281052	DBT/DIACENTRE	1	1
56	State Bank of India	Saving Account	37607748580	NMHS/ CONSERVATION Dr. Laxuman Sharma	29257	29257
57	State Bank of India	Saving Account	37678264867	DBT/Banana	0	0
58	State Bank of India	Saving Account	37607746571	DST/FIST Botany	2604	2604
59	State Bank of India	Saving Account	37751176726	DBT/PGA.JP Tamang	0	0
60	State Bank of India	Saving Account	37618927453	DST/SRMP K Birla	1685	1685
61	State Bank of India	Saving Account	38175881233	SERB DPRSD&T/CBAEGSH	2430	2430
62	State Bank of India	Saving Account	38199914834	GOS/Farming System (Laxuman)	0	0
63	State Bank of India	Saving Account	37845193350	DST/Quantum Memory (Ajay)	20287	20287
64	State Bank of India	Saving Account	33906528044	SU/ICMR/STUDY OF TLR Gene/Dr.BISU SINGH	8503	8503
65	State Bank of India	Saving Account	38553964226	SU/ICSSR-IMPRESSE/EOFS/Dr. MANESH CHOUBEY	207596	207596
66	State Bank of India	Saving Account	38906536940	SU/SERB/CSNEMP/SH/ MANJU RANA	1668	1668
67	State Bank of India	Saving Account	38392654320	SU/COMA/DST-ICPS/NETRA/SROY	191331	191331

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68	State Bank of India	Saving Account	38411979655	SU/PHY/DST SERB-2019/TPCNUJ/ARCHANA TIWARI	11835	11835
69	State Bank of India	Saving Account	38392666197	SU/BOT/DBT-2019/ELUCIDATING/ARUN CHETTRI	0	0
70	State Bank of India	Saving Account	38950146550	SU/ICHR/MEDIEVAL IN THE MODERN / S.JEEVANANDAM	3066	3066
71	State Bank of India	Saving Account	38723486598	SU-DST FIST, DEPARTMENT OF PHYSICS	38966	6281278
72	State Bank of India	Saving Account	39228790467	SU/CHEM/DBT(PDOS)	0	0
73	State Bank of India	Saving Account	39033619526	DBT N Thakur MICR	0	0
74	State Bank of India	Saving Account	39786878197	PCMS/SPRING REV/VIMAL KHAWAS	941725	941725
75	State Bank of India	Saving Account	38705964930	FO Sikkim University, DBT, GoI	90812	90812
76	State Bank of India	Current Account	39798842644	FO SIKKIM UNIVERSITY NMHS 9333	0	0
77	State Bank of India	Saving Account	41042629820	SU ICIMOD ORGANIC CULTIVATION CHARISMA	45512	45512
78	State Bank of India	Saving Account	39754838231	SU GOS FS N ADD BIO FERTILIZER NILADRI	592286.43	592286.43
79	State Bank of India	Current Account	41482312459	SIKKIM UNIVERSITY-SCHEMES OF NEC	0	0
80	Bank of Maharashtra	Current Account	60433912305	SIKKIM UNIVERSITY DST- 3237	0	0
81	Bank of Maharashtra	Zero balance Account	60433087777	SIKKIM UNIVERSITY - STIHCD (1817) Scheme		
TOTAL					9312107.16	15667298.66
GRAND TOTAL (A+B+C+D)					195564325.43	

E. NPS ACCOUNT

Sl.No	Bank Name	Account Type	Account No	Purpose	Amount in Rupees	
					Closing cash book balance as on 31.03.2023	Closing Pass book balance as on 31.03.2023
1	Axis Bank	Saving Account	913010032776526	NPS Account	4408231.00	4408231.00
TOTAL					4408231.00	4408231.00

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SCHEDULES FORMING PART OF INCOME AND EXPENDITURE ACCOUNT
Schedule-9
ACADEMIC RECEIPTS

Amount in Rupees

		Current Year 31.03.2023 (Rs)	Previous Year 31.03.2022 (Rs)
	Fees From Students		
A)	Academics		
	1 Tution Fee	38,45,740	57,21,323
	2 Admission Fee	9,09,364	9,61,301
	3 Enrolment Fee		
	4 Library Admission Fee & late fee	5,35,128	6,35,362
	5 Laboratory Fee		
	6 Art & Craft Fee		
	7 Registration Fee	1,35,120	1,58,532
	8 Alumni Fee	-	1,10,300
	Total (A)	54,25,352	75,86,818
B)	Examination		
	1 Admission Test Fee		-
	2 Annual Examination Fee (University deptts.)	23,80,250	28,08,360
	3 Annual Examination Fee (Colleges)	1,30,46,610	1,46,46,813
	4 Improvement Examination/Revaluation	78,250	1,400
	5 Marksheet, Degree Certificate Fee	5,92,030	7,18,772
	6 Entrance Examination Fee		
	Total (B)	1,60,97,140	1,81,75,345
C)	Other Fees		
	1 Identity Card Fee	1,07,188	1,27,562
	2 Fines/ Miscellaneous fees	23,447	14,895
	3 Medical Fee	3,21,264	3,83,274
	4 Hostel Fee	1,47,078	61,521
	5 Affiliation Fees	94,347	9,06,320
	6 Convocation fee	26,64,000	
	Total (C)	33,57,324	14,93,572
D)	Sale of Publication		
	1 Sale of Admission Form	27,03,140	36,16,173
	2 Sale of syllabous, Question paper,etc		-
	3 Sale of prospectus including admission form		
	4 Certificate fees -Colleges		
	5 Migration Certificate fee	1,96,971	2,05,601
	Total (D)	29,00,111	38,21,774
E)	Other Academic Receipts		
	1 Registration for workshop, programmes		7,100
	2 Registration fee-Colleges	33,99,112	32,80,804
	Total (E)	33,99,112	32,87,904
	Total (A to E)	3,11,79,039	3,43,65,413


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

Amount in Rupees

Particulars	GIA (Salary/Recurring/Capital)		Total GIA	Current Year 31.03.2023 (Rs)	Previous Year 31.03.2022 (Rs)
	Govt. of India	UGC EWS			
Balance B/f from previous year	93,64,42,854.49		93,64,42,854.00	93,64,42,854.00	69,35,33,696.00
Add: Adjustment to revision of Ucs			-		17,64,35,999.00
Add: Receipts during the year	1,16,50,00,000.00	-	1,16,50,00,000.00	1,16,50,00,000.00	87,61,57,000.00
Add: Receipts under EWS	-		-		-
Add: Internal Receipts during the year	3,11,79,039.00		3,11,79,039.00	3,11,79,039.00	3,62,63,962.00
Total	2,13,26,21,893.49	-	2,13,26,21,893.49	2,13,26,21,893.49	1,78,23,90,657.07
Less: Refund to UGC	-		-		80,454.00.00
Less: Utilized for Capital Expenditure (A)	55,09,02,572.58		55,09,02,573.00	55,09,02,573.00	-1,19,42,229.00
Less: Mobilization Advance (Pkg-II)			-		15,70,30,000.00
Add: Mobilization Advance 2022-23	13,67,89,140.00		13,67,89,140.00	13,67,89,140.00	
Balance	68,76,91,712.58	-	68,76,91,712.58	68,76,91,712.58	14,51,68,224.71
Less: Refund to UGC (XI Plan & Merged Scheme)					1,22,09,411.00
Less: Utilized for Revenue Expenditure (B)	11,29,13,999.00		11,29,13,999.00	-	68,85,70,167.00
Less: Exp. against EWS Scheme	77,78,97,008.45		77,78,97,008.00	-	-
			-		-
			1,22,00,000.00	1,22,00,000.00	-
Balance C/f to next year	55,41,19,173.46	-	54,19,19,173.46	54,19,19,173.46	93,64,42,854

Note: Rs. 9,20,898 is the Interest earned onn XI Plan fund is provisioned during the year 2022-23 and paid during the year 2022-23.

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Appendix-C
DETAILS OF UNSPENT BALANCE AS ON 31.03.2023

(Rs. in Lakh)

SL	PLAN PERIOD	PARTICULARS	OPENING BALANCE	GIA RECEIVED	OTHER INCOME	TOTAL FUND	EXPENDITURE	TSA/SETTLEME NT 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 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
		TOTAL (A)	0.00	9458.00	341.18	9799.18	8670.04	1129.14	0.00
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
		TOTAL (B)	0.00	28096.18	3256.93	31353.11	25559.53	0.00	5793.58
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	0.00	9209.00	6335.29	139.76	2733.95
		EWS	0.00	122.00	0.00	122.00	0.00	0.00	122.00
		TOTAL (C)	0.00	31419.09	1128.02	32547.11	28799.19	1970.94	1776.98
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
		TOTAL (D)	1776.98	8761.57	362.63	10901.18	8336.58	122.90	2441.70
E	2022-23 (Audited)	SALARY	-729.91	4643.00	0.00	3913.09	4638.29	0.00	-729.20
		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
		TOTAL (E)	2441.70	11650.00	311.79	14403.49	14777.89	0.00	-374.40
		Grand Total	2441.70	49204.18	3909.90	55555.78	49007.46	1129.14	5419.18

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BREAKUP OF CAPITAL GRANT

(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	2372.39	3500	0	0	5872.39	6069.64	0	-197.25
2	Books & Journal	3.48	100			103.48	103.48	0	0.00
3	ICT Infra	66.72	200			266.72	246.06	0	20.66
4	Lab Equipments	-8.61	100			91.39	87.09	0	4.30
5	Campus Development	536.36	0			536.36	191.96	0	344.40
6	Other Infra	16.70	175			191.7	178.69	0	13.01
7	Construction of Toilets	45.23	0			45.23	0.00	0	45.23
	SBA	3032.27	4075	0	0	7107.27	6876.92	0	230.34
	Total								

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

Amount in Rupees

Particulars	Earmarked/Endowment Fund		Other Investments	
	Current Year 31.03.2023 (Rs)	Previous Year 31.03.2022 (Rs)	Current Year 31.03.2023 (Rs)	Previous Year 31.03.2022 (Rs)
1. Interest				
a) Government Securities	-	-	-	-
b) Other Bonds / Debentures	-	-	-	-
2. Interest on Term Deposits	28,170	28,170	3,99,48,512	1,47,39,056
3. Income accrued but not due on Term Deposits/ interest bearing advance to employees	83,577	83,577	1,29,45,210	3,23,62,334
4. Interest on Savings Bank Accounts/ Interest earned on Grants-in-aid refundable to UGC	2,854	2,854	5,62,86,042	1,38,31,822
5. Others (Refund of Excess TDS)	-	-	-	-
5.a) SU Research Fund (Int. on Invest. Received, Accrued and Int on SB)	9,23,864	9,23,864	-	-
5.b) Endowment Fund	-	10,38,465	10,91,79,764	6,09,33,212
Transferred to Earmarked / Endowment Fund/ Refund of Int. on Investment to UGC	-	10,38,465	5,62,86,042	1,38,31,822
Balance	-	-	5,28,93,722	4,71,01,390

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Schedule-12
INTEREST EARNED

Particulars	Amount in Rupees	
	Current Year 31.03.2023 (Rs)	Previous Year 31.03.2022 (Rs)
1. On Savings Account with schedule bank	27,17,316	41,54,204
2. On Loans	-	-
a) Employees / Staff	-	-
b) Others	-	-
3. Other Debtors and Other Receivables	-	-
Balance	27,17,316	41,54,204

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SCHEDULES FORMING PART OF INCOME AND EXPENDITURE ACCOUNT

Schedule-13

OTHER INCOME

Amount in Rupees

	Particulars	Current Year		Previous Year
		31.03.2023		31.03.2022
		(Rs)		(Rs)
A	Income from Land and Building			-
1	Hostel Room Rent	1,89,071		83,840
2	License Fee/furniture rent	84,753	-	93,440
3	Hire Charges of Auditorium/ playground /convention centre, Guest house/ Cafeteria rent etc.	6,53,638		2,94,177
4	Electricity Charges recovered	-		-
5	Water Charges recovered	-		-
6	Gym membership Fee	41,823		-
	Total (A)	9,69,285	-	4,71,457
B	Sale of Institute's publications	-		-
	Total (B)	-		-
C	Income from Holding Events			
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)	-		-
D	Others			
1	Income from Consultancy			-
2	RTI Fees	110		190
3	Income from Royalty			-
4	Sale of application form (Recruitment)	3,45,549		-
5	Misc. Receipts (Sale of tender form, waster paper, etc)			13,98,202
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	26,952		-
8.b)	Auction of Store items			
8.c)	Tender Fee	52,818		
8.d)	Furniture Rent	39,920		28,700
	Total (D)	4,65,349		14,27,092
	Grand Total (A to D)	14,34,634		18,98,549

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SCHEDULES FORMING PART OF INCOME AND EXPENDITURE ACCOUNT


Schedule-14

PRIOR PERIOD INCOME

Amount in Rupees

	Particulars	Current Year	Previous Year
		31.03.2023	31.03.2022
		(Rs)	(Rs)
1	Academic Receipts	3,000	
2	Income from Investments		
3	Interest Earned		
4	Other Income	2700	9,084
	Total	5,700	9,084


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

Amount in Rupees

Particulars	Current Year 31.03.2023 (Rs)		Previous Year 31.03.2022 (Rs)	
	GIA Salary	Total	GIA Salary	Total
	a) Salaries and Wages			
a) i. Regular Teaching Staffs	31,71,80,327	-	29,28,50,336	-
a) ii. Regular Non-Teaching Staffs	9,83,79,690	31,71,80,327	9,73,73,501	29,28,50,336
a) iii. Contractual - Teaching Staffs	1,01,40,253	9,83,79,690	1,06,87,274	9,73,73,501
a) iv. Contractual - Non-Teaching Staffs	44,31,336	1,01,40,253	58,59,144	1,06,87,274
b) Allowances and Bonus		44,31,336		58,59,144
c) Contribution to provident fund		-		-
d) Contribution to other fund (N P S)	4,96,78,145	4,96,78,145	4,36,13,587	4,36,13,587
e) Staff Welfare Expenses	2,54,500	2,54,500	1,80,000	1,80,000
f) Retirement and terminal benefits	3,13,07,814	3,13,07,814	3,97,11,067	3,97,11,067
g) LTC Facility	42,34,905	42,34,905	4,17,432	4,17,432
h) Medical Facility	80,19,178	80,19,178	41,26,031	41,26,031
i) Children Education Allowance	47,07,095	47,07,095	44,50,026	44,50,026
j) Honoarium		-		-
k) Others (TA/DA/Composite Transfer Grant)	1,10,905	1,10,905		
Total	52,84,44,148	52,84,44,148	49,92,68,398	49,92,68,398

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

Amount in Rupees

	Particulars	Pension	Gratuity	Leave Encashment	Total
	Opening Balance as on 01.04.2023	-	8,30,53,589	10,13,30,701	18,43,84,290
	Add: Capitalized value of contributions received from other Organizations	-	-	-	-
	Total		8,30,53,589	101330701	18,43,84,290
	Less: Payments made during the year		-	-	-
	Balance available as on 31.03.2023	-	8,30,53,589	10,13,30,701	18,43,84,290
	Cumulative Provisions required on 31.03.2022 as per actual valuation		- 9,45,25,838	12,11,66,266	21,56,92,104
A.	Provision to be made in the current year	-	1,14,72,249	1,98,35,565	3,13,07,814
B	Contribution to New Pension Scheme	-	-		-
C	Medical reimbursement to retired employees	-	-	-	-
D	Travel to hometown retirement	-	-	-	-
E	Deposit Link Insurance payment	-	-	-	-
	Total (A+B+C+D+E)	-	1,14,72,249	1,98,35,565	3,13,07,814

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SCHEDULES FORMING PART OF BALANCE SHEET
Schedule-16
ACADEMIC EXPENSES

Particulars	Current Year 31.03.2023 (Rs)		Previous Year 31.03.2022 (Rs)	
	GIA Recurring	Total	GIA Recurring	Total
a) Laboratory Expenses	1,05,56,620	1,05,56,620	1,01,57,156	1,01,57,156
b) Field Work/ Participation in Conferences	13,49,863	13,49,863	3,63,700	3,63,700
c) Expenses on Seminars/ Workshops	21,66,811	21,66,811	10,27,071	10,27,071
d) Payment to visiting faculty	2,32,23,130	2,32,23,130	1,66,71,500	1,66,71,500
e) Examination	1,13,70,176	1,13,70,176	75,62,383	75,62,383
f) Student Welfare Expenses	7,04,075	7,04,075	2,69,416	2,69,416
g) Admission Expenses	6,19,782	6,19,782	6,94,705	6,94,705
h) Convocation Expenses	78,40,513	78,40,513	-	-
i) Contribution to Research Award Fund	-	-	15,33,240	15,33,240
j) Stipend/means-cum merit scholarship	-	-	-	-
k) Subscription Expenses	-	-	-	-
l) Student fees refund	-	-	-	-
m) Fellowship Non-NET	1,91,16,717	1,91,16,717	1,80,45,984	1,80,45,984
n) Full/Half Freeship	-	-	1,37,841	1,37,841
o) Renewal of Academic Journals	17,404	17,404	53,100	53,100
p) Award/Prize & Scholarship	32,273	32,273	-	-
q) Institutional Membership	20,000	20,000	59,000	59,000
r) Patent Application/Publication charges	-	-	-	-
s) Acad. Meeting & Contingency	6,93,044	6,93,044	12,45,715	12,45,715
t) Library Expenses	57,730	57,730	46,381	46,381
u) Publication Grants	-	-	36,000	36,000
v) SU-Literary Society	-	-	16,500	16,500
w) Acad. Departments'-Meeting/Office Expenses	10,87,813	10,87,813	-	-
x) Azadi Ka Amrit Mahotsav	18,29,553	18,29,553	-	-
y) National Education Policy	6,44,071	6,44,071	-	-
z) Saffron Cultivation	77,220	77,220	-	-
Total	8,14,06,795	8,14,06,795	5,79,19,692	5,79,19,692

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

Amount in Rupees

Particulars	Current Year 31.03.2023 (Rs)		Previous Year 31.03.2022 (Rs)	
	GIA Recurring	Total	GIA Recurring	Total
I Infrastructure				
a) Electricity and power	34,46,804	34,46,804	52,22,857	52,22,857
b) Water charges	1,79,394	1,79,394	1,67,695	1,67,695
c) Rent, rates and taxes (including property tax)	7,69,16,520	7,69,16,520	7,21,10,329	7,21,10,329
II Communication				
a) Postage and Telegram	27,948	27,948	10,686	10,686
b) Telephone, fax and Internet charges	5,06,011	5,06,011	6,10,647	6,10,647
c) Internet & Networking	16,55,741	16,55,741	-	-
III Printing, Stationery & Toiletry				
a) Printing & Stationery	28,88,069	28,88,069	33,41,958	33,41,958
b) Toiletry	-	-	-	-
c) Printing of Annual Accounts & Reports	3,28,802	3,28,802	-	-
IV Other Administrative Expenses				
a) Travelling and Conveyance Expenses	27,02,284	27,02,284	9,82,854	9,82,854
b) Hospitality	-	-	-	-
c) Auditors Remuneration	-	-	-	-
d) Professional Charges	2,45,473	2,45,473	2,82,708	2,82,708
e) Advertisement and Publicity & Production	5,03,004	5,03,004	4,88,618	4,88,618
f) Magazine & Journal Expenses	-	-	-	-
g) Remuneration to NT staf & other Misc. Exp	-	-	-	-
h) Salary to CEL staff	-	-	-	-
Outsourced Staff				
i) Manpower	1,78,00,662	1,78,00,662	1,04,72,162	1,04,72,162
ii) Security Service	2,49,23,927	2,49,23,927	1,58,87,282	1,58,87,282

C. B. Chhetri
 (Dr. C.B. Chhetri)
 Internal Audit Officer

P.K. Dash
 (P.K. Dash)
 Finance Officer





V Other General Admin. Expenses:-						
a) Meetings & Trainings	21,12,755	21,12,755	-	16,98,680	16,98,680	-
b) Contingency General	8,38,871	8,38,871		6,76,763	6,76,763	
c) Legal Expenses	13,22,910	13,22,910		10,83,372	10,83,372	
d) Medical Centre Expenses	20,13,583	20,13,583		11,89,502	11,89,502	
e) Foundation & Other day celebration	6,46,629	6,46,629		9,29,100	9,29,100	
f) Guest House Expenses	1,35,884	1,35,884		1,12,800	1,12,800	
g) Inspection Expenses	1,47,630	1,47,630		1,02,090	1,02,090	
h) Institutional Enterprise Development (IED) Cell				-	-	
i) Insurance Premium for Assets & Properties				-	-	
j) Internal Quality Assurance (IQAC) Cell				-	-	
k) Selection Committee Expenses	16,92,700	16,92,700		7,92,014	7,92,014	
l) Loss of Sale of Assets (W/off)				3,05,007	3,05,007	
m) Other Misc. Admin. Expenses	47,890	47,890		38,150	38,150	
n) Shifting of Departments to permanent campus	4,95,810	4,95,810				
Total (i-v)	14,15,79,301	14,15,79,301	-	11,65,05,274	11,65,05,274	-

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SCHEDULES FORMING PART OF BALANCE SHEET
Schedule-18
TRANSPORTATION EXPENSES

Particulars	Current Year 31.03.2023 (Rs)		Previous Year 31.03.2022 (Rs)	
	GIA Recurring	Total	GIA Recurring	Total
1 Vehicles (Owned by Institutions)				
a) Running Expenses	22,76,405	22,76,405	4,56,231	4,56,231
b) Repairs and Maintenance	8,91,787	8,91,787	4,62,973	4,62,973
c) Insurance Expenses	32,413	32,413	2,02,813	2,02,813
2 Vehicles taken on rent/ lease				
a) Rent/lease expenses	35,75,268	35,75,268	13,71,064	13,71,064
b) Running Expenses	-	-	-	-
3 Vehicle (taxi) hiring expenses				
Total	67,75,873	67,75,873	24,93,081	24,93,081

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SCHEDULES FORMING PART OF BALANCE SHEET
Schedule-19
REPAIRS AND MAINTENANCE

Amount in Rupees

Particulars	Current Year 31.03.2023 (Rs)		Previous Year 31.03.2022 (Rs)	
	GIA Recurring	Total	GIA Recurring	Total
	a) Repair & Maintenance (Civil)	26,11,229	2611229	12,78,742
b) Furniture and Fixtures	-	-	-	-
c) Plant and Machinery	13,27,098	1327098	13,26,923	13,26,923
d) Office Equipments				
e) Computers				
f) Laboratory and Scientific Equipments	94,67,282	9467282	30,87,790	30,87,790
g) Audio visual equipments				
h) Cleaning materials and services				
i) Book binding charges				
j) Website				
k) Repair & Maintenance (Inernet & Networking)	18,92,730	1892730	20,71,704	20,71,704
l) Repair & Maintenance (Electrical)	30,41,195	3041195	32,81,756	32,81,756
Total	1,83,39,534	1,83,39,534	1,10,46,915	1,10,46,915

Schedule-20**FINANCE COSTS**

Amount in Rupees

Particulars	Current Year 31.03.2023 (Rs)		Previous Year 31.03.2022 (Rs)	
	GIA Recurring	Total	GIA Recurring	Total
	a) Bank Charges	48416.45	48,416.45	19,450.82
b) Others (specify)	-	-	-	-
Total	48,416.45	48,416.45	19,450.82	19,450.82

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SCHEDULES FORMING PART OF BALANCE SHEET
Schedule-21
OTHER EXPENSES

Particulars	Current Year 31.03.2023 (Rs)		Previous Year 31.03.2022 (Rs)	
	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) Total			

Schedule-22
PRIOR PERIOD EXPENSES

Particulars	Current Year 31.03.2023 (Rs)		Previous Year 31.03.2022 (Rs)	
	GIA Recurring	Total	GIA Recurring	Total
	1 Establishment Expenses 2 Academic Expenses 3 Administrative Expenses 4 Transportation Expenses 5 Repairs and Maintenance 6 Other Expenses Total	2,97,945 10,04,996 - - -	- 2,97,945 10,04,996 - - -	-1,34,829 14,52,185 - - -

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**NPS TIER-I ACCOUNT
RECEIPTS AND PAYMENTS ACCOUNT FOR THE FINANCIAL YEAR 2022-23**

Amount in Rupees

Receipts	Amount	Payments	Amount
1. Opening Balance as on 01.04.2022	26,58,491	1. Investments	-
2. NPS Tier-I Account		2. Withdrawal/Remittance	8,67,72,818
a. Own Subscription	3,66,84,773	3. Bank Charges	100
b. University Contribution	5,16,75,200		
3. Interest received on Investment			
a. Interest on saving bank a/c	1,62,685		
4. Investment Encashed	-	3. Closing Balance as on 31.03.2023	44,08,331
TOTAL	9,11,81,149	TOTAL	9,11,81,149


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**NPS TIER-I ACCOUNT
BALANCE SHEET AS AT MARCH 31, 2023**

Amount in Rupees

Amount as on 31.03.2022	Liabilities	Amount as on 31.03.2023	Amount as on 31.03.2022	Assets	Amount as on 31.03.2023
11,88,803	NPS Tier-I Account	26,58,491		NPS Tier-I Account	
	Opening Balance			Subscription and Contribution due for 03.2018	-
-	Less: Sub for 3/2018	-		Investment	-
7,42,74,832	Add: Sub+U Contribution	8,83,59,973		Interest Accrued but not due	-
-	Add: Interest Credited	-			
(7,29,63,591)	Less: Transferred to NSDL	(8,67,72,818)			
-	Add: Sub+UC for 3/2019	-			
1,58,447	Excess of Income and Expenditure	1,62,585	26,58,491	Balance at Bank	44,08,231
26,58,491	TOTAL	44,08,231	26,58,491	TOTAL	44,08,231

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**NPS TIER-I ACCOUNT
INCOME AND EXPENDITURE ACCOUNT FOR THE FINANCIAL YEAR 2022-23**

Amount in Rupees

Amount 2021-22	Expenditure	Amount 2022-23	Amount 2021-22	Income	Amount 2021-22
-	Interest Credited to Subscribers' Accounts	-	-	Interest Earned on Investment	-
-	Bank Charges	100	1,58,447	Interest earned on savings account	1,62,685
1,58,447	Excess of Income over Expenditure	1,62,585	-	Less: Interest Accrued 31.03.2021	-
1,58,447	TOTAL	1,62,685	1,58,447	Interest Accrued but not due	-
				TOTAL	1,62,685

C Chhetri
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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:-

Sl. No	TANGIBLE ASSETS	RATE
1	Land	0%
2	Site Development	0%
3	Buildings	2%
4	Roads and Bridges	2%
5	Tube wells and Water supply	2%
6	Sewerage and Drainage	2%
7	Electrical Installation and Equip.	5%
8	Plant and Machinery	5%
9	Scientific and Laboratory Equip.	8%
10	Office Equipment	7.5%
11	Audio Visual Equipment	7.5%
12	Computer and Peripherals	20%
13	Furniture Fixture and Fittings	7.5%
14	Sports Equipments	10%
15	Library Books & Scientific Journals	10%



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 setup 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 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.
- 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..



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 31st 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 University paid a mobilization advance of Rs. 15.70 crores to ITD Cementation during the year for Package-II of Phase-I construction work..

- 3.3 The physical verification of assets for was not started till the preparation of the Annual Accounts 2022-23.

4. **DEPRECIATION:**

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

Sl. No	TANGIBLE ASSETS	RATE
1	Land	0%
2	Site Development	0%
3	Buildings	2%
4	Roads and Bridges	2%
5	Tube wells and Water supply	2%
6	Sewerage and Drainage	2%
7	Electrical Installation and Equip.	5%
8	Plant and Machinery	5%
9	Scientific and Laboratory Equip.	8%
10	Office Equipment	7.5%
11	Audio Visual Equipment	7.5%
12	Computer and Peripherals	20%
13	Furniture Fixture and Fittings	7.5%
14	Sports Equipments	10%
15	Library Books & Scientific Journals	10%



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 31.03.2023. Further, a sum of Rs. 2.35 lacs also stands payable to Mukesh & Associates as on 31.03.2023(Sch-3).

6. **PROJECT ACCOUNTS:**

- A. The project accounts have been shown in the schedules to the Financial Statements, and the balance as on 31st March 2022 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 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 31st March 2023. 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 31st March 2023 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. 1,38,31,822/- (Rupees One Crore thirty-eight lakh thirty-one thousand eight hundred twenty-two) has been remitted back to UGC on 17.11.2022 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 30th July 2018.



- 9.4 Unutilized sum available in TSA on 31.3.2023 surrendered from various heads stands NIL. However, a sum of Rs.65.24 lakhs got surrendered under UGC-FRP grants during the year.
- 9.5 The unutilized grants for the year 2022-23 is available in Appendix-C of the Annual Accounts. The unutilized portion of capital grants (OH-35) amounting Rs.230.35 lakh is furnished below in individual heads:

Total- Rs. 230.35 lakhs

- | | | | |
|------|---------------------|---|-------------------|
| i. | ICT Infra | - | Rs. -20.66 lakhs |
| ii. | Books & Journals | - | Rs.0.00 lakhs |
| iii. | Lab Equipment | - | Rs. 4.30 lakhs |
| iv. | Campus Development | - | Rs. 344.40 lakhs |
| v. | Other Infra | - | Rs. 13.01 lakhs |
| vi. | Construction of SBA | - | Rs. 45.23 lakhs |
| vii. | Buildings | - | Rs. -197.25 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.
- 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.
- 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 revised Annual Accounts 2022-23.