



SIKKIM UNIVERSITY

6th Mile, Samdur, P.O. Tadong, Gangtok, Sikkim, 737102
www.cus.ac.in

ANNUAL ACCOUNTS

2024-2025





FOREWORD

The Annual Accounts of Sikkim University for the financial year 2024-25 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 2024-25 together with the Separate Audit Report (SAR) issued by CAG and duly approved by the competent authorities of the University. The Ministry of Education is requested herewith to take necessary steps to cause them to be laid before both Houses of the Parliament in the forthcoming session.

Gangtok

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

**Prof. Santanu Kumar Swain
Vice-Chancellor**



महानिदेशक लेखापरीक्षा (केन्द्रीय)
कोलकाता का कार्यालय
जि. आई. प्रेस बिल्डिंग,
8 किरण शंकर रॉय रोड, कोलकाता - 700001



COMPTROLLER AND AUDITOR GENERAL OF INDIA
राष्ट्रीय लेखापरीक्षा
Dedicated to Trust in Public Interest

OFFICE OF THE DIRECTOR GENERAL OF AUDIT,
(CENTRAL), KOLKATA,
GOVT. of India Press Building,
8 Kiran Sankar Roy Road, Kolkata - 700001

No: OA II (AB)/AR/2024-25/SU/ 276

Date: 09 01 2026

To
Vice Chancellor,
Sikkim University,
6th Mile, Samdar, P.O. Tadong,
Gangtok,
Sikkim- 737102

Subject: Separate Audit Report on the accounts of the Sikkim University, Gangtok, for the financial year 2024-25.

Sir,

A copy of the Audit Opinion along with Separate Audit Report, in the prescribed format, on the accounts of the Sikkim University, Gangtok, for the financial year 2024-25, is forwarded herewith for information and necessary action.

2. Arrangement may please be made for preparation of Hindi Version of the Audit Opinion along with Separate Audit Report, at your end, and sending the same directly to the Ministry.

3. It may please be ensured that the Audited Accounts and the Audit Opinion along with Separate Audit Report, are placed before the apex body, for consideration and adoption, before the same are sent to the Government for being placed in the Parliament.

4. Two copies of the printed Annual Report, for the financial year 2024-25 (both English and Hindi Version), containing the Audited Accounts and the Audit Opinion along with Separate Audit Report, as laid before the Parliament, may please be forwarded to this Office, for necessary action at this end.

Encl: As stated.

Dy. Director (Inspection)



Opinion of the Comptroller & Auditor General of India on the Accounts of Sikkim University, Gangtok, Sikkim for the year ended 31 March 2025

Opinion

We have audited the financial statements of the **Sikkim University, Gangtok, Sikkim**, which comprise the statement of financial position as at **31 March 2025** and the Income & Expenditure Account/Receipts & Payment Account for the year then ended, and notes to the financial statements, including a summary of significant accounting policies under Section 19(2) of the Comptroller & Auditor General's (Duties, Powers & Conditions of Service) Act, 1971 read with **Section 33(1) of the Sikkim University Act, 2006**.

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

In our opinion the accompanying financial statements of the Sikkim University, Gangtok, Sikkim read together with the accounting policies and Notes thereon and matters mentioned in the Separate Audit Report, which follows, give a **true and fair view** of the financial position of the autonomous body as at March 31, 2025, and (of) its financial performance and its cash flows for the year then ended in accordance with the Revised Format of Accounts Prescribed by Ministry of Education (Erstwhile MHRD), Government of India for Central Education Institutions.

Basis for Opinion

We conducted our audit in accordance with the CAG's auditing



regulations/standards/manuals/guidelines/guidance-notes/orders/circulars etc. Our responsibilities are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the autonomous body in accordance with ethical requirements that are relevant to our audit of the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management for the financial statements

The *Executive Council* of the Sikkim University, Gangtok, Sikkim is responsible for the preparation and fair presentation of the financial statements in accordance with the Uniform Format of accounts, and for internal control as management determines it necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion in accordance with CAG's auditing regulations /standards/ manuals/ guidelines/ guidance-notes/ orders/ circulars etc.

For and on behalf of the CAG of India

(Uday Shankar Prasad)
Director General of Audit
Central, Kolkata

Place: Kolkata
Date: 09.01.2026



Separate Audit Report on the accounts of Sikkim University, Gangtok, Sikkim for the year ended 31 March 2025

A General

1.1 'Designated/Earmarked/Endowment Fund' (Schedule 2) exhibited ₹2.63 crore under 'Investment' whereas 'Investment from Earmarked/Endowment Fund' (Schedule 5) exhibited ₹2.87 crore. This resulted in a difference of ₹0.24 crore which needs reconciliation.

1.2 'Designated/Earmarked/Endowment Fund' (Schedule 2) exhibited ₹3.82 lakh under 'Income from Investments made of the funds' whereas 'Income from Investments' (Schedule 11) exhibited nil amount under 'Earmarked/Endowment Fund'. This resulted in a difference of ₹3.82 lakh which needs reconciliation.

1.3 Grants from GoI utilized for Capital expenditure (Schedule-I and Schedule-3C) exhibited ₹100 crore. However, in Schedule-4 under Addition during the Year exhibits ₹106.44 crore (₹185.56 - ₹ 79.22) crore. Even in Schedule-10 ₹106.44 crore exhibits under Grants utilized for capital expenditure. This resulted in discrepancy of ₹6.44 crore which needs to be reconciled.

1.4 During the year 2023-24, audit pointed out that the Fixed Assets was understated by ₹ 6.76 crore due to excess booking of depreciation on fixed assets (Tangible and Intangible Assets). This has resulted in understatement of Fixed Assets and overstatement of depreciation by ₹ 6.76 crore each.

Despite mentioning it in earlier years' Audit Report the university didn't make any rectification in their Annual Accounts.

1.5 During the year 2023-24, audit pointed out that the Sundry debtors in the accounts was overstated by ₹ 81.38 lakhs due to doubtful debtors being carried forward from previous year.



However, the University could not trace out the doubtful debtors. Thus, the provision for bad/doubtful debts should be made in the accounts.

Despite mentioning it in earlier year's Audit Report the university didn't make any rectification in their Annual Accounts.

1.6. The provision for retirement benefit were not made as per AS 15.

1.7. NPS fund not transferred to NSDL. This fund of Rs. 27.88 lakh should be transferred to NSDL.

B. Management Letter

Deficiencies which have not been included in this Separate Audit Report have been brought to the notice of the Management through a Management Letter issued separately for remedial/corrective action.

C. Assessment of Internal Controls

(i) Internal Audit

The Internal Audit System of the university is inadequate on account of the following:

- (a) The Internal Audit Manual is not in use.
- (b) Internal Auditor is not independent of accounting functions.
- (c) Internal Audit Department is not adequately staffed.

(ii) Adequacy of the Internal Control System

The Internal Control System of the university is inadequate on account of the following:

- (a) Confirmation of Debtors/Loans and Advances from respective parties was not taken.
- (b) The university has no insurance policies so as to cover the risks of damages by fire, strike, riot, civil commotion, flood, earthquake, war risks etc in respect of buildings, machineries, stocks etc.



- (c) The university does not maintain Investment Register showing nature and description of the investment.

D. Grants in Aid

The Sikkim University is mainly financed by grants from the Government of India (GoI). For the financial year 2024-25, it received grants from the GoI, amounting to ₹191.00 crore (Revenue: ₹91.00 crore and Capital: ₹100.00 crore). In addition, it had an opening balance of ₹49.08 crore from the previous financial year's unspent grants and Internal Revenue Generation (IRG) of ₹3.25 crore during the year 2024-25. Out of the total grants of ₹243.33 crore, so available, it spent ₹187.95 crore (Revenue: ₹93.06 crore and Capital: ₹94.89 crore), leaving an unspent balance of ₹55.38 crore, as on 31 March 2025.

Place: Kolkata

Date: 09.01.2026

Director General of Audit
Central, Kolkata



सत्यमेव जयते

उदय शंकर प्रसाद
Uday Shankar Prasad

महानिदेशक लेखापरीक्षा, केन्द्रीय, कोलकाता
गवर्नमेंट ऑफ इण्डिया प्रेस बिल्डिंग (ईस्ट विंग), प्रथम तल
6, किरण शंकर रॉय रोड, कोलकाता-700 001
Director General of Audit, Central, Kolkata
Government of India Press Building (East Wing), 1st Floor
6, Kiran Shankar Roy Road, Kolkata-700 001

DO No: OA II(AB)/AR/SU/2024-25/ 277

Date: 09-01-2026

Dear

I have audited the annual accounts of the Sikkim University, Gangtok, for the financial year 2024-25, and have issued the Audit Report thereon vide letter dated 09-01-2026. During the course of audit, the following deficiencies were noticed but not included in the Audit Report. It is, however, brought to your notice, for corrective and remedial action:

1. The Current Liabilities & Provisions (Schedule 3) was overstated by ₹0.74 crore due to exhibition of ₹13.03 crore and ₹17.57 crore under 'Provisions for Gratuity' and 'Provisions for Leave Encashment' respectively whereas 'Employees Retirement and Terminal Benefits' (Schedule 15A) exhibited ₹12.69 crore and ₹17.18 crore under 'Provision for Gratuity' and 'Provision for Leave Encashment' respectively on the basis of Actuarial Valuation Report as at 31 March 2025. This also resulted in overstatement of Asset side by ₹0.74 crore.
2. The 'Investments from Earmarked/Endowment Funds' (Schedule 5) was overstated by ₹ 0.03 crore due to excess exhibition of face value of two¹ Fixed Deposits. This also resulted in overstatement of 'Designated/Earmarked/Endowment Fund' by ₹ 0.03 crore.



3. The Investments-Others' (Schedule 6) was overstated by ₹0.60 crore due to excess exhibition of face value of nine² Fixed Deposits. This also resulted in overstatement of Liability side by ₹0.60 crore.
4. The Current Assets (Schedule 7) head was understated by ₹10.27 lakh due to non-inclusion of closing balance of HDFC Bank Account No. 50100384855283 in 'Cash and Bank Balances'. This also resulted in understatement of Liability side by ₹10.27 lakh.
5. The Staff Payments and Benefits (Schedule 15) head was overstated by ₹1.54 crore due to exhibition of ₹6.30 crore under 'Retirement and terminal benefits'. This included ₹2.22 crore and ₹3.45 crore for 'Provision for Gratuity' and 'Provision for Leave Encashment' respectively. However, 'Employees Retirement and Terminal Benefits' (Schedule 15A) exhibited ₹1.55 crore and ₹2.57 crore under 'Provision for Gratuity' and 'Provision for Leave Encashment' respectively on the basis of Actuarial Valuation Report as at 31 March 2025. This also resulted in understatement of Income by ₹1.54 crore.
6. Current Assets (Schedule 7) exhibited ₹16.14 crore under 'Cash and Bank Balances'. However, the closing balance of the Bank Accounts was shown as ₹16.12 lakh in the Appendix B of Schedule -7. This resulted in a discrepancy of ₹0.02 crore which needs reconciliation.
7. The accounting policy of the Schedule of Significant Accounting Policies does not fulfil the disclosure requirements as prescribed in AS 15.

Yours sincerely,

Prof Santanu K. Swain,
Vice Chancellor,
Sikkim University,
6th Mile, Samdur, P.O. Tadong,
Gangtok,
Sikkim- 737102

² FD Nos. 140167635725/1, 30301019108635, 917040037416215, 50300563741841, 3030101910181, 924040063195160, 924040087782205, 925040059405272, 925040059425849.



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सिक्किम विश्वविद्यालय
SIKKIM UNIVERSITY

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Gangtok, Sikkim, India
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Website: www.cus.ac.in

भारत के भारत में संविधान द्वारा वर्ष 2007 में स्थापित और लोक (प्रजासत्ता) द्वारा वर्ष 2015 में प्रस्तावित (सिक्किम क्षेत्र) द्वारा
(A central university established by an Act of Parliament of India in 2007 and proposed by Sikkim State)

By e-mail/Speed Post

SU/FINE-3/AA 2024-25/SAR 2024-25/625

Dated 22.01.2026

To
Shri Uday Shankar Prasad
Director General of Audit
O/o The Director General of Audit (Central), Kolkata
Govt. of India Press Building,
8 Kiran Sankar Roy Road, Kolkata - 700001

Subject: Reply to the Separate Audit Report on the accounts of the Sikkim University, Gangtok for the Financial Year 2024-25

Sir,

Kind reference is invited to your letter no. OA II (A/B/AR/2024-25/SU/276, dated 09.01.2026 on the above cited subject. I am enclosing herewith the reply to the Separate Audit Report of the Comptroller & Auditor General of India on the Accounts of Sikkim University, Gangtok, Sikkim for the year ended 31 March, 2025 along with reply to the Management Letter for your kind information. The authenticated scanned copy of the reply is also sent at the e-mail id oadah.kol.dgac@cgau.gov.in.

2. Arrangements will be made for preparation of Hindi Version of the Audit Opinion along with Separate Audit Report, by the University, and it will be sent directly to the Ministry.
3. The University will ensure that the Audited Accounts and Audit Opinion along with Separate Audit Report, are placed before the apex body, for consideration and adoption, before the same are sent to the Government for being placed in the Parliament.
4. Two copies of the printed Annual Report, for the financial year 2024-25 (both English and Hindi Version), containing the Audited Accounts and the Audit Opinion along with Separate Audit Report, as laid before the Parliament, will be forwarded to the O/o The Director General of Audit (Central), Kolkata, for necessary action at your end.

The reply to the Separate Audit Report (SAR) along with the reply to the Management Letter are issued with the approval of Hon'ble Vice-Chancellor.

With regards,

Yours faithfully,

(Signature)
(Prof. Amit Chakraborty)
Finance Officer (I/c)

Encl: As stated above



Reply to the Separate Audit Report on the accounts of Sikkim University, Gangtok, Sikkim for the year ended 31st March, 2025

Opinion of the Comptroller & Auditor General of India on the Accounts of Sikkim University, Gangtok Sikkim for the year ended 31 March 2025

Opinion

We have audited the financial statements of the Sikkim University, Gangtok, Sikkim, which comprise the statement of financial position as at 31 March 2025 and the Income & Expenditure Account/Receipts & Payment Account for the year then ended, and notes to the financial statements, including a summary of significant accounting policies under Section 19(2) of the Comptroller & Auditor General's (Duties, Powers & Conditions of Service) Act, 1971 read with Section 33(1) of the Sikkim University Act, 2006.

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

In our opinion the accompanying financial statements of the Sikkim University, Gangtok, Sikkim read together with the accounting policies and Notes thereon and matters mentioned in the Separate Audit Report, which follows, give a true and fair view of the financial position

Audit Opinion





of the autonomous body as at March 31, 2025 and (of) its financial performance and its cash flows of the year then ended in accordance with the Revised Format of Accounts Prescribed by Ministry of Education (First-time MHRD), Government of India for Central Education Institutions.

Basis of Opinion

We conducted our audit in accordance with the CAG's auditing regulations/standards/manuals/guidelines/guidance-notes/orders/circular etc. Our responsibilities are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the autonomous body in accordance with ethical requirements that are relevant to our audit of the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis of our opinion.

Responsibilities of Management for the financial statements

The Executive Council of the Sikkim University, Gangtok, Sikkim is responsible for the preparation and fair presentation of the financial statements in accordance with the Uniform Formats of accounts, and for internal control as management determines it necessary to enable





	<p>the preparation of financial statements that are free from material misstatement, whether due to fraud or error.</p> <p>Auditor's Responsibilities for the Audit of the Financial Statements</p> <p>Our objective are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion in accordance with CAG's auditing regulations/standards/manuals/guidelines/guidance-notes/orders/circulars etc.</p>	
<p>Separate Audit Report on the accounts of Sikkim University, Gangtok, Sikkim for the year ended 31 March, 2025</p>		
<p>Para No.</p> <p>A. General</p>	<p style="text-align: center;">Observations of Audit</p> <p>1.1 Designated/Earmarked/Endowment Fund' (Schedule 2) exhibited ₹2.63 crore under 'Investment' whereas 'Investment from Earmarked/Endowment Fund' (Schedule 5) exhibited ₹2.87 crore. This resulted in a difference of ₹0.24 crore which needs reconciliation.</p>	<p>Management Reply</p> <p>As per observation of Audit, the discrepancies under "Represented by" shall be inter-adjusted with i) Receivable/Payable from main account and ii) cash and bank balances so as to keep the total ledger balance for Rs. 3.44 crore as stated in Sch-2 of the Balance Sheet. However, the total balance under Sch-2 shall remain unaltered for Rs.3.44 crore without affecting the true and fair view of the Balance Sheet.</p>
	<p>1.2 Designated/Earmarked/Endowment Fund' (Schedule 2) exhibited ₹3.82 lakh under 'Income from Investments made of the funds' whereas 'Income from Investments' (Schedule 11) exhibited nil amount under 'Earmarked/Endowment Fund'. This resulted in a difference of ₹3.82 lakh which needs reconciliation.</p>	<p>The reconciled figures under Sch-2 for "Represented by" shall be correctly presented in the next financial year.</p> <p>Income from investments out of "Designated/Earmarked/Endowment Fund" (Sch-2) is an addition of liability and added to the same Fund account instead of addition to the Income from Investments account (Sch-11). Therefore, the accounting treatment is correct since the income derived out of fund account is not an income of the University. Therefore, the para may be settled.</p>





	<p>1.3 Grants from Govt utilized for Capital Expenditure (Schedule -1 and Schedule -3c exhibited Rs. 100 crore. However, in Schedule -4 under Addition during the Year exhibits Rs. 106.44 Crore (Rs. 185.56 – Rs. 79.22) Crore. Even in Schedule -10 Rs. 106.44 Crore exhibits under Grants utilized for capital expenditure. This resulted in discrepancy of Rs. 6.44 Crore which needs to be reconciled.</p>	<p>The amount of Grants-in-Aid received for Creation of Capital Assets shown in the Annual Accounts 2024-25 shown under Schedule - 3C being Rs. 100.00 Crore which was fully utilized for Creation of Capital Assets during the year. However, the amount exhibited under Schedule 10 in the Annual Accounts for Creation of Capital Assets being Rs. 106.44 Crore is inclusive of expenditure incurred of Rs. 6.44 Crore out of the unutilized portion of grants of previous years.</p>
	<p>1.4 During the year 2023-24, audit pointed out that Fixed Assets was understated by Rs. 6.76 Crore due to excess booking of depreciation on fixed assets (Tangible and Intangible Assets). This has resulted in understatement of Fixed Assets and overstatement of depreciation by Rs. 6.76 Crore each. Despite mention in earlier year's Audit Report the university didn't make any rectification in their Annual Accounts.</p>	<p>Ull the Financial Year 2022-23, the depreciation has been charged as per the prescribed rates on the Fixed Assets which have been duly audited without any observation. In the year 2023-24, the depreciation too has been charged in the prescribed rates. Now as per the observation of audit, there is over charging of depreciation since the inception of the University. The matter will lead to affect assets and depreciation balance of previous years, the accounts of which have duly certified and placed before both Houses of the Parliament. Since the University charges depreciation on the block of assets instead of individual assets, ultimately the cumulative depreciation shall be equal to the value of assets only. There will be no excess charging of depreciation since the same will automatically set off against the value of the assets.</p>
	<p>1.5 During the year 2023-24, audit pointed out that the Sundry debtors in the accounts was overstated by ₹ 81.38 lakhs due to doubtful debtors being carried forward from previous year. However, the University could not identify</p>	<p>In view of Audit observations, the University will state in the "Notes on Accounts", the consistency policy of charging depreciation since inception in the FY 2025-26. The matter was earlier discussed in the 8th meeting of the Standing Audit Committee (SAC) held on 22nd April, 2024 and the recommendation of the Committee is furnished below: As per observation of audit an amount of Rs. 81.38</p>





out the doubtful debtors. Thus, the provision for bad/doubtful debts should be made in the accounts. Despite mention in earlier year's Audit Report the university didn't make any rectification in their Annual Accounts.

Lakhs advance is lying unadjusted. These advances are pertaining prior to 2020-2021 in which the details of advances along with recipient particulars are mostly not available because of improper configuration and inadequate narrations in the entries made in the software. Viewing this, appropriate configurations are made in the software w.e.f. 2021-2022. From the financial year 2023-24 onwards all the advance details along with recipient particulars are available in the software and outstanding balance under advance head is very nominal and being monitored constantly with the detailed list.

A. However, in order to settle the old outstanding advances following steps have been taken:

1. A special assignment was given to C.A firm for finalizing the long pending outstanding advances. But the C.A firm couldn't be able to prepare a proper report.
2. Again, a committee headed by DR.(Finance)/c was constituted in the year 2019-2020 but unable to submit its report.
3. The University also called the software developer (M/s. Mukherjee Software) with the team from Kolkata to find out the advance particulars from the software. They have visited twice the University and made the software accessible only without finalizing outstanding details.

B. Further course of actions needs to be undertaken for settlement of old outstanding advances:

1. A special assignment will be given to a C.A firm to find out the details of actual outstanding advances and any misclassifications leading to non-settlement of such advances.





		<p>2. On receipt of the report from the CA firm necessary recovery of adjustments entries will be passed to settle the old outstanding advances.</p> <p>3. The matter will be reported to the audit about the above settlement.</p> <p>The matter was again placed in the 40th meeting of the Finance Committee held on 22.11.2024, as Matter for Consideration & Approval at Agenda Item No. 40.4.4 and the Committee considered the observation of CAG relating to overstatement of Sundry Debtors to the tune of Rs. 81.38 Lakhs in the accounts and advised the University to take extra effort to settle the matter at the earliest (copy of minutes enclosed at Annex-G)</p> <p>Accordingly, as per the approval, a Committee was constituted vide Office Order No. 18/2025 dated 30th January, 2025 (copy enclosed at Annex-II). The requisite information sought by the Committee was submitted to the Chairperson vide letter no. 44 dated 11.04.2025 (copy enclosed at Annex-E).</p> <p>However, in view of the observation of audit, the University will make a review in the current F.Y. and pass necessary rectification entry, as deemed fit with the approval of the Finance Committee and the Executive Council of the University.</p>
	<p>1.6 The provision of retirement benefit were not made as per AS 15</p>	<p>The provision has been made in the FY 2024-25 in accordance to AS-15. However, the entry passed was rectified vide JV No. 619 dated 01.12.2025 at (Annex - A)</p>
	<p>1.7 NPS fund not transferred to NSDL. This fund of Rs. 27.88 lakh should be transferred to NSDL.</p>	<p>Rs.27.88 lakh is the Balance Sheet Total which is not the liability for NPS. Out of the available Cash/ Bank Balance</p>





		<p>of Rs.19.84 lakh is the balance retained against the employees without having PRAN and liability for last month of the FY. This amount shall be deposited soon after the receipt of filled in PRAN form.</p>
<p>B. Management Letter</p>	<p>Deficiencies which have not been included in this Separate Audit Report have been brought to the notice of the Management through a Management Letter issued separately for remedial/corrective action.</p>	<p>Noted for future compliance</p>
<p>C. Assessment of Internal Controls</p>	<p>(i) Internal Audit The Internal Audit System of the university is inadequate on account of the following: (a) The Internal Audit Manual is not in use. (b) Internal Auditor is not independent of accounting functions. (c) Internal Audit Department is not adequately staffed.</p>	<p>The incumbent Internal Audit Officer was resigned from the University services on 18.09.2023. The post has been advertised two times with one extension vide Advertisement No. Advt.No.SU/REG/Est/F-2/09/2018/Vol-II/1344 Dated 23.01.2024 and Advertisement No. Advt. No. SU/REG/Est/F-2/09/2018/Vol-II/419 Dated 12.07.2024 extension from 20.11.2024 to 06.12.2024. Recently the University is in process of selection of Internal Audit Officer. Once the post of Internal Audit Officer is filled up the Internal Audit Department will be strengthened who will be independent of accounting functions. The University follows the prescribed guidelines of Act, Statutes and Ordinances along with UGC regulations while conducting the Internal Audit. Therefore, no separate Audit Manual may not be necessary.</p>
	<p>(ii) Adequacy of the Internal Control System The Internal Control System of the university is inadequate on account of the following: (a) Confirmation of Debtors/Loans and Advances from respective parties was not taken.</p>	<p>(a)As advise by the audit, the University will ensure the to get the "Confirmation" from all Debtor's and parties to whom advance are outstanding as on 31st March 2026 and produce to the audit.</p>





	<p>(b) The university has no insurance policies so as to cover the risks of damages by fire, strike, riot, civil commotion, flood, earthquake, war risks etc in respect of buildings, machineries, stocks etc.</p> <p>(c) The university does not maintain investment Register showing nature and description of the investment.</p>	<p>(b) The University at present functioning in hired accommodation speculated in 45 (Forty-Five) No. of buildings around the Gangtok Town. The construction of its own permanent campus is in the completion stage. On functioning of the University in the permanent buildings, and as advised by the audit, University will issue an Expression of Interest for selecting a nationalized general insurance company for insuring its fixed assets.</p> <p>(c) The University has a statement of Investments in appendix-A of the Audited Accounts. The accounting software also reports the investment ledger.</p>																														
<p>D. Grants in Aid</p>	<p>The Sikkim University is mainly financed by grants from the Government of India (Govt). For the financial year 2024-25, it received grants from the Govt. amounting to ₹191.00 crore (Revenue: ₹91.00 crore and Capital: ₹100.00 crore). In addition, it had an opening balance of ₹49.08 crore from the previous financial year's unspent grants and Internal Revenue Generation (IRG) of ₹3.25 crore during the year 2024-25. Out of the total grants of ₹243.33 (09) crore so available, it spent ₹187.95 crore (Revenue: ₹ 93.06 crore and Capital: ₹94.89.00 crore), leaving an unspent balance of ₹55.38 crore, as on 31 March 2025.</p>	<p>The Utilization position has been placed in the Appendix-C of the Audited Accounts as follows: (Rs. in lakh)</p> <table border="1" data-bbox="612 255 791 976"> <thead> <tr> <th>Sl</th> <th>GIA</th> <th>OB</th> <th>Receipt</th> <th>Utilzn</th> <th>Unspent</th> </tr> </thead> <tbody> <tr> <td>1.</td> <td>Salary</td> <td>-797.31</td> <td>6050</td> <td>5225.85</td> <td>26.84</td> </tr> <tr> <td>2.</td> <td>Recurring</td> <td>123.45</td> <td>3050</td> <td>3514.25</td> <td>46.25</td> </tr> <tr> <td>3.</td> <td>Capital</td> <td>346.03</td> <td>10000</td> <td>10238.09</td> <td>107.94</td> </tr> <tr> <td></td> <td>TOTAL.</td> <td>-327.83</td> <td>19100</td> <td>18978.19</td> <td>181.03</td> </tr> </tbody> </table> <p>Note: 1. An amount of Rs.57.94 crore is the unspent balance under XII plan fund</p>	Sl	GIA	OB	Receipt	Utilzn	Unspent	1.	Salary	-797.31	6050	5225.85	26.84	2.	Recurring	123.45	3050	3514.25	46.25	3.	Capital	346.03	10000	10238.09	107.94		TOTAL.	-327.83	19100	18978.19	181.03
Sl	GIA	OB	Receipt	Utilzn	Unspent																											
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3.	Capital	346.03	10000	10238.09	107.94																											
	TOTAL.	-327.83	19100	18978.19	181.03																											
<p>A. Balance Sheet</p>	<p>Management Letter No. DO No. 06 II(AB)/AR/SU/2024-25/277 dated: 09.01.2026</p> <p>1. The Current Liabilities & Provisions (Schedule 3) was overstated by ₹0.74 crore due to exhibition of ₹13.03 crore and ₹17.57 crore under 'Provisions for Gratuity' and 'Provisions for Leave Encashment' respectively whereas 'Employees Retirement and Terminal Benefits' (Schedule 15A) exhibited ₹12.69 crore and ₹17.18 crore under 'Provision for Gratuity' and 'Provision for Leave Encashment' respectively on the basis of Actuarial</p>	<p>The Rectification entry is passed vide JV No. 619 dated 01.12.2025 this copy of which is enclosed at Annexure - A.</p>																														





	<p>Valuation Report as at 31 March 2025. This also resulted in overstatement of Asset side by ₹0.74 crore.</p>	
<p>2. The 'Investments from Earmarked/Endowment Funds' (Schedule 5) was overstated by ₹ 0.03 crore due to excess exhibition of face value of two 'Fixed Deposits. This also resulted in overstatement of 'Designated/Earmarked/Endowment Fund' by ₹ 0.03 crore. FD Nos. 50300944034373, 50300944052102</p>		<p>The total investment from Earmarked/Endowment Funds shown under Schedule 5 of Rs. 2,86,97,966/- (Say Rs. 2.87 Crore) is correct including the Face Value of the Investment shown in the annual accounts in Appendix - A. The FD No. 50300944034373 having Principal Amount of Rs. 9,50,413/- interest amount as on 31.03.2025 being Rs. 68,197/- in total Rs. 10,18,610/- and FD No. 50300944052102 having Principal Amount of Rs. 35,86,461/- and interest amount as on 31.03.2025 being Rs. 2,57,346/- in total Rs. 38,43,807/- has correctly shown in Appendix - A under Earmarked/Endowment Fund. The copy of the bank statement as on 31.03.2025 and Appendix - A reflecting above two investments are attached at Annex- B & Annex - C respectively for your kind reference for settlement of the para.</p>
<p>3. 'Investments-Others' (Schedule 6) was overstated by ₹0.60 crore due to excess exhibition of face value of nine Fixed Deposits. This also resulted in overstatement of Liability side by ₹0.60 crore. FD Nos. 246167635725/1, 50301019108635, 917040037416215, 50300563741841, 5030101910181, 924040063195160, 924040087782205, 925040059405272, 925040059425849.</p>		<p>The Nine Investments-Others shown under Schedule 6 is correct including the Face Value of the Investment shown in the annual accounts in Appendix - A. The FD Nos. 140167635725/1, 50301019108635, 917040037416215, 50300563741841, 5030101910181, 924040063195160, 924040087782205, 925040059405272, 925040059425849 has correctly shown in Appendix - A under Investment- Others. The copy of the bank statement as on 31.03.2025 and Annexure - D reflecting above Nine investments are attached at Annex- D & Annex - E respectively for your kind reference for settlement of the para.</p>





	<p>4. Current Assets (Schedule 7) was understated by ₹10.27 lakh due to non-inclusion of closing balance of HDFC Bank Account No. 5010038485283 in 'Cash and Bank Balances'. This also resulted in understatement of Liability side by ₹10.27 lakh.</p>	<p>The Cash and Bank Balances show absolutely correct under Schedule 7 performing a part of the Balance Sheet is as follows:</p> <ul style="list-style-type: none"> - In Current Account Rs. 242319/- - In Savings Account Rs. 161,153,031/- <p>Total Rs. 161,395,350/-</p> <p>The Balance sheet amount under Sch-7 is correct, however, in the Appendix –B it was not typed. Now the revised Appendix B is enclosed for kind perusal.</p>
<p>B. Income and Expenditure Accounts</p>	<p>5. Staff Payments and Benefits (Schedule:5) was overstated by ₹1.54 crore due to exhibition of ₹6.30 crore under 'Retirement and terminal benefits'. This included ₹2.22 crore and ₹3.45 crore for 'Provision for Gratuity' and 'Provision for Leave Encashment' respectively. However, 'Employers Retirement and Terminal Benefits' (Schedule 15A) exhibited ₹1.55 crore and ₹2.57 crore under 'Provision for Gratuity' and 'Provision for Leave Encashment' respectively on the basis of Actuarial Valuation Report as at 31 March 2025. This also resulted in understatement of Income by ₹1.54 crore.</p>	<p>The observation of audit for exhibition of Rs. 6.30 crore under Retirement and Terminal Benefits has been rectified by IV No. 610 dated 01.12.2025 in the annual accounts for the F.Y. 2025-26 as appended under reply to para no. 1.1.1 stated above.</p>
<p>C. General</p>	<p>6. Current Assets (Schedule 7) exhibited Rs. 16.14 Crore under Cash and Bank Balances. However, the closing balance of the Bank Account was shown as Rs. 16.12 Lakh in the Appendix B of Schedule 7. This resulted in a discrepancy of Rs. 0.02 Crore which needs reconciliation.</p>	<p>The Current Assets (Schedule 7) under Cash and Bank Closing Balances amounting to Rs. 16,13,95,350/- is absolutely correct. However, the closing balance shown under Appendix B of Schedule 7 amounting to Rs. 16,12,48,535.77/- has been appended in the annual accounts without giving effect of the bank reconciliation statement of some of the project bank accounts.</p> <p>Presently, a revised closing bank balances for Appendix B of Schedule 7 is attached herewith as Annex- F for your ready reference with bank balances of Rs. 16,13,95,349.77</p>





		<p>with correct figures. As the cash and bank closing balance shown in Schedule 7 under Cash and Bank Balances of Rs. 16,13,95,350/- is correct and there will be no effect in the change in Appendix B of Schedule 7, the para may be treated as settled. However, University will be careful from attaching the Appendix correctly in the subsequent annual accounts.</p>
	<p>7. The accounting polity of the Schedule of Significant Account Policies does not fulfil the disclosure requirements as prescribed in AS 15</p>	<p>The accounting Policy has been highlighted in Notes of Account SL No. - 6 (Retirement Benefits)</p>

Amit Chakraborty
 (Prof. Amit Chakraborty) 22/11/2026
 Finance Officer I/c
 Sikkim University
 Finance Officer (In-charge)
 Sikkim University

Laxman Sharma
 (Prof. Laxman Sharma) 22/11/2026
 Registrar (I/c)
 Sikkim University
 Registrar (In-Charge)
 Sikkim University



Sikkim University 2021-22-23-24
6th Mile, Samdur
State Name - Sikkim, Code : 11

ANNEXURE - A

Journal Voucher

No. 619

Dated : 1-Dec-25

Particulars	Debit	Credit
Provision for Gratuity <i>Dr</i>	34,66,187.00 ✓	
Primary <i>Dr</i>	34,66,187.00 ✓	
Provision for Leave <i>Dr</i>	38,89,673.00 ✓	
Encashment		
To Gratuity (Prior Period income)		34,66,187.00 ✓
To Leave Encashment (Prior Period Income)		38,89,673.00 ✓
	₹ 73,55,860.00	₹ 73,55,860.00

On Account of :

Being the rectification entry made on the excess provision made in the Annual Accounts for the FY-2024-25 as pointed out by C&AG in the draft SAR 2024-25.

B. B. B.
07/12/2025

S. K. S.
Authorized Signatory
1-12-2025
विधि अधिकारी (प्रमुख)
Finance Officer (In-charge)
सिक्किम विश्वविद्यालय
Sikkim University



ANNEXURE - C

SIKEM UNIVERSITY
Appendix A
INVESTMENTS IN TERM DEPOSITS

I. EARMARKED/ENDOWMENT FUNDS

A. TAMARA AMTI (Discontinued Lecture & Gold Medal)

Account no	Opening date	Period	Maturity Date	Face value (Rs.)	Maturity value (Rs.)
91000053028827	05-05-2024	12 months	05-05-2025	500000	500000
91600003092608	05-09-2024	12 months	05-09-2025	50000	50000
TOTAL (A)				550000	550000

B. SITARAM JINDAL

Account no	Opening date	Period	Maturity Date	Face value (Rs.)	Maturity value (Rs.)
5030094604373	25-03-2024	11 months	18-02-2025	1018500	1058716
TOTAL (B)				1018500	1058716

C. ICA

Account no	Opening date	Period	Maturity Date	Face value (Rs.)	Maturity value (Rs.)
50300716034707	20-02-2025	1 year 1 day	20-02-2026	217000	253000
TOTAL (C)				217000	253000

D. LICIA PADOLI

Account no	Opening date	Period	Maturity Date	Face value (Rs.)	Maturity value (Rs.)
50300716035213	25-03-2025	1 year 1 day	25-03-2026	402800	430100
TOTAL (D)				402800	430100

E. SURAJ

Account no	Opening date	Period	Maturity Date	Face value (Rs.)	Maturity value (Rs.)
1605921664	01-09-2024	2 year	01-09-2026	265140	265150
92040000021390	21-04-2024	1 year 15 days	16-05-2025	183400	190200
1401302879841 (half)	20-03-2025	12 months 1 day	21-03-2026	110000	127007.48
503004405211	19-03-2024	18 months	19-09-2025	164800	209180
130006901604	11-01-2025	9 days	22-01-2025	35000	35784
14010816420141	16-07-2024	12 months	16-07-2025	53800	57380
1401050640771	15-07-2024	12 months	15-07-2025	601850	614750
TOTAL (E)				2608000	2777000
GRAND TOTAL (A+B+C+D+E)				8852300	9062020

[Signature]
01/12/2025

Pranav Chettri
Asst. Registrar

[Signature]
(S.S. Mahapatra) 1-12-2025
Finance Officer (Acad.)
Sikem University



Date: 30/03/2025

Branch: (Name) : (11)

W/O: OF (NAME) AND A/C
 (NAME) (ADDRESS) (CITY) (STATE) (PIN)
 (PHONE)

Branch: - (11)
 State: - (11)

Dear Sir/Madam,

Your fixed deposit (or) Recurring deposit (or) Savings Account / Current Account, Customer ID: 129516451
 Short Name: (11) OF (NAME) Branch: (NAME) - (ADDRESS), (CITY) (STATE) (PIN)

For: (NAME)

Following are the details of the deposits / accounts whose interest earned is computed and tax deducted on your deposits/accounts (AMOUNT IN RUPEES)

DEPOSIT NUMBER/ ACCOUNT NUMBER	PRINCIPAL Amount as of 31/03/2025	INTEREST AMOUNT	TAX DEDUCTIBLE	INTEREST AMOUNT
11111111111111111111	1,00,000.00	1,000.00	1,000.00	0.00
11111111111111111111	1,00,000.00	1,000.00	1,000.00	0.00
Total	2,00,000.00	2,000.00	2,000.00	0.00

Total Interest earned (Rs.) 2,000.00
 Total Interest payable (Rs.) 2,000.00
 Total Tax deducted (Rs.) 0.00

NOTES:

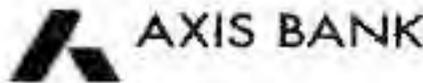
- As per section 17 (regulation) w.e.f. 1st April 2013, tax for the entire amount of interest earned/forfeited by the customer on all resident deposits held across all branches is deducted when the total interest earned/forfeited exceeds the threshold limit of Rs.10,000/- in a financial year (Rs.10,000/- for Senior Citizen w.e.f 1st April 2013). In case, the interest amount is insufficient for meeting the tax amount, tax is deducted from the principal to the extent of the shortfall. The balance principal would continue at the contracted rate and for the contracted period. TDS will get accumulated in each FD in proportion to its contribution to the interest on breaching the minimum threshold limit of Rs.10,000/- for Senior Citizen.
- In case of part/full redemption of the deposit or where sweep facility has been availed against a deposit, the interest amount and the tax deducted/accumulated will not match since TDS for interest earned during the financial year is calculated/deducted at the original contracted rate of interest and adjustments, if any, are made from any subsequent interest pay-out/compounding during the same financial year, if available.
- Deposit with principal amount shown as 0.00 indicates that the deposit is closed.
- For saving and current account principal amount will be displayed as 0.
- TDS recovery rate is 18% till 31st May 2020. TDS recovery rate is reduced from 18% to 15% w.e.f. from 1st May 2021 till 31st March of the financial year.
- If your interest amount or balance in savings / current account is insufficient to recover TDS, then will be taken on your deposit/in coverage recovery of the applicable amount - then will be summed with TDS recovered.

This report was limited

Authorized signatory.

(Signature)
 02/12/2024

(Signature)
 विल कर्मचारी (प्रभारी)
 Finance Officer (in-charge)
 शिक्षक विश्वविद्यालय
 Banking University



SIKKIM UNIVERSITY
10th Floor
6TH FLOOR, SANDUR, PO TADON

GANGTOK
SIKKIM
737102

Customer ID : 1202631
IFSC Code : UTIB0000172
MICR Code : 737211062
Nominee Registered : N

Registered Mobile No :
Registered Email ID:FIXXXXBR@CUS.AC.IN
Scheme :HIGH VALUE TD-STD

PAN :AAABS2047P

Statement of Account No 1924040063195100 for the period (From : 01-04-2024 To : 31-03-2025)

Tran Date	Chq No	Particulars	Debit	Credit	Balance	Int. Br
		OPENING BALANCE			78951121.00	
09-06-2024		Int on Term Dep (15259198) [1042]		132497.00	8017618.00	112
09-09-2024		Int on Term Dep (1527240) [1042]		115272.00	8344396.00	112
10-09-2024		Int on Term Dep (80739.00) [1042]		80739.00	8167635.00	112
30-12-2024		Int on Term Dep (92661.00) [1042]		124661.00	8391296.00	112
04-03-2025		Int on Term Dep (158734.00) [1042]		147374.00	8439030.00	112
01-03-2025		Int on Term Dep (98859.00) [1042]		108859.00	8439030.00	112
		TRANSACTION TOTAL	.00	541170.00		
		CLOSING BALANCE			8436488.00	

Unless the customer notifies the bank immediately of any discrepancy found by inspecting this statement of Account, it will be taken that the data has been found to be accurate.

The closing balance as shown displayed includes not only the credit balance and interest earned into the account which are under clearing. It excludes the amount marked as here at any. Hence the closing balance displayed may not be the effective available balance. For any further clarifications, please contact the Branch.

We would like to reiterate that, as a policy, Axis Bank does not ask you to part with critical personal details of yours if anyone (person/agent) and debit card number through email or phone call. Further, we would like to reiterate that Axis Bank staff may be having an easy access to your data if you share/disclosure of your login id, generated and debit card number to anyone. Please cooperate by forwarding all such suspicious emails if received by you, to customer service@axisbank.com.

With effect from 1st August 2016, the replacement charges for Debit card and ATM card applicable to all current accounts have been exempt. To know more about the applicable charges, please visit www.axisbank.com.

Deposit Insurance and Credit Guarantee Corporation (DICGC) Insurance cover is applicable to all Bank's deposits, such as savings, current, fixed, recurring etc* up to maximum amount of Rs 5 Lacs including principal & interest both* (1% for prepayments and actual) please refer www.dicgc.org.in.

In compliance with regulatory guidelines, the non-CTS cheque books attached to the accounts would be destroyed in banks core banking system. Thus, Non-CTS cheques will not be valid for CASH, Clearing and Transfer transactions.

REGISTERED OFFICE - AXIS BANK LTD BRENBU, Opp. Sankartheswar Temple, Near East Garden, Gangtok - Almudabul 736006. This is a system generated output and requires no signature.

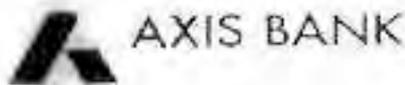
BRANCH ADDRESS - AXIS BANK LTD, GANGTOK (NOC) M-CROAD - 3/FLOOR, GANGTOK, SIKKIM (INDIA), TEL: 03792-307058 FAX: 221813

Legends :

- ICGNB - Transaction through Internet Banking
- VMT-ICGN - Visa Money Transfer through Internet Banking
- AUTOSWEEP - Transfer to linked fixed deposit
- REV SWEEP - Interest on Linked fixed Deposit
- SWEEP TRF - Transfer from Linked Fixed Deposit / Account
- VMT - Visa Money Transfer through ATM

[Signature]
02/12/2025

[Signature]
2-12-2025
वित्त अधिकारी (प्रभारी)
Finance Officer (in-charge)
सिक्किम विश्वविद्यालय
Sikkim University



UNIVERSITY
SCHOOL OF DISTANCE EDUCATION
SANGHVI INSTITUTE OF MANAGEMENT STUDIES

BRANCH
SANGHVI INSTITUTE OF MANAGEMENT STUDIES
SANGHVI INSTITUTE OF MANAGEMENT STUDIES

Customer ID: 11024011
IFSC Code: 0110000112
MIFSC Code: 011021002
Branch: Sanghvi - 01

PAN: AAABSD97P

Registered Office: Sanghvi Institute of Management Studies
Registered Office: Sanghvi Institute of Management Studies
Scheme: TERM DEPOSIT - RR

Statement of Account No: 917046037416215 for the period (From: 01-04-2024 To: 31-03-2025)

Tran Date	Chq No	Particulars	Debit	Credit	Balance	Int. Br.
		OPENING BALANCE			13905436.00	
20-06-2024		Int on Term Dep (10821.90) Tax(0)		3681.00	1427358.00	11.1
27-09-2024		Int on Term Dep (24208.00) Tax(0)		24208.00	1451566.00	11.2
30-09-2024		Sec on Term Dep (8038.00) Tax(0)		8038.00	1531954.00	11.2
30-12-2024		Int on Term Dep (24208.00) Tax(0)		24208.00	1556162.00	11.2
11-03-2025		Int on Term Dep (24570.00) Tax(0)		24570.00	1580732.00	11.2
		TRANSACTION TOTAL	.00	98900.00		
		CLOSING BALANCE			14894336.00	

Unless the customer notifies the bank immediately of any discrepancy found by him/her in this Statement of Account, it will be taken that the same has formed the account correct.

The closing balance as shown/ displayed includes not only the credit balance and/or overdraft limit, but also funds which are under clearing. It excludes the amount marked as 'In' if any. Hence the closing balance displayed may not be the effective available balance. For any further clarifications, please contact the Branch.

We would like to reiterate that, as a policy, Axis Bank does not ask you to provide details/representative of your correct password/login id and debit card number through emails OR phone call. Further, we would like to reiterate that Axis Bank shall not be liable for any losses arising from you sharing/discharging of your login id, password and debit card number to anyone. Please do not reply to forwarding of such suspicious emails, if received by you, to customer.service@axisbank.com.

With effect from 1st August 2018, the replacement charges for Debit cards and ATM card applicable for Current accounts have been revised. To know more about the applicable charges please visit www.axisbank.com

Deposit Insurance and Credit Guarantee Corporation (DICGC) insurance cover is applicable to all Bank Deposits (excluding savings, current, fixed, recurring etc* up to maximum amount of Rs 5 Lakh including principal & interest both)* for exceptions and details please refer www.dicgc.org.in

In compliance with regulatory guidelines, the year (1) Th cheque books attached to my account would be destroyed in Bank's core banking System. Thus, New CTS cheques will now be valid for CASH, Clearing and Transfer transactions.

REGISTERED OFFICE - AXIS BANK (TD TRISHIL), Opp. Samarbhawan, Gurgaon, Haryana - 122006
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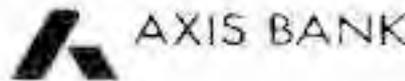
BRANCH ADDRESS: AXIS BANK (TD), GANGETON (SR), MID ROAD - 737001, GANGTOK, SIKKIM, INDIA. TEL: 03592-202055
FAX: 221813

Legend:

- ICDAN - Transaction through Internet Banking
- VMTACAN - Visa Money Transfer through Internet Banking
- ACTOSWEEP - Transfer in linked Fixed deposit
- REVSWEEP - Interest on Linked Fixed Deposit
- SWULP TRF - Transfer from linked Fixed Deposit Account
- VMT - Visa Money Transfer through ATM
- CWDR - Cash Withdrawal through ATM

[Signature]
02/12/2024

[Signature]
2-12-24
Branch Officer (Account)
SANGHVI INSTITUTE OF MANAGEMENT STUDIES



SIKKIM UNIVERSITY
S.E. SAMWER (M. FAIRING)

SIKKIM
7162

Customer ID: 11392551
Inst Code: 3100000115
MIRR Code: 71721002
Nominal Regional: IN

Registered Mobile No:
Registered Email ID: KXKX@SUKSIA.COM
Scheme: TERM DEPOSIT - RD

PAN: AAABS2047F

Statement of Account No: 024040087782205 for the period (From: 01-04-2024 To: 31-03-2025)

Tran Date	Chq No	Particulars	Debit	Credit	Balance	Ink. Br
		OPENING BALANCE			.00	
05-08-2024		ICONS-MYFI 299113000000731511000031-NK-KRQ(20413)		134,174.00	134,174.00	1.1
06-09-2024		Int on Term Dep(546550.00) 1.00(0.00)		746.50	1,20,900.40	1.12
30-12-2024		Int on Term Dep(60706.00) 1.00(0.00)		607.06	1,21,507.40	1.13
31-03-2025		Int on Term Dep(17350.00) 1.00(0.00)		617.35	1,22,124.75	1.13
		FRANSACTRN TOTAL	INR	1,190,200.00		
		CLOSING BALANCE			1,22,124.75	

Please be immediately informed of any discrepancy found by transfer of the statement of Account, it will be taken to the site by hand the account holder.

The closing balance at the end displayed includes not only the credit balance and interest earned from the deposits which are under clearing, it includes the amount marked as debit of any. Hence the closing balance displayed may not be the effective available balance. For any further clarification, please contact the Branch.

We would like to reiterate that as a policy, Axis Bank does not ask you to provide sensitive details of your Account, password, login id and debit card number through emails. If you are contacted through email, please do not provide this. Axis Bank shall not be liable for any losses arising from you sharing disclosure of your login id, password and debit card number to anyone. Please cooperate by forwarding all such suspicious email, if received by you, to customer services at axisbank@axisbank.com.

With effect from 01 August 2019, the replacement charges for Debit card and ATM card applicable on Current accounts have been revised. To know more about the applicable charges, please visit www.axisbank.com.

Deposit Insurance and Credit Guarantee Corporation (DICGC) insurance cover is applicable on all banks deposits, such as savings, current, fixed, recurring etc* up to maximum amount of INR 5 lakh including principal & interest for*. (* For exceptions and details please refer www.dicgc.org.in.)

In compliance with regulatory guidelines, the new CTS cheques books attached in the account will be delivered to banks via banking System. Thus, New CTS cheques will not be valid for CASH, Clearing and Transfer transactions.

REGISTERED OFFICE - AXIS BANK LTD, F-1/1, PUNJABI BAGH, SAHAYAWATI, CHANDI, NEW DELHI 110028 (INDIA) - Alameda 040000. This is a system generated report and requires no signature.

BRANCH ADDRESS - AXIS BANK LTD, GANESHWAR (SK), M/L ROAD, 717001, SIKKIM, INDIA. TEL: 03602-202038 FAX: 221813

Legends:

ICONS - Transactions through internet banking.

MYFICDN - Visa Money Transfer through internet banking.

ALFOSWEDP - Transfer to linked fixed deposit.

ISV SWEDP - Interest on linked fixed deposit.

SWEEP TRF - Transfer from Linked Fixed Deposit / Account.

AMT - Visa Money Transfer through ATM.

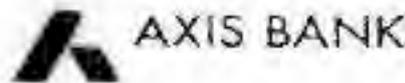
CWDR - Cash Withdrawal through ATM.

POS - POS machine.

DP-SCG - Surcharge on usage of debit card at point of sale/retail purchase with bank card.

Signature
02/12/2024

Signature
21/12/2024
1571000001 (1000)
Customer Officer (Accounting)
03602-202038-10
Sikkim (India)



UNIVERSITY
 (E, SAHIBPUR, P) TASHIM)
 (Customer ID: 14210631)
 (FSC Code: 31718900011)
 (MIR Code: 73711000)
 (Number Registered: N)
 (PAN: AAAD520479)
 Registered Mobile No:
 Registered Email (DIFXXXXR@axis.in)
 Scheme: MGR VALUE (15-57)

(Customer ID: 14210631)
 (FSC Code: 31718900011)
 (MIR Code: 73711000)
 (Number Registered: N)
 (PAN: AAAD520479)

Statement of Account No. 925040059423849 for the period (From : 01-04-2024 To : 31-03-2025)

Tran Date	Chq No	Particulars	Debit	Credit	Balance	Int. Br.
		OPENING BALANCE			.00	
11-02-2025		IB TRANSFER		5000000.00	5000000.00	1.13
25-03-2025		Int on Term Dep (463151.00) [6.00]		463151.00	5463151.00	1.12
		TRANSACTION TOTAL	.00	5463151.00		
		CLOSING BALANCE			5463151.00	

Unless the customer notifies the bank immediately of any discrepancy found by him/her in this statement of Account, it will be taken that he/she has found the account correct.

The closing balance as shown/displayed includes not only the credit balance and/or overdraft limit, but also funds which are under clearing. It excludes the amount marked as 'In Transit'. Hence the closing balance displayed may not be the effective available balance. For any further clarifications, please contact the Branch.

We would like to inform that, as a policy, Axis Bank does not ask you to put your details or validate of your internet personal login id and debit card number through emails or phone call. Further, we would like to reiterate that Axis Bank shall not be liable for any losses arising from you sharing/disclosing of your login id, password and debit card number to anyone. Please be aware by discarding all such suspicious email, if received by you, to customer-service@axisbank.com

With effect from 1st August 2016, the replacement charges for Debit card and ATM card applicable on Current accounts have been revised. To know more about the applicable charges please visit www.axisbank.com

Deposit Insurance and Credit Guarantee Corporation (DICGC) assured cover is applicable in all (Savings) deposits, including savings certificate, fixed, recurring etc* up to maximum amount of Rs 5 Lakh including principal & interest both* (* as applicable and details please refer www.dicgc.org.in)

In compliance with regulatory guidelines, the non-CTS cheques banks attached to the accounts would be destroyed if links with banking System. Thus, Non-CTS cheques will not be valid for CASH, C/N and Transfer transactions.

REGISTERED OFFICE - AXIS BANK LTD, TRISHUL, Opp. Saranathswar Temple, Main Law Garden, Elkhobridge, Ahmedabad, JH006. This is a system generated output and requires no signature.

BRANCH ADDRESS - AXIS BANK LTD, GANGTOK (SK) M.C. ROAD, ... 737101, GANGTOK, SIKKIM, INDIA. (TEL) 03593-203058 FAX-2218113

Legends:

- ICOMM - Transaction through Internet Banking
- VMT-ICOMM - Via Money Transfer through Internet Banking
- AUTOSWEEP - Transfer to linked fixed deposit
- REV SWEEP - Interest on Linked fixed Deposit
- SWEEP TRF - Transfer from Linked Fixed Deposit / Account
- VMT - Via Money Transfer through ATM
- CWOR - Cash Withdrawal through ATM
- PUR - POS purchase
- TRF SCC - Surcharge on usage of debit card by non-authorized user/ purchase of fuel tips
- RATE DIFF - Difference in rates of issue of card interest liability
- CLC - Cheque Clearing Transaction
- EDI - Credit transaction through EDC Machine

(Signature)
 02/12/2024

(Signature)
 2-12-2024
 Branch Officer (ICOMM)
 Postpaid Branch Officer
 Elkhobridge



DEPOSIT ADVISE

(Not negotiable / Not receivable)

Sikkim University
An Vika, Samdurpa Tading
Gangtok
Pincode-737102 Phone: +91(204894)

Joint Holder: Not Applicable

16
5

Account Name	Deposit Amount	Interest Rate (% p.a.)	Start Date	Maturity Date	Maturity Amount
62500234401172	INR 3,00,00,000	6.9	11-02-2024	11-08-2024	INR 3,10,26,400

Deposit Amount - Rupees Three Crore Only
Maturity Amount - Rupees Three Crore Ten Lakh Twenty-Six Thousand Four Hundred Ninety-Three Only
Scheme Code - Short Term FD

(New)

Branch Name:
Gangtok (sk)
M.C.Road.

Pincode-737101 Phone-03582-202058

Period Of Deposit - 6 Months
 Mode Of Operation - Refer Signature Card
 Nomination Status - Nominee Not Registered with Bank.
 Nominee Name -
 Maturity Instruction - Auto Renewal Mode

Note: * Promised Deposit will attract penal rates as per bank rules. * NRI value is subject to TDS deduction, wherever applicable. * Right of withdrawal with retrospective effect not available in deposit that have been overdue beyond fourteen days.

Terms & Conditions:

IMPORTANT INFORMATION FOR DEPOSITORS

- As per section 194A of the Income-tax Act, 1961, interest, other than interest on securities, shall be liable to TDS at the applicable rate for interest if the projected interest exceeds the prescribed limit during the financial year (Please refer to section 194A of the Income-tax Act, 1961 for detailed provisions for tax deducted at source)
- Senior Citizen customers, 60 years and above can submit declaration in Form 15H duly signed and stamped, subject to eligibility under section 197A (C) of the Income Tax Act, for non-deduction of TDS from interest on term deposits (Senior Citizen rates are not applicable for NRI Customers)
- A fresh declaration in Form 15G/15H, both for non-cumulative and cumulative fixed deposits, is required to be submitted at the start of each financial year (not applicable for NRI Customers)
- Fixed Deposit Plus Deposits (Retail & Corporate) cannot be closed prior to date of maturity. Premature withdrawal is not permissible under the scheme except for exception cases which include bankruptcy/winding up/ directions by court/regulator/insolvency/liquidator/deceased cases.
- The special rates for senior citizens and staff will not be applicable for NRI Deposits
- Interest earned by a Non-Resident Indian (NRI) from the NRE deposits is taxable in India as per provisions of Sec 9 (1)(i) of the Income-tax Act, 1961, and TDS will be effected as mentioned in the Finance Act. The rate of interest is 10% plus surcharge and education cess (Not applicable on NRE & FCNR deposits for NRIs)

Premature Encashment:

- For Rupee Term Deposits of a contracted amount less than INR 5 Crores opened/renewed on or after May 1, 2014 (including Flex deposits), interest rate shall be 1.20% below the card rate, prevailing as on the date of deposit, as applicable for the period the deposit has remained with the bank. However, for Rupee Term Deposits closed within 14 days from the date of opening of the deposit interest rate shall be rate applicable for the period the deposit has remained with the Bank.
- For Rupee Term Deposits of a contracted amount of INR 5 Crores and above, interest rate shall be 1% below the card rate prevailing as on the date of deposit, as applicable for the period the deposit has remained with the Bank. This would also be applicable on Rupee Term Deposits closed within 14 days from the date of opening of the deposit.
- No penalty for individual NRE Deposits below INR 5 crores. Penalties on respective FCNR accounts are available on Bank's website. No interest payable on premature withdrawal within 1 year for NRE and FCNR Deposits.

Please visit <https://www.axisbank.com/matters/FI/C/Avg-FD-RO-I-C.html> for additional terms and conditions that are applicable for term deposits.

For Queries and Information:

Write To
 Resident Customer - www.axisbank.com/support
 Non-Resident Customer -
www.axisbank.com/support

Toll Free
 Resident Customer - 1800-419-5555/1924-5555
 NRI Customer -
<https://www.axisbank.com/bank-branches/branches-in-sikkim>
www.axisbank.com/nri

[Signature]
02/11/2024

11/ 9/12/24

REGISTERED OFFICE - AXIS BANK LTD, TRISHUL, Opp. Samarthwari Temple, Near Law Garden, Dibsbridge, Ahmedabad, 380015

0221942 01 0011



ANNEXURE - E

II. INVESTMENT - OTHERS					
A. CORPUS FUND					
Account no	Opening date	Period	Maturity Date	Face value (Rs)	Maturity value (Rs)
923040065619621	09.05.2024	95 days	20.05.2025	175878610	178548973
923040079370149 half	26.12.2024	6months	26.06.2025	47178136	47885039
90300564555393	07.11.2024	12months 1day	02.11.2025	20184932	21553058
90300699513247	13.01.2025	153days	25.05.2025	26503335	26935762
99602946305	28.02.2025	2months	30.04.2025	22232727	22451080
140119801752/3	10.11.2024	6months 6days	14.05.2025	442995	457030
140119807612/2	14.11.2024	6months 6days	20.05.2025	448402	457645
140119802615/5	08.11.2024	6months 3days	11.05.2025	20715993	20368962
140119902715/2	12.11.2024	6months 5days	17.05.2025	443219	457327
140119802755/3	06.11.2024	6months 2days	08.05.2025	20708489	21394271
140120451075/2	10.11.2024	6months 6days	25.05.2025	645388	650551
140120453075/3	11.11.2024	6months 2days	19.05.2025	20676107	21323958
140120453574/1	25.11.2024	6months 6days	19.05.2025	20676107	21323958
8576403031708/10	18.11.2024	6months 3days	21.05.2025	447546	461047
8676403031708/5	18.11.2024	6months 3days	21.05.2025	20698202	21393852
130014084131/4	08.01.2025	152 days	19.06.2025	271825420	280632564
140139257640/1	21.03.2025	12months 2days	23.03.2026	16135187	17275655
140139287984/1 (half)	20.03.2025	12months 1day	21.03.2026	1599800	1709175
140167031725/3	09.08.2024	12months	09.08.2025	31302719	32351687
	TOTAL (A)			716975854	736258869
B. CAPITAL GRANTS					
Account no	Opening date	Period	Maturity Date	Face value (Rs)	Maturity value (Rs)
140120453098/2	21.11.2024	5months 6days	26.05.2025	445839	460196
140120453498/1	18.11.2024	6months 3days	16.06.2025	20988357	21348050
140120453574/2	23.11.2024	6months 6days	31.05.2025	445615	460263
140139282514/1	19.03.2025	12months	19.03.2026	10702799	11454985
140139257984/1 (half)	20.03.2025	12months 1day	21.03.2026	1130005	1197046
	TOTAL (B)			33401116	34910516
C. ACADEMIC RECEIPT					
Account no	Opening date	Period	Maturity Date	Face value (Rs)	Maturity value (Rs)
90300693414088	14.01.2025	161 days	25.06.2025	3448130	3545831
140139254271/4	03.01.2025	160 days	25.06.2025	16153225	16598510
9010319308835	01.08.2024	18 months 1 day	10.02.2026	6220810	6685557
	TOTAL (C)			19832655	20743548

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02/12/2024

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Finance Office (in-charge)
Sikkim University



ANNEXURE - F

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 31.03.2025	Closing Pass Book balance as on 31.03.2025
1	HDFC	Saving Account	5010023594032	Academic Receipt	1903882.15	9462882
2	HDFC	Current Account	50200049016746	Su Central Library	10267026	9129058
3	HDFC	Current Account	5020003875110	Sl. City Exam Receipt	38281.50	108281.5
4	HDFC	Current Account	5020003874777	Sl. Examination Fee Account	38640005.43	5514669.45
	TOTAL				40524889.78	63788123.63

B. SAVING BANK ACCOUNT

Sl.No	Bank Name	Account Type	Account No	Purpose	Amount in Rupees	
					Closing Cash book balance as on 31.03.2025	Closing Pass book balance as on 31.03.2025
1	Axiss Bank	Saving Account	11700100271541	Gr263 Misc Account	75062558.47	75090229.00
2	State Bank of India	Saving Account	37927291956	Reserving	13328345.91	1265526.00
3	State Bank of India	Saving Account	27927291173	Capitals	4020343.92	900392.00
4	State Bank of India	Saving Account	3374145597	Salary	2921380.83	2988925.43
5	Indian Bank	Saving Account	60774955	Education Account	10898.70	45244.70
6	ICICI Bank	Saving Account	109901000276	Sikkim University	155764.00	155764.00
7	Reserve Bank of India	Current Account	106713013505	Reserve Bank of India, USA	0.00	0.00
8	Canara Bank	Saving Account	367619101384	Sikkim University	36305.00	36305.00
9	HDFC	Saving Account	5020003875283	Sl. Recruitment Account	3028823.00	3028823.00
10	State Bank of India	Saving Account	11782712101	Retirement Benefit	156926.00	156926.00
	TOTAL				96117239.82	89911335.13

[Signature]
- verified by the Head of the Dept.

[Signature]
For Accounts Officer (Academy)
31.03.2025



C. ENDOWMENT FUND BANK ACCOUNT

Sl.No	Bank Name	Account Type	Account No.	Purpose	Closing cash book balance as on 31.03.2025	Closing Pass book balance as on 31.03.2025
1	State Bank of India	Saving Account	33917752023	SURAF	1688162.00	1633162.00
2	Axis Bank	Saving Account	916010046514906	Gold Medal	16134.00	16134.00
3	Axis Bank	Saving Account	916010046783898	Distinguish Lecture	131135.00	131135.00
	TOTAL				1835431.00	1790431.00

D. PROJECT ACCOUNT

Sl.No	Bank Name	Account Type	Account No.	Project Code	Closing cash book balance as on 31.03.2025	Closing Pass book balance as on 31.03.2025
1	Axis Bank	Saving Account	919010057650299	Fo Saklam University Gaglok A/c ICSSR	4768637	4768637
2	Axis Bank	Saving Account	919010057133832	Fo Saklam University DSTSERB 1023	8456199	8456199
3	Axis Bank	Saving Account	919010057293312	Fo Saklam University NEC	29	29
4	Canara	Saving Account	8676101010764	SU UGC RSR START UP AMU, KUMAR, VIJAYA	394600	394600
5	Canara	Saving Account	8676101010452	UGC NIS/AYOJ	694964	694964
6	Canara	Saving Account	8676101010771	IST Dr. Subir Mukherjee	0	0
7	Canara	Saving Account	8676101010272	SU/EDU/Proffida Bhabis	0	0
8	Canara	Saving Account	8676101010168	SU DST FIST ZOOB OR BSAJ SINGH	0	0
9	Canara	Saving Account	8676101010265	DST Technology(Basundhara)	0	0

[Signature]
31/03/2025

[Signature]
1-12-2024
Classical Officer (In-charge)
Office of the Controller
of Examinations



11	Canara	Saving Account	110023422854	SANGOM/AFRDM CULTIVATION/ER,NILADRI/BIAG	453561	655557
11	Canara	Saving Account	110044151828	SUSREB GENE ENVIRONMENT DR BGSU SINGH	202117	202117
12	Canara	Saving Account	110046708138	SU SOS MEDHAWADI BENEFICIARIES DR SANDHYA THAPA	0	0
13	Canara	Saving Account	1100709521350	SU SOCIAL MEDIA ICSSR KRISHNA MURARI	977	977
14	Canara	Saving Account	110048411567	SU DRIT BIOTECH RESAR HUB DR LAKSHMAN SHARMA	0	0
15	Canara	Saving Account	110169025462	SU Faculty Dr. Swati	94129	94129
	Canara	Saving Account	110212978015	SUSURE AFROSOI	25569	252235
	Canara	Saving Account	110218062131	SUICMB Interwensionalstudy Dr Nitish	662707	162707
	Canara	Saving Account	110216327848	SU ICSSR VIKS/BIHAR/61	765178	765178
	Canara	Saving Account	110176625156	Cultural Heritage	41985	41985
16	Canara	Saving Account	11017665841	SUSERBANT/CANCER DRBISWA	971489	971489
17	HDFC Bank	Saving Account	110171812104	SA/ICAR/IBR/MEH/COMPONENT	132381	132381
18	HDFC Bank	Saving Account	50100033521731	UGC ASC 01	533	533
19	HDFC Bank	Saving Account	1455145000204	UGC AT -1	4158.76	4159.76
	HDFC Bank	Saving Account	1455145000221	DSF, I.A. - I	24116.47	24116.47
20	HDFC Bank	Saving Account	50100033103164	POT BIO CON OF IS (HYD-GRD/HFI) V-HCB, SK, IN (C.A/II)	13766	13766
21	HDFC Bank	Saving Account	50100061982041	Sikkim University - I-ensoned Milk 2014	6126	6126
22	HDFC Bank	Saving Account	50100351719966	SU DBT CHEMICAL ECO DR N SATHYANARAYANA	0	0
23	HDFC Bank	Saving Account	50100434531465	SU DSTI/ASSESSMENT/DR N/BLAJ ALAXMI DEVI	107598	107598

[Handwritten signature]
Date: 15/10/2018

[Handwritten signature]
15/10/2018
Finance Officer (Accounts)
Sikkim University



68	ICICI	Saving Account	139901600763	CENTRE FOR EXCELLENCE	15.47	15.47
69	ICICI	Zero balance Account	139905060233	Sikkim University A Central Univ Est By An Act of Par of Ind In 2007 BRD	0	0
70	Bank of Maharashtra	Zero balance Account	60433932305	SIKKIM UNIVERSITY DST- 3237	0	0
71	Bank of Maharashtra	Zero balance Account	60413087777	SIKKIM UNIVERSITY - STUICD (1817) Scheme	0	0
	#REF!					
	#REF!					
72	TOTAL				22937616.16	23431406.16
	TOTAL					
GRAND TOTAL (A+B+C+D)					161395349.77	160911293.92

D. NPS ACCOUNT

Sl.No	Bank Name	Account Type	Account No/Purpose	Closing cash book balance as on 31.03.2025	Closing Pass book balance as on 31.03.2025
1	Axis Bank	Saving Account	91301003276336 NPS Account	1983975.00	1983975.00
	TOTAL			1983975.00	1983975.00

(Signature)
 Director

(Signature)
 S.S. Mulhepatra
 Finance Officer (FC)
 BSNL Building (10/10/20)
 Finance Officer (In-charge)
 Patancha Bhawan
 Sikkim University



ANNEXURE - G1

**SIKKIM UNIVERSITY**

**MINUTES OF 40th MEETING OF THE FINANCE COMMITTEE
HELD AT OFFICE OF THE VICE CHANCELLOR, SIKKIM UNIVERSITY
ON 22ND NOVEMBER 2024 FROM 11:30 A.M. ONWARDS**

Members present:

1. Prof. Dr. Jyoti Prakash Tamang, Vice-Chancellor (Off.)	Chairman
2. Prof. Pramod Tandon [EC'S Nominee]	Member
3. CMA Dr. B. B. Mishra [EC'S Nominee]	Member (Attended online)
4. Shri Praveer K. Saxena, US (CU), MoE [Nominee of JS (CU), MoE, GoI (Visitor's Nominee)]	Member (Attended online)
5. Shri Mukesh Kumar, Director (IFD), MoE [Nominee of JS&FA, MoE, GoI (Visitor's Nominee)]	Member (Attended online)
6. Dr. Mriganka S. Samra, Dy. Secretary (CU), UGC [Nominee of JS (CU), UGC (Visitor's Nominee)]	Member (Attended online)
7. Prof. Laxuma Sharma, [EC'S Nominee]	Member
8. Shri Pratap Keshari Dash, Finance Officer, CTUAP	Special Invitee (Attended online)
9. Prof. S.S. Mahapatra [Finance Officer (J/c)]	Secretary

In view of the recent letter from Department of Higher Education, Ministry of Education, Govt. of India vide letter no. 20-13/2024-CU. IV dated 20.08.2024, the 40th Finance Committee meeting was held in the premises of Sikkim University.

Since all the members and Special Invitee of the Finance Committee were present, it was hereby confirmed that a quorum, was present to conduct the meeting effectively. The Finance Committee welcomed Prof. Dr. J.P. Tamang, Vice-Chancellor (Off.) and Chairman to the 40th meeting of the Finance Committee.

The Chairman called the meeting to order at 11.30 AM as per schedule.

At the outset, the Chairman extended warm welcome to all the members and special invitee to the 40th meeting of the Finance Committee. He specially thanked Prof. Avirash Khare, Former Vice-Chancellor and Chairman of the Finance Committee for his valuable contribution. He also thanked Shri Pratap Keshari Dash, Former Finance Officer and Secretary of the Finance Committee and Prof. S.S. Mahapatra, Member [EC'S Nominee] for their valuable contributions. He also welcomed Prof. Laxuman Sharma, Dean, School of Life Sciences, Member [EC'S Nominee] to the Finance Committee. He thanked each member for their continuous support for overall growth of the University.

Before the Agenda points were taken up, the Chairman briefed the most important activities like ongoing construction works at permanent campus, progress in shifting of departments through visual representations.

The members appreciated the efforts of the University towards gradual shifting of the Departments and continuation of the construction activities notwithstanding the obstacles such as devastating flash flood, landslides, topographical & climatic disadvantages etc.

Then Chairman requested the Finance Officer & Secretary to present the Agenda Items of the Finance Committee. Then the agendas were taken up by the Secretary, along with the comments received from IFD, MoE, CU Bureau, MoE & UGC regarding each agenda item.



40.4.4 Other observations of CAG during the conduction of Certification Audit for the Financial Year 2023-24:

The Committee considered the observation of CAG relating to overstatement of Sundry Debtors to the tune of Rs. 81.38 lakh in the accounts and advised the University to take extra effort to settle the matter at the earliest.

40.4.5 Minutes of the 18th meeting of the Building Committee held on 25th October, 2024:

The Finance Committee noted the Minutes of the 18th meeting of the Building Committee held on 25th October, 2024 and recommended the following:

i. Confirmation of the Minutes of the 17th Meeting of the Building Committee & Action taken Report:

The Finance Committee noted the Minutes of the 17th Meeting of the Building Committee

ii. Action taken report on the minutes of the 17th meeting of the Building Committee:

The Finance Committee noted the Action Taken Report on the Minutes of the 17th Meeting of the Building Committee.

iii. Status on ongoing construction of Phase-I Package-II:

The members noted the physical and Financial progress of the ongoing construction of Phase-I Package-II at the permanent campus as under:

- (a) Physical Progress – 72.39%
- (b) Financial Progress – 67.71%

iv. Tender for appointment of PMC (Project Management Consultancy) for Sikkim University for all major and minor works:

The members of the Finance Committee after due deliberation on the matter ratified the decision of the University for appointment of a PMC by competition amongst PSUs as per the provisions of GFRs 2017.

v. Permanent power connection at Sikkim University, Yangang Campus:

The members were briefed regarding the University completing the metering work for the permanent power connection at a cost of ₹5.80 lakhs. Further, the Electricity bill accumulated upto September, 2024 since shifting of Department at Yangang campus amounting to Rs 8.12 Lakhs is also proposed to be released to the power department against the Electricity consumption, up to September 2024 at Yangang Campus. The expenditure incurred will be met from recurring head of the University.

The Finance Committee ratified the action of the University on the matter.

vi. Award of arbitration between Sikkim University and M/s NCC Ltd:

The members were informed regarding publication of award by the Sole Arbitrator Shri B.B. Makkar for the Arbitration Case No. ARB/BBM/SIKKIM/09 between the claimant M/s NCC Ltd and the respondent Sikkim University vide order dated: 30.09.2024 for the work "Construction of Sikkim University Campus Phase-I Package-I" executed by M/s NCC Ltd. In the award the claimant M/s NCC Ltd. has been awarded a sum of ₹ 4,82,06,884 against the claims made by the contractor. Further, Post Award interest shall be paid @10 % per annum



6th Mile, Samdur, Tadong -737102
Gangtok, Sikkim, India
Phone-03592-251212, 251415, 251656
Telex-251067
वेबसाइट - www.cus.ac.in



सिक्किम विश्वविद्यालय
SIKKIM UNIVERSITY

(एक केंद्र का कानून के अधिनियम द्वारा वर्ष 2007 में स्थापित और नए (संशोधन) द्वारा वर्ष 2015 में प्रस्तावित संशोधित विश्वविद्यालय)
(A central university established by an Act of Parliament of India in 2007 and accepted by NAAC in 2015)

ANNEXURE 'H'

6th Mile, Samdur, Tadong -737102
Gangtok, Sikkim, India
Ph. 03592-251212, 251415, 251656
Telefax- 251067
- Website: www.cus.ac.in

SU/PIN/F-3/2022-23/125/Vol. 4795

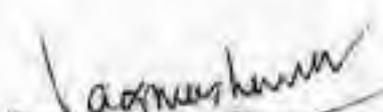
Date: 30th January 2025**OFFICE ORDER - 18 / 2025**

The Vice Chancellor is pleased to constitute a Committee to identify the sundry debtors for settlement of the old outstanding advances to the tune of ₹81.38 lakhs with the following members:

- | | |
|---|-------------|
| 1. Prof. Appalla Nag Shankar
Professor & Head, Deptt. of Commerce | Chairperson |
| 2. Dr. E. Ishwarjit Singh
Assistant Professor, Deptt. of Geography | Member |
| 3. Dr. Pradip Kumar Das
Assistant Professor, Deptt. of Management | Member |
| 4. Mrs. Pooja Khilugay
LDC (Finance) | Member |

Terms of references:

- The Committee is authorized to search and enquire all past records/ documents, individual staff (whoever is related), accounts etc.
- The Committee will submit report and trace the missed accounts latest by 31st March 2025.


(Prof. Laxman Sharma)
Registrar (R/C)

Distribution:

- PS to VC for kind information of the Vice-Chancellor
- PS to Registrar
- Finance Officer
- Controller of Examinations
- Librarian
- Deans of Schools of Studies
- Dean, Students' Welfare
- All members of the Committee as mentioned above
- Office Copy
- Guard file



To
The Finance Officer
Sikkim University
Gangtok

RECEIVED SUFPA
DOCKET NO. 390
DOCKET NO. 334

ANNEXURE I

Dated: 12-2-2025

Subject: Request for documents to expediate the proceedings of the Committee on Settlement of Sundry Debtors

Respected Sir,

With due regards, as necessitated first meeting of the aforesaid committee was convened on the 11 Feb 2025. Members resolved to review the documents pertaining to following information:

1. The copy of minutes of the Finance Committee necessitating the constitution of committee.
2. To collect the reports of the Auditor General's officers, related to objective of their appointment and outcomes.
3. To collect the report of Chartered Accountant related to purpose appointment, and outcomes.
4. To collect the reports submitted by all the prior committees from the Finance Officer.
5. Period for which university resorted to Mukherjee software and transition to Tally.
6. Accounting aggregate report on Sundry Debtors over the period of time as appearing in the records.

I request your office to provide the documents to help the Committee proceed with review. Next meeting of the committee will be convened after receiving the above documents by the Chairperson of the committee.

Awaiting your response

Thanking you

Sincerely yours

Attached herewith:

- Proceedings of the first meeting of the committee.
- E-Mail Confirmation of proceedings

[Signature]
Chair person
(12-2-2025)

[Handwritten signatures and dates]
14-2-2025
14/2/25
2/13/25



Office: Gangtok, Sikkim - 735102
Phone: 03592-251212, 251417, 251665
Fax: 0351067
Website: www.sikkim.ac.in



सिक्किम विश्वविद्यालय
SIKKIM UNIVERSITY

Office: Gangtok, Sikkim - 735102
Gangtok, Sikkim, India
Ph: 03592-251212, 251417, 251665
Telefax: 0351067
Website: www.sikkim.ac.in

Established in 1973 and 25th year of service for the students since 1974 (University Order No. 100/1974)
(A State University established by an Act of Parliament of India in 2017 and amended by No. 24-2017)

SU/FIN/P-3/Sundry Debtors/2007-08/44

Dated: 11.04.2025

To
Prof. A.N. Shankar
Chairperson
Committee on Settlement of Sundry Debtors
Sikkim University

Subject: Request for documents to expedite the proceedings of the Committee on Settlement of Sundry Debtors- reg

Sir,

Kind reference is invited to your letter dated 12.02.2025 on the above subject. The following documents are submitted for your kind information:

1. Copy of minutes of 40th meeting of the Finance Committee held on 22.11.2024 necessitating the constitution of Committee.
2. The C&AG, Sikkim while forwarding the Supplementary Audit Report on the Financial Statements of Sikkim University for the year ended 31st March, 2024 vide letter no. Comm/SAR/SU/22-23/23-24/94 dated 17.10.2024.
3. The Offer of Appointment for reconciliation of Sundry Debtors & Other Receivables and Current Liabilities for the Year 2015-16 and 2016-17 issued to M/s. Sushil Das & Associates vide no. SU/Finance-2018/1810 dated 20.02.2018.
4. The minutes of 8th meeting of Standing Audit Committee held on 22.04.2024 at the O/o The Finance Officer, Sikkim University regarding Replies of Transaction Audit on the Accounts of the University for F.Y. 2019-20 to 2022-23.
5. The Mukherjee Software was maintained by the University from F.Y. 2007-08 to 2011-12.
6. Already reported in Sl. No. 4 above.

Yours sincerely,

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

11/4/25

Encl: As stated above

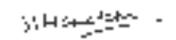
R/c



BALANCE SHEET AS AT 31ST MARCH 2025

<u>SOURCES OF FUNDS</u>	Sch No	<i>Amount in Rupees</i>	
		Current Year 31.03.2025 (Rs)	Previous Year 31.03.2024 (Rs)
Corpus/ Capital Fund	1	4,46,28,03,264	3,47,73,11,910
Designated/ Earmarked/ Endowment Fund	2	3,44,40,175	3,53,49,491
Current Liabilities & Provisions	3	1,35,27,31,617	1,12,23,25,866
Total		5,84,99,75,056	4,63,49,87,267
<u>APPLICATION OF FUNDS</u>			
Fixed Assets	4		
Tangible Assets		1,72,49,08,581	93,67,32,653
Intangible Assets		59,23,911	1,41,42,471
Capital Work in Progress		2,01,19,33,562	1,83,20,66,398
Investments from Earmarked / Endowment Fund	5	2,86,97,966	2,66,39,830
Long Term			
Short Term			
Investments-Others	6	1,83,14,01,052	1,48,96,10,360
Current Assets	7	21,00,15,919	15,47,21,960
Loans, Advances and Deposits	8	3,70,94,064	18,10,73,595
		5,84,99,75,055	4,63,49,87,267
Significant Accounting Policies	23	-0	
Contingent Liabilities and Notes to Accounts	24		


 (Punam Chettri)
 Asst. Registrar


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


 (Abhijit Dutta)
 Vice Chancellor (I/c)

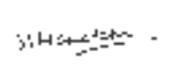


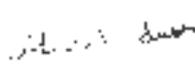
**INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31st MARCH 2025**

Amount in Rupees

Particulars	Sch No	Current Year 31.03.2025 (Rs)	Previous Year 31.03.2024 (Rs)
INCOME			
Academic Receipts	9	3,24,94,056	3,47,21,632
Grants/ Subsidies	10	93,06,45,397	88,62,82,383
Income from Investments	11	6,21,79,315	4,10,47,976
Interest Earned	12	31,60,431	47,87,702
Other Income	13	62,99,646	25,29,729
Prior Period Income	14	5,27,89,210	10,500
Total (A)		1,08,75,68,055	96,93,79,922
EXPENDITURE			
Staff Payments and Benefits (Establishment Expenses)	15	65,93,23,060	62,31,72,704
Academic Expenses	16	8,07,03,413	7,73,69,592
Administrative and General Expenses	17	16,27,56,259	16,42,84,752
Transportation Expenses	18	1,01,32,657	88,69,716
Repairs and Maintenance	19	1,37,41,953	1,33,61,613
Finance Costs	20	22,767	39,976
Depreciation	4	12,06,09,304	10,42,84,758
Other Expenses	21	-	
Prior Period Expenses	22	39,65,288	(8,15,970)
Total (B)		1,05,12,54,701	99,05,67,141
Balance being excess of Income over Expenditure (A-B)		3,63,13,354	(2,11,87,219)
Transfer to/ from Designated Fund Building Fund Other (Specify)			
Balance being surplus/deficit carried over to Capital Fund		3,63,13,354	(2,11,87,219)
Significant Accounting Policies	23		
Contingent Liabilities and Notes to Accounts	24		


(Punam Chettri)
Asst. Registrar


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

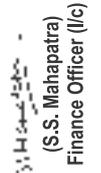

(Abhijit Dutta)
Vice Chancellor (I/c)

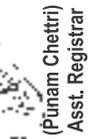


**RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31st MARCH 2025**

	Amount in Rupees		
	Current Year 31.03.2025 (Rs)	Previous Year 31.03.2024 (Rs)	Previous Year 31.03.2024 (Rs)
RECEIPTS			
1. Opening Balance	-	-	
a) Cash Balances			37,53,98,034
b) Cash Balances-Project			4,64,30,611
c) Bank Balances			9,45,12,455
i) Savings Accounts	13,17,66,335	19,55,64,325	53,18,081
ii) Project Accounts			25,74,109
2. Grants received:			9,15,626
a) From Government of India			22,767
b) From Other Sources (UGC)			39,976
Grants for Non-recur. expenditure	1,00,00,00,000	85,28,01,000	4,99,32,288
Grants for Recurring expenditure	30,50,00,000	30,00,02,000	16,13,721
Grants for Salary	60,50,00,000	50,04,00,000	3,34,81,014
Grant (EWS-Recurring)	-	-	
Grant (EWS-Salary)	-	-	76,74,133
3. Academic Receipts	2,75,59,569	2,66,31,252	
4. Receipts against Earmarked / Endowment fund	10,80,522	27,77,299	4,97,609
5. Receipts against Sponsored projects/ Schemes	3,80,71,593	3,61,80,418	65,36,874
6. Receipt against sponsored fellowship and scholarship	69,40,904	63,54,922	60,93,20,356
7. Receipt against Sponsored Seminar & Workshop	19,98,370	20,70,355	2,31,80,363
Balance c/f to previous page..	2,11,74,17,293	1,92,27,81,571	1,25,74,25,270
PAYMENTS			
1. Expenses:			
Salary Group			
a) Establishment Expenses	1,11,29,079		
Recurring Group			
a) Academic Expenses	1,66,95,905		
b) Administrative Expenses	4,40,68,457		
c) Transportation Expenses	15,13,535		
d) Repairs and Maintenance	8,06,866		
e) Prior period expenses	5,78,217		
f) Finance Cost	22,767		
g) Non Salary	6,33,29,204		
2. Payments against earmarked/ Endowment fund	9,77,720		
3. Payments against sponsored projects/ Schemes	-	-	
4. Payments against sponsored fellowship / Scholarships	-	-	
4. Payments against sponsored seminar/workshop	-	-	
5. Investments and deposits made			
a) Out of Earmarked / Endowment funds	-	-	65,36,874
b) Out of own funds	-	-	-
6. Term Deposits with scheduled banks	27,57,21,514		60,93,20,356
7. Refund of grants	-	-	2,31,80,363
Balance c/f to previous page..	41,48,43,264	1,25,74,25,270	


 (Abhijit Dutta)
 Vice Chancellor (I/c)


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


 (Punam Chettri)
 Asst. Registrar



**RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31st MARCH 2025**

RECEIPTS	Amount in Rupees				
	Current Year 31.03.2025 (Rs)	Previous Year 31.03.2024 (Rs)	PAYMENTS	Current Year 31.03.2025 (Rs)	Previous Year 31.03.2024 (Rs)
Balance b/f from previous page..	2,11,74,17,293	1,92,27,81,571	Balance b/f from previous page..	41,48,43,264	1,25,74,25,270
7. Income on Investments from			8. Expenditure on Fixed Assets and Capital work in progress		
a) Earmarked funds	-	37,95,000	a) Fixed Assets:		
b) Other Investments	-	1,57,568	i) Tangible Assets	6,71,649	1,97,98,428
8. Interest received on:			ii) Intangible Assets		
a) Bank Deposits			iii) Capital Work in progress		
b) Loans and Advances			9. Other payments inc. Statutory payments		
c) Savings bank account	55,23,301	47,87,702	10. Deposits and advances	16,82,13,706	15,11,82,093
9. Investments encashed (Earmarked)			11. Other Payments	1,21,67,394	2,27,86,040
10. Term deposits with scheduled banks encashed	5,26,81,215	44,64,67,628	NPS Employer Contribution	-	3,55,264
11. Other Income (Including prior period)	14,59,801	19,17,814	Deposit	8,76,915	7,96,026
12. Deposits and advances including Grants Receivable			For Goods & Services	78,60,58,575	71,55,32,389
			Sundry Creditors Others	21,15,96,920	13,29,92,368
			Sundry Creditors Staff		
			Liability IRG	2,11,83,073	
			Withheld SN Interior	2,19,252	
			Committed Liabilities	11,99,392	
			Salary component payable	13,25,317	
			Other Current Liabilities	40,72,48,861	
			UNUTILISED GRANTS		
			Project Liabilities		
			Convocation Expenses		
			Interest payable to UGC	13,24,461	
			ACADEMIC RECEIPTS	14,31,147	11,96,683
			OTHER INCOME	77,045	11,800
			Provision for Leave Encashment	40,37,989	
			NPS Employers Contribution Payable	50,32,427	80,00,098
			Provision for Gratuity	25,07,301	11,78,801
			Current Liabilities-withheld security	18,02,577	
			Arbitration Expenses Package-I	-	1,39,531
Balance c/f to previous page..	2,17,70,81,609	2,37,99,07,263	Balance c/f to previous page..	2,04,18,17,265	2,31,13,94,791

(Purnam Chettri)
Asst. Registrar

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

(Abhijit Dutta)
Vice Chancellor (I/c)



**RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31st MARCH 2025**

RECEIPTS	Amount in Rupees				
	Current Year 31.03.2025 (Rs)	Previous Year 31.03.2024 (Rs)	PAYMENTS	Current Year 31.03.2025 (Rs)	Previous Year 31.03.2024 (Rs)
Balance b/f from previous page..		2,37,99,07,283	Balance b/f from previous page..	2,04,18,17,265	2,31,13,94,791
13. Miscellaneous receipts including Statutory Receipts			12. Closing Balance		
14. Caution Money Deposit			a) Cash Balances		
	2,17,70,81,609		b) Bank Balances		
		1,32,665	i) Current Accounts	13,84,77,531	13,17,56,996
15. Any other Receipts		7,26,834	ii) in Deposit Accounts	2,29,17,820	
Leave Salary			iii) Savings Accounts		
Unidentified Recieved			iv) Project a/c		
Provisions	74,916				
Sundry Creditors	15,46,493				
Committed Liabilities		14,45,720			
Other current liabilities		74,250			
Salary Payable	12,57,399				
Consultancy Project-Power Grid	1,01,880				
Gratuity and Leave Encashment payable	22,76,534				
DEPOSITS	10,87,372	7,11,456			
INTEREST ACCRUED PAYBLE TO UGC ON REALISATION	-	17,93,826			
Project Liabilities	48,275	3,45,038			
STATUTORY LIABILITIES	1,54,918	1,77,311			
Non Salary	1,31,200				
OTHER INFRASTRUCTURE	28,795	73,550			
Loans & Advances (Asset)	1,27,88,096	4,33,79,205			
Sundry Debtors	23,16,535	1,18,83,702			
Closing Stock					
ACADEMIC EXPENSES	11,80,586	12,40,806			
ADMINISTRATIVE AND GENERAL EXPENSES	28,70,060	2,65,310			
Staff Payment & Benefit		1,40,003			
Prior Period Expenses	-	4,51,050			
Other Current Assets	1,06,591	4,03,777			
Salary Group	1,61,357				
Total	2,20,32,12,616	2,44,31,51,786	Total	2,20,32,12,616	2,44,31,51,787

(Purnam Chettri)
 Asst. Registrar

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

(Abhijit Dutta)
 Vice Chancellor (I/c)



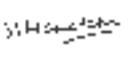
SCHEDULES FORMING PART OF BALANCE SHEET
Schedule-1
CORPUS/ CAPITAL FUND

Amount in Rupees

		Current Year 31.03.2025 (Rs)	Previous Year 31.03.2024 (Rs)
	Balance at the beginning of the year	3,47,73,11,918	2,73,13,87,897
Add:	Contribution towards Corpus/ Capital fund		
Add:	Grants from UGC, Government of India and State Government to the extent utilized for Capital Expenditure	1,00,00,00,000	85,28,01,000
Add:	Assets purchased out of Earmarked fund		
Add:	Assets purchased out of Sponsored Projects, where ownership vests in the institutions		
Add:	Assets donated/ gifts received (Vijaya)		-
Add:	Excess of Income over Expenditure transferred from Income and Expenditure Account	3,63,13,354	(2,11,87,219)
Add:	Other additions for adjustment of unutilized grant.	-	
Add:	Other additions as per ledger.	(5,08,22,000)	(8,56,89,760)
Add	Reversal of Unspent Balance to be corrected		
Less:	GIA c/f to the next FY	-	-
Less:	Internal Receipts forming part of Recurring Grants		-
Less:	Interest accrued during 21-22 reversal in 22-23	-	-
	Balance at the year end	4,46,28,03,264	3,47,73,11,918


 (Bijay Kr. Chettri)
 UDC


 (Punam Chettri)
 Asst. Registrar


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



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

Amount in Rupees

PARTICULARS	FUNDWISE BREAKUP										Previous Year 31.03.2024 (Rs)	
	Endowment Fund	Endowment Fund	Designated Fund	Designated Fund	Endowment Fund	Endowment Fund	Endowment Fund	Endowment Fund	Endowment Fund	Current Year 31.03.2025 (Rs)		
	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					
A)												
a) Opening Balance	3,49,329	6,38,059	67,72,401	2,63,21,880	67,799	9,77,911	2,22,112			3,53,49,491	3,95,51,496	
b) Additions during the year				26,43,613						26,43,613	13,91,171	
c) Income from Investments made of the funds	25,552	33,608	-	2,35,717	3,362	68,467	15,035			3,81,741	2,36,465	
d) Accrued interest on Investments/ Advances												
e) Interest on Savings Bank A/c	-	3,944	-	45,234	415	-				49,593	3,77,731	
f) Other Additions (Employer contribution)											53,733	
g) Other Additions (Advance Refund/Settled)												
h) Other Additions (Payable to SU for FD opened during 2017-18)												
i) Other Additions (Miscellaneous)												
Total (A)	3,74,881	6,75,611	67,72,401	2,92,46,444	71,576	10,46,378	2,37,147			3,84,24,438	4,16,10,596	
B)												
i) Utilization. Expenditure towards objective of funds												
ii) Capital Expenditure												
iii) Revenue Expenditure		53,148	28,64,856	10,66,259						39,84,263	62,61,105	
iv) Advance												
Total (B)	-	53,148	28,64,856	10,66,259	-	-	-	-	-	39,84,263	62,61,105	
Closing Balances at the year end (A-B)	3,74,881	6,22,463	39,07,545	2,81,80,185	71,576	10,46,378	2,37,147			3,44,40,175	3,53,49,491	

Represented by

Cash and Bank Balances				16,88,162	16,134					57,42,976	87,12,860
Investments		1,31,135	39,07,545	2,45,40,149	50,000	9,50,413	2,21,980			2,62,62,542	2,66,39,830
Interest accrued but not due/Amount		5,00,000									
Receivable/(Payable)* from main a/c	3,74,881	-8,672		19,51,874	5,442	95,965	15,167			24,34,657	-3,199
Total	3,74,881	6,22,463	39,07,545	2,81,80,185	71,576	10,46,378	2,37,147			3,44,40,175	3,53,49,491

(Bijay Kr. Chettri)
 UDC

(Punam Chettri)
 Asst. Registrar

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



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

1	Name of the Endowment Fund	Amount in Rupees										
		Opening Balance		Additions during the year		Total		Expenditure on the object during the year		Closing Balance		Total
		Endowment	Accumulated Interest	Endowment	Interest	Endowment	Interest	Endowment	Interest	Endowment	Accumulated Interest	
3	4	5	6	7	8	9	10	11	12			
						(3+5)	(4+6)				(10+11)	
A) a)	Institute of Chartered Accountants of India (ICAI)	1,40,657	81,455	-	-	1,40,657	81,455	-	-	1,40,657	81,455	2,22,112
b)	Sitaram Jindal Foundation	7,50,149	2,27,762	-	-	7,50,149	2,27,762	-	-	7,50,149	2,27,762	9,77,911
c)	Prof. Sameera Maiti Gold Medal	50,000	17,799	3,777	-	53,777	17,799	-	-	53,777	17,799	71,576
d)	Prof. Sameera Maiti Distinguished Lecture Series	5,00,000	1,38,059	37,552	-	5,37,552	1,38,059	53,148	-	5,37,552	84,911	6,22,463
e)	LUCA PACIOLI Dept of Commerce	2,92,000	57,329	-	-	2,92,000	57,329	-	-	2,92,000	57,329	3,49,329
	TOTAL	17,32,806	5,22,404	41,329	-	17,74,135	5,22,404	53,148	-	17,74,135	4,69,256	22,43,391

(Bijay Kr. Chettri)
UDC

(Punam Chettri)
Asst. Registrar

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



SCHEDULES FORMING PART OF BALANCE SHEET

Schedule-3

CURRENT LIABILITIES AND PROVISIONS

Amount in Rupees

		Current Year 31.03.2025 (Rs)	Previous Year 31.03.2024 (Rs)
A	CURRENT LIABILITIES		
1	Deposits from Staff	-	-
2	Deposits from Students	47,55,743	44,26,695
3	Sundry Creditors:		
a)	For Goods and Services	82,06,531	51,34,951
b)	Others	3,52,35,489	2,06,66,664
c)	Security withheld(Vishal Expert Service Ltd)	2,66,353	
4	Deposit-Others (including EMD, Security Deposit, Cafeteria)	82,39,603	65,00,741
5	Statutory Liabilities		
a)	Overdue (GPF,TDS,WC Tax,CPF,GIS, NPS)	1,42,59,061	1,85,88,852
b)	Others	-	3,71,250
6	Other Current Liabilities:-		
a)	Salaries	3,12,40,633	4,39,44,229
b)	Sponsored projects	1,86,59,610	1,38,43,365
c)	Sponsored fellowship and scholarship	19,79,074	24,04,222
d)	Sponsored Seminar and Workshop	11,57,843	21,33,733
e)	Project Liabilities	57,22,085	47,58,316
f)	Consultancy Project Power Grid	1,26,130	
	Gratuity and Leave encashment payable	28,72,396	
7	Unutilised Grants		
a)	XI Plan	-	-
b)	XII Plan	59,74,62,000	57,93,58,000
c)	Salary 22-23	-	(7,97,31,000)
	Recurring	-	1,24,10,000
	Capital	-	3,46,03,000
d)	EWS as on 31.3.22	-	-
8	Grants in advance	-	-
9	Security Deposit deducted from Contractors	-	-
10	Alumni Asso. Fund	1,94,320	1,94,320
11	Payable to Architects/PMC/Contractors	-	-
12	Mess Fee payable	-	-
13	Other Liabilities (LTC, Salary Arrear & other liabilities)	2,84,757	-
14	Receipts on account of Foreign Payments from Projects	-	-
15	Committed Expenditure (Rent & GST on rent)	-	-
16	Committed Expenditure Capital Expenditure)	-	-
17	Committed Expenditure (Medical Reimbursement)	-	-
18	Committed Expenditure (Internship)	-	-
19	Interest Accrued Payable to UGC on Realisation	12,45,61,436	7,11,62,519
20	Unspent balance of sponsored Seminars	-	-
21	Leave Salary of Amit Chakraborty, Dept. of Mathematics	-	11,99,392
22	Package -II Payable Amount (ITDC)	14,68,26,756	7,94,29,287
23	Withheld sum payable to contractor & Antiprofitering	-	-
24	Payable to NCC (Final)	14,72,645	14,72,645
25	Payable to Mukesh & Associates (Final including Penalty)	-	-
26	Unidentified Grants/ Fellowship/Project Grants	-	-
27	Interest earned on Mob. Advance-Refundable to UGC	4,09,18,080	3,53,96,430
28	Project Grant Payable		3,00,604
	Total (A)	1,04,44,40,546	85,85,68,215
B)	PROVISIONS		
1	For Taxation		
2	Gratuity	13,03,38,784	11,13,30,853
3	Superannuation Pension		
4	Accumulated Leave Encashment	17,56,93,054	14,60,69,909
5	Trade Warranties/ Claims		
6	Others (Interest refundable to UGC)	22,59,233	13,24,461
7	NPS Employer's Contribution & Provisions	-	50,32,427
	Total (B)	30,82,91,071	26,37,57,650
	Total (A+B)	1,35,27,31,617	1,12,23,25,865

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

Sl No	Name of Project	Opening Balance		Receipts/ Recoveries during the year	Total	Expenditure/refund during the year	Closing Balance	
		Credit	Debit				Credit	Debit
1	2	3	4	5	6	7	8	9
A	<u>Dept. of Science and Technology</u>							
a.1	MOFCAR (Anand pariyar)	15,484	-	430	15,914	-	15,914	-
a.2	Formation (Sudarshan Tamang)	10,894	-	303	11,197	-	11,197	-
a.3	Assessment of Soc. (Dr. NB Devi)	272	-	5,52,666	5,52,938	5,50,380	2,558	-
a.4	DST-COE-Geology Dept	1,502	-	44,74,004	44,75,506	44,73,959	1,547	-
a.5	DST-FIST -Botany Dept	2,903	-	81	2,984	2,984	-	-
a.6	DST-FIST -Physics Dept	0	-	4,352	4,352	26,04,995	-26,00,643	-
a.7	DST-FIST-Zoology Dept	1,37,833	-	3,146	1,40,979	1,40,979	-	-
a.8	ICPS-NETRA (S.ROY)	0	-	-	-	-	-	-
a.9	TPCNUP (Archana Tripathi)	12,159	-	332	12,491	-	12,491	-
a.10	Fermented Milk (JP Tamang)	5,946	-	180	6,126	-	6,126	-
a.11	Himalayan Cryosphere (Uttam Lal)	23,456	-	710	24,166	-	24,166	-
a.12	Hot Spring of Sikkim (N Thakur)	14,215	-	431	14,646	-	14,646	-
a.13	WOS Study of Glacier	-	-	13,60,001	13,60,001	13,60,001	-	-
a.14	Biological Network Reconstruction	-	-	45	45	12,23,737	-12,23,692	-
a.15								
	Sub-Total (A)	2,24,664	-	63,96,681	66,21,345	1,03,57,035	-37,35,690	-
B	<u>DST-SERB</u>							
b.1	Sikkim Himalaya (B. K Acharya)	-	-	-	-	-	-	-
b.2	Quantum Memory (Ajay Tripathi)	-	-	-	-	-	-	-
b.3	FI-Generation (Dr. K Birla)	2,71,902	-	2,781	2,74,683	2,31,905	42,778	-
b.4	Wild Edible (K Diki Bhutia)	-	-	-	-	-	-	-
b.5	Study of Spatially (S. Mukhopadhyay)	585	-	80	665	665	-	-
b.6	TAKYDROMUS (B. Chetri)	1,314	-	27	1,341	1,341	-	-
b.7	Carbohydrate Based Div. (BG Roy)	-	-	-	-	-	-	-
b.8	DBFQ (Sudarshan Tamang)	12,200	-	339	12,539	-	12,539	-
b.9	Conservation (Marju Rana)	2,205	-	89,455	91,660	89,387	2,273	-
b.10	Investigation of Gene-Environment	-	-	9,06,919	9,06,919	7,28,865	1,78,054	-
b.11	Development of Novel Anticancer	-	-	25,03,641	25,03,641	16,89,724	8,13,917	-
b.12	Diversity Pattern	-	-	68	68	60,429	-60,361	-
b.13	EIT Based Quantum Memory	-	-	5,90,008	5,90,008	5,86,423	3,585	-
b.14	Mining of Secretome of Neglected	-	-	16,78,502	16,78,502	14,55,367	2,23,135	-
	Sub-Total (B)	2,88,206	-	57,71,820	60,60,026	48,44,106	12,15,920	-

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C	Dept. of BioTechnology									
c.1	Marcha Diversity (JP Tamang)	95	4	99	2,06,873	2,06,873	2,06,873	99	-	-
c.2	Chemical Eco (N Sathyanarayana)	0	2,06,873	2,06,873	-	-	-	-	-	-
c.3	NER-SR (N.Sathyanarayana)	-	2,84,560	-	-	-	-	-	-	-
c.4	Hot Spring (N.Thakur)	-	2,84,560	284560	-	-	2,84,560	-	-	-
c.5	Oxidation (B.G.Roy)	0	2,05,763	-	-	-	2,05,763	-	-	-
c.6	Dev. Of Microbial (L. Sharma)	-	2,05,763	-	-	-	2,05,763	-	-	-
c.7	Dev of Novel PDOS	-	37,607	0	-	-	37,607	-	-	-
c.8	Bannana (Laxuman Sharma)	0	2,80,579	280579	-	-	2,32,082	48,497	-	-
c.9	DIA Centre (J P Tamang)	1	1,67,587	167587	-	-	1,67,587	-	-	-
c.10	PGA (JP Tamang)	-	7,77,541	777541	-	-	7,77,541	-	-	-
c.11	Elucidating	0	23,68,400	2368400	-	-	23,68,400	-	-	-
c.12	PDOS (B G. Roy)	0	92,880	92880	-	-	2,93,760	-2,00,880	-	-
c.13	Kisan Hub (Prof. Laxuman Sharma)	0	44,21,794	44,21,794	-	-	45,74,173	-1,52,283	-	-
c.14	Clonning	0	2,80,579	280579	-	-	2,32,082	48,497	-	-
c.15	Hamessing Endophytes (A. Rai)	0	1,67,587	167587	-	-	1,67,587	-	-	-
c.16	Ecological and Physiological Roles	0	7,77,541	777541	-	-	7,77,541	-	-	-
c.17	Ethnic Fermented Foods of the indian Himalayas	-	23,68,400	2368400	-	-	23,68,400	-	-	-
		-	92,880	92880	-	-	2,93,760	-2,00,880	-	-
		96	44,21,794	42,16,127	45,74,173	-1,52,283	-	-	-	-
D	International Project									
d.1	CABI (S.Manivannan)	13,362	405	13,767	-	-	-	13,767	-	-
d.2	COCOON (V Khawas)	76,656	2,131	78,787	-	-	-	78,787	-	-
d.3	ICIMOD (V Khawas)	9,71,782	27,001	9,98,783	-	-	-	9,98,783	-	-
d.4	ICIMOD (Organic cultivation in Sikkim)	1,12,034	27,417	1,39,451	-	-	1,28,624	10,827	-	-
		11,73,834	56,954	12,30,788	1,28,624	11,02,164	-	-	-	-
	Balance c/f to next page	16,86,800	1,86,47,249	1,81,28,286	1,50,59,832	-15,69,889	-	-	-	-

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

Sl No	Name of Project	Opening Balance		Receipts/ Recoveries during the year	Total	Expenditure during the year	Closing Balance	
		Credit	Debit				Credit	Debit
1	2	3	4	5	6	7	8	9
	Balance b/f to Previous page	16,86,800	0	1,66,47,249	1,81,28,286	1,50,59,832	-15,69,889	0
E	University Grants Commission							
e.1	DEA (A. Tiwari)	4,037	-	123	4,160	-	4,160	-
e.2	Strengthening of Inst. (AS Chandel)	517	-	16	533	-	533	-
e.3	CEL (S Sinha)	2,898	-	67	2,965	2,898	67	-
e.4	ESLFSITLS (S UPADHYA Y	-	-	-	-	-	-	-
e.5	NITI AAYOG (S Firdosh)	6,52,179	-	42,785	6,94,964	-	6,94,964	-
e.6	Isolation (AK Verma)	3,81,663	-	12,937	3,94,600	-	3,94,600	-
	Sub-Total (E)	10,41,294	-	55,928	10,97,222	2,898	10,94,324	-
F	NMHS							
f.1	Sustainable use (DR Chetri)	15,459	-	430	15,889	-	15,889	-
f.2	Key Eco-System (BK Acharya)	20	-	-	20	20	-	-
f.3	Bio-Control (N Bag)	4,017	-	108	4,125	-	4,125	-
f.4	Conservation (L Sharma)	139	-	4	143	-	143	-
f.5	Himalayan Fellowship (N Bag)	35,079	-	955	36,034	-	36,034	-
f.6	SRWSH (V Khawas)	17,833	-	27,625	2,94,358	-	2,94,358	-
f.7	Multidimensionel Assessment	0	-	2,49,168	24,91,681	2,39,794	93,687	-
	Sub-Total (F)	72,547	-	27,69,703	28,42,250	23,98,014	4,44,236	-
G	Domestic Projects							
g.1	ICMR-TLRGene-(Bisu Singh)	4	-	8,94,620	894,624	2,31,913	6,62,711	-
g.2	ICHR-MEDIEVAL (S.Jeeva)	3,150	-	85	3,235	-	3,235	-
g.3	NSS Cell (N Saxena)	5,10,415	-	12,674	5,23,089	2,05,576	3,17,513	-
g.4	Tea Board (N Bag)	3,84,388	-	10,680	3,95,068	-	3,95,068	-
g.5	Saffron Cultivation (SU)	5,03,528	-	1,18,895	6,22,423	2,33,060	3,89,363	-
g.6	NABARD DPR Project	7,19,832	-	3,44,680	10,64,512	6,34,185	4,30,327	-
g.7	SURAF Minor Project	0	-	75,000	75,000	55,000	20,000	-
	Sub-Total (G)	21,21,317	-	14,56,634	35,77,951	13,59,734	22,18,217	-

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

Sl No	Name of Project	Opening Balance		Receipts/ Recoveries during the year	Total	Expenditure during the year	Closing Balance	
		Credit	Debit				Credit	Debit
		3	4	5	6	7	8	9
	Balance b/f to Previous page	1,28,98,511	-	2,91,58,342	4,18,51,090	2,74,63,217	98,81,911	-
N	MINOR PROJECTS							
n.1	NIMHS-(V) Khawas)	19,695	-	-	19,695	-	19,695	-
n.2	INSA-MINOR PROJ.(V,Pant)	-	-	-	-	-	-	-
n.3	Other Projects (Specific)	1,46,590	-	-	1,46,590	-	1,46,590	-
n.4	ICSSR-RDA (MK. Das)	-	-	-	-	-	-	-
n.5	PESRYR-2018 (U. Lal)	60,000	-	-	60,000	-	60,000	-
n.6	GOS-POSHAN (Dr. Sandhya Thapa)	2,00,000	-	-	2,00,000	-	2,00,000	-
n.7	DESME, GoS, Minor Pro (K Sinha)	68,834	-	-	68,834	-	68,834	-
n.8	ASEAN (Nidhi Saxena)	1,84,877	-	-	1,84,877	-	1,84,877	-
n.9	ICSSR Minor projects	-	-	-	-	-	-	-
n.9.1	Contribution of women Artist	2,50,000	-	-	2,50,000	-	2,50,000	-
n.9.2	Empowerment Through Entrepreneurship	2,777	-	-	2,777	-	2,777	-
n.9.3	Women as a professional Musician	12,081	-	-	12,081	-	12,081	-
	Sub-Total (N)	9,44,854	-	-	9,44,854	-	9,44,854	-
O	16TH FINANCE COMMISSION							
o.1	16th Finance Commission	-	-	346746	3,46,746	169354	1,77,392	-
	Sub-Total (L)	-	-	3,46,746	3,46,746	1,69,354	1,77,392	-
P	IDEAS							
p.1	Multifit Model Network	-	-	1363340	13,63,340	0	13,63,340	-
	Sub-Total (L)	-	-	13,63,340	13,63,340	-	13,63,340	-
q	SERB (ANRF)							
q.1	Bioprospecting of Rice Straw	-	-	2777000	27,77,000	0	27,77,000	-
q.2	Mass Size Distribution	-	-	4057271	40,57,271	4031702	25,569	-
q.3	MOF-Based Electroactive	-	-	3482000	34,82,000	0	34,82,000	-
	Sub-Total (L)	-	-	1,03,16,271	1,03,16,271	40,31,702	62,84,569	-
r	Vatsalya Scheme GOS							
p.1	Nitish Mondal	-	-	150000	1,50,000	142456	7,544	-
	Sub-Total (L)	-	-	1,50,000	1,50,000	1,42,456	7,544	-
	Grand Total (A to N)	1,38,43,365	-	4,13,34,699	5,49,72,301	3,18,06,729	1,86,59,610	-

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

Sl No	Name of Sponsor	Opening Balance as on 01.04.2024		Transactions during the year		Closing Balance as on 31.03.2025	
		Credit	Debit	Credit	Debit	Credit	Debit
1	2	3	4	5	6	3	4
A	<u>University Grants Commission</u>						
A.1	Junior Research Fellowship	6,26,750	-	-	-	6,26,750	-
A.2	Rajiv Gandhi National Fellowship	-	-	-	8,59,329	-8,59,329	8,59,329
B	<u>Ministry (DST)</u>						
b.1	INSPIRE (Faculty Award)	12,23,892	-	-	-	12,23,892	-
b.2	Inspired fellowship (Dipika Dutta)	-	-	5,02,616	5,02,616	-	-
b.3	Inspired fellowship (Sidhant Basel)	-	-	-	-	-	-
b.4	Inspired fellowship (Tanaya Srivastav)	20,000	-	-	60,330	-40,330	60,330
b.5	Inspired Fellowship (Venkata Ramana)	20,000	-	-	-	20,000	-
b.6	Inspired Fellowship (Alisha Gurung)	-	-	5,24,775	4,84,445	40,330	-40,330
b.7	Inspired Fellowship (Arpan Sharma)	-	-	4,80,072	4,80,072	-	-
b.8	Inspired Fellowship (Bibek Kumar Singh)	-	-	5,03,960	5,03,960	-	-
b.9	Inspired Fellowship (Kime Tare)	-	-	5,24,000	5,24,000	-	-
b.10	Inspired Fellowship (Neera Rawat)	-	-	5,02,616	5,02,616	-	-
b.11	Inspired Fellowship (Ranjit Kumar Singh)	-	-	1,57,340	1,11,560	45,780	-45,780
b.12	Inspired Fellowship (Nikita Thapa)	-	-	5,03,960	5,03,960	-	-
C	<u>ICSSR</u>						
c.1	ICSSR Fellowship	-	-	-	4,000	-4,000	4,000
c.2	ICSSR Post Doc Fellowship (A.Hannan)	58,099	-	-	11,05,639	-10,47,540	11,05,639
c.3	ICSSR Fellowship (Yugal Kishore Khanal)	1,03,500	-	-	-	1,03,500	-
c.6	ICSSR Fellowship (Maheema Rai)	548	-	-	-	548	-
c.9	ICSSR (Dr. Farhat Hossain)	43,500	-	-	43,500	-	43,500
c.10	ICSSR (Navin Rai)	-	-	-	-	-	-
c.11	ICSSR (Tekindra Chettri)	1,98,500	-	-	-	1,98,500	-
c.11	ICSSR (Prajala Rai)	-	-	-	-	-	-
c.12	ICSSR (Anjula Shanker)	50,000	-	-	-	50,000	-
c.13	ICSSR (Parpanch Shanker)	-	-	1,30,000	70,000	60,000	-60,000
c.14	ICSSR (Susmita Lama)	-	-	2,60,000	2,30,000	30,000	-30,000
c.15	ICSSR (Japungsar Basumataray)	-	-	2,60,000	2,60,000	-	-
c.16	Nisha Thapa Post Doc	-	-	3,97,000	3,97,000	-	-
c.17	Raju Rawat Doc Fellowship	-	-	90,000	90,000	-	-
c.18	ICSSR Workshop (Rosy Chamling)	-	-	79,430	79,430	-	-
D	<u>Others (Specify)</u>						
d.1	IUAC Fellowship (Dr.Archana Tiwari Project)	-	-	-	-	-	-
d.2	Stipend/Means Cum Merit Scholarship	28,379	-	-	-	28,379	-
d.3	OSWD Fellowship (Kausila Timsina)	31,054	-	-	-	31,054	-
d.4	SCSIR-SRF (Poonam Chetry)	-	-	-	-	-	-
d.5	DST-SERB Fellowship (Shouvik Chatterjee)	-	-	-	-	-	-
d.6	UID Grants & Fellowship	-	-	5,81,760	45,780	5,35,980	-5,35,980
E	<u>SERB-POST Doctoral Fellowship</u>						
	Dr. Harshita Pandey	-	-	20,15,305	10,79,745	9,35,560	-
	Total	24,04,222	-	75,12,834	79,37,982	19,79,074	13,60,708



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

Sl No	Name of Project	Opening Balance		Receipts/ Recoveries during the year	Total	Expenditure during the year	Closing Balance	
		Credit	Debit				Credit	Debit
1	ICCSR NEP Seminar	-	-	-	-	-	52,625	-
2	IUCAA-Seminar (S.Mukhipadhyay)	52,625	-	-	52,625	-	-	-
3	ICSSR Seminar (Dr. N. Koiremba Singh)	-	-	-	-	-	7,100	-
4	NHRC-Seminar (P. Mishra)	7,100	-	-	7,100	-	-	-
5	Seminar (A. Phipon)	4,51,995	-	1,25,000	5,76,995	4,62,267	1,14,728	-
6	INSA-Conference (V.Pant)	-	-	-	-	-	-	-
7	ICSSR Workshop (Rosy Chamling)	-	-	-	-	-	-	-
8	BIMSTEC-Sem (NK Paswan)	6,867	-	-	6,867	-	6,867	-
9	SERB. Conferenc (HK Tiwari)	-	-	-	-	-	-	-
10	GOS Seminar (K.Sinha)	70,859	-	-	70,859	-	-	-
11	ICSSR-Workshop(V.R Devi)	41,787	-	-	41,787	-	-	-
12	ICHR- Conference (V Pant)	500	-	-	500	-	-	-
13	NFCH-1day Wal (NK Paswan)	68,130	-	-	68,130	-	-	-
14	DST-INSPIRE Camp (AK. Mishra)	64,011	-	-	64,011	-	-	-
15	Research Methodology (Y. Bhutia)	-	-	-	-	-	-	-
16	National Conference RGNIID (Durga P)	-	-	-	-	-	-	-
17	NCW-Webinar	-	-	-	-	-	-	-
18	NET Fee Lecture	-	-	-	-	-	-	-
19	Asian Foundation (Dr. Sebastian N)	4,31,704	-	-	4,31,704	-	-	-
20	ICSSR- Aabriti Sharma	-	-	-	-	-	-	-
21	ICSSR Seminar : Dr. N. Koiremba Singh	-	-	-	-	-	-	-
22	NEC (National Conference on Emerging) Dr. Bhoj K. A	-	-	-	-	-	-	-
23	NIEPA Sponsored Workshop(Yodida Bhutia)	46,080	-	3,31,960	3,78,040	3,78,040	-	-
24	Pol Sci Conference(Durga P Chettri)	8,92,075	-	59,559	9,51,634	9,51,634	-	-
25	Research Medithodology Seminar	-	-	-	-	-	-	-
26	ICSSR Workshop (Rosy Chamling)	-	-	-	-	-	-	-
27	Bharatiya Bhasha Samiti Sponsored Seminar (R Chamling)	-	-	1,80,000	1,80,000	1,80,000	-	-
28	Bibek Kumar Singh (Conference)	-	-	1,68,413	1,68,413	1,68,413	-	-
29	Dr Basundhara Chettri (ANRF Conference)	-	-	74,994	74,994	74,994	-	-
30	Dr Garima Thakuria (National Seminar)	-	-	2,25,000	2,25,000	2,25,000	-	-
31	Dr Manisha Subba (National Conference)	-	-	74,682	74,682	74,682	-	-
32	Himalayan Resilience (R K Ranjan)	-	-	6,00,000	6,00,000	5,99,722	278	-
33	ILSR International Conference -Saswati Saha	-	-	1,99,495	1,99,495	1,94,608	4,887	-
34	Programme Sponsored by RIS (Durga Chettri)	-	-	2,94,367	2,94,367	2,94,367	-	-
35	Sweta Gurung (Conference)	-	-	1,29,900	1,29,900	1,29,900	-	-
	Total	21,33,733	-	24,63,370	45,97,103	34,39,260	11,57,843	-

(Bijay Kr. Chettri)
UDC

(Punam Chettri)
Asst. Registrar

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

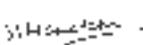


SCHEDULES FORMING PART OF BALANCE SHEET
Schedule-3C
UNUTILISED GRANT FROM UGC,
GOVERNMENT OF INDIA AND STATE GOVERNMENTS

	Current Year 31.03.2025 (Rs)	Previous Year 31.03.2024 (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	49,07,60,422	54,19,19,173
Add: Receipts during the year	1,91,00,00,000	1,65,32,03,000
Add: Adjustmenet for revision of UC		
Add: Receipts during the year (EWS)		
Add: Internal Receipts treated as part of the grants	3,24,94,056	3,47,21,632
Less: Refund	-	-
Less: Utilized for Revenue Expenditure	93,06,45,397	88,62,82,383
Less: Utilized for Capital Expenditure	1,00,00,00,000	85,28,01,000
Less: Utilized for EWS	-	-
Unutilized Carried ForwardTotal (B)	50,26,09,081	49,07,60,422
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)	50,26,09,081	49,07,60,422


(Bijay Kr. Chettri)
UDC


(Punam Chettri)
Asst. Registrar


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



SCHEDULES FORMING PART OF BALANCE SHEET
Schedule-4
FIXED ASSETS

Amount in Rupees

Sl	Asset Heads	Rate %	GROSS BLOCK				DEPRECIATION				NET BLOCK			
			Op Balance	Asset Writtenoff	Additions	Deductions/ Capitalization	Donations	CI. Balance	Op Balance	Deductions/ Adjustments	Dep. For the year	CI. Balance	As On	As On
			01.04.2025					31.03.2024	01.04.2024	31.03.2025	31.03.2025	31.03.2025	31.03.2025	31.03.2024
1	Land		15,00,00,000		-		15,00,00,000				-	15,00,00,000	15,00,00,000	
2	Site Development		-		-		-				-	-	-	
3	Buildings	2%	12,90,67,523		-		12,90,67,523			25,81,350	2,32,32,150	10,58,35,373	10,84,16,723	
a	Botanical Garden	2%	65,54,865		-		65,54,865			1,31,097	3,92,132	61,62,733	62,93,830	
b	Protective walls for SBA toilets	2%	11,25,000		-		11,25,000				67,500	10,57,500	10,80,000	
c	Gate No-2	2%	56,39,989		-		56,39,989			1,12,800	2,25,600	54,14,389	55,27,199	
d	Guest House Yangang	2%	36,27,000		-		36,27,000			72,540	1,45,080	34,81,920	35,54,460	
e	Geological Museum	2%	39,08,816		24,18,978		63,27,794			78,176	2,04,732	61,23,062	38,30,640	
f	Horticulture Garden	2%	98,04,216		-		98,04,216			1,96,084	3,92,168	94,12,048	96,08,132	
g	Faculty Building	2%	22,70,64,824		-		22,70,64,824			45,41,296	90,82,592	21,79,82,232	22,25,23,528	
h	Library Building	2%	25,48,26,712		-		25,48,26,712			50,96,534	1,01,93,068	24,46,33,644	24,97,30,178	
i	Toilet under SBA	2%	38,84,527		-		38,84,527			77,691	1,55,382	37,29,145	38,06,836	
j	Administrative Building	2%	-		78,31,86,498		78,31,86,498			1,56,63,730	1,56,63,730	-	-	
k	Roads and Bridges	2%	-		46,495		46,495			19,053	25,368	2,90,387	2,50,187	
l	Tubewells and Water Supply	2%	2,69,240		-		2,69,240			6,315	25,368	-	-	
m	Sewerage and Drainage	2%	-		12,25,131		12,25,131			13,75,832	92,07,709	1,83,08,932	1,84,59,633	
n	Electrical Installation and Equip.	5%	2,62,91,510		-		2,62,91,510			2,06,772	27,49,594	14,25,850	16,34,622	
o	Plant and Machinery	5%	41,75,444		-		41,75,444			3,37,90,503	39,55,27,375	2,68,53,911	5,62,28,041	
p	Scientific and Laboratory Equip.	8%	41,79,64,913		44,16,373		42,23,81,286			24,48,245	1,30,28,213	1,96,15,049	1,96,54,517	
q	Office Equipment	7.50%	3,02,34,485		24,08,777		3,26,43,262			27,45,848	1,52,77,234	2,13,34,089	2,09,26,008	
r	Audio Visual Equipment	7.50%	3,34,57,394		31,53,909		3,66,11,303			2,03,36,373	7,86,25,933	2,30,55,933	43,47,867	
s	Computer and Peripherals	20%	13,68,83,330		3,77,38,941		10,16,81,866		28,795	83,93,453	9,33,80,212	3,18,65,825	3,24,99,411	
t	Furniture, Fixture and Fittings	7.50%	11,64,86,170		87,59,867		12,52,46,037			8,33,948	74,95,830	8,43,652	16,77,600	
u	Vehicle	10%	83,39,482		-		83,39,482			1,10,95,439	6,57,52,520	4,52,01,870	7,64,844	
v	Lib Books & Scientific Journals	10%	20,45,82,809		3,64,10,389		11,09,54,390			1,49,287	6,04,899	8,87,972	6,84,841	
w	Sport Equipments	10%	11,40,453		3,52,418		14,92,871			3,04,373	18,17,378	22,40,922	22,12,614	
x	Small Value Assets	7.50%	37,25,619		3,32,681		40,58,300			1,10,49,395	1,28,88,217	1,16,29,405	1,30,20,946	
y	Networking Assets	7.50%	2,40,70,341		4,47,281		2,45,17,622			11,31,49,388	75,61,34,616	1,72,49,08,581	93,67,32,657	
Total (A)			1,80,21,24,672		88,08,97,738		2,48,10,43,197		28,795		22,24,06,787	1,72,49,08,581	93,67,32,657	
19	Capital Work in Progress (Phase I Pkg-I)		45,45,23,419		-		-		45,45,23,419		-	-	45,45,23,419	
20	Capital Work in Progress (Phase I Pkg-II)		1,35,52,85,338		97,20,67,164		2,00,66,75,921		45,45,23,419		-	2,00,66,75,921	1,35,52,85,338	
21	Campus Development		47,80,943		-		47,80,943				-	47,80,943	47,80,943	
22	Construction of Toilets under SBA		4,76,698		-		4,76,698				-	4,76,698	4,76,698	
23	ICT INFRA in Transit		-		-		-				-	-	-	
24	WIP Health Centre		-		-		-				-	-	-	
25	WIP- Partition work yangang Campus (HSCL)		1,70,00,000		-		-		1,70,00,000		-	-	1,70,00,000	
26	Books & Journals in Transit		-		-		-				-	-	-	
27	Other Infra in Transit		-		-		-				-	-	-	
Total (B)			1,83,20,66,398		97,20,67,164		2,01,19,33,562		79,22,00,000		22,24,06,787	2,01,19,33,562	1,83,20,66,398	
28	Computer Software	40%	1,00,78,154		6,90,518		1,00,01,786			8,87,467	18,99,085	3,19,582	76,368	
29	E. Journals	40%	6,23,94,309		29,76,002		4,83,45,006			65,72,449	5,97,82,782	55,87,529	1,40,49,303	
30	Patents		18,900		-		18,900			2,100	2,100	16,800	16,800	
Total (C)			7,24,91,363		36,66,520		6,78,07,878		41,24,841		6,16,83,967	59,23,911	1,41,42,471	
Total (A+B+C)			3,70,66,82,433		1,85,66,31,422		4,56,05,84,637		79,22,28,795		81,78,18,593	3,74,27,66,054	2,78,29,41,926	

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

(Purnam Chettri)
 Asst. Registrar

(Bijay Kr. Chettri)
 UDC

SCHEDULES FORMING PART OF BALANCE SHEET
Schedule-4A



Sl	Asset Heads	Rate %	GROSS BLOCK			DEPRECIATION			NET BLOCK			
			Op Balance 01.04.2025	Asset Writtentoff	Additions	Deductions/Capitalization	Donations	Op Balance 01.04.2024	Deductions/ Adjustments	Dep. For the year	As On 31.03.2025	As On 31.03.2024
1	Land		15,00,00,000	-	-	15,00,00,000	-	-	-	-	15,00,00,000	15,00,00,000
2	Site Development		-	-	-	-	-	-	-	-	-	-
3	Buildings	2%	12,90,67,523	-	-	12,90,67,523	2,06,50,800	25,81,350	2,32,32,150	10,58,35,373	10,84,16,723	10,84,16,723
a	Botanical Garden	2%	65,54,865	-	-	65,54,865	2,61,035	1,31,097	3,92,132	61,62,733	62,93,830	62,93,830
b	Protective walls for SBA toilets	2%	11,25,000	-	-	11,25,000	45,000	22,500	67,500	10,57,500	10,80,000	10,80,000
c	Gate No-2	2%	56,39,999	-	-	56,39,999	1,12,800	1,12,800	2,25,600	54,14,399	55,27,199	55,27,199
d	Guest House Yangang	2%	36,27,000	-	24,18,978	36,27,000	72,540	72,540	1,45,080	34,81,920	35,54,460	35,54,460
e	Geological Museum	2%	39,08,816	-	-	39,08,816	78,176	1,26,556	2,04,732	61,23,062	38,30,640	38,30,640
f	Horticulture Garden	2%	98,04,216	-	-	98,04,216	1,96,084	1,96,084	3,92,168	94,12,048	96,08,132	96,08,132
g	Faculty Building	2%	22,70,64,824	-	-	22,70,64,824	45,41,296	45,41,296	90,82,592	21,79,82,232	22,25,23,528	22,25,23,528
h	Library Building	2%	25,48,26,712	-	-	25,48,26,712	50,96,534	50,96,534	1,01,93,068	24,46,33,644	24,97,30,178	24,97,30,178
i	Toilet under SBA	2%	38,84,527	-	-	38,84,527	77,691	77,691	1,55,382	37,29,145	38,06,836	38,06,836
j	Administrative Building	2%	-	-	78,31,86,498	78,31,86,498	-	-	1,56,63,730	76,75,22,768	-	-
k	Roads and Bridges	2%	-	-	46,495	46,495	19,053	6,315	25,368	2,90,367	2,50,187	2,50,187
l	Tubewells and Water Supply	2%	-	-	12,25,131	12,25,131	78,31,877	13,75,832	92,07,709	1,83,08,932	1,84,59,633	1,84,59,633
m	Sewerage and Drainage	5%	2,62,91,510	-	-	2,62,91,510	41,75,444	41,75,444	27,49,594	14,25,850	16,34,622	16,34,622
n	Electrical Installation and Equip.	5%	41,75,444	-	-	41,75,444	36,17,36,872	3,37,90,503	39,55,27,375	2,68,53,911	5,62,28,041	5,62,28,041
o	Plant and Machinery	8%	41,79,64,913	-	44,16,373	42,23,81,286	3,28,43,262	1,05,79,968	1,30,28,213	1,96,15,049	1,96,54,517	1,96,54,517
p	Scientific and Laboratory Equip.	7.50%	3,02,34,485	-	31,53,909	3,34,57,394	3,66,11,303	1,25,31,386	2,74,5,848	1,52,77,234	2,13,34,089	2,09,26,008
q	Office Equipment	20%	3,34,57,394	-	3,77,38,941	3,77,38,941	10,16,81,866	7,86,25,933	2,03,36,373	2,30,55,933	43,47,867	43,47,867
r	Audio Visual Equipment	7.50%	13,68,83,330	-	87,59,867	14,56,43,197	12,52,46,037	8,39,86,759	93,93,453	3,18,65,825	3,24,99,411	3,24,99,411
s	Computer and Peripherals	10%	11,64,86,170	-	3,64,10,389	15,29,06,559	83,39,482	66,61,882	74,95,830	8,43,682	16,77,600	16,77,600
t	Furniture, Fixture and Fittings	10%	20,45,82,809	-	3,52,418	20,81,35,227	11,09,54,390	20,38,17,965	14,91,60,884	4,52,01,870	7,64,844	7,64,844
u	Vehicle	10%	11,40,453	-	3,32,681	14,73,13,134	40,58,300	15,13,005	6,04,899	8,87,972	6,84,841	6,84,841
v	Lib Books & Scientific Journals	7.50%	37,25,619	-	4,47,281	41,72,90,000	1,70,00,000	1,70,00,000	18,17,378	22,40,922	22,12,614	22,12,614
w	Sport Equipments	7.50%	2,40,70,341	-	4,47,281	2,45,17,622	1,10,49,395	18,36,822	1,28,88,217	1,16,29,405	1,30,20,946	1,30,20,946
x	Small Value Assets		-	-	-	-	-	-	-	-	-	-
y	Networking Assets		-	-	-	-	-	-	-	-	-	-
18	Total (A)		1,80,21,24,672	20,19,50,418	88,06,97,738	2,45,17,622	86,53,92,015	11,31,49,388	22,24,06,787	75,61,34,616	1,72,49,08,581	93,67,32,657
19	Capital Work in Progress (Phase I Pkg-I)		45,45,23,419	-	97,20,67,164	97,20,67,164	-	-	-	-	97,20,67,164	45,45,23,419
20	Capital Work in Progress (Phase I Pkg-II)		1,35,52,85,338	-	32,06,76,581	1,03,46,08,757	-	-	-	-	1,03,46,08,757	1,35,52,85,338
21	Campus Development		47,80,943	-	4,76,698	47,80,943	-	-	-	-	47,80,943	47,80,943
22	Construction of Toilets under SBA		4,76,698	-	-	4,76,698	-	-	-	-	4,76,698	4,76,698
23	ICT INFRA in Transit		-	-	-	-	-	-	-	-	-	-
24	WIP Health Centre		-	-	-	-	-	-	-	-	-	-
25	WIP- Partition work yangang Campus (HSCL)		1,70,00,000	-	-	-	-	-	-	-	-	1,70,00,000
26	Books & Journals in Transit		-	-	-	-	-	-	-	-	-	-
27	Other Infra in Transit		-	-	-	-	-	-	-	-	-	-
	Total (B)		1,83,20,66,398	-	97,20,67,164	79,22,00,000	2,01,19,33,562	11,31,49,388	22,24,06,787	2,01,19,33,562	1,83,20,66,398	1,83,20,66,398
28	Computer Software	40%	1,00,78,154	85,50,005	6,90,518	22,18,667	1,00,01,786	8,87,467	89,90,168	18,99,065	3,19,582	76,368
29	E. Journals	40%	6,23,94,309	-	29,76,002	6,53,70,311	4,83,45,006	66,72,449	-48,65,327	5,97,82,782	55,87,529	1,40,49,303
30	Patents		18,900	-	-	18,900	2,100	-	2,100	16,800	16,800	16,800
	Total (C)		7,24,91,363	85,50,005	36,66,520	6,76,07,878	5,83,48,892	74,59,916	41,24,841	6,16,83,967	59,23,911	1,41,42,471
	Total (A+B+C)		3,70,66,82,433	21,05,00,423	1,85,66,31,422	79,22,28,795	92,37,40,907	12,06,09,304	22,65,31,628	81,78,18,563	3,74,27,66,054	2,78,29,41,526

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

(Punam Chettri)
Asst. Registrar

(Bijay Kr. Chettri)
UDC



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

Amount in Rupees

Sl	Asset Heads	Rate %	GROSS BLOCK				DEPRECIATION				NET BLOCK	
			Op Balance 01.04.2024	Additions	Deductions	Donations	Op Balance 01.04.2024	Dep. For the year	Reductio justme	CI Balance 31.03.2025	As On 31.03.2025	As On 31.03.2024
1	Computer Software	40%	1,00,78,154	6,90,518			89,90,168	8,87,467	18,99,085	3,19,582	76,368	
2	E. Journals	40%	6,23,94,309	29,76,002			-48,66,327	65,72,449	5,97,92,782	55,87,529	1,40,49,303	
3	Patents		18,900	-					2,100	16,800	16,800	
	Total		7,24,91,363	36,66,520	-	-	41,24,841	74,59,916	6,16,83,967	59,23,911	1,41,42,471	

PATENTS AND COPYRIGHTS

Sl No	Schedule-4C (i) Particulars	Op Balance 01.04.2023	Additions	Amortization Gross	Net Block 31.03.2024	Net Block 31.03.2023
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)	-	-	-	-	-

Sl No	Particulars	Op Balance 01.04.2023	Additions	Amortization Gross	Net Block 31.03.2024	Net Block 31.03.2023
B	Patents pending in respect of Patents applied for	-	-	-	-	-
1	Expenditure incurred during	-	-	-	-	-
2	Expenditure incurred during	-	-	-	-	-
3	Expenditure incurred during	-	-	-	-	-
	Total (A)	-	-	-	-	-
	Grand Total (A+B)	-	-	-	-	-

(Bijay Kr. Chettri)
UDC

(Punam Chettri)
Asst. Registrar

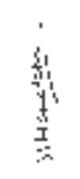
(S.S. Mahapatra)
Finance Officer (I/c)

SCHEDULES FORMING PART OF BALANCE SHEET
Schedule-4D
OTHERS

Sl	Asset Heads	Rate %	GROSS BLOCK			DEPRECIATION			NET BLOCK			
			Op Balance 01.04.2023	Additions	Deductions	Donations	Cl. Balance 31.03.2023	Op Balance 01.04.2023	Dep. For the year	Reductio justme	Cl. Balance 31.03.2024	As On 31.03.2024
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)											


(Bijay Kr. Chettri)
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(Punam Chettri)
 Asst. Registrar


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





Appendix-C
DETAILS OF UNSPENT BALANCE AS ON 31.3.2025

(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	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	0.00	28096.18	3256.93	31353.11	25559.53	0.00	5793.58
		SALARY	0.00	14256.12	0.00	14256.12	14369.56	1468.96	-1582.40	
C	2017-18 to 2020-21	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
		SALARY	-1582.40	5244.26	0.00	3661.86	4389.28	2.49	-729.91	
D	2021-22	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	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		
F	2023-24	SALARY	-725.20	5004.00	0.00	4278.80	5076.11	0.00	-797.31	
		RECURRING	120.45	3000.00	372.62	3493.07	3369.62	0.00	123.45	
		CAPITAL	230.35	8528.01	0.00	8758.36	8412.33	0.00	346.03	
			TOTAL (F)	-374.40	16532.01	372.62	16530.23	16858.06	0.00	-327.83
		SALARY	-797.31	6050.00	0.00	5252.69	5225.85	0.00	26.84	
G	2024-25 (Provisional)	RECURRING	123.45	3050.00	387.05	3560.50	3514.25	0.00	46.25	
		CAPITAL	346.03	10000.00	0.00	10346.03	10238.09	0.00	107.94	
			TOTAL (G)	-327.83	19100.00	387.05	19159.22	18978.19	0.00	181.03

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Finance Officer (I/c)

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Asst. Registrar

(Bijaykr. Chettri)
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BREAKUP OF CAPITAL GRANT-2024-25

(Rs. In Lakh)

SI	Name of the Scheme	OB	Grant Received	Interest on Grant	Interest Surrendered	Total Fund Available	Expenses	Surrendered in TSA	Unspent Balance
1	Building	18.08	9500	0	0	9518.08	9720.69	0	-202.61
2	Books & Journal								
3	ICT Infra								
4	Lab Equipments								
6	Other Infra	-22.84	500.00	0	0	477.16	517.40	0	-40.24
	Construction of Toilets								
7	SBA	6.39	0	0	0	6.39	0.00	0	6.39
5	Campus Development	344.40	0	0	0	344.4	0.00	0	344.40
	Total	346.03	10000.00	0	0	10346.03	10238.09	0	107.94

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SCHEDULES FORMING PART OF BALANCE SHEET

Schedule-5

INVESTMENTS FROM EARMARKED
ENDOWMENT FUNDS

Amount in Rupees

		Current Year 31.03.2025 (Rs)	Previous Year 31.03.2024 (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 Bank (Appendix-A)	2,86,97,966	2,66,39,830
6	Others (to be Specify)		-
Total (A+B+C+D)		2,86,97,966	2,66,39,830
Schedule-5A			
INVESTMENTS FROM EARMARKED			
ENDOWMENT FUNDS (FUND WISE)			
1	SU Research Fund	2,64,89,517	2,45,40,149
2	ICAI-Endowment Fund	2,37,009	2,21,980
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	10,18,610	9,50,413
6	LUCA PACIOLI-Endowment Fund	4,02,830	3,77,288
7	ALUMNI fund		-
Total		2,86,97,966	2,66,39,830

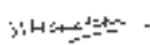
Schedule-6

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 Bank (Appendix-A)	1,83,14,01,052	1,48,96,10,360
6	Others (On LC a/c)	-	-
Total		1,83,14,01,052	1,48,96,10,360


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(Punam Chettri)
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(S.S. Mahapatra)
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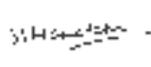


SCHEDULES FORMING PART OF BALANCE SHEET
Schedule-7
CURRENT ASSETS

		<i>Amount in Rupees</i>	
		Current Year 31.03.2025 (Rs)	Previous Year 31.03.2024 (Rs)
1	<u>Stock</u>		
	a) Stores and Spares		-
	b) Loose Tools		-
	c) Publications		-
	d) Laboratory Chemicals, Comumables and glassware	1,06,09,785	1,31,95,848
	e) Building Materials		
	f) Electrical Material		
	g) Stationery	16,03,286	16,31,042
	h) Water supply Material		
2	<u>Sundry Debtors</u>		
	a) Debts outstanding for a period of six months	3,64,07,498	81,38,075
	b) Others (against project payment)	-	-
3	<u>Cash and Bank Balances</u>		
	a) With Scheduled Banks		
	- In current account (Appendix-B)	2,42,319	2,42,319
	- In term deposit account		
	- In savings account (Appendix-B)	16,11,53,031	13,15,14,676
	- 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		21,00,15,919	15,47,21,961


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SCHEDULES FORMING PART OF BALANCE SHEET
Annexure-A

Amount in Rupees

		Current Year 31.03.2025 (Rs)	Previous Year 31.03.2024 (Rs)
I)	Saving Account		
1	Grants from UGC A/c	9,61,17,240	11,60,38,249
2	University receipts A/c		-
3	Scholarship A/c		
4	Academic Fee Receipt A/c	4,05,24,860	9,23,970
5	Development (Plan) A/c		
6	Combined Entrance Exams (CBT) A/c		
7	UGC Plan fellowship A/c		
8	Corpus Fund A/c (EMF)	-	-
9	Sponsored Projects Fund A/c	2,29,17,820	1,28,53,957
10	Sponsored Fellowship A/c	-	-
11	Endowment & Chair A/c (EMF)	1,47,269	1,59,088
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)	16,88,162	17,81,731
18	Student Fund A/c		
19	Student Aid Fund A/c		
20	Plan Grants for specific schemes		
II)	Current Account	-	-
III)	Term Deposit with Schedule Banks		
Total		16,13,95,351	13,17,56,995

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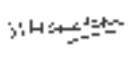


SCHEDULES FORMING PART OF BALANCE SHEET
Schedule-8
LOANS, ADVANCES AND DEPOSITS

		<i>Amount in Rupees</i>	
		Current Year 31.03.2025 (Rs)	Previous Year 31.03.2024 (Rs)
1	<u>Advances to Employees (Non Interest Bearing)</u>		
a)	Salary		
b)	Festival	-	-
c)	Medical Advance	2,70,000	4,37,633
d)	Others (Specify)		
d.1)	Computer Advance	-	-
d.2)	LTC Advance	2,87,591	35,18,201
d.3)	Imprest Advance	62,643	2,54,709
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	-	76,01,735
i)	Advance for Ticket booking	-	5,00,000
j)	Advance for official work	-	12,37,108
k)	Project's Advances	3,75,764	8,71,368
l)	Mobilization Advance- ITDC (Package-II)	-	11,54,86,783
m)	Other receivable from Employees/Others	-	21,02,516
n)	Advance to M/s HSCL	-	62,34,176
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	3,16,456	3,80,167
b)	On Investments-Others	2,03,72,282	2,50,56,961
c)	On Loans and Advances		


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 UDC


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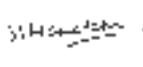

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7	Other-Current assets receivable from UGC		
	/sponsored projects		
a)	Debit balances in sponsored Projects	-	-
b)	Debit balances in sponsored Fellowship and Scholarship	-	-
b1)	Debit balances in sponsored seminar/workshop	-	-
c)	Grants receivable		
d)	Other receivable from UGC FRP (Salary)	14,55,174	13,12,211
e)	Receivable others (from Projects)		
f)	Receivable from Govt. of Sikkim - Culture Department	-	-
g)	Receivable from RGNIYD (Prof. Yasin)		
h)	Receivable from SURAF	-	-
i)	Receivable from DBT	-	-
j)	Receivable from ICHR	-	-
K)	Receivable from DST FIST	-	-
l)	Tds on Fd	2,80,057	
m)	ITDC GST TDS Receivable	57,108	
n)	ITDC IT TDS Receivable	57,108	
8	Claims Receivables		
a)	Affiliation Fee Receivable	-	-
b)	Exam Fee from Govt. of Sikkim	79,59,255	1,04,79,400
	Total	3,70,94,064	18,10,73,594


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SCHEDULES FORMING PART OF INCOME AND EXPENDITURE ACCOUNT

Schedule-9

ACADEMIC RECEIPTS

Amount in Rupees

		Current Year 31.03.2025 (Rs)	Previous Year 31.03.2024 (Rs)
	<u>Fees From Students</u>		
A)	<u>Academics</u>		
	1 Tuition Fee	63,88,467	72,10,943
	2 Admission Fee	8,77,773	-64,886
	3 Enrolment Fee	-	
	4 Library Admission Fee & late fee	4,37,760	5,05,982
	5 Laboratory Fee	-	
	6 Art & Craft Fee	-	
	7 Registration Fee	1,85,164	1,12,488
	8 Alumni Fee	72,000	84,300
	Total (A)	79,61,164	78,48,827
B)	<u>Examination</u>		
	1 Admission Test Fee	-	-
	2 Annual Examination Fee (University deptts.)	19,65,054	21,68,360
	3 Annual Examination Fee (Colleges)	1,35,11,865	1,54,64,402
	4 Improvement Examination/Revaluation	-	1,39,750
	5 Marksheet, Degree Certificate Fee	4,38,388	5,58,560
	6 Entrance Examination Fee		
	Total (B)	1,59,15,307	1,83,31,072
C)	<u>Other Fees</u>		
	1 Identity Card Fee	87,336	1,00,960
	2 Fines/ Miscellaneous fees	2,920	74,048
	3 Medical Fee	2,61,924	3,03,780
	4 Hostel Fee	1,51,268	91,800
	5 Affiliation Fees	2,17,620	3,71,384
	6 Convocation fee	-	-
	Total (C)	7,21,068	9,41,972
D)	<u>Sale of Publication</u>		
	1 Sale of Admission Form	28,83,486	29,53,131
	2 Sale of syllabous, Question paper,etc	-	
	3 Sale of prospectus including admission form	-	
	4 Certificate fees -Colleges	-	
	5 Migration Certificate fee	-	2,42,600
	Total (D)	28,83,486	31,95,731
E)	<u>Other Academic Receipts</u>		
	1 Registration for workshop, programmes	1,58,950	82,908
	2 Registration fee-Colleges	42,66,612	43,21,122
	3 Duplicate Marksheet	8,468	
	4 Duplicate Registration Fee	17,400	
	5 Provisional Certificate Fee	2,102	
	6 Re-evaluation fees	5,59,500	
	Total (E)	50,13,032	44,04,030
	Total (A to E)	3,24,94,056	3,47,21,632

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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	05-09-2024	13 months	05-09-2025	500000	500000
916040053031608	05-09-2024	13 months	05-09-2025	50000	50000
TOTAL (A)				550000	550000

B. SITARAM JINDAL

Account no	Opening date	Period	Maturity Date	Face value (Rs.)	Maturity value (Rs.)
50300944034373	19.03.2024	18months	19.09.2025	1018610	1058716
TOTAL (B)				1018610	1058716

C. ICAI

Account no	Opening date	Period	Maturity Date	Face value (Rs.)	Maturity value (Rs.)
50300771634707	29.03.2025	1year1days	30.03.2026	237009	253089
TOTAL (C)				237009	253089

D. LUCA PACIOLI

Account no	Opening date	Period	Maturity Date	Face value (Rs.)	Maturity value (Rs.)
50300771635213	29.03.2025	1year1days	30.03.2026	402830	430161
TOTAL (D)				402830	430161

E. SURAF

Account no	Opening date	Period	Maturity Date	Face value (Rs.)	Maturity value (Rs.)
36055921668	01-09-2024	2 year	01-09-2026	3851443	3636582
923040065021370	21.04.2024	1year 25 days	16.05.2025	3834404	4150236
140139287984/1(half)	20.03.2025	12months1day	21.03.2026	12802063	13709748
50300944052102	19.03.2024	18months	19.09.2025	3843807	3995150
130024890168/1	11.01.2025	91days	12.04.2025	550012	557554
140106164201/1	15.07.2024	12months	15.07.2025	535929	573594
140106164077/1	15.07.2024	12months	15.07.2025	1071859	1147190
TOTAL (E)				26489517	27770054

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

28697966

30062020

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III. INVESTMENT-OTHERS						
A. CORPUS FUND						
Account no	Opening date	Period	Maturity Date	Face value (Rs)	Maturity value (Rs)	
923040065619621	04.05.2024	46 days	20.05.2025	175878610	178548572	
923040079370149 half	26.12.2024	6months	26.06.2025	47378136	47685039	
50300564555393	01.11.2024	12months 1day	02.11.2025	20184302	21553058	
50300693513247	13.01.2025	163days	25.06.2025	24503345	24995762	
39602846305	28.02.2025	2months	30.04.2025	22252727	22451080	
140119801752/2	10.11.2024	6months4days	14.05.2025	442995	457030	
140119802612/2	14.11.2024	6months6days	20.05.2025	443442	457645	
140119802612/1	08.11.2024	6months3days	11.05.2025	20715953	21368662	
140119802755/2	12.11.2024	6months5days	17.05.2025	443219	457337	
140119802755/1	06.11.2024	6months2days	08.05.2025	20705489	21354271	
140120453075/2	19.11.2024	6months6days	25.05.2025	445388	459653	
140120453075/1	11.11.2024	6months2days	13.05.2025	20676107	21323968	
140120453574/1	15.11.2024	6months4days	19.05.2025	20697012	21352719	
8676401001708/10	18.11.2024	6months3days	21.05.2025	447546	461647	
8676401001708/9	18.11.2024	6months3days	21.05.2025	20698202	21350352	
130014083131/4	08.01.2025	162 days	19.06.2025	271825420	280632564	
140139297640/1	21.03.2025	12months2days	23.03.2026	16135187	17275655	
140139287984/1(half)	20.03.2025	12months1day	21.03.2026	1599600	1709173	
140167635725/1	09.08.2024	12months	09.08.2025	31502774	32361682	
	TOTAL (A)			716975454	736255869	
B. CAPITAL GRANTS						
Account no	Opening date	Period	Maturity Date	Face value (Rs)	Maturity value (Rs)	
140120453498/2	21.11.2024	6months7days	28.05.2025	445839	460196	
140120453498/1	13.11.2024	6months3days	16.05.2025	20686557	21338340	
140120453574/2	23.11.2024	6months8days	31.05.2025	445615	459965	
140139282514/1	19.03.2025	12months	19.03.2026	10702799	11454989	
140139287984/1(half)	20.03.2025	12months1day	21.03.2026	1120306	1197046	
	TOTAL (B)			33401116	34910536	
C. ACADEMIC RECEIPT						
Account no	Opening date	Period	Maturity Date	Face value (Rs)	Maturity value (Rs)	
50300693514098	13.01.2025	163 days	25.06.2025	34458150	35458381	
130014054271/4	13.01.2025	163 days	25.06.2025	18153725	18599610	
50301019108635	09.08.2024	18 months 1 day	10.02.2026	6220810	6685557	
	TOTAL (C)			58832685	60743548	

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D. XIITH PLAN FUND						
Account no	Opening date	Period	Maturity Date	Face value (Rs)	Maturity value (Rs)	
917040037416215	28.09.2024	14month 27 days	25.12.2025	14894336	15634933	
923040079370149 half	26.12.2024	6months	26.06.2025	467963618	476326374	
50300564248990	30-10-2024	12month 1day	01.11.2025	23957807	25582441	
50300563741841	29.10.2024	12month 1day	30.10.2025	21016922	21249446	
50300563742614	26-10-2024	12months	26-10-2025	23945633	25564759	
50300563896409	30-10-2024	12month 1day	30.10.2025	23957818	25582442	
50300563898381	27-10-2024	12months	27.10.2025	23945620	25564756	
50300564554581	29-10-2024	12months	29-10-2025	23945595	25564755	
50300564247122	28-10-2024	12months	28-10-2025	23945609	25564757	
8676401001735/1	01-07-2024	12months	01-07-2025	11881852	12716905	
8676401001737/1	01-07-2024	12months	01-07-2025	13164555	14089758	
140119801752/1	04.11.2024	6months 1days	05.05.2025	20695026	21339885	
TOTAL(D)				693314391	714781211.4	
E. EXAM FEE FD						
Account no	Opening date	Period	Maturity Date	Face value (Rs)	Maturity value (Rs)	
50301019110181	09.08.2024	18 months 1 day	10.02.2026	4147074	4457038	
TOTAL(D)				4147074	4457038	
F. ITDC FD						
Account no	Opening date	Period	Maturity Date	Face value (Rs)	Maturity value (Rs)	
924040063195160	19.03.2025	6months	19.09.2025	84364888	86928039	
924040087782205	09.08.2024	12 months	09.08.2025	33993481	34888109	
925040059405272	11.02.2025	6 months	11.08.2025	30277890	31026493	
925040059425849	11.02.2025	6 months	11.08.2025	50463151	51710822	
924040099750742	09.01.2025	3 months	10.04.2025	48974616	49846904	
TOTAL(F)				248074026	254400367	
G. SALARY GRANT						
Account no	Opening date	Period	Maturity Date	Face value (Rs)	Maturity value (Rs)	
43945437470	26.03.2025	12months	26.03.2026	75818539	81646899	
TOTAL(F)				75818539	81646899	



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 31.03.2025	Closing Pass book balance as on 31.03.2024
1	HDFC	Saving Account	50100235924032	Academic Receipt	1963882.15	681650.69
2	HDFC	Current Account	50200040036096	Su Central Library	102690.68	145765.68
3	HDFC	Current Account	50200038751410	SU Other Exam Receipt	18281.50	25422.8
4	HDFC	Current Account	50200038747771	SU Examination Fee Account	38440005.45	71130.95
	TOTAL				40524859.78	923970.12

B. SAVING BANK ACCOUNT

Sl.No	Bank Name	Account Type	Account No	Purpose	Amount in Rupees	
					Closing cash book balance as on 31.03.2024	Closing Pass book balance as on 31.03.2024
1	Axis Bank	Saving Account	112010100231541	GdG Main Account	75062658.47	58160337.00
2	State Bank of India	Saving Account	37937291956	Recurring	11328345.91	799658.91
3	State Bank of India	Saving Account	37937291173	Capital	4020343.92	4189813.92
4	State Bank of India	Saving Account	33741455973	Salary	2923380.83	52006824.83
5	Indian Bank	Saving Account	6277745955	Convocation Account	16694.70	16244.70
6	ICICI Bank	Saving Account	139901000376	Sikkim University	155764.00	151189.00
7	Reserve Bank of India	Current Account	106713011506	Reserve Bank of India - TSA	0.00	0.00
8	Canara Bank	Saving Account	8676101010384	Sikkim University	36303.00	35266.00
9	State Bank of India	Saving Account	50100384855283	SU Recruitment Account	1026823.00	678915.00
10	Retirement Benefit				1546926.00	0.00
	TOTAL				96117239.83	116038249.36

C. ENDOWMENT FUND BANK ACCOUNT

Sl.No	Bank Name	Account Type	Account No	Purpose	Amount in Rupees	
					Closing cash book balance as on 31.03.2024	Closing Pass book balance as on 31.03.2024
1	State Bank of India	Saving Account	33917752413	SURAF	1688162.00	1781731.00
2	Prof. Sameera Maity	Saving Account	916010046514906	Gold Medal	16134.00	12357.00
3	Prof. Sameera Maity	Saving Account	916010046763898	Distinguish Lecture	131135.00	146731.00
	TOTAL				1835431.00	1940819.00



D. PROJECT ACCOUNT

SL.NO	Bank Name	Account Type	Account No.	Project Code	Amount in Rupees	
					Closing cash book balance as on 31.03.2024	Closing Pass book balance as on 31.03.2025
1	Axis Bank	Saving Account	919010052650299	Fo Sikkim University Gangtok A/c ICSSR	4768637	3634493
2	Axis Bank	Saving Account	919010057153832	Fo Sikkim University DSTSERB 1023	8456199	3248095
3	Axis Bank	Saving Account	919010057293312	Fo Sikkim University NEC	29	29
4	Canara	Saving Account	8676101010264	SU UGC BSR START UP ANIL KUMAR VERMA	381663	394600
5	Canara	Saving Account	8676101010352	UGC Niti Aayog	672179	694964
6	Canara	Saving Account	8676101010271	DST Dr. Subir Mukhopadhy	585	0
7	Canara	Saving Account	8676101010272	SU/EDU/Yodida Bhutia	5739	0
8	Canara	Saving Account	8676101010368	SU DST FIST ZOO DR BISU SINGH	137833	0
9	Canara	Saving Account	8676101010265	DST/ Takydromus(Basundhara)	1314	0
10	Canara	Saving Account	110023422854	SU/GOI/SAFFRON	403528	465567
11	Canara	Saving Account	110044151828	CULTIVATION/DR NILADRIBAG	22097	202117
12	Canara	Saving Account	110046708138	SU SERB GENE ENVIRONMENT DR BISU SINGH	5320	0
13	Canara	Saving Account	110079521350	SU GOS ANGANWADI BENEFICIARIES DR SANDHYA THAPA	1428	977
14	Canara	Saving Account	110048413567	SU SOCIAL MEDIA ICSSR KRISHNA MURARI	0	0
15	Canara	Saving Account	110169825462	SU DBT BIOTECH KISAN HUB DR LAXUMAN SHARMA	83454	94129
16	Canara	Saving Account	110171812404	SU/Fertility Dr. Swati	1	1
17	HDFC Bank	Saving Account	50100043524373	SU/ICAR/IIPR/NEH COMPONENT	517	533
18	HDFC Bank	Saving Account	14551450000204	UGC ASC-01	4036.76	4159.76
19	HDFC Bank	Saving Account	14551450000221	UGC AT -1	23456.47	24166.47
20	HDFC Bank	Saving Account	50100052103164	DST UL - 1	13361	13766
21	HDFC Bank	Saving Account	50100061988040	POT BIO CON OT IS HYD GRDHFL VHCR SK IN (CABI)	5946	6126
22	HDFC Bank	Saving Account	50100454715966	Sikkim University -Fermented Milk 2014	0	0
				SU DBT CHEMICAL ECO DR N SATHYANARAYANA		

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23	HDFC Bank	Saving Account	50100454553465	SU/DST/ASSESSMENT/DR.N.BIJAYALAXMI DEVI	272	102558
24	HDFC Bank	Saving Account	50100068607881	Sikkim University - Marcha Diversity 2014	95	99
25	HDFC Bank	Saving Account	50100062359202	SIKKIM UNIV HOT SPRINGS OF SIKKIM 2014	14215	14646
26	Indian Bank	Saving Account	6373232717	SU/2015/CoCooN	76656	78787
27	Indian Bank	Saving Account	6411240159	SU/2015/ICIMOD/Dr.V.K	971782	998783
28	Indian Bank	Saving Account	6457111572	SU/2016/ICSSR PROJ/DR.SWATI	42	42
29	Indian Bank	Saving Account	6434572110	SU/2016/ACADEMIC/NMHS/Dr. DHANI RAJ CHHETRI	15459	15889
30	Indian Bank	Saving Account	6510083086	ICSSR (DR. S.Panda)	6457	6636
31	Indian Bank	Saving Account	6510082414	SU/2017/SERB(MOFCAR)/Dr.Anand patiyar	15484	15914
32	Indian Bank	Saving Account	6525063121	DST(Dr. sudarshan Tamang) (Formation)	10894	11197
33	Indian Bank	Saving Account	6525068584	DST(Dr. sudarshan Tamang) (DBFQ)	12200	12539
34	Indian Bank	Saving Account	6526572592	SU/2017/Witch Hunt(ICSSR Project)/Dr.Praveen Mishra	257	265
35	Indian Bank	Saving Account	6546978316	SU/2017/CONFLICT DYNAMICS/DR.NAWAL K.PAS	32235	33131
36	Indian Bank	Saving Account	6083857169	SU/DPMS/TEA BOARD	384388	395068
37	Indian Bank	Saving Account	6558081006	GOS (Study on suicideDR. Swati A Sachdeva)	49011	50372
38	State Bank of India	Saving Account	34213590289	Centre for Endangered Language	2898	67
39	State Bank of India	Saving Account	34977026298	SU-NSS CELL	510415	317513
40	State Bank of India	Saving Account	37462999002	NMHS(ATREE)/ Zoology/ Dr. Bhoj	20	0
41	State Bank of India	Saving Account	37865991378	ICSSR/NAMIRATA	38407	39452
42	State Bank of India	Saving Account	37815249685	ICSSR/ KOMOL SINGHA	223262	229338
43	State Bank of India	Saving Account	37644386056	SU/NMHS/ H. FELLOWSHIP/ NILDARI	35079	36034
44	State Bank of India	Saving Account	37644384413	NMHS/ BIO- CONTROL	4017	4125
45	State Bank of India	Saving Account	37926540271	ICSSR/Waste Management	2302	2366

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46	State Bank of India	Saving Account	37880281052	DBT/ DIACENTRE	1	1
47	State Bank of India	Saving Account	37607748580	NMHS/ CONSERVATION Dr. Laxuman Sharma	139	143
48	State Bank of India	Saving Account	37607746571	DST/FIST Botany	2903	0
49	State Bank of India	Saving Account	37618927453	DST/SRMP K Birla	271902	42778
50	State Bank of India	Saving Account	38175581233	SERB DPRSD&TCBAEGSH (Dr. Bhoj)	2498	2566
51	State Bank of India	Saving Account	37845193350	DST/Quantum Memory (Ajay)	2547	3585
52	State Bank of India	Saving Account	38906528044	SU/ICMR/STUDY OF TLR Gene/Dr.BISU SINGH	4	4
53	State Bank of India	Saving Account	38553964226	SU/ICSSR-IMPRESS/EEOFS/Dr. MANESH CHOUBEY	4932	5067
54	State Bank of India	Saving Account	38906536940	SU/SERB/CSNEMPSH/MANJU RANA	2205	2273
55	State Bank of India	Saving Account	38392654320	SU/COMA/DST-ICPSINETRA/SROY	1276	1321
56	State Bank of India	Saving Account	38411979655	SU/PHY/DST SERB-2019/TPCNUPI/ARCHANA TIWARI	12159	12491
57	State Bank of India	Saving Account	38950146550	SU/ICHR/MEDIEVAL IN THE MODERN / S.JEEVANANDAM	3150	3235
58	State Bank of India	Saving Account	38723486598	SU-DST FIST, DEPARTMENT OF PHYSICS	43800	48152
59	State Bank of India	Saving Account	39786878197	PCMS/SPRING REV/VIMAL KHAWAS	17832.5	18317.5
60	State Bank of India	Saving Account	38705964930	FO Sikkim University, DBT, Gol	95833	93294
61	State Bank of India	Current Account	39798842644	FO SIKKIM UNIVERSITY NMHS 9333	0	0
62	State Bank of India	Saving Account	41042629820	SU/ICIMOD ORGANIC CULTIVATION CHARISMA	112034	10827
63	State Bank of India	Saving Account	39754838231	SU GOS FS N ADD BIO FERTILIZER NILADRI	493256.43	493256.43
64	State Bank of India	Saving Account	41981963072	Sikkim University NABARD	221917	394676
65	State Bank of India	Saving Account	42204821627	Fortline Demonstration of Saffron	208410	328156
66	State Bank of India	Saving Account	42466153636	IGNCA wind Musical Instruments	14768	35023

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67	State Bank of India	Zero balance Account	41482312459	SIKKIM UNIVERSITY-SCHEMES OF NEC	0	0
68	ICICI	Saving Account	139901000765	CENTRE FOR EXCELLENCE	1502	1547
69	ICICI	Zero balance Account	139905000253	Sikkim University A Central Univ Est By An Act of Par of Ind In 2007 BRD	0	0
70	Bank of Maharashtra	Zero balance Account	60433912305	SIKKIM UNIVERSITY DST- 3237	0	0
71	Bank of Maharashtra	Zero balance Account	60433087777	SIKKIM UNIVERSITY - STIHCD (1817) Scheme	0	0
72				16TH FINANCE	177392	
73				Mass Size Distribution Aerosis	25569	
74				anti Cancer	971488	
75				Interventional Study Bank	662707	
76				Viksit Bharat	765178	
77				Cultural Heritage	47885	
78				Multidimensional	278987	
79				Dr Harshita Pandey	935560	
80						
81						
82						
83						
84						
85						
86						
72	TOTAL				22771005.16	12645257.16
	TOTAL					

	GRAND TOTAL (A+B+C+D)				161248535.77	131548295.64
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D. NPS ACCOUNT

				<i>Amount in Rupees</i>		
SI.No	Bank Name	Account Type	Account No	Purpose	Closing cash book balance as on 31.03.2024	Closing Pass book balance as on 31.03.2024
1	Axis Bank	Saving Account	913010032776526	NPS Account	1858564.00	1858565.00
	TOTAL				1858564.00	1858565.00

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

Particulars	GIA (Salary/Recurring/Capital)		Total GIA	Current Year 31.03.2025 (Rs)	Previous Year 31.03.2024 (Rs)
	Govt. of India	UGC			
		EWS			
Balance B/f from previous year	49,07,56,822.00	-	49,07,56,822	54,19,15,574	
Add: Adjustment of opening balance	3,600.00	-	-	-	
Add: Adjustment to revision of Ucs	1,91,00,00,000.00	-	1,91,00,00,000	1,65,32,03,000	
Add: Receipts during the year	-	-	-	-	
Add: Receipts under EWS	-	-	-	-	
Add: Internal Receipts during the year	3,24,94,056.16	-	3,24,94,056	3,47,21,632	
Total	2,43,32,54,478.16	-	2,43,32,50,878.16	2,22,98,40,206.00	
Less: Refund to UGC	-	-	-	-	
Less: Utilized for Capital Expenditure (A)	1,06,44,02,627.40	-	1,06,44,02,627	96,69,83,521	
Less: Mobilization Advance (Pkg-II)	-11,54,86,783.00	-	-11,54,86,783	-17,83,32,357	
Add: Balance of Capital Grant C/f	5,10,84,156	-	5,10,84,156	6,41,49,836	
Balance	1,00,00,00,000.00	-	1,00,00,00,000.00	85,28,01,000.00	
Less: Refund to UGC (XI Plan & Merged Scheme)	-	-	-	0.00	
Less: Utilized for Revenue Expenditure (B)	93,06,45,397.14	-	93,06,45,397	0.00	
Less: Exp. against EWS Scheme	-	-	-	-	
Balance C/f to next year	50,26,09,081.02	-	50,26,05,481.02	49,07,56,822	

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

Particulars	Amount in Rupees			
	Earmarked/Endowment Fund		Other Investments	
	Current Year 31.03.2025 (Rs)	Previous Year 31.03.2024 (Rs)	Current Year 31.03.2025 (Rs)	Previous Year 31.03.2024 (Rs)
1. Interest				
a) Government Securities	-	-	-	-
b) Other Bonds / Debentures	-	-	-	-
2. Interest on Term Deposits	-	-	4,50,63,882	3,17,95,598
3. Income accrued but not due on Term Deposits/ interest bearing advance to employees	-	-	1,71,15,433	92,52,378
4. Interest on Savings Bank Accounts/ Interest earned on Grants-in-aid refundable to UGC	-	-	12,68,20,669	7,24,86,980
5. Others (Refund of Excess TDS)	-	-	-	-
5.a) SU Research Fund (Int. on Invest. Received, Accrued and Int on SB)	-	-	-	-
5.b) Endowment Fund	-	-	18,89,99,984	11,35,34,956
Transferred to Earmarked / Endowment Fund/ Refund of Int. on Investment to UGC	-	-	12,68,20,669	7,24,86,980
Balance	-	-	6,21,79,315	4,10,47,976

Schedule-12
INTEREST EARNED

Particulars	Amount in Rupees	
	Current Year 31.03.2025 (Rs)	Previous Year 31.03.2024 (Rs)
1. On Savings Account with schedule bank	31,60,431	47,87,702
2. On Loans		
a) Employees / Staff	-	-
b) Others	-	-
3. Other Debtors and Other Receivables		
Balance	31,60,431	47,87,702

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SCHEDULES FORMING PART OF INCOME AND EXPENDITURE ACCOUNT

Schedule-13

OTHER INCOME

		<i>Amount in Rupees</i>	
	Particulars	Current Year	Previous Year
		31.03.2025	31.03.2024
		(Rs)	(Rs)
A	Income from Land and Building		-
1	Hostel Room Rent	2,00,690	6,38,909
2	License Fee/furniture rent	40,845	# 87,471
3	Hire Charges of Auditorium/ playground /convention centre, Guest house/ Cafeteria rent etc.	7,08,524	8,54,312
4	Electricity Charges recovered		-
5	Water Charges recovered		-
6	Gym membership Fee	1,15,897	91,128
	Total (A)	10,65,957	# 16,71,820
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	40	90
3	Income from Royalty		
4	Sale of application form (Recruitment)	3,32,631	5,80,438
5	Misc. Receipts (Sale of tender form, waster paper, etc)		-
6	Profit on sale/ disposal of Assets		
	a) Owned Assets	1,35,965	-
	b) Assets received free of cost		-
7	Grants/ Donations from institutions, welfare bodies and International organizations.		-
8	Others (Specify)		-
8.a)	Miscellaneous receipts	18,948	1,05,201
8.b)	Auction of Store items		
8.c)	Tender Fee	76,000	39,831
8.d)	Furniture Rent	14,944	81,501
8.e)	Recovery of Rent From M/s HSCL	60,000	50,847
8.f)	Water Charges Recovered	45,00,000	
8.g)	Penalty from M/s HSCL	95,161	
	Total (D)	52,33,689	8,57,908
	Grand Total (A to D)	62,99,646	25,29,728

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SCHEDULES FORMING PART OF INCOME AND EXPENDITURE ACCOUNT
Schedule-14
PRIOR PERIOD INCOME

Particulars		Amount in Rupees	
		Current Year	Previous Year
		31.03.2025	31.03.2024
		(Rs)	(Rs)
1	Depreciation	5,26,41,283	
2	Academic Receipt	1,47,927	10,500
3	Income from Investments		
4	Interest Earned		
5	Other Income		-
	Total	5,27,89,210	10,500

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

Particulars	Current Year		Previous Year	
	31.03.2025		31.03.2024	
	(Rs)		(Rs)	
	GIA Salary	Total	GIA Salary	Total
a) Salaries and Wages				
a) i. Regular Teaching Staffs	38,89,05,692	-	36,69,01,842	-
a) ii. Regular Non-Teaching Staffs	10,79,02,742	38,89,05,692	11,30,10,123	36,69,01,842
a) iii. Contractual - Teaching Staffs	1,03,55,752	10,79,02,742	1,33,20,008	11,30,10,123
a) iv. Contractual - Non-Teaching Staffs	59,20,845	1,03,55,752	51,95,133	1,33,20,008
b) Allowances and Bonus		59,20,845		51,95,133
c) Contribution to provident fund		-		-
d) Contribution to other fund (N P S)	6,32,32,259	-	5,49,64,715	-
e) Staff Welfare Expenses	5,93,812	6,32,32,259	3,72,921	5,49,64,715
f) Retirement and terminal benefits	6,30,17,727	5,93,812	5,21,39,710	3,72,921
g) LTC Facility/Leave Encashment	60,82,578	6,30,17,727	31,81,913	5,21,39,710
h) Medical Facility	64,09,775	60,82,578	86,61,479	31,81,913
i) Children Education Allowance	69,01,878	64,09,775	54,24,860	86,61,479
j) Honoarium		69,01,878		54,24,860
k) Others (TA/DA/Composite Transfer Grant)		-		-
Total	65,93,23,060	65,93,23,060	62,31,72,704	62,31,72,704

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

	Particulars	Pension	Gratuity	Leave Encashment	Amount in Rupees	
					Total	Total
	Opening Balance as on 01.04.2024	-	11,13,30,853	14,60,69,909	25,74,00,762	25,74,00,762
	Add: Capitalized value of contributions received from other Organizations	-	-	-	-	-
	Total (A)		11,13,30,853	14,60,69,909	25,74,00,762	25,74,00,762
	Less: Payments made during the year		-	-	-	-
	Balance available as on 31.03.2025	-	11,13,30,853	14,60,69,909	25,74,00,762	25,74,00,762
	Provisions required on 31.03.2025 as per actual valuation	-	12,68,72,597	17,18,03,381	29,86,75,978	29,86,75,978
A.	Provision to be made in the current year	-	1,55,41,744	2,57,33,472	4,12,75,216	4,12,75,216
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)	-	1,55,41,744	2,57,33,472	4,12,75,216	4,12,75,216

(Bijay Kr. Chettri)
UDC

(Punam Chettri)
Asst. Registrar

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



SCHEDULES FORMING PART OF BALANCE SHEET
Schedule-16
ACADEMIC EXPENSES

Particulars	Current Year 31.03.2025 (Rs)		Previous Year 31.03.2024 (Rs)	
	GIA Recurring	Total	GIA Recurring	Total
a) Laboratory Expenses	1,36,08,697	1,36,08,697	22,31,136	22,31,136
b) Field Work/ Participation in Conferences	12,53,938	12,53,938	19,97,150	19,97,150
c) Expenses on Seminars/ Workshops	28,27,943	28,27,943	44,53,113	44,53,113
d) Payment to visiting faculty	-	-	2,30,43,909	2,30,43,909
e) Examination	1,66,64,707	1,66,64,707	1,98,83,874	1,98,83,874
f) Student Welfare Expenses	27,46,357	27,46,357	22,54,001	22,54,001
g) Admission Expenses	2,88,767	2,88,767	4,79,187	4,79,187
h) Convocation Expenses	-	-	-	-
i) Contribution to Research Award Fund	-	-	-	-
j) Students Activities	-	-	6,00,865	6,00,865
k) Viksit Bharat	2,36,92,474	2,36,92,474	1,58,432	1,58,432
l) Students' Hostel Expenditure	40,401	40,401	2,74,570	2,74,570
m) Fellowship Non-NET	1,43,37,839	1,43,37,839	1,62,32,439	1,62,32,439
n) Full/Half Freeship	1,84,864	1,84,864	2,26,788	2,26,788
o) Renewal of Academic Journals	58,740	58,740	14,532	14,532
p) Award/Prize & Scholarship	-	-	-	-
q) Institutional Membership	1,59,000	1,59,000	-	-
r) Patent Application/Publication charges	-	-	2,30,344	2,30,344
s) Acad. Meeting & Contingency	28,79,306	28,79,306	20,49,187	20,49,187
t) Library Expenses	26,910	26,910	1,06,720	1,06,720
u) Yuvamanthan Experimental Learning Event	14,980	14,980	-	-
v) SU-Literary Society	58,883	58,883	47,100	47,100
w) Acad. Departments'-Meeting/Office Expenses	-	-	2,48,220	2,48,220
x) Azadi Ka Amrit Mahotsav	-	-	6,09,241	6,09,241
y) National Education Policy	4,36,107	4,36,107	7,51,107	7,51,107
z) New Education Policy	1,08,500	1,08,500	-	-
ai) Association of Indian Universities (AIU) Expense	-	-	2,35,077	2,35,077
aii) Stipend/means-Cum Merit Scholarship	15,15,000	12,36,000	12,36,000	12,36,000
aiii) NSS Cell	-	-	6,600	6,600
National Conference with SNL University	-2,00,000	-2,00,000	-	-
Total	8,07,03,413	8,07,03,413	7,73,69,592	7,73,69,592

(Bijay Kr. Chettri)
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SCHEDULES FORMING PART OF BALANCE SHEET
Schedule-17
ADMINISTRATIVE AND GENERAL EXPENSES

Particulars	Current Year 31.03.2025 (Rs)		Previous Year 31.03.2024 (Rs)		Total
	GIA Recurring	Total	GIA Recurring	Total	
	Amount in Rupees		Amount in Rupees		
I Infrastructure					
a) Electricity and power	79,13,678	79,13,678	47,93,515	47,93,515	47,93,515
b) Water charges	5,03,795	5,03,795	8,53,175	8,53,175	8,53,175
c) Rent, rates and taxes (including property tax)	8,20,03,794	8,20,03,794	7,84,81,740	7,84,81,740	7,84,81,740
II Communication					
a) Postage and Telegram	16,257	16,257	38,806	38,806	38,806
b) Telephone, fax and Internet charges	5,98,418	5,98,418	2,99,759	2,99,759	2,99,759
c) Internet & Networking	12,25,344	12,25,344	8,30,418	8,30,418	8,30,418
III Printing, Stationery & Toiletry					
a) Printing & Stationery	33,74,464	33,74,464	47,68,790	47,68,790	47,68,790
b) Toiletry	84,701	84,701	1,98,819	1,98,819	1,98,819
c) Printing of Annual Accounts & Reports	2,09,514	2,09,514	2,76,378	2,76,378	2,76,378
IV Other Administrative Expenses					
a) Travelling and Conveyance Expenses	20,70,694	20,70,694	29,77,544	29,77,544	29,77,544
b) Hospitality	-	-	-	-	-
c) Auditors Remuneration	-	-	-	-	-
d) Professional Charges	3,97,308	3,97,308	6,19,393	6,19,393	6,19,393
e) Advertisement and Publicity & Production	1,21,150	1,21,150	81,103	81,103	81,103
f) Magazine & Journal Expenses	-	-	-	-	-
g) Remuneration to NT staf & other Misc. Exp	-	-	-	-	-
h) Staff Welfare Expenses	-	-	-	-	-

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i) Outsourced Staff						
i) Manpower	2,28,33,538		2,28,33,538	2,23,60,619		2,23,60,619
ii) Security Service	2,65,03,873		2,65,03,873	3,01,58,708		3,01,58,708
V Other General Admin. Expenses:-						
a) Meetings & Trainings	38,58,582		38,58,582	45,24,334		45,24,334
b) Contingency General	15,30,053		15,30,053	5,18,092		5,18,092
c) Legal Expenses	1,12,600		1,12,600	6,86,300		6,86,300
d) Medical Centre Expenses	32,82,302		32,82,302	19,56,807		19,56,807
e) Foundation & Other day celebration	14,33,449		14,33,449	15,26,041		15,26,041
f) Guest House Expenses	3,59,195		3,59,195	4,05,044		4,05,044
g) Inspection Expenses	1,13,500		1,13,500	6,38,313		6,38,313
h) Institutional Enterprise Development (IED) Cell			-	-		-
i) Insurance Premium for Assets & Properties			-	-		-
j) Internal Quality Assurance (IQAC) Cell			-	-		-
k) Selection Committee Expenses	2,57,741		2,57,741	70,69,638		70,69,638
l) Loss of Sale of Assets (W/off)	-		-	6,245		6,245
m) Other Misc. Admin. Expenses	41,240		41,240	37,680		37,680
n) Shifting of Departments to permanent campus	19,81,032		19,81,032	22,960		22,960
o) Arbitration Expenses Package-I	2,46,094		2,46,094	1,54,531		1,54,531
p) Patent	8,800		8,800			
q) Fuel Expenses-Yangyang Campus	16,75,143		16,75,143			
Total	16,27,56,259	-	16,27,56,259	16,42,84,752	-	16,42,84,752

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SCHEDULES FORMING PART OF BALANCE SHEET
Schedule-18
TRANSPORTATION EXPENSES

Particulars	Current Year		Previous Year	
	31.03.2025		31.03.2024	
	(Rs)		(Rs)	
	GIA Recurring	Total	GIA Recurring	Total
1 Vehicles (Owned by Institutions)				
a) Running Expenses	19,38,975	19,38,975	21,57,290	21,57,290
b) Repairs and Maintenance	5,92,552	5,92,552	8,83,568	8,83,568
c) Insurance Expenses	1,71,140	1,71,140	1,38,632	1,38,632
2 Vehicles taken on rent/ lease				
a) Rent/lease expenses	74,29,990	74,29,990	56,90,226	56,90,226
b) Running Expenses	-	-	-	-
3 Vehicle (taxi) hiring expenses				
	-	-	-	-
Total	1,01,32,657	1,01,32,657	88,69,716	88,69,716

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

Particulars	Current Year 31.03.2025 (Rs)		Previous Year 31.03.2024 (Rs)	
	GIA Recurring	Total	GIA Recurring	Total
	a) Repair & Maintenance (Civil)	23,37,112	2337112	9,02,113
b) Furniture and Fixtures	-	-	0	-
c) Plant and Machinery	-	-	-	-
d) Office Equipments	20,91,053	2091053	8,75,916	8,75,916
e) Computers	-	-	-	-
f) Laboratory and Scientific Equipments	29,44,484	2944484	28,88,467	28,88,467
g) Audio visual equipments	-	-	-	-
h) Cleaning materials and services	-	-	-	-
i) Book binding charges	-	-	-	0
j) Website	-	-	-	0
k) Repair & Maintenance (Internet & Networking)	29,56,469	2956469	50,37,174	50,37,174
l) Repair & Maintenance (Electrical)	33,17,781	3317781	35,66,573	35,66,573
m) Repair & Maintenance (Musical Instruments)	95,054	95054	91,370	91,370
Total	1,37,41,953	1,36,46,899	1,33,61,613	1,33,61,613

Schedule-20
FINANCE COSTS

Particulars	Current Year 31.03.2025 (Rs)		Previous Year 31.03.2024 (Rs)	
	GIA Recurring	Total	GIA Recurring	Total
	a) Bank Charges	22766.68	22,766.68	39,976.19
b) Others (specify)	-	-	-	-
Total	22,766.68	22,766.68	39,976.19	39,976.19

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SCHEDULES FORMING PART OF BALANCE SHEET
Schedule-21
OTHER EXPENSES

Particulars	Amount in Rupees			
	CURRENT YEAR		PREVIOUS YEAR	
	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	Amount in Rupees			
	Current Year		Previous Year	
	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	39,65,288	39,65,288	-8,15,970	-8,15,970
Total	39,65,288	39,65,288	-8,15,970	-8,15,970

(Bijay Kr. Chettri)
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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%



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

- 3.4 Depreciation is provided for the whole year on additions during the year.
- 3.5 Depreciation during the year is calculated on the opening gross block at the prevailing rate of depreciation upto the available net block of Asset. Where an asset is fully depreciated, it will be carried at a residual value of Re 1 in the Balance Sheet and will not be further depreciated. Thereafter, depreciation is calculated on each year's additions separately at the depreciation rate applicable for the asset head.
- 3.6 Assets created out of Earmarked fund and funds from the Sponsored Projects, where the ownership of such assets vests in the Universities are set up by credit to Capital Fund and merged with Fixed Assets of the University. Depreciation is charged at the rates applicable to the respective rates. Assets created out of sponsored project funds where the ownership is retained by the sponsors but held and used by the University are separately disclosed in the Notes on Accounts.
- 3.7 Assets, the individual value of each of which is Rs 2,000.00 or less (except Library Books) are treated as Small Value Assets; 100% depreciation is provided in respect of such assets at the time of their acquisition. However physical accounting and control are continued by the holders of such assets.
- 3.8 Though Library and Faculty Building has been handed over by the contractor to Sikkim University, these two buildings have not been capitalized because of following reasons:-
- (a) This is a partial completion of the package-II construction for which reason the proportionate cost of these two buildings cannot be reasonably ascertained.
- (b) Further partition work is also going on in both the buildings and the same is yet put to use by the University.
- 3.9 The physical verification of assets should be carried out every year which is under progress.

4. INTANGIBLE ASSETS:-

- 4.1 Patents and copy rights, E Journals and Computer Software are grouped under Intangible Assets.
- 4.2 Electronic Journals (E-Journals) are separated from Library Books given the limited benefit that could be derived from the same provided E-journals are not in a tangible form but temporarily capitalized and in view of the magnitude of expenditure and the benefit derived in terms of perpetual knowledge acquired by the Academic and Research Staff; Depreciation is provided in respect of E-journals at a higher rate of 40% as against depreciation of 10% provided in respect of Library Books. The expenses incurred for E-journals are borne out of GIA-Books and Journals or ICT –Infra/E-learning as per availability.
- 4.3 Expenditure on software acquisition has been separated from computers and peripherals, as apart from being intangible of obsolescence in respect of these is very high. Depreciation is provided in respect of software at a higher rate of 40% as against depreciation of 20% provided in respect of Computers & Peripherals.



5. STOCKS:

The closing stock of stores/stationeries and laboratory chemicals is calculated based on the physical verification carried out by the Departments and is valued at cost.

6. RETIREMENT BENEFITS

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

7. EARMARKED/ENDOWMENT FUNDS

Funds received for specific purposes have been kept as Earmarked funds. The Receipt and Expenditure are accounted for on cash basis. The unspent balance is kept in the bank account.

7.1 CORPUS/ CAPITAL FUND+

The University maintains a Capital Fund. The fund is made up of the value of grants utilized for the purpose of fixed assets during the year and the excess of income over expenditure during the year.

The balance in the fund carried forward is represented by the balance in a separate Bank account, and Fixed Deposits with the Bank and Accrued Interest on Fixed Deposits.

8. ENDOWMENT FUNDS

Funds received for specific purposes have been kept as Earmarked funds. The Receipt and Expenditure are accounted for on a cash basis, and the balance in the bank account reflects the unspent balance of the fund.

9. GOVERNMENT AND UGC GRANTS

9.1 Government/UGC Grants are accounted for on realization basis. Wherever a sanction letter for release of grant is received before 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. The physical verification of assets for the FY- 2023-2024 & 2024-25 is under process which will be submitted at the instance of Audit.

4. **DEPRECIATION:**

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

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



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

- 4.2 Depreciation is provided for the whole year on additions during the year.
- 4.3 Assets, the individual value of each of which is Rs 2,000.00 or less (except Library Books) are treated as Small Value Assets, 100% depreciation is provided in respect of such assets at the time of their acquisition.
- 4.4 The following Fixed assets are reassessed to bring back to its original Gross Block value, as the writtenoff assets were still being depreciated till 31.03.2024.
- Computers and Peripherals
 - Library books and Scientific Journals
 - Computer Software
 - E.Journals

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 31.03.2025.

6. **PROJECT ACCOUNTS:**

- A. The project accounts have been shown in the schedules to the Financial Statements, and the balance as on 31st March 2025 of each project is taken into consideration under current liabilities. Debit balances on Project Account and Sponsored Fellowship and Scholarship have been reflected under Current Assets under Schedule-8 (7).
- B. "Department of Science & Technology, Department of Biotechnology, North Eastern Council, Government of India and other Govt. Grants have introduced Zero Based Subsidiary Accounts in the end of the FY 2022-23. As per the same, only sanctioned amount will be reflected for the earmarked project within which the payment entries can be made. The unspent balance, if any, will be automatically refunded back to the sponsor Agencies keeping a zero balance in the year end."

7. **CURRENT ASSETS, LOANS, ADVANCES AND DEPOSITS:**

- 7.1 In the opinion of the Management, the current assets, Loans, Advances and Deposits have a value on realization in the ordinary course, equal at least to the aggregate amount is shown in the Balance Sheet.
- 7.2 Physical verification of stores/stationary and Laboratory consumables has been carried out by the respective departments on 31st March 2025. 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 2025 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. 13,24,461/-** (Rupees thirteen lakh twenty four thousand four hundred sixty one only) has been remitted back to UGC on **18.11.2024** 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 31.3.2025 surrendered from various heads stands NIL. However, revision of UC for the FRP Grant has been made wef 2014 and the differential has been accounted for under prior period expenses.
- 9.5 The unutilized grants for the year 2024-25 is available in Appendix-C of the Annual Accounts. The unutilized portion of capital grants (OH-35) amounting Rs 107.94 lakh is furnished below in individual heads:

Total-Rs. 107.94 lakhs

i.	Campus Development	-	Rs. 344.40 lakhs
ii.	Other Infra	-	Rs. -40.25 lakhs
iii.	Construction of SBA	-	Rs. 6.39 lakhs
iv.	Buildings	-	Rs. -202.59 lakhs

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

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



**SIKKIM UNIVERSITY
NPS TIER-I ACCOUNT**

RECEIPTS AND PAYMENTS ACCOUNT FOR THE FINANCIAL YEAR 2024-25

		Amount in Rupees	
Receipts	Amount	Payments	Amount
1. Opening Balance as on 01.04.2024	18,58,564	1. NPS Liability	25,06,702
2. NPS Tier-I Account		2. NPS Subscription and Contribution	98769196
a. Own Subscription	4,21,95,686		-
b. University Contribution	5,74,89,067		-
c. NPS Liability	15,70,615		
3. Interest received on Investment			
a. Interest on saving bank a/c	1,45,941		
4. Investment Encashed	-	3. Closing Balance as on 31.03.2025	19,83,975
TOTAL	10,32,59,873	TOTAL	10,32,59,873

(Bijay Kr. Chettri)
UDC

(Punam Chettri)
Asst. Registrar

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

SIKKIM UNIVERSITY
NPS TIER-I ACCOUNT
BALANCE SHEET AS ON MARCH 31,2025

Amount in Rupees

	Amount 2024-25	Amount 2023-24	Amount 2024-25	Amount 2023-24
Liabilities			Assets	
NPS Tier-I Account			NPS Tier-I Account	
Opening Balance	-	-		1,35,841
Add:Sub+U Contribution	22,40,611	13,25,054	Investment	-
NPS Liability	1,483	9,37,570	Receivable From SU(NPS)	-
Less:Transferred to NSDL Payable to SU	-	-		6,68,479
Excess of Income and Expenditure	2,64,419	2,64,419	Balance at Bank	19,83,975
TOTAL	27,88,295	26,62,884	TOTAL	26,62,884



(Bijay Kr. Chettri)
UDC



(Punam Chettri)
Asst. Registrar



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





**SIKKIM UNIVERSITY
NPS TIER-I ACCOUNT
INCOME AND EXPENDITURE ACCOUNT FOR THE FINANCIAL YEAR 2024-25**

Amount in Rupees

Expenditure	Amount 2024-25	Amount 2023-24	Income	Amount 2024-25	Amount 2023-24
Interest Credited to Subscribers' Accounts	-	-	Interest Earned on Investment		-
Bank Charges	-	-	Interest earned on savings account	1,45,941	1,35,841
Prior Period Adjustment			Less: Interest Accrued 31.03.2021		-
Excess of Income over Expenditure	1,45,941	1,35,841	Interest Accrued but not due		-
TOTAL	1,45,941	1,35,841	TOTAL	1,45,941	1,35,841

(Bijay Kr. Chettri)
UDC

(Punam Chettri)
Asst. Registrar

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