Annual Report 2017-18

National Institute of Technology Manipur

# 8<sup>TH</sup>

# ANNUAL ACCOUNT STATEMENT & AUDITED REPORT 2017-18



राष्ट्रीय प्रौद्योगिकी संस्थान,मणिपुर

NATIONAL INSTITUTE OF TECHNOLOGY MANIPUR



# OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL (AUDIT) MANIPUR, IMPHAL-795 001

Phone: 0385-2228523 Fax: 0385-2228525 e-mail: agaumanipur@cag.gov.in

No.PAG(Au)/ LB/AB/44/DSAR/NIT-Imphal/17-18/213

To,

The Under Secretary, Department of Higher Education, Technical Section - 1, Ministry of Human Resource Development, Shastri Bhavan, New Delhi - 110 001

Dated: 10.04.2019

Subject: - Audit Report on the accounts of the National Institute of Technolog Ianipur, Imphal for the year 2017-18.

Sir,

I am to forward herewith the Audit Report on the Accounts of the National Institute of Technology, Manipur, Imphal for the year 2017-18. I am also to request the Government to make necessary arrangements to place the Audit Report before the Parliament.

The Report may be kept confidential till it is placed before the Parliament.

Encl: As Stated above

Yours faithfully,

Sd/-

# Deputy Accountant General (GS/SS/LB)

# Memo No.PAG(Au)/ LB/AB/44/DSAR/NIT-Imphal/17-18/ 214-215

Copy forwarded to:-

- 1. The Principal Director (AB), O/o the Comptroller and Auditor General of India, 9, Deen Dayal Upadhyay Marg, New Delhi-110124
  - The Director, National Institute of Technology, Manipur, Imphal with a copy of the Audit Report on the Accounts.
    - [He is requested to make necessary arrangements to submit the Audit Report to the concerned Ministry of Government of India under section 22(4) of the National Institute of Techonology Act, 2007. He is further requested to intimate to this Office the date of placing of the Audit Report before the Parliament. Arrangements may please be made to translate the Report in Hindi and place the Report before the Parliament through the concerned Ministry. 10 (ten) copies of the printed Report placed before the Parliament may be forwarded to this Office. The Report may be kept confidential till it is placed before the Parliament.]

Dated: 10.04.2019

Officer(GS/SS/LB)

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# Separate Audit Report on the Accounts of National Institute of Technology, Manipur, Imphal, for the year ended 31 March 2018

1. We have audited the attached Balance Sheet of National Institute of Technology (NIT), Manipur as of 31 March 2018 and the Income and Expenditure Accounts and Receipts and Payments Account for the year ended on that date under Section 19(2) of the Comptroller and Auditor General's Duties, Powers and Conditions of Service (DPC) Act, 1971 read with Section 22(2) of NIT Act, 2007. These financial statements are the responsibility of the Institute's Management. Our responsibility is to express an opinion on these financial statements based on our audit.

2. This Separate Audit Report contains the comments of the Comptroller & 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 with regard to compliance with the Law, Rules & Regulations (Propriety and Regularity) and efficiency-cum-performance aspects, *etc.*, if any, are reported through CAG's Inspection Reports/Audit Reports separately.

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

- 4. Based on our audit, we report that:
- i. We have obtained all the information and explanations, which to the best of our knowledge and beliefs were necessary for the purpose of our audit;
- ii. The Balance Sheet, Income and Expenditure Account and Receipts and Payments Account dealt with by this report have been drawn up in the format prescribed by the Ministry of Human Resource Development;
- iii. In our opinion, proper books of accounts and other relevant records have been maintained by the National Institute of Technology, Manipur, Imphal as required under Section 22(1) of the NIT Act, 2007 in so far as it appears from our examination of such books.
- iv. We further report that-

### BALANCE SHEET

### A.1 APPLICATIONS OF FUNDS

### 7. Current Assets: Rs. 7.44 crore

The above does not include closing stocks (Consumables) of Stores and Spares held as on 31<sup>st</sup> March 2018 by the National Institute of Technology, Manipur, amounting to Rs.46.29 lakh.

Thus, non-accounting of the closing stocks of Stores and Spares resulted in understatement of Current Assets by Rs. 46.29 lakh.

### A.2 APPLICATIONS OF FUNDS

#### 4. Fixed Assets

### a) Tangible Assets: Rs 84.46 crore

As per record of the Institute, the above represents the Fixed Assets held and owned by National Institutes of Technology, Manipur. Scrutiny of the records however revealed that expenditure amounting to Rs. 2.89 crore; incurred towards work-in-progress "Earth filling for construction of Cricket Ground at NIT Campus, Langol" was wrongly reflected in the Fixed Assets account before completion and ready for intended use.

This has resulted in overstatement of Fixed Assets by Rs. 2.89 crore and understatement of Capital Work-in-Progress by the same amount.

### B. INCOME AND EXPENDITURE ACCOUNT

### **B.1** INCOME

# Schedule 10: Grant & Subsidies (Irrevocable Grants & Subsidies Received)

### Grant & Subsidies:-Rs.44.00 crore

The above includes Grant utilized for capital expenditure amounting to Rs. 26.44 crore; which should have been credited to Capital Fund account instead of included in Income. It was incorrectly routed through Income and Expenditure account instead of directly crediting to Capital Fund. This need to be corrected.

Further, the above Grants Schedule depicts the position of Grants received, utilized and/or balance thereof. Scrutiny of the records however revealed that capital expenditures amounting to Rs. 26.44 crore met out of Internal Generation of Resources (IGRs) and/ or other Fund(s) are included in the Schedule.

Accounting of expenditure met out of IGRs has resulted in negative Closing and Opening Balances of Rs. 43,97,55,878.93 and Rs. 34,76,55,013.72 respectively which can neither appears in Current Liabilities nor represented by bank balances, Investments and Advances on the Asset side.

### C. RECEIPTS AND PAYMENTS ACCOUNT

### C.1 RECEIPTS

### VII Interest Received on (a) Bank Deposit: (Rs. 64,012.29)

The above depicts income received by National Institute of Technology, Manipur, by way of interest from Bank Deposits/ Fixed Deposit Receipts (FDRs) from different Banks during the period. Scrutiny of the records however revealed that the institute had actually generated income amounting to Rs. 20,77,194.00 contrary to the reflected negative balance figure of Rs. 64,012.29.

SL No.	Banks	FDR	Člosing Amount	Interest
1	Punjab National Bank	34,50,000.00	52,92,862.00	18,42,862.00
		4,10,000.00	5,38,205.00	1.28.205.00
2	Others (As per ledger)			1,06,127.00
-	Total	Chulle Studies		20,77,194.00

This has resulted in understatement of Income by Rs. 21,41,206.29 (Rs. 20,77,194.00 *plus* Rs. 64,012.29.) and understatement of Current Assets by the same amount.

### C.2 RECEIPTS

**II Grants Received-**

a) From Government of India: Rs. 44.00 crore

The above represent the total Grants-in-Aid received from the Government of India by the Institute during the period. Scrutiny of the records however revealed that the actual amount of Grants-in-Aid received from the Government of India during the Financial Year 2017-18 was Rs. 41,03,00,000.00. Audit scrutiny revealed that the institute had accounted an installment of Grants-in-Aid amounting to Rs. 2,97,00,000.00 which was sanctioned in 31 March 2018, but received on the 3<sup>rd</sup> of April 2018. Details are given in Annexure.

This has resulted in overstatement of Receipts during the year by Rs. 2,97,00,000.00.

D. GENERAL

D.1 Non-Compliance of Ministry of Human Resource Development's Directive

### FORMAT OF FINANCIAL STATEMENTS FOR CENTRAL HIGHER EDUCATIONAL INSTITUTIONS

Directive of Ministry of Human Resource Development, Department of Higher Education, Govt. of India Letter No. 29-4/2012-IFD Dated 17<sup>th</sup> April, 2015, states that all concerned Autonomous Bodies and Central Educational Institutes (CEIs) under Department of Higher Education and School Education & Literacy administrative control; including Institutions like UGC, AICTE IITs, and NITs, IIITs, Central Universities, NVS, KVS, CBSE, State Universities etc. should take necessary steps so that the New System of Accounting and

Financial Reporting, as per the Revised Format of Accounts, is implemented for preparation and presentation of Annual Accounts from the financial year 2014-15.

The Formats of Accounts have been reviewed by the MHRD and the Revised Formats and Schedules of Financial Statement for CEIs which also include formats for presentation of the Annual Accounts of GPF/ CPF and New Pension Scheme have been approved by the Office of the Comptroller and Auditor General of India, vide Letter No. RC(AB)/Misc./Format of A/cs/04-31/2013 Dated 10<sup>th</sup> April 2015.

Audit observed that, in contravention to the above Directive, National Institute of Technology, Manipur is yet to fully implement the New System of Accounting and Financial Reporting in preparation and presentation of Annual Accounts for the period. The Institute prepared Cash Flow Statement in the Annual Account Statement but not does present Annual Accounts of GPF/ CPF and New Pension Scheme.

### D.2 Deficiencies in preparation of Annual Financial Statement

### **ACCOUNTING PRINCIPLES AND POLICIES**

Scrutiny of the Annual Accounts of the National Institute of Technology, Manipur for the year ended 31 March 2018 revealed the following deficiencies in preparation of the Annual Accounts-

- 1. Retirement benefits *i.e.*, pension, gratuity and leave encashment are not provided on the basis of actuarial valuation as required;
- . 2. Accounting policy on Taxation is not disclosed;
- 3. Accounting treatment of Scholarships and Fellowships is not disclosed;
- 4. No disclosure has been made of any restrictions on the utilization of each fund balance and/ or of specific fixed assets;
- 5. No disclosure has been made of Letters of Credit established by the Bank on behalf of the Institution;
- 6. Non-disclosure of details of Fixed Assets purchased out of funds of sponsored projects, held and used by the Institution, but remain the property of the sponsors;
- No disclosures have been made of additional information by way of notes (a). Disclosure in respect of expenditure incurred on objects of the educational institution.
  (b). Details of the services rendered by volunteers for which no payment has been made, and (c). Details of items of exceptional and extraordinary nature;
- 8. Disclosure has not been made on accounting policy of treatment of Land.

#### E. Effect of audit comments on the accounts

The net impact of the audit comments on the accounts of the Institute is that the accounts has been understated by 3.64 crore and overstated by 73.30 crore.

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### **GRANTS-IN-AID**

During the Financial Year 2017-18, Grants amounting Rs. 41.03 crore<sup>1</sup> was received by the National Institute of Technology, Manipur, Imphal, and the amount was fully utilized during the period. The expenditure incurred towards Revenue Expenditure amounted to Rs. 26.77 crore and Capital Expenditure was Rs. 26.44 crore. The expenditure amounting to Rs. 9.21 crore; incurred over and above Grants received during the period (22.99 *per cent* of the total expenditure), however, was met out of Internal Generations of Resources (IGRs) and/ or other funds available with the institute.

### G. MANAGEMENT LETTER

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

- v. Subject to our observations in the preceding paragraphs, we report that the Balance Sheet and Income and Expenditure Account dealt with by this report are in agreement with the books of accounts.
- vi In our opinion and to the best of our information and according to the explanations given to us, the said financial statements read together with the Accounting Policies and Notes on Accounts, and subject to the significant matters stated above and other matters mentioned in Annexure to this Audit report give a true and fair view in conformity with accounting principles generally accepted in India.
  - (a) In so far as it relates to the Balance Sheet of the state of affairs of the National Institute of Technology, Manipur as at 31 March 2018; and
  - (b) In so far as it relates to Income and Expenditure Account of the deficit for the year ended on that date.

For and on behalf of the Comptroller & Auditor General of India

Place: Imphal Date: 10/04/2019

ABodh

Pr. Accountant General (Audit), Manipur

<sup>1</sup> Excluding sanctioned Grants amounting to Rs. 2.79 crore which was realized on 3<sup>rd</sup> of April 2018

### ANNEXURE TO AUDIT REPORT

### 1. Adequacy of Internal control system

Internal Control provides reasonable assurance to the management that financial interests and resources of the organization are safeguarded, reliable information is available and the objectives of the organization are being achieved in an economic, efficient and effective manner. Scrutiny of the records revealed the following significant weaknesses in internal controls of the institute-

- > Absence of proper Internal Control System and Internal Checks.
- Non-reconciliation of records with the subsidiary records maintained by different departments and sections.
- > Absence of manual/system for disposal of assets.

### 2. System of Physical verification of Stores/Fixed Assets

As per provisions contained in Rule 213 (1) of General Financial Rules, 2017, Fixed Assets should be verified at least once in a year and the outcome of the verification recorded in the corresponding register. Discrepancies, if any, shall be promptly investigated and brought to account. The institute conducted physical verification of Stores/ Fixed Assets for the period but proper and detail physical verification including all items of Fixed Assets and Stores have not been undertaken.

### 3. Adequacy of Internal Audit

Internal audit, as an independent entity, examine and evaluate the level of compliance of the organization with financial rules and regulations thereby ensuring effectiveness in implementation of various programme, projects or any activities and providing assurance to the management on the adequacy or otherwise, of the existing internal controls.

The institute does not have resident Internal Auditor/ Internal Audit Officer which deprive the institute of timely identification of flaws, timely feedbacks and corrective actions so far as the accounting and the financial transactions in the Institute are concerned.

Sr. Audit Officer (GS/SS/LB)

(Rs in crore)

Para	Daution Jana	Assets	ets	Liabilities	lities	To	Total
No.	T al UCUIAIS	Understated Overstated	Overstated	Understated Overstated	Overstated	Understated Overstated	Overstated
A 1	Application of Fund						
1.4	Current Assets: Rs. 7.44 crore	0.40	•			0.46	
ŋ	Application of Fun						
A.2	Fixed Assets		2.89				2 80
	a) Tangible Assets: Rs. 84.46 crore						
-	Income						
D.I	Grant & Subsidies: Rs. 44 crore		26,44		43.97	1 4 9 1	70.41
t	Receipts Interest Received on						
j.	(a)Bank Deposit: (Rs.64,012.29)	0.21			Y.	0.21	R.
	Receipts						
C.2	Grants Received	2.97			1	2.97	
	a)From Government of India:Rs. 44.00 crore		and the second second				
					Total	3.64	73.30

The net impact of the audit comments on the Accounts of the Institute is that the Accounts has been understated by 3.64 crore and overstated by 73.30 crore.

Sr. Audit Officer (GS/SS/LB) 1 purbraget ig

Statement showing net impact of Audit Comments on the Accounts

Annexure

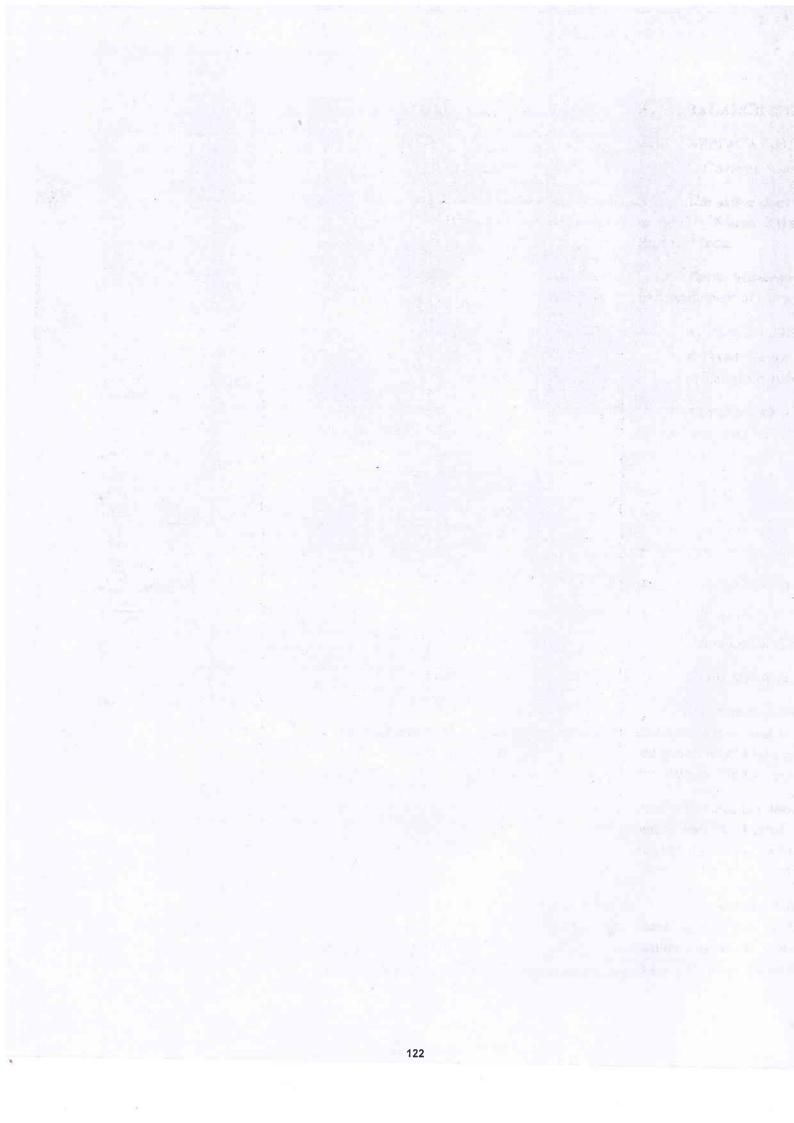
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SL No.	Date	Атоилт	SI. No.	Date	Amount
1	29.04.2017	10,00,000.00	30	01.09.2017	6,00,000.00
2	29.04.2017	50;00,000.00	31	26.09.2017	1,38,00,000.00
3	29.04.2017	30,00,000.00	32	26.09.2017	1,38,00,000.00
4	29.04.2017	50,00,000.00	33	26.09.2017	5,00,000.00
5	01.05.2017 2	1,00,00,000.00	34	26.09.2017	8,00,000.00
6	01.05.2017	60,00,000.00	35	26.09.2017	7,00,000.00
7	12.05.2017	1,00,00,000.00	36	26.09.2017	4,00,000.00
8	31.05.2017	10,00,000.00	37	05.12.2017	5,00,000.00
9	31.05.2017	50,00,000.00	38	05.12.2017	2,00,000.00
10	31.05.2017	30,00,000.00	39	05.12.2017	4,00,000.00
11	31.05.2017	50,00,000.00	40	11.12.2017	93,00,000.00
12	31.05.2017	60,00,000.00	41	11.12.2017	10,00,000.00
13	30.06.2017	10,00,000.00	42	11.12.2017	1,86,00,000.00
14	01.07.2017	1,00,00,000.00	43	27.12.2017	10,00,000.00
15	01.07.2017	60,00,000.00	44	27.12.2017	1,86,00,000.00
16	01.07.2017	50,00,000.00	45	27.12.2017	1,86,00,000.00
17	01.07.2017	50,00,000.00	46	27.12.2017	4,00,000.00
18	01.07.2017	30,00,000.00	47	27.12.2017	4,00,000.00
19	01.08.2017	1,38,00,000.00	48	01.01.2018	10,00,000.00
20	01.08.2017	1,38,00,000.00	49	28.03.2018	9,00,00,000.00
21	01.08.2017	4,00,000.00	50	28.03.2018	2,18,00,000.00
22	01.08.2017	5,00,000.00	51	28.03.2018	3,85,00,000.00
23	01.08.2017	8,00,000.00	arit	Total	41,03,00,000.00
24	01.08.2017	7,00,000.00	1	03.04.2018 <sup>2</sup>	2,97,00,000.00
25	01.09.2017	10,00,000.00		Grand Total	44,00,00,000.00
26	01.09.2017	10,00,000.00			
27	01.09.2017	1,84,00,000.00			
28	01.09.2017	1,84,00,000.00			
29	01.09.2017	6,00,000.00		Contraction of the statement	

Annexure: Grant-in-Aid received during 2017-18

[Source: Bank Statement of SBI (Account No. 31098026413)]

<sup>2</sup> As per Bank Reconciliation Statement (SBI Account No. 31098026413)



### राष्ट्रीय प्रौद्योगिकी संस्थान,मणिपुर NATIONAL INSTITUTE OF TECHNOLOGY, MANIPUR

### BALANCE SHEET AS AT 31.3.2018

	SOURCES OF FUND	Schedule	Current Year	Previous Year
	CAPITAL FUND	1	24434,63,326.45	23243,89,759.95
1		2		
2	Designated / Earmarked/ Endowment Funds	3	2712,06,955.12	1841,51,743.74
3	Current Liabilities & Provisions	3 -		
			27146,70,281.57	25085,41,503.69
	APPLICATION OF FUNDS		C. I. C. Martine ()	
1	Fixed Assets	4		
	a) Tangible Assets		8463,03,520.66	7233,61,670.66
	b) Intangible assets		83,92,461.00	309,66,370.00
	c) Capital Work in Progress		17482,53,597.00	16982,53,597.0
2	Investments from Earmarked/ Endowment Funds	5	τ.	
	a) Long Term			
	b) Short Term			
3	Investments - Others	6	3,05,994.12	3,05,994.1
4	Current Assets	7	744,95,332.32	215,91,214.4
5	Loans & Advances	9	369,19,376.47	340,62,657.4
-			27146,70,281.57	25085,41,503.6

Significant Accounting Policies	23
Contingent liabilities & Notes on Accpount	24

Imphal Date :02.07.2018

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For KUNJABI & CO. Chartered Accountants un KSH KUNJABI SINGH Partner Membership No. 016593 ABI

Accountant National Institute of Technology Manipur An Autonomous Inst. under MHRD, Gol

IMPHAL FRN 309115E

Registrar National Institute of Technology Manipur An Autonomous Inst. under MHRD, Gol

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### राष्ट्रीय प्रौद्योगिकी संस्थान,मणिपुर NATIONAL INSTITUTE OF TECHNOLOGY MANIPUR

NCC	ME	Schedule	Current Year	Previous Year
1	Academic Receipts	9	278,42,416.25	395,39,433.75
2	Grant & Subsidies :			1. A
	a) Received	10	4400,00,000.00	1800,00,000.00
	b) Add : Opening balance available for Revenue Exp			
	c) Less : Capital Expenses			100
	d) Balance available for Revenue Exp		4400,00,000.00	1800,00,000.00
3	Income from Investment	11	-64,012.29	10,82,142.09
4	Interest Earned	12	6,25,289.00	9,19,029.00
5	Other Income	13	103,79,451.00	35,89,435.00
6	Prior Period Income	14	0	0
	Total (A)		4787,83,143.96	2251,30,039.84
EXP	ENDITURE			•
1	Staff Payment & Benefit (Establishment Exp)	15	924,45,008.00	887,92,938.00
2	Academic Expenses	16	986,05,828.00	430,27,882.00
3	Administrative & General Expenses	17	374,49,099.51	304,87,485.00
4	Transport Expenses	18	20,81,005.00	13,09,552.00
5	Repair & Maintenance	19	130,88,141.00	100,84,830.00
6	Finance Cost	20	1,74,117.95	9,908.69
7	Depreciation			
	a) Depreciation for the year (SLM)	4	1218,35,296.00	1507,88,783.00
	b) Excess Depreciation in the previous years adjusted	4		- 1 C
8	Other Expenses	21		
9	Prior Period exp	22	-	-
	Total (B)		3656,78,495.46	3245,01,378.69
Bala	ance being excess of income over Expenditure	1	`1131,04,648.50	(993,71,338.85
	ANCE being the excess of expenditure over income			
	Transfer to/ from designated Fund		-	
1	Others (Specify)			(
Rale	ance being Surplus (Deficit) carried to Capital Fund		1131,04,648.50	(993,71,338.85

### INCOME AND EXPENDITURE FOR THE YEAR 2017-18

Imphal Date :02.07.2018

Internal Andetor

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Accountant National Institute of Technology Manipur An Autonomous Inst. under MHRD, Gol

KSH KUNJABI & CO. KSH KUNJABI SINGH Pertner Membership Norg (6593

Registrar National Institute of Technology Manipus An Autonomous Inst. under MHRD, Gol

Director National Institute of Technology Manipur An Autonomous Inst. under MHRD, Gol

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<ul> <li>Opening Balance</li> <li>a) Cash balances I/c DD in he</li> <li>b) Bank Balances I/c DD in he</li> <li>b) Bank Balances I/c DD in he</li> <li>b) Bank Balances I/c DD in he</li> <li>in Current Accounts</li> <li>ii) In Current Accounts</li> <li>iii) In Current Accounts</li> <li>iii) In Savings Account</li> <li>cants Received -</li> <li>a) From Government of India</li> <li>b) From State Government</li> <li>c) From Other sources :</li> <li>Academic Receipts against Earmarked/ Endowment Fund</li> <li>Receipts against Earmarked/ Endowment Fund</li> <li>Receipts against Sponsored I</li> <li>/Schemes</li> <li>Schedule 3(a)</li> <li>CSAB</li> <li>Income on Investments from</li> <li>a) Bank Deposits</li> <li>b) Other Investments</li> <li>c) Savings Bank Account</li> </ul>	Operating Bailtings         Commit Factories         Expenses         S24,6,003.00         64           0 Carriery Bailtings         2,71,940.00         203,10,167.00         3,74,40.00         203,10,167.00         86,65,520.00         86,65,520.00         64           0 Early Bailtings         17,44,734.03         17,41,286.65         0, Amministrative Expenses         223,10,067.10         17,43,140.00         203,10,167.00         13,744.000         23,745.000         13,141.100         14,111.100 <t< th=""><th>2,71,940.00 203,10,187.00 17,48,784.03 107,14,236.56 104,83,144.00 325,90,071.43 90,87,346.41 184,28,826.00 215,91,214.44 820,43,320.99 4400,00,000,000,000 4400,00,000,000 0,130,50,291.98 278,42,416.25 395,39,433.75 278,42,416.25 395,39,433.75 278,42,416.25 395,39,433.75 278,50,291.98 82,51,594.00 62,69,385.00 82,51,594.00 62,69,385.00 190,50,291.98 72,97,788.60 190,50,291.98 72,97,788.60 190,50,291.98 72,91.154 74,000,50,200 9,10,20,290 00</th><th></th><th></th></t<>	2,71,940.00 203,10,187.00 17,48,784.03 107,14,236.56 104,83,144.00 325,90,071.43 90,87,346.41 184,28,826.00 215,91,214.44 820,43,320.99 4400,00,000,000,000 4400,00,000,000 0,130,50,291.98 278,42,416.25 395,39,433.75 278,42,416.25 395,39,433.75 278,42,416.25 395,39,433.75 278,50,291.98 82,51,594.00 62,69,385.00 82,51,594.00 62,69,385.00 190,50,291.98 72,97,788.60 190,50,291.98 72,97,788.60 190,50,291.98 72,91.154 74,000,50,200 9,10,20,290 00		
a) Cash balances lic DD in hand 271,340.00 203,10,187.00 a) 5 babilahment Epeneses 966.05.820 b ka balances lic DD in hand 27.43.74.03 23.80.07.44.256.86 b) Anothen Epeneses 966.05.820 b) ka balances lic DD in Curren Accounts 10,16,12,14.44 b) h Cleared Accounts 10,16,12,14.44 b) Anothen Epeneses 374,49.0695 f) 3 374,59.00 f) 1 Payments and a galant Elemente and for the sources : 273,42.415,25 335,30,33.75 for the sources : 273,42.415,25 4,33.75 for the sources : 273,42.416,75 f) 1 Payments and a galant Elemente and the solution and the sources : 273,42.415,25 4,33.75 for the sources : 233,43.75 for the sources : 234,510,00 for the sources : 236,530,00 for the sources in	3) Cash balances (c D) in hand     2.71,840.00     2.31,0,187.00     9) East billshrmant Expenses     964,450.800     86       1) Bark Balances     117,43,784.13     107,14,286.56     5) Acateline Expenses     964,450.800     86       1) In Deposit Account     17,43,744.13     107,14,286.56     5) Acateline Expenses     374,46.006.51     3       1) In Deposit Account     10,43,144.00     235,90,071.43     6) Fransportation Expenses     374,46.065.00     13       1) In Savings Account     2,15,91,214.44     820,43,3.75     7) Armatic Expenses     374,46.065.00     14       2) From Covernment     1     1     1     1     1     1     1       2) From Covernment     2,15,91,214.4     820,43,3.75     7) Armatic frametrice Expenses     374,49.065.00     1       2) From Covernment     2,16,01,00,00,00,00     11     1     1     1     1     1       2) From Chere sources     2,14,14,25     385,30,433,75     7     1     1     1       2) From Chere sources     2,14,14,156     1     1     1     1     1       2) From Chere sources     2,14,15,25     385,30,433,75     7     1     1     1       2) From Chere sources     2,14,12,156     1     1     1     1     1	a) Cash balances i/c DD in hand b) Bank Balances - i) in Current Account ii) In Deposit Accounts ii) In Deposit Accounts ii) In Savings Account ii) In Savings Account iii) In Caris B Avances Account Account iii) Interest Received on ii) Interest Received on iii) Interest Received on iii) Interest Received on iii) Interest Received on Account Account iiii) Interest Account Account iii Interest Account Account ii Interest Account Account Account Account Account ii Interest Account Account ii Interest Account Account ii Interest Account Accoun		
D) Samk Balances         D) Academic Expenses         966 (68.28.0)         47           1) in Current Account         17,48,744.03         107,42,28.65         0) Academic Expenses         966 (68.28.00)         47           1) in Current Account         10,6 (unit Account         10,43,144.03         23,59,077,43         0) Transportation Expenses         966 (68.28.00)         47           10, In Savings Account         10,43,144.03         23,59,077,43         10,7,4,236.65         0) Transportation Expenses         20,81,410         11           215,91,244.41         820,43,320.99         17,179         2,14,170         130,81,410         17,417.79           D) From State Government of India         215,91,244.41         820,43,375         19,40,400         17,177.95         17,177.95           D) From State Government of India         213,414.16         82,61,30,437.75         395,36,433.75         17,910         17,177.95           D) From State Government of India         213,414.16         82,43,416.25         395,36,433.75         17,910         17,177.95           D) From State Government fund         216,000         11         Payments against Sponsored Projects         17,177.95         17,177.95           Accelerine against Sponsored Projects         213,414.16         82,61,564,000         17         17,417.175.	Disk         Balances         17,41,74,28         Di Academic Expenses         96.05,823.00         44           0) In Comment Accound         10,1,4,285.60         10,1,4,285.60         17,44,70         325,90,071.43         107,14,285.60         440,0005.11         31,060         31,060         10,1,1,125.60         10,1,1,125.60         10,1,14,100         11,08,14,110         11,08,14,100         11,08,14,100         11,08,14,100         11,08,14,100         11,08,14,100         11,08,14,100         11,11,115         11,11,115         11,115	b) Bank Balances - <ol> <li>i) in Current Accounts</li> <li>ii) in Current Accounts</li> <li>iii) in Savings Accounts</li> <li>iii) in Savings Accounts</li> <li>iii) in Savings Accounts</li> <li>iii) in Savings Account</li> <li>iiii) in Savings Account</li> <li>iiii) in Savings Account</li> <li>iii in Saving Account and the receipts against Sponsored Projects</li> <li>Schemes</li> <li>ii In Saving Account</li> <li>ii In Saving Account and the receipts against Advances</li> <li>ii In Saving Account</li></ol>		
(i) in Current Account         17,44,784,03         107,14,236,56         (i) Administrative Expenses         37,44,006.51         33           (i) in Current Account         0,83,144,00         325,80,071,43         0,77,84,236,56         (i) Administrative Expenses         20,41,005.00         11,74,117.95         31           (ii) in Deposit Account         0,83,7,346,41         184,28,826,007,43         0,77,84,236,50         (i) Administrative Expenses         20,41,005.00         11,74,117.95         31           Crants Received         215,91,214,44         820,43,325,89         (i) Prior Period Expenses         20,81,405.00         11,74,117.95         17,41,91,91         17,41,91,91         17,41,91         14,11,17.9	I)         In Current Account         17,41,78,10         107,14,236.56         0, Administrative Expenses         31,44,008.51         33           II)         In Deposit Accounts         107,14,236.56         0, Administrative Expenses         31,44,008.51         31           II)         In Deposit Accounts         107,14,236.50         0, Fleanis Accounts         107,14,236.50         0, Fleanis Accounts         20,81,050.00         11           II)         In Sevings Accounts         20,81,41,00         32,50,071,43         8,70,13,203.98         17,17,56         11,74,1756         11,74,17,56	i) in Current Account       17,48,784,03       107,14,236,56         ii) in Corrent Accounts       90,87,346,41       184,28,826,00         iii) in Savings Accounts       215,91,214,44       820,43,320,99         Grants Received -       4400,00,000,000,000       4400,00,000,000,000         a) From Government of India       4400,00,000,000,000,000,000,000,000,000		
i)         I)         ID Beposit Accounts (ii)         I)         ID Beposit Accounts (iii)         I)         ID Beposit Accounts (iii)         I)         ID Beposit Accounts (iii)         ID Beposit Accounts (iii) <thid accounts<br="" beposit="">(iii)</thid>	III         In Deposit Accounts         104,83,144.00         225,80,071,43         0,1 Transportation Expenses         20,31,005.00         11           IIII         IIII         IIIII         IIIII         IIIIII         IIIIIII         IIIIIII         IIIIIIII         IIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIII	i) In Deposit Accounts     104,83,144,00     325,90,071,43       ii) In Savings Account     90,87,346,41     184,28,826,00       ii) In Savings Account     215,91,214,44     820,43,320.99       Grants Received -     4400,00,000,000     4400,00,000,000,00       a) From Government of India     4400,00,000,000     4400,00,000,000       b) From State Government     278,42,416.25     395,39,433,75       ccodemic Receipts     278,42,416.25     395,39,433,75       Academic Receipts against Earmarked/     278,42,416.25     395,39,433,75       Receipts against Earmarked/     82,51,594,000     62,68,385.00       Schedule 3(a)     82,51,594,000     62,68,385.00       Schedule 3(a)     54,000     62,000,50,291.98		
With the second in the second intersection in the second intersection int	W         Boilt Services Account         90.57.346.41         184.28.826.00         6) Repairs & Maintenance         130.88,141.00         11           B) From Covernment of India         215.91.214.44         820.43.320.99         7) Frience Cost         1,7,117.55         1,7,117.55           Cantal Received         215.91.214.44         820.43.320.99         7) Frience Cost         1,7,117.55         1,7,117.55           Canta Received         215.91.214.44         820.43.375         700.000.00         11 Payments made against Earmarked         1,7,117.55           Contrast Covernment of India         4400.00.000.00         4400.00.000.00         11 Payments made against Sponsored Projects         2438.43,169.46         17           Contact         Scheduel 3(a)         278.42,416.25         335.38,433.75         Projects' Schemes         73.46,187.00         17           Accademic Receipts against Sponsored Projects         273.42,116.25         111 Payments and Deposits made         179.46,187.00         17           Scheduel 3(a)         2551.564.00         120.01 C1 Carmets         2438.43,198.00         173.46,187.00         173.46,187.00         173.46,187.00         173.46,187.00         173.46,187.00         173.46,187.00         173.44,187.00         173.44,187.00         173.44,187.00         173.44,187.00         173.46,187.00         173.46,187.	III         III         III         III         III         III         III         III         IIII         IIII         IIIII         IIIIII         IIIIIII         IIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIII		
Image: Solution in the sources:         Image: Solution in the solutin the solutin the solution in the solution in the solutin the so	Transce Cost     0, Finance Cost     1,4,117.55       Grands Received - 5, From State Government of India     215,31,214.44     820,43,320.95       0, From State Government of India     4400,00,000.00     11 Payments against Earmarked Comment funds       0, From State Government of Chom State Government of Chom State Government of Chom State Government funds     238,43,150     95,39,433.75       0, From State Government of Chom State Government of Chom State Government funds     238,43,160     4400,00,000.00       11     Payments against Sponsored Projects     2438,43,169       Receipts against Sponsored Projects     238,43,375     Projects/ Schemes     2438,43,169       Receipts against Sponsored Projects     239,33,3,33,39     0,00,000.00     17,44,17.25       Receipts against Sponsored Projects     2,39,33,3,75     0,00,000.00     17,44,17.25       Receipts against Sponsored Projects     2,39,33,3,75     0,00,00.00     17,44,17.25       Schemes     7,2,37,788,60     0,00,60,00     10,00,00     17,44,17.25       Schemes     7,2,37,788,60     0,00,60,00     10,00,00     17,44,17.25       Schemes     7,2,37,788,60     0,00,50,281,80     10,04,00     17,44,17.25       Schemes     7,2,37,788,60     0,00,50,281,80     10,04,00     17,44,17.25       Schemes     7,2,37,788,60     0,01,05,000     10,00,000 <td< td=""><td>Grants Received -     215,91,214.44     820,43,320.99       Grants Received -     4400,00,000,000     4400,00,000,000       b) From State Government     4400,00,000,000     4400,00,000,000       c) From Other sources :     278,42,416.25     395,39,433.75       Academic Receipts against Earmarked/ Endowment Fund     278,42,416.25     395,39,433.75       Schedule 3(a)     86,00     90,50,291.98       Schedule 3(a)     82,51,594,00     62,69,385.00       Income on Investments     64,012.29     100,27,911.54       Interest Received on     64,012.29     10,27,911.5</td><td></td><td></td></td<>	Grants Received -     215,91,214.44     820,43,320.99       Grants Received -     4400,00,000,000     4400,00,000,000       b) From State Government     4400,00,000,000     4400,00,000,000       c) From Other sources :     278,42,416.25     395,39,433.75       Academic Receipts against Earmarked/ Endowment Fund     278,42,416.25     395,39,433.75       Schedule 3(a)     86,00     90,50,291.98       Schedule 3(a)     82,51,594,00     62,69,385.00       Income on Investments     64,012.29     100,27,911.54       Interest Received on     64,012.29     10,27,911.5		
Z15,91,214,44     20,0,00,000     1 Prior Period Expenses     17.       Strem Covernment of India     4400,000,000     1 Payments made sginst Earmarked/     2438,43,199,46     17.       Strem Covernment of India     1 Payments made sginst Earmarked/     2438,43,199,46     17.       Strem Cheres     278,42,416,25     355,39,433.75     Projects/ Schemes     2438,500,000       Receipts against Earmarked/     278,42,416,25     355,39,433.75     Projects/ Schemes     109,623,952.00       Receipts against Earmarked/     278,42,416,25     355,39,433.75     Projects/ Schemes     196,50,200       Schedula 3(a)     25,34,319,60     100,01 of earmarked/ Endowment     196,50,201,000     196,50,201,000       Schedula 3(a)     25,44,38,50     0,01 of of earmarked/ Endowment     196,50,201,000     196,50,201,000       Schedula 3(a)     25,44,310     3,01 of of earmarked/ Endowment     196,50,201,000     196,50,201,000       Schedula 3(a)     3,58,60     3,01,60,60,80     3,01 of of earmarked	Grants Received - a form Covernment of India     215, 91, 214, 44     820, 43, 320, 39     0, Prior Period Expenses     1, 1, -       Stem State Covernment of Form Other sources:     4400,00,000,00     11     Payments made seginst Earmarked/ Endowment funds     2438, 43, 189, 46     17, -       Academic Decembers     273, 42, 416, 25     395, 39, 433, 75     Promotise sources:     2438, 43, 167, 00       Academic Decembers     273, 42, 416, 25     395, 39, 433, 75     Proments against Sponsored Projects     109, 63, 952, 00       Academic Sponsored Projects     273, 42, 416, 25     395, 39, 433, 75     Prior Pariotics Sponsored Projects     109, 63, 952, 00       Academic Receipts against Sponsored Projects     273, 42, 416, 25     395, 50, 433, 75     Priments against Sponsored Projects     109, 63, 962, 00       Receipts against Sponsored Projects     72, 97, 988, 00     190, 60, 219     Vinvestments against Sponsored Projects     109, 63, 962, 00       Receipts against Sponsored Projects     72, 91, 58     Vinvestments and Deposits made Followship/ Scholarship     73, 48, 167, 00       Receipts against Sponsored Projects     73, 91, 50     Vinvestments and Deposits made Followship/ Scholarship     73, 48, 167, 00       Receipts against Sponsored Following Receipts against Sponsored Following Receipts against Sponsored Following Receipts against Sponsored Following Receipts against Sponsored Receipts against Sponsored Receipts against Sponsored Following Receipts against Sponsored Receipts	215,91,214.44     820,43,320.99       a) From Government of India     4400,00,000,000       b) From State Government     4400,00,000,000       c) From Other sources :     278,42,416.25       c) From Other sources :     395,39,433.75       Academic Receipts     278,42,416.25       Receipts against Earmarked/     278,42,416.25       Receipts against Sponsored Projects     72,97,788.60       Schedule 3(a)     82,51,594.00       B Earmarked /     54,230.56       Mathematical     72,97,788.60       B Earmarked /     82,51,594.00       B Earmarked /     62,68,385.00       B Earmarked /     82,51,594.00       B Earmarked /     82,51,594.00       B Earmarked /     64,012.29       B Earmarked /     54,230.56       B Earmarked /     54,012.29       B Earma		
Grants Received - a) From Government of India     4400,00,000,00     IPayments made against Earmarked/ Endowment funds     2438,43,193,46     17       b) From Cher sources : From Cher sources : From Cher sources : Chernes     278,42,416,25     335,39,433.75     Projects/ Schemes     2438,43,193,46     17       ceiplas against Earmarked/ Endowment Fund     278,42,416,25     335,39,433.75     Projects/ Schemes     2438,43,193,46       Academic Receipts against Sponsored Projects     278,42,416,25     335,39,433.75     Projects/ Schemes     109,53,952,00       Academic Receipts against Sponsored Projects     278,42,416,25     335,39,433.75     Projects/ Schemes     109,53,952,00       Receipts against Sponsored Projects     22,81,584,00     10,000,000,00     179,46,187,00     73,46,187,00       Receipts against Sponsored Projects     25,60,385,00     100,000 on Frojects/ Schemes     73,46,187,00       Schemes     25,60,20,000,000     17,90     10,000 on Frojects/ Schemes     73,46,187,00       Schemes     25,60,21,98     V     V     Projects/ Schemes     73,46,187,00       Schemes     25,60,21,98     V     V     V     73,46,187,00       Schemes     25,60,21,98     V     V     V     73,46,187,00       Schemes     25,60,21,98     V     V     V       Schemes     3,00,01 of Fernes <td>Grants Received - 9 From Covernment of India 9 From Covernment of India 9 From Covernment of India 9 From Covernment of India 9 From Covernment funds     4400,00,000,00     I Payments made against Earmarked/ Endowment funds     243,43,199,46     17       0 From Class     7 From Class     278,42,416,25     355,39,433.75     11     Payments against Sponsored Projects     248,187,00       0 From Class     278,42,416,25     355,39,433.75     111     Payments against Sponsored Projects     109,633,952,00       Receipts against Earmarked/ Endowment Fund     273,47,18,80     190,60,50,291,96     V Investments against Sponsored Projects     109,633,952,00       Scheme     72,91,788,60     25,83,365,00     190,00,00,00,00     190,50,291,96     V Investments against Sponsored Against Sponsored Chojects     73,46,187,00       0 Income on Investments from Income on Investments from Income on Investments from Interest Received on Income on Investments and Deposits with Schedule Banks     100,27,911,54     9,0ut of own Funds     73,43,190,0       0 Loans &amp; Advances     2,330,792,800     9,0ut of own Funds     9,0ut of own Funds     2162,24,319,00     2162,24,319,00       0 Loans &amp; Advances     0,0an of the Payments including     9,0ut of own Funds     9,0ut of own Funds     2162,24,319,00       0 Lanta K Advances     0,19,00,000,00     0,10,00,00,00     0,0ut of own Funds     2162,24,319,00       0 Lanta K Advances     0,10,00,00,00,00</td> <td>Grants Received - a) From Government b) From State Government c) From Other sources : Academic Receipts Academic Receipts against Earmarked/ Endowment Fund Receipts against Sponsored Projects /Schemes /Schedule 3(a) Schedule 3(a) /Schemes /Schedule 3(a) /Schedule 3(a) /Schedule 3(a) /Schemes /Schedule 3(a) /Schedule 3(a) /Schedu</td> <td></td> <td></td>	Grants Received - 9 From Covernment of India 9 From Covernment of India 9 From Covernment of India 9 From Covernment of India 9 From Covernment funds     4400,00,000,00     I Payments made against Earmarked/ Endowment funds     243,43,199,46     17       0 From Class     7 From Class     278,42,416,25     355,39,433.75     11     Payments against Sponsored Projects     248,187,00       0 From Class     278,42,416,25     355,39,433.75     111     Payments against Sponsored Projects     109,633,952,00       Receipts against Earmarked/ Endowment Fund     273,47,18,80     190,60,50,291,96     V Investments against Sponsored Projects     109,633,952,00       Scheme     72,91,788,60     25,83,365,00     190,00,00,00,00     190,50,291,96     V Investments against Sponsored Against Sponsored Chojects     73,46,187,00       0 Income on Investments from Income on Investments from Income on Investments from Interest Received on Income on Investments and Deposits with Schedule Banks     100,27,911,54     9,0ut of own Funds     73,43,190,0       0 Loans & Advances     2,330,792,800     9,0ut of own Funds     9,0ut of own Funds     2162,24,319,00     2162,24,319,00       0 Loans & Advances     0,0an of the Payments including     9,0ut of own Funds     9,0ut of own Funds     2162,24,319,00       0 Lanta K Advances     0,19,00,000,00     0,10,00,00,00     0,0ut of own Funds     2162,24,319,00       0 Lanta K Advances     0,10,00,00,00,00	Grants Received - a) From Government b) From State Government c) From Other sources : Academic Receipts Academic Receipts against Earmarked/ Endowment Fund Receipts against Sponsored Projects /Schemes /Schedule 3(a) Schedule 3(a) /Schemes /Schedule 3(a) /Schedule 3(a) /Schedule 3(a) /Schemes /Schedule 3(a) /Schedule 3(a) /Schedu		
a) From Government of India     4400,000,000     4400,00,000,00     11 Payments made against carinateue       b) From Other sources :     278,42,416.25     355,39,433.75     Projects' Schemes     106,83,952.00       c) From Other sources :     273,42,416.25     355,39,433.75     Projects' Schemes     106,83,952.00       Academic Receipts against Earmarked'     273,42,416.25     355,39,433.75     Projects' Schemes     106,83,952.00       Receipts against Earmarked'     273,42,416.25     355,39,433.75     Others     Projects' Schemes     106,83,952.00       Receipts against Sponsored Projects     239,738.60     190,50.291.98     Vinvestment signatis Sponsored     79,46,187.00       Schemes     Schedula 3(a)     25,93,363.00     0.01 of own Funds     73,46,197.00     73,46,197.00       Schemes     Schedula 3(a)     2,933.60     0.01 of own Funds     73,46,197.00       Schemes     Schedula 3(a)     2,933.60     0.01 of own Funds     73,46,197.00       Schemes     Schedula 3(a)     82,51,36,30     0.01 of own Funds     73,44,197.00       Schemes     Schemes     73,46,197.00     100,01 of own Funds     73,44,197.00       Schemes     Schemes     10,05,50,291.98     Vinvestments and Deposits made     73,44,197.00       Schemes     Schemes     10,01,01,01     10,01,01,01     1	a) From Covernment of India     4400,000,00     4400,000,00     1 Payments made against Sponsored Projects       b) From Other sources:     278,42,416.25     335,33,433.75     Projects/ Schemes     106,53,952.00       Academic Receipts against Emmarked/ Endowment Fund     278,42,416.25     335,33,433.75     Projects/ Schemes     106,53,952.00       Accelerits against Emmarked/ Endowment Fund     278,42,416.25     335,33,433.75     Projects/ Schemes     106,53,952.00       Receipts against Emmarked/ Endowment Fund     278,42,416.25     335,33,433.75     Projects/ Schemes     106,53,952.00       Receipts against Emmarked/ Endowment Fund     2,39,33.75     0,010     1,73,46,187.00     73,46,187.00       Schemes     72,97,786.60     190,50,291.96     V Investments and Deposits made     73,46,187.00       Schemes     2,51,594.00     52,63,353.00     V Investments and Deposits made     73,46,187.00       Schemes     72,97,786.60     190,010 of own Funds     73,46,187.00     73,46,187.00       Schemes     72,97,786.60     190,010 of own Funds     73,46,187.00     73,46,187.00       Schemes     72,97,786.60     190,010 of own Funds     73,46,187.00     73,46,187.00       Schemes     216,2,34.190     23     24,280.00     216,23,473.00     216,23,4319.00       Schent Investiments     10,27,911.54     V I	a) From Government of India b) From State Government c) From Other sources : Academic Receipts Receipts against Earmarked/ Endowment Fund Receipts against Sponsored Projects /Schemes /Schedule 3(a) Schedule 3(a) Schedule 3(a) B2,51,594.000 CSAB Income on Investments from a) Earmarked /Endowment Fund b) Other Investments from a) Earmarked /Endowment Fund b) Other Investments Interest Received on a) Bank Deposits b) Loans & Advances b) Loans & Advances	nsored Projects	
c) From Other sources:     278,42,416.25     395,39,433.75     Projects/ Schemes     109,53,562.00       Academic Receipts     278,42,416.25     395,39,433.75     Projects/ Schemes     109,53,562.00       Receipts against Earmarked/ Endowment Fund     278,42,416.25     395,39,433.75     Projects/ Schemes     109,53,562.00       Receipts against Sponsored Projects     278,42,416.25     395,39,433.75     Projects/ Schemes     109,53,562.00       Receipts against Sponsored Projects     72,97,788.60     190,50,291.98     Vinvestments and Deposits made     73,46,187.00       Schemes     72,91.58     00,50,291.98     Vinvestments and Deposits made     73,46,187.00       Schemes     72,91.54     90,01 of cwn Funds     100,01 of cwn Funds     73,46,187.00       Schemes     72,91.54     90,01 of cwn Funds     216,234,319.00     29,46,187.00       Schemes     72,91.54     100,50.281.98     Vinvestments and Deposits with Schedule Banks     216,2,43.319.00       Schemes     56,000,000.000     9,01 of orm Funds     54,230.56     9,10.01 of orm Funds     216,2,4,319.00       Schemes     53,51.56     0,12.29     10,27.911.54     3,00.01 of of orm Funds     216,2,4,319.00       Schemes     53,51.56     0,11.54     10,27.911.54     3,19.00     516,24,319.00       Schemes     5,51.59.20	o) From Other sources : Academic Receipts against Sponsored Projects Receipts against Sponsored Projects Schemes	c) From Other sources : c) From Other sources : Academic Receipts against Earmarked/ Endowment Fund Receipts against Sponsored Projects /Scheme	nsored Projects	
Academic Receipts     278,42,416.25     395,39,433.75     III Payments against Sponsored Projects       Receipts against Earmarked/ Endowment Fund     278,42,416.25     395,39,433.75     Projects/ Schemes       Receipts against Sponsored Projects     79,46,167.00       Schedule 3(a)     82,51,594.00       Schedule 3(a)     9,0ut of cown Funds       CSAB     Nin vestments and Deposits with Schedule Banks       Income on Investments from     9,0ut of cown Funds       Income on Investments     10,0,209       Income on Investments     10,0,20,200       Income on Inv	Academic Receipts     278,42,416.25     355,33,433.75     III Payments against Sponsored Projects       Receipts against Earmarked/ Endowment Fund     278,42,416.25     355,33,433.75     Projects/ Schemes     109,83,962.00       Receipts against Sponsored Projects     79,46,187.00     79,46,187.00     79,46,187.00       Receipts against Sponsored Projects     25,97,788.60     190,50,291.98     V Investments and Deposits made     109,83,962.00       Schedula 3(a)     CSAB     73,46,187.00     0.01 of cameric against Sponsored     79,46,187.00       Schedula 3(a)     CSAB     190,50,291.98     V Investments and Deposits made     109,50,291.98       Income on Investments form     a) Out of own Funds     a) Out of cameraked Endowment Fund     54,230.56       Income on Investments     Interest Received on     (64,012.22)     NII     Expenditure on Fixed Assets       Interest Received on     (64,012.23)     0,01 of own Funds     216,2,34,310.00     216,2,34,310.00       Bank Deposits     0,01 of own Funds     0,01 of own Funds     216,2,34,310.00     216,2,34,310.00       D Loans & Advances     0,026,020.00     0,01 of own Funds     216,2,34,310.00     216,2,34,310.00       D Loans & Advances     0,01 of own Funds     0,01 of own Funds     216,2,34,310.00       D Loans & Advances     0,01 of own Funds     216,2,34,310.00     2	Academic Receipts Receipts against Earmarked/ Endowment Fund Receipts against Sponsored Projects /Schemes /Sche	nsored Projects	
Academic Receipts     278,42,416.25     395,39,433.75     Projects/ Schemes     109,63,952.00       Receipts against Earmarked/ Endowment Fund     278,42,416.25     395,39,433.75     Projects/ Schemes     109,63,952.00       Receipts against Earmarked/ Endowment Fund     278,42,416.25     395,39,433.75     Projects/ Schemes     109,63,952.00       Receipts against Earmarked/ Endowment Fund     278,470,00     190,50,281.88     Vinvestments and Deposits made     109,63,952.00       Schedule 3(a)     82,51,594,000     62,68,385.00     190,50,281.88     Vinvestments and Deposits made     109,63,952.00       Schedule 3(a)     82,51,594,000     62,68,385.00     190,50,281.88     Vinvestments and Deposits made     109,63,952.00       Income on Investments from     82,51,594,000     62,68,385.00     100,01 of own Funds     100,01 of own Funds       Income on Investments from     82,51,594,000     62,68,385.00     9,004 of own Funds     100,000       Interest Renexements     Interest Renexements     VII     Expenditione on Fixed Assets     2162,34,319.00       Bank Deposits     a) Bank Deposits with Schedule Banks     10,279,11.54     a) Cloter Payments including     500,000,000.00       Jobus Gash Account     Nonk in Progress     2162,34,319.00     500,000,000.00     212,23,319.00       Jobus Gash Account     Not in Retweets     10,279,01 <td>Academic Receipts against Earmarked<sup>1</sup> Endowment Fund Endowment Fund Receipts against Sponsored Projects Endowment Fund Receipts against Sponsored Projects Schedule 3(a) Schedule 3(a)</td> <td>Academic Receipts     278,42,416.25     395,39,433.75       Receipts against Earmarked/ Endowment Fund     278,42,416.25     395,39,433.75       Receipts against Earmarked/ Endowment Fund     100,50,291.98     V       /Schemes     72,97,788.60     190,50,291.98     V       /Scheule 3(a)     82,51,594.00     62,68,385.00     V       income on Investments from a) Earmarked /Endowment Fund     82,51,594.00     62,68,385.00     V       Income on Investments from a) Earmarked /Endowment Fund     82,51,594.00     62,68,385.00     V       Income on Investments from a) Earmarked /Endowment Fund     82,51,594.00     62,68,385.00     V       Income on Investments from a) Earmarked /Endowment Fund     82,51,594.00     62,68,385.00     V       Interest Received on of Cannor Dank Accountant     64,012.29     V     V       a) Bank Deposits     Accountant     10,27,911.54     V       a) Contract Bank Accountant     0.012.29     9.19.027.00     9.19.027.00</td> <td></td> <td></td>	Academic Receipts against Earmarked <sup>1</sup> Endowment Fund Endowment Fund Receipts against Sponsored Projects Endowment Fund Receipts against Sponsored Projects Schedule 3(a) Schedule 3(a)	Academic Receipts     278,42,416.25     395,39,433.75       Receipts against Earmarked/ Endowment Fund     278,42,416.25     395,39,433.75       Receipts against Earmarked/ Endowment Fund     100,50,291.98     V       /Schemes     72,97,788.60     190,50,291.98     V       /Scheule 3(a)     82,51,594.00     62,68,385.00     V       income on Investments from a) Earmarked /Endowment Fund     82,51,594.00     62,68,385.00     V       Income on Investments from a) Earmarked /Endowment Fund     82,51,594.00     62,68,385.00     V       Income on Investments from a) Earmarked /Endowment Fund     82,51,594.00     62,68,385.00     V       Income on Investments from a) Earmarked /Endowment Fund     82,51,594.00     62,68,385.00     V       Interest Received on of Cannor Dank Accountant     64,012.29     V     V       a) Bank Deposits     Accountant     10,27,911.54     V       a) Contract Bank Accountant     0.012.29     9.19.027.00     9.19.027.00		
Receipts against Earmarked/ Endowment Fund     IO8,63,952.00     108,63,952.00       Findowment Fund     CSAB     Cohers     79,46,187.00       Receipts against Sponsored Projects     ////////////////////////////////////	Receipts against Earmarked     Fidowrmeit Fund     106.653.952.00       Endowment Fund     CSAB     73,46,167.00       Fredowrmeit Fund     CSAB     73,46,167.00       Receipts against Sponsored Projects     72,97,788.60     190,50.291.88       Scheduel 3(a)     Scholarship     Ciolarship       Scheduel 3(a)     82,51,584.00     62,83,385.00       Scheduel 3(a)     82,51,584.00     52,83,385.00       Scheduel 3(a)     82,51,584.00     62,83,385.00       Scheduel 3(a)     82,51,584.00     62,83,385.00       Scheduel 3(a)     82,51,584.00     52,83,385.00       Scheduel 3(a)     9,0ut of termination     9,0ut of termination       Income on Investments from     9,0ut of come from from termination     9,0ut of come from from termination       Bank Deposits     Nin     Expenditure on Fixed Assets     10,27,911.54       Interest Received on     10,27,911.54     10,27,911.54     10,27,911.54       Standop Bank Account     Standop Bank Account     519,00,000.00       Stanings Bank Account     Standop Stant <td< td=""><td>Receipts against Earmarked/ Endowment Fund Schedule 3(a) Schedule 3(a) S</td><td></td><td>1</td></td<>	Receipts against Earmarked/ Endowment Fund Schedule 3(a) Schedule 3(a) S		1
Endowment Fund     CSAB     79,46,187,00       Receipts against Sponsored Projects     72,97,788.60     190,50,291.38       Schedule 3(a)     72,97,788.60     190,50,291.38       Schedule 3(a)     72,97,788.60     190,50,291.38       Schedule 3(a)     72,97,788.60     190,50,291.38       Schedule 3(a)     82,51,594.00     62,68,385.00       Schedule 3(a)     82,51,594.00     62,68,385.00       Schedule 3(a)     82,51,594.00     62,68,385.00       Schedule 3(a)     82,51,594.00     5,68,385.00       Schedule 3(a)     82,51,594.00     62,68,385.00       Schedule 3(a)     82,51,594.00     5,190,500.56       CSAB     Nin vestments and beposits made     73,46,187.00       Income on Investments     Nin Out of own Funds     54,230.55       Interest Received on     (64,012.26)     10,27,911.54       Sank Deposits     Mith Schedule Banks     2162,34,319.00       Jour of const Assets     10,27,911.54     and Capital Work in Progress       Savings Bank Account     10,27,911.54     and Capital Work in progress       Jour of Canied over     5,18,02,000     5,19,000       Stautuoty payments     10,27,911.54     and Capital Work in progress       Jour of Carried over     5,19,000     5,19,000       Stautuoty payments	Endowment Fund     CSAB     72,97,788.00     IV Payments against Sponsored     79,46,187,00       Receipts against Sponsored Projects     52,61,594,000     62,63,385.00     190,50,291.98     V Investments against Sponsored       Schedule 3(a)     72,97788.60     190,50,291.98     V Investments and Deposits made     79,46,187,00       Schedule 3(a)     82,61,594,000     62,63,385.00     9,0ut of Earmarked/Endowment     73,43,187.00       Income on Investments from     a) Out of Earmarked/Endowment     b) Out of own Funds     24,230.55     VI       Interest Received on     (64,012.29)     10,27,911.54     10,27,911.54     3,10,00     2162,34,319.00       Shank Deposits     Account antine on Fixed Assets     and Capital Work in Progress     2162,34,319.00     23       Jour Carried over     5,30,305.00     9,19,029.00     9,19,029.00     9,10,029.00     17       Total Carried over     5,30,305.00     9,10,27,911.54     a) Capital Work in Progress     2162,34,319.00     26       Shundage Bank Account     Account antine on Fixed Assets     and Capital Work in Progress     2162,34,319.00     500,00,000.00       Shundage Carried over     5,30,305.01     9,19,029.00     9,19,029.00     516,2,34,319.00     500,00,000.00       Shundage Carried over     5,30,305.02     9,19,029.00     519,00     500,00,000.00<	Endowment Fund     IV       Receipts against Sponsored Projects     /Schemes       /Schemes     /Schemes       /Schemes     72,97,788.60       /Schemes     72,97,788.60       /Schedule 3(a)     82,51,594.00       CSAB     82,51,594.00       Income on Investments from     82,51,594.00       a) Earmarked /Endowment Fund     82,51,594.00       b) Other Investments     62,68,385.00       interest Received on     64,012.29       b) Loans & Advances     Accountant       A Doans & Advances     Accountant       A Doans & Advances     Accountant       A Canico Bookits     10,27,911.54	109,63,952.00	
Receipts against Sponsored Projects     72,97,788.60     190,50,291.38     V Investments against Sponsored       /Schemes     72,97,788.60     190,50,291.38     V Investments and Deposits made       /Schemes     30,000 of Earmarked /Endowment Fund       a) Earmarked /Endowment Fund     54,230.58     V Investments and Deposits made       b) Other Investments from     a) Earmarked /Endowment     54,230.58       b) Other Investments     N Interest Received on     54,230.58       b) Other Investments     N Interest Received on     54,230.05       b) Other Investments     54,230.05     10,27,911.54       b) Loans & Advances     Advances     2162,34,319.00       c) Savings Bank Account     9,19,029.00     9,19,029.00       c) Savings Bank Account     9,19,029.00	Receipts against Sponsored Projects     72,97,788.60     190,50,291.38     V Investments and Deposits made       /Schedule 3(a)     72,97,788.60     190,50,291.38     V Investments and Deposits made       /Schedule 3(a)     82,61,594,00     62,63,385.00     9,0 ut of Feilowship/ Scholarship       income on Investments from     a) Earmarked /Endowment Fund     b) Out of own Funds       income so investments     income on investments     b) Out of own Funds       a) Bank Deposits with Schedule Banks     (e4,012,29)     10,27,911.54       a) Bank Deposits     Advances     3,19,00       b) Cuter Investments     (e4,012,29)     10,27,911.54       a) Bank Deposits     Advances     2162,34,319.00       b) Loans & Advances     3,19,029.00     9,19,029.00       c) Savings Bank Account     9,19,029.00     9,19,029.00       b) Cuter Carried over     505,44,290.00     9,19,028.00       Capital Work in Progress     2162,24,319.00       c) Savings Bank Account     10,227,911.54     a) Fixed Assets       c) Savings Bank Account     10,227,911.54     a) Fixed Assets       c) Savings Bank Account     10,227,911.54     b) Cuter (nortice State)       c) Savings Bank Account     10,220.00     b) Cuter (nortice State)       c) Savings Bank Account     10,220.00     b) Capital Work in Progress	Receipts against Sponsored Projects /Schemes /Schedule 3(a) Schedule 3(a) Schedule 3(a) CSAB Income on Investments from a) Earmarked /Endowment Fund b) Other Investments Interest Received on a) Bank Deposits b) Loans & Advances b) Loans & Advance	No. of the second	100
Receipts against Sponsored Projects     72,97,788.60     190,50,291.98     Fellowship/ Scholarship       /Schemes     72,97,788.60     190,50,291.98     V Investments and Deposits made     Not of own Funds       /Schemes     72,97,788.60     190,50,291.98     V Investments and Deposits made     Schedule 3(a)       Schedule 3(a)     82,51,594,000     62,68,385.00     9.0 ut of own Funds     Not of own Funds       Income on Investments from     a)     Out of own Funds     Not of own Funds       Income on Investments     Not of own Funds     Not of own Funds       Interest Received on     64,012.29     10,27,911.54     NI       Bank Deposits     Advances     2162,34,319.00     2162,34,319.00       Duans & Advances     Advances     10,27,911.54     NII     Expenditure on Fixed Assets       Duans & Advances     Advances     0,10,000.00     9,19,029.00     10       Duans & Advances     Advances     2162,34,319.00     500,00,000.00       Duans & Advances     0,19,029.00     9,19,029.00     10,000.00       Duans & Advances	Receipts against Sponsored Projects       72,97,788.60       190,50,291.98       V Investments and Deposits made         /Schemes       72,97,788.60       190,50,291.98       V Investments and Deposits made         /Schemes       72,97,788.60       190,50,291.98       V Investments and Deposits made         /Schemes       82,51,594.00       62,68,385.00       9,0ut of cwn Funds         income on Investments from       82,51,594.00       62,68,385.00       9,0ut of cwn Funds         a) Earmarked /Endowment Fund       54,230.55       VI       Term Deposits with Schedule Banks         b) Other Investments       (64,012.26)       10,277.911.54       and Capital Work in Progress       2162,34,319.00         a) Bank Deposits       Account and treatments       10,277.911.54       and Capital Work in Progress       2162,34,319.00         b) Loans & Advances       0,110,0178.193.000       9,19,029.00       0,10,017.09       1762,34,319.00       2162,34,319.00         c) Savings Bank Account       and Capital Work in progress       2162,34,319.00       2162,34,319.00       2162,34,319.00       2162,34,319.00         c) Savings Bank Account       and Capital Work in progress       2162,34,319.00       2162,34,319.00       2162,34,319.00       2162,34,319.00       2162,34,319.00       2162,34,319.00       2162,34,319.00       2162,34,319.00	Receipts against Sponsored Projects /Schemes Schedule 3(a) CSAB Income on Investments from a) Earmarked /Endowment Fund b) Other Investments Interest Received on a) Bank Deposits b) Loans & Advances b) Loans & Advances b) Loans & Advances b) Loans & Advances converting of frechnology Manipur b) Loans & Advances converting of frechnology Manipur b) Loans & Advances converting of frechnology Manipur converting of frechnology frechnology Manipur converting of frechnology frechnolo	nsored	
/Schemes     72,97,788.60     190,50,291.38     V Investments and Deposits made       Schedule 3(a)     82,51,594.00     62,68,385.00     a) Out of cwn Funds       CSAB     Income on Investments from     a) Out of own Funds     b) Out of own Funds       Income on Investments from     a) Out of own Funds     b) Out of own Funds       a) Earmarked /Endowment Fund     54,230.56     VI     Term Deposits with Schedule Banks       b) Other investments     Interest Received on     54,230.56     VI     Term Deposits with Schedule Banks       b) Loans & Advances     Accountant     (64,012.20)     10,27,911.54     a) Streed Assets     2162,34,319.00       b) Loans & Advances     Advances     (cation Vork in Progress     2162,34,319.00     29       b) Loans & Advances     (cation Vork in Progress     2162,34,319.00     2162,34,319.00       c) Savings Bank Account     a) Savings Bank Account     (free Payments including     2162,34,319.00       c) Savings Bank Account     (free Payments including     So0,00,000.000     17       Cheal Carried over     (50,00,000.000     500,00,000.000     17	/Schemes     72.97.788.60     190.50.291.38     V Investments and Deposits made       Schedule 3(a)     82,51,534.00     62,63,385.00     9.0u of own Funds       CSAB     Income on Investments from     a) Out of own Funds     a) Out of own Funds       Income on Investments from     a) Earmarked /Endowment Fund     54,230.55     VI Term Deposits with Schedule Banks       b) Other Investments     (64,012.29)     10,27.911.54     10,27.911.54     2162,34,319.00       b) Loans & Advances     Advances     10,27.911.54     and Capital Work in Progress     2162,34,319.00       c) Savings Bank Account     9,19,029.00     9,19,029.00     0,10.0ther Payments including     500,00,000.00       Total Carried over     505,44,290.00     5089,02,602.81     Total Carried over     505,44,290.00     5089,02,602.81	/Schemes Schedule 3(a) 72,97,788.60 190,50,291.98 V CSAB Income on Investments from a) Earmarked /Endowment Fund b) Other Investments Interest Received on (64,012.29) 10,27,911.54 VI a) Bank Deposits Accountant (64,012.29) 10,27,911.54 VI	rship	
Schedule 3(a)     72.97,788.50     190.20,481.50     190.20,481.50     190.20,481.50     190.20,481.50     190.20,481.50     190.201,481.50     190.201,481.50     190.201,481.50     190.201,481.50     190.201,481.50     190.201,481.50     190.201,481.50     190.201,481.50     100.27,911.54     100.21,020     100.200,000.000     100.21,020     100.21,020     100.21,020     100.21,020	Schedule 3(a)       72,91,788.500       150,504.110       150,504.110       150,504.115       10,27,911.54       10,22,00       10,269.00       17       10,262.34,319.00       10,216.23.00       10,27,911.54       10,27,911.54       10,27,911.54       10,27,911.54       10,27,911.54       10,27,911.54       10,227.90       10,27,911.54       10,27,911.54       10,27,911.54       10,227.90       10,27,911.54       10,27,911.54       10,27,911.54       10,227.911.54       10,27,911.54       10,27,911.54 <td>Schedule 3(a)     72,91,788.500     190,50,281.50     V       CSAB     82,51,594.00     62,68,385.00     V       Income on Investments from     a) Earmarked /Endowment Fund     54,230.55     V       b) Other Investments     Interest Received on     (64,012.29)     10,27,911.54       b) Loans &amp; Advances     Accountant     (64,012.29)     10,27,911.54</td> <td>eite made</td> <td></td>	Schedule 3(a)     72,91,788.500     190,50,281.50     V       CSAB     82,51,594.00     62,68,385.00     V       Income on Investments from     a) Earmarked /Endowment Fund     54,230.55     V       b) Other Investments     Interest Received on     (64,012.29)     10,27,911.54       b) Loans & Advances     Accountant     (64,012.29)     10,27,911.54	eite made	
CSAB       Income on investments from       a) Earmarked /Endowment Fund         a) Earmarked /Endowment Fund       b) Out of own Funds       b) Out of own Funds         b) Other Investments       b) Out of own Funds       b) Out of own Funds         interest Received on       54,230.55       VI       Term Deposits with Schedule Banks         a) Bank Deposits       (64,012.29)       10,27,911.54       and Capital Work in Progress       2162,34,319.00         b) Loans & Advances       o, 19,029.00       9,19,029.00       b) Capital Work in Progress       2162,34,319.00       29         c) Savings Bank Account       Matheway Maniput       9,19,029.00       10,27,911.54       and Capital Work in Progress       2162,34,319.00       29         b) Loans & Advances       xand Capital Work in Progress       2162,34,319.00       2162,34,319.00       200,00,000.00       17         c) Savings Bank Account       Matheway Maniput       o, 10,022,00       b) Capital Work in Progress       2162,34,319.00       2162,34,319.00       2162,34,319.00       2162,34,319.00       2162,34,319.00       2162,34,319.00       2162,34,319.00       2162,34,319.00       2162,34,319.00       2162,34,319.00       2162,34,319.00       2162,34,319.00       2162,34,319.00       2162,34,319.00       2162,34,319.00       2162,34,319.00       2162,34,319.00       2162,34,31	CSAB       CSAB         Income on Investments from       a) Earmarked /Endowment Fund         b) Other Investments       b) Out of own Funds         b) Other Investments       54,230.55         b) Other Investments       (64,012.29)         interest Received on       (64,012.29)         a) Bank Deposits       (64,012.29)         b) Loans & Advances       (10,27,911.54)         b) Loans & Advances       (10,27,911.54)         b) Loans & Advances       (10,27,911.54)         c) Savings Bank Account       (10,22,91.60)         c) Savings Bank Account       (10,010.	CSAB Income on Investments from a) Earmarked /Endowment Fund b) Other Investments Interest Received on a) Bank Deposits b) Loans & Advances b) Loans & Advances b) Loans & Advances b) Loans & Advances b) Conince Dark Accountant b) Conince Dark Accountant	and ment	
a) Earmarked /Endowment Fund b) Other Investments Interest Received on a) Bank Deposits with Schedule Banks Interest Received on b) Loans & Advances b) Loans & Advances b) Loans & Advances c) Savings Bank Account Interest Received on b) Capital Work in Progress a) Fixed Assets i/c advance b) Capital Work in progress b) Comoco b) Capital Work in progress a) Fixed Assets i/c advance b) Capital Work in progress b) Copieved b) Capital Work in progress b) Copieved b) Copi	a) Earmarked /Endowment Fund b) Other Investments fund b) Other Investments Interest Received on a) Bank Deposits with Schedule Banks Interest Received on a) Bank Deposits with Schedule Banks (64,012.29) b) Loans & Advances b) Loans & Advances c) Savings Bank Account Interest Received on a) Bank Deposits with Schedule Banks (64,012.29) b) Loans & Advances c) Savings Bank Account Interest Received on a) Loans & Advances c) Savings Bank Account Interest Received on a) Loans & Advances b) Loans & Advances c) Savings Bank Account Interest Received on b) Capital Work in Progress c) Savings Bank Account Interest Received on b) Capital Work in Progress c) Savings Bank Account Interest Received on b) Capital Work in Progress c) Savings Bank Account Interest Received on b) Capital Work in Progress c) Savings Bank Account Interest Received on b) Capital Work in Progress c) Savings Bank Account Interest Received on b) Capital Work in Progress c) Savings Bank Account Interest Received on b) Capital Work in Progress c) Co,00,000.000 b) Capital Work in Progress c) Savings Bank Account Interest Received on b) Capital Work in Progress c) Savings Bank Account Interest Received on b) Capital Work in Progress c) Savings Bank Account Interest Received on b) Capital Work in Progress c) Savings Bank Account Interest Received on c) Savings Bank Account Interest Received A	a) Earmarked /Endowment Fund b) Other Investments Interest Received on a) Bank Deposits b) Loans & Advances b) Loans & Advances b) Loans & Advance		54,230.55
a) Earmarked /Endowment Fund b) Other Investments Interest Recaived on a) Bank Deposits with Schedule Banks Interest Recaived on b) Loans & Advances b) Loans & Advances b) Loans & Advances c) Savings Bank Account Interest Recaived on b) Loans & Advances b) Loans & Advances c) Savings Bank Account Interest Recaived on b) Capital Work in Progress a) Fixed Assets i/c advance b) Capital Work in progress b) Copress 2162, 34, 319,00 b) Capital Work in progress 2162, 34, 319,00 b) Ca	a) Earmarked /Endowment Fund b) Other Investments Interest Received on a) Bank Deposits with Schedule Banks Interest Received on a) Bank Deposits b) Loans & Advances b) Loans & Advances c) Savings Bank Account Interest Received on a) Expenditure on Fixed Assets and Capital Work in Progress b) Capital Work in Progress c) Savings Bank Account Interest Received on b) Capital Work in Progress b) Capital Work in Progress c) Savings Bank Account Interest Received on b) Capital Work in Progress c) Savings Bank Account Interest Received on b) Capital Work in Progress c) Savings Bank Account Interest Received on b) Capital Work in Progress c) Savings Bank Account Interest Received on b) Capital Work in Progress c) Savings Bank Account Interest Received on b) Capital Work in Progress c) Savings Bank Account Interest Received on b) Capital Work in Progress c) Savings Bank Account Interest Received on c) Savings Bank Account Interest Received Assets Savings Received Over S289,07 & Saving Satutory Payments (Net) S289,07 & Saving Savi	a) Earmarked /Endowment Fund b) Other Investments Interest Received on a) Bank Deposits b) Loans & Advances b) Loans & Advances b) Loans & Advance		
b) Under Investments     b) Under Investments       Interest Received on     (64,012.29)       a) Bank Deposits     Accountant       a) Bank Deposits     Accountant       b) Loans & Advances     Accountant       c) Savings Bank Account     (64,012.29)       b) Loans & Advances     Accountant       c) Savings Bank Account     (64,012.29)       for the note in progress     2162,34,319.00       b) Loans & Advances     2162,34,319.00       c) Savings Bank Account     (64,012.29)       for the note in progress     2162,34,319.00       b) Loans & Advances     2162,34,319.00       b) Loans & Advances     (64,012.29)       c) Savings Bank Account     Minibut       for the notion of the not	b) Under Investments     b) Under Investments       Interest Received on     (64,012.29)       10,27,911.54     (10,27,911.54)       a) Bank Deposits     Accountant       b) Loans & Advances     Accountant       b) Loans & Advances     (64,012.29)       c) Savings Bank Account     (64,012.29)       total Carried over     (64,012.29)       Total Carried over     (64,012.29)       Total Carried over     (64,012.29)	b) Under investments Interest Received on a) Bank Deposits b) Loans & Advances b) Loans & Advances b) Loans & Advances b) Courison Dank Accountant b) Courison Dank Accountant	medule Banks	
a) Bank Deposits Advances Accountant (64,012.29) 10,27,911.54 and Capital Work in Progress 2162,34,319.00 29 b) Loans & Advances Accountant institute of technology Maniput of technology Maniput of Savings Bank Account Maniput for the MiRRS, 289,00 9,19,029.00 b) Capital Work in progress 200,00,000.00 17 vill Other Payments including Statutory payments (Net) 505,44,290.00 5889,02,602.81 Total Carried over 24, 5289,87,857,48 66	a) Bank Deposits Advances Accountant (64,012.29) 10,27,911.54 and Capital Work in Progress 2162,34,319.00 29 b) Loans & Advances Accountant to technology Manipur (64,012.29) 10,27,911.54 and Capital Work in Progress 2162,34,319.00 29 b) Loans & Advances Advances 200,000,000,000 17 c) Savings Bank Account to the feature of the feature	a) Bank Deposits (64,012.29) 10,27,911.54 (64,012.29) b) Loans & Advances Accountant (64,012.29) 10,27,911.54 (64,012.29) b) Loans & Advances (64,012.29) 10,229,00 (64,000,00) 10,229,00 (64,000,00)	Assets	
Accountant Accountant Institute of fectinology Manipur Solution Accountant Institute of fectinology Manipur Solution Accountant Institute of fectinology Manipur Solution Accountant Solution See (Solution) See (Soluti	Accountant Antimation in the feature of feature of the feature of	Accountant Accountant Accountant Annual Bel 289.00 9.19.029.00	Progress	
Ount     Mattanal Institute of Technology     500,000,000     9,19,029,00     b) Capital Work in progress     500,000,000     17       Ount     Mattanal Institute of Technology     VIII     Other Payments including     500,000,000     17       Mattanal Institute of Technology     Million     VIII     Other Payments including     500,000,000     17       Mattanal Institute of Technology     Million     Statutory payments (Net)     5289,87,857,46     66	Ount     Mational Institute of Technology     500,000,000     17       Ount     Mational Institute of Technology     500,000,000     0       Mational Institute of Technology     0,19,029,00     9,19,029,00     10,000,000,00       Mational Institute of Technology     0,000,000,000     17       Mational Institute of Technology     0,000,000,000     17       Mational Institute of Technology     0,000,000,000     17       Mational Institute of Technology     5055,44,290,00     5889,02,602.81     Total Carried over       Mation     5055,44,290,00     5889,02,602.81     Total Carried over     5289,87,857,48	ount traditute of Technology Bel 289.00 9.19.029.00		ġ
Nature rest     VIII Other Payments including       Statutory payments (Net)     5289,87,857.46       Statutory payments (Net)     5289,87,857.46	5055,44,290.00 5889,02,602.81 Total Carried over 5289,87,857,46 66 House Registrat over 5289,87,857,46 66	The stand listing the standard future is a standard for the standard for t	5	
Statutory payments (Net)         Statutory payments (Net)         5289,87,857.46         66             5055,44,290.00         5889,02,602.81         Total Carried over         0.1         5289,87,857.46         66	5055,44,290.00 5889,02,602.81 Total Carried over 5289,87,857.46 66 House and the second secon		ling	04 PC 24 PC
5055,44,290.00 5889,02,602.81 Total Carried over 5289,87,857.46	5055,44,290.00 5889,02,602.81 Total Carried over 5289,87,657.46			
	Hulth and technology Manipu	(x/ mpHAL 1 2) 5055,44,290.00 5889,02,602.81	01 1 5289,87,857.46	

TISE AND PAYMENTS ACCOUNT FOR MANIPUR RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.3.2018

	Total Carried forward	5055,44,290.00	5889,02,602.81	Total Carried forward	5289,87,657.46	6612,82,009.24
				IX Refund of Grants	•	•
×	Investments encashed	•		X Deposits and Advances (net)	28,56,719.00	20,47,059.00
×	Term Deposits with Scheduled Banks			XI Other Payments		
		2		a) Refund of Caution Deposit	46	•
×	Other Income (including			b) Refunf of fee		
	Prior period income)	103,79,451.00	35,89,435.00	c) Payment of sundry creditors (net)		
				d) Other Liabilities (Net)		15,82,759.63
X	XII Deposits and Advances					
	Caution Money (net)	11,60,000.00	4,50,000.00			
	Deduction awaiting remittance	18,95,151.76	5,81,143.25			
	Refundable & Payables (net)	25,63,381.00	37,25,270.00			
IX	XIII Miscellaneous Receipts including		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	XII Closino halancas		
	Statutory Receipts			a) Cash in hand	3,18,928.00	2,71,940.00
	Sundry Creditors (net)	501,74,797.75	890,27,199.25	b) Bank Balances -		
	Current Liability & Provisions Increase	346,22,637.27		i) in Current Account (net of O/D)	318,65,042.80	17,48,784.03
XIX	XIV Any Other Receipts			ii) in Savings Account	378,33,992.52	90,87,346.41
	Receivable Fees			iii) in Deposit Accounts	44,77,369.00	104,83,144.00
	Grants held for remittance					
	Leave salary/ pension contribution		2,27,392.00			
靈	the states of the states of the state of the state of the states of the	6063,39,708.78	6865,03,042.31	assessment of the second statement of the Total	6063,39,708.78	6865.03.042.31

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> National Institute of Technology Maripu An Autonomous Inst. under MHRD, Gol

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IMPHAL FRN 309115E

For KUNJABI & CO. Chartered Accountants

KSH KUNJABI SINGH Partner Membership No. 016593

Accountant National Institute of Technology Manipur An Autonomous Inst. under MHRD, Gol

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# राष्ट्रीय प्रौद्योगिकी संख्यान,मणिपुर NATIONAL INSTITUTE OF TECHNOLOGY, MANIPUR

# SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.3.2018

SCHEDULE -1 : CORPUS/CAPITAL FUND	Current Year 23243,89,759.95	Previous Year 21322,77,520.80
<ol> <li>Balance as at the beginning of the year</li> <li>Add : Contribution towards Capital Fund</li> <li>Add : Grants from Ministry of Social Welfare Utilised for Capital Expenses</li> </ol>	-	2600,00,000.00 270,00,000.00 -
<ul> <li>4 Add : Leave salary &amp; Pension contribution received</li> <li>5 Add : Assets purchased out of Sponsored Projects where</li> <li>Ownership vests in the Institute</li> </ul>	- 59,68,918.00	2,27,392.00 42,56,186.00
<ul> <li>6 Add : Assets Donated / Gifts Received in Project</li> <li>7 Add : Other Additions</li> </ul>		
Add : Excess of Income over Expenditure transferred from Income and Expenditure Account	2	
Add/ (Deduct ): Surplus (Deficit) transferred from Income and Expenditure Account	1131,04,648.50	-993,71,338.85 23243,89,759.95
11 Balance at the end of the year		

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Accountant National Institute of Technology Manipur An Autonomous Inst. under MHRD, Gol

Registrar

National Institute of Technology Manipur An Autonomous Inst. under MHRD, Gol

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# राष्ट्रीय प्रौद्योगिकी संख्यान,मणिपुर NATIONAL INSTITUTE OF TECHNOLOGY, MANIPUR

SCHE	DULE -2 : DESIGNATED / EARMARKED / ENDOWMENT FUNDS	Year 2017-18	
		Refer Schedule 3(a)	
A		Current Year	Pre
a)	Opening Balance of the funds		
b)	Additions during the year		
c)	Income from Investments made of the the funds		

d) Accrued Interest on Investments/ Advances

- e) Interest on Savings Bank Account
- f) Other Additions (specify)
  - (i) Subscriptions & recovery of advance
  - (ii) Interest on SB a/c

### TOTAL (A)

В

Utilisation / Expenditure towards objectives of fund i) Capital Expenditure ii) Revenue Expenditure

TOTAL (B)

TOTAL

Closing balance at the end of the year (A-B)

Represented by a) Cash and Bank Balance bl Investments c) Interest Accrued but not due d) Others (Specify)

Anthonal Audidor ABIR IMPHAL FRN 09115E

Accountant

National Institute of Technology Manipur An Autonomous Inst. under MHRD, Gol

Registral National Institute of Technology Manipur An Autonomous Inst. under MHRD, Gol

National Institute of Technology Manipus An Autonomous Inst. under MHRD, Gol

Previous Year

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# ENDOWMENT FUNDS SCHEDULE 2 A

Sub-Schedule to support the figures in the column "Endowment Funds" in the Schedule 2 formimg part of the Balance Sheet

	Opening	Opening Balance	Addition During the Year	ng the Year	F	Total	Expenditure on	Closing	Closing Balance	Total
Name of the		THE R. LEWIS CO., LANSING MICH.					the object during		Accumulated	
Endowment	Endowment	e U	Endowment	Interest	Interest Endowment	Accumulated	the year	Endowment	Interest	
		Interest				HILLING ST			44	110111
			v	9	7 = (3+5)	8= (4+6)	6	10	11	TTINTI
2	2	4	2	>						
NII	IN	IIN	NIL	NIL						

Accrued Interest but not due Int. Receivable from SBI(TDS) Investment in Bank STDR **Reinvested Interest** 6 Supported by Cash at bank

Small malitar

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**Receivable -Corpus Fund** Total

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Less : Liabilities

National Institute of Technology Manipur An Autonomous Inst. under MHRD, Gol Accountant

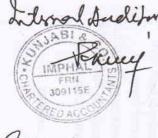
Registrar

National Institute of Technology Manipul An Autonomous Inst. under MHRD, Gol

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# NATIONAL INSTITUTE OF TECHNOLOGY, MANIPUR

			2017-18	
SCH	EDULE-3 : CURRENT LIABILITIES & PROVISIONS		Current Year	Previous Year
А	CURRENT LIABILITIES			
1	Deposit from Staff	2		
2	Deposits from Students (Caution Deposit)		46,60,000.00	35,00,000.00
3	Sundry Creditors			
	a) For Goods & services		1696,45,392.00	1194,70,594.25
	b) Others (CSAB)	*	10,57,028.00	7,51,621.00
4	Deposit Others (including Earnest Money &			
-	Security Deposit)		281,89,803.00	256,26,422.00
5	Statutory Liabilities (GPF,TDS,WC Tax, CPF,GIS, NPS)			
	a) Taxes and others		52,08,350.65	35,75,902.89
	b) Others : deduction awaiting remittance		39,80,105.25	37,17,401.25
6	Other Current Liabilities			
	a) Salary/ Pension/ NPS		2,43,672.00	2,43,672.00
	b) Receipts against sponsored projects			-
	c) Receipts against sponsored fellowship &			
	scholarships			
	d) Unutilised grants (Sponsored project)		89,78,622.58	126,44,785.98
	e) Grants in advance			
	f) Refundable & Payables			
	g) Other liabilities			
	(i) for Expenses		- 3,82,400.00	3,62,000.00
	(ii) Other Liabilities		337,83,862.64	77,35,668.37
	(ii) Other Liability - Grant recived for remitten	ce		
	to others	7.0		•
	TOTAL	. (A)	2561,29,236.12	1776,28,067.74
В	PROVISIONS			
1	For Taxation	-		-
2	Gratuity		54,29,530.00	• 24,66,115.00
3	Supeannuation/ Pension	-		
_ 4	Leave & Pension Contribution		10,28,825.00	10,28,825.00
' 6	Accumulated Leave Encashment		86,19,364.00	30,28,736.00
7	Trade Warrantees/ Claims			-
8	Others (Specify)	-		-
	Total	(B)	150,77,719.00	65,23,676.00
	Internal Andifur Total (A	+B)	2712,06,955.12	1841,51,743.74



Accountant National Institute of Technology Manipur An Autonomous Inst. under MHRD, Gol

Registrar National Institute of Technology Manipur An Autonomous Inst. under MHRD, Gol

Director National Institute of Technology Manipur An Autonomous Inst. under MHRD, Gol ATIONAL INSTITUTE OF TECHNOLOGY, MANIPUR

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	COUCHINE 2 (a) SPONSORED PROJECTS	and the second se			THE AVAILABLE TO A			
No	Name of the project	Opening balance	s, ing	Total	Expenditure During the vear	Closing balance	ance	Previous Year
		T	1112 2 201			Credit	Debit	In the second second
	A CALLER TO ALL CONTRACTOR OF ALL CALL	Credit Debit		7 70 573 M	3 11 805.00	4.66.718.00		1,70,000.00
Γ	DST Project - Basic Science Ibetombi	1,70,000.00 -	0,1222,50,0	00.070'0/'/			-98	86-
1	DST Project - Civil Dept	-98		A 01 007 00	A 00 016 00	81.976.00	1 1. S. S. S.	4,57,560.00
1	I and Degradation Rick Assmt - Bankim	4,57,560.00	34,332.00	00'76'TE'4	00 FFF 40 0	00 272 20 01		
	Public Health - Banklm		13,47,500.00	13,47,500.00	3,04,11/100	1 03 199.00		2,27,500.00
1	SERB - Generalised VectorBB Upadhaya	2,27,500.00 -	- 01 000 00	00,000,12,2	7 40 346 00	1.74.654.00	141	3,30,000.00
	ISRO Project - Mamata	3,30,000.00 -	5,85,000.00	00.000,C1,E	porotript"	68,100.00		68,100.00
1	Preneration Activated Bamboo - Devid	68,100.00 -		00 101 01 11	16 10 551 M	11 10 1 10 10 10 10 10 10 10 10 10 10 10	-1.030.00	15,64,669.00
	synthesis & Decoration of Drug (Chandi)	15,64,669.00 -	53,852.00	16,18,521.00	00'TEE'ET'OT	3 07 873 00		29,00,000.00
	Air Mist Jet Impingiment -Dushayant	29,00,000.00	2,542.00		5 55,362,00	1		6,76,000.00
9	Complex Fluit Flow -Lenin Physics	6,76,000.00		14 66 000 00	1 99 515.00	1-	No.	14,66,000.00
E	Surface Oxygen & its effect- Nagarajan	14,66,000.00		12 06 000 00	9 48 765.00			13,96,000.00
12	SERB - Modullar Approach to DNA- Mithun Roy	13,96,000.00		1		7,71,875.00		
1 m	BRNS Project - Mithun Roy		DA.E 10'T 1'1		4.75.241.00			5,25,167.00
14	SERB - David	5,25,167.00		3 80 000.00				3,80,000.00
51	Modelling of Cosmic Acceleration- Surendra	3,80,000.00	00 002 12 6			1,0	The second	•
16	Dev of New Hybrid- A K Biru		7 10 000 00			6,59,677.00	8	
1	DST project- S Binita Chanu		7 04 952 00			7,04,952.00		
18	Priyobrata		00'00'00's			3,00,000.00		
61	ISRO - EOAM Dr Romenji		21,000,000,00	Ľ	12.84.683.00	-1,63,763.00		10,85,185.00
2	Improvising stability -L Herojit	10,85,185.00	0.66/,66			1		6,21,993.98
5	3 02 A			02 500 10 100 102 10		100 68 842 00 81 82 151 58 -1.128.00	-1.128.00	118,68,076.98
		Total (A) 118,68,174.98	-98 72,72,788.6	72,72,788.60 191,4U,4050				
-	DASA	6,10,000.00	25,000.00	0 6,35,000.00 1.61.599.00		6,35,000.00 1,61,599.00		6,10,000.00 1,61,599.00
e	NIAGICT	1,61,599.00			L 440 00			5.110.00

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National Institute of Technology Manipur An Autonomous Inst. under MHRD, Gol

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5,110.00

7,76,709.00

72,97,788.60 199,42,672.58 109,63,952.00 89,79,750.58 -1,128.00 126,44,785.98

89,78,622.58

5,110.00 7,96,599.00 -

5,110.00 -

5,110.00 8,01,709.00

25,000.00

5,110.00 -

-98

A dev Total (B) 7,76,709.00 -Total (A+B) 126,44,883.98 Net Balance 126,44,785.98

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राष्ट्रीय प्रौटोगिकी संस्थान मणिपुर NATIONAL INSTITUTE OF TECHNOLOGY, MANIPUR

SCHEDULE -3 (b) SPONSORED FELLOWSHIP AND SCHOLARSHIPS

2017-18

si No	Name of the project	Opening	ng balance	Receipts/ Recoveries during the year	Total	Expenditure During the year	Closing balance	alance	Previous Year
		Credit	Debit		Service .		Credit	Debit *	a state of the
	NIF	NIL	NIL	NIL	NIL	NIL	NIL	NIL	IIN



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## SCHEDULE: 3 (c) UNUTILISED GRANTS FROM GOVERNMENT OF INDIA AND STATE GOVERNMENTS

		2017-18	
		Current Year	Previous Year
A	Plan Grants : Government of India		
	Balance brought forward		
	Add : Receipts during the year	4400,00,000.00	4400,00,000.00
	Total (a)	- 4400,00,000.00	4400,00,000.00
	Less : Refunds		
	Less : Utilised for Revenue Expenditure	2438,43,199.46	1737,12,595.69
	Less : Utilised for Capital expenses	2662,34,319.00	4715,17,508.00
	Total (b)	5100,77,518.46	6452,30,103.69
	Unutilised Carried Forward (a-b)	NIL	- NIL
в	Grants from State Government		
	Balance brought forward	NIL	NIL
	Add : Receipts during the year		
	Total (c)		
	Less : Refunds		5.
	Less : Utilised for Revenue Expenditure		
	Less : Utilised for Capital expenses		
	Total (d)		
	Unutilised Carried Forward (c-d)	NIL	NIL

#### Note :

Unutilised grants includes advances on capital account Unutilised grants include grants received in advance for the next year Unutilised grants are represented on the Assets side by Bank balances, short term Deposits with banks and Advances on capital account

Capital Grant Other Revenue Salary Component

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Current Year

NIL

**Previous Year** 

2330,00,000.00 800,00,000.00

2070,00,000.00 1000,00,000.00

4400,00,000.00 4400,00,000.00

2600,00,000.00

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National Institute of Technology Manipur An Autonomous Inst. under MHRD, Gol National Institute of Technology Manipur An Autonomous Inst. under MHRD, Gol

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			GROSS	VALUE			DE	EPRECIATION	TION		N ET B L O C K	OCK
N	ASSETS	Opening Balance 1.4.2017		sold/ discard/ Transfer	Closing balance 31.3.2018	Rate %	Opening balance	Depreciation for the year	Excess (short) Depreclation adjusted	Total Depreclation	31.3.2018	31.3.2017
4A	Tangible assets											
	Land Development		261,64,166		261,64,166	0		The second second			261,64,166	
H	Buildings	599,12,929	238,84,192	-119,28,908	718,68,213		16,99,226.00	14,37,364	-2,38,578	28,98,012	689,70,201	582,13,703
	Plaveround (WIP)		169,77,459	119,28,908	289,06,367	2%					289,06,367	
"	Roade	109,16,974	67,24,334		176,41,308	2%	3,26,333	3,52,826		6,79,159	169,62,149	105,90,641
	Tubewell & Water Supply	24,55,325	9,91,920	U	34,47,245	2%	49,107.00	68,945		1,18,052	33,29,193	24,06,218
~	Flectical Fourioment/ Installation	161,81,076	47,32,976	38,61,327	247,75,379	5%	23,32,102	14,31,835		7£63,537	210,11,442	138,48,974
i er	Completes	1119.94,935	10,03,367	-106,59,219	1023,39,083	20%	463,23,944	196,35,257	-21,31,844	638,27,357	385,11,726	656,70,991
, 4	General Fouriement	163.04.190	16,86,524		179,90,714	7.50%	64,74,673	13,49,304		78,23,977	101,66,737	98,29,517
- v	Andio Visual Fourinment	45,63,986	18,26,983		63,90,969	7.50%	6,03,845	4,79,323		10,83,168	53,07,801	39,60,141
<b>,</b> u	Books	293.73.321	29,82,854		323,56,175	10%	97,23,049	32,35,619		129,58,668	193,97,507	196,50,272
	Workshoo/ Lah Equipoment	5891.12.243	1004.70.647		6895,82,890	8%	1166,26,591	551,66,631		1717,93,222	5177,89,668	4724,85,652
- oc	Shorts Fourinment	7.29.660			7,29,660	7.50%	3,30,034	54,725		3,84,759	3,44,901	3,99,626
	Circuiture & Elvture	762.79.033	255.00.223		1017,79,256	7.50%	156,59,718	76,33,444		232,93,162	784,86,094	606,19,315
5	Vehicles	48.55.203			48,55,203	10%	18,05,950	4,85,520		22,91,470	25,63,733	30,49,253
2 :	Other Arrate	29.01.854			29.01.854	7.50%	7,94,736	2,17,639		10,12,375	18,89,479	21,07,118
11	Total (A)	9255,80,729 2129,45	2129,45,645	-67,97,892	11317,28,482		2027,49,308	915,48,432	-23,70,422	2919,27,318	8398,01,164	7228,31,421
4C	Intangible Assets											
10	Committee Soft ware	2083.31.291	32,48,175	67,97,892	2183,77,358	40%	1875,32,720	242,84,359		2118,17,079	65,60,279	207,98,571
2 5	E. Books & Inurnal	694.69.462			694,69,462	40%	615,52,001	60,85,279		676,37,280	18,32,182	79,17,461
1	Total (C)	2778,00,753	32,48,175	67,97,892	2878,46,820		2490,84,721	303,69,638		2794,54,359	83,92,461	287,16,032
4C (1)												
		1 51 720			1.51.720	11%	57,406	16,689		74,095	77,625	94,314
1		N71'TC'T										
40	<				0 36 131	1000	200 20 0	40.400		953 35 0		
	100% Depreciation	8,450,426	40,433		כאביבניה	WONT	חסחירביס	ect'or		rectoric		
4E	Assets under Project					i				STL OF 2	000 11 11	030.06.3
	Computer	6,62,813	15,25,252		21,88,065	20%	1,32,563	4,4/,613		0/T'n/'S	200'11'0T	nez'ne'e
	Computer Software	35,93,373			35,93,373	40%	14,37,349	14,37,349		28,74,698	(/18,6/)	21,96,024
	Eavioment		44,43,666	Constant of	44,43,666	8%		3,55,498		3,55,498	40,88,168	
		42.56.186	59,68,918		102,25,104		15,69,912	22,30,460		38,00,372	64,24,732	26,86,274
	Total (A+B+C)	12086,84,414 2222,03,237	2222,03,237		14308,87,651		4543,56,373	1242,05,718	-23,70,422	5761,91,669	8546,95,981.66	7543,28,041
	Previous Year	9054,55,395	3032,29,019		12086,84,414		3035,67,590	1507,88,783		4543,56,373	7543,28,041	6018,87,805
	Nov!				0.			(				<
	12/ marter	1		and	A			M			Repart	
		t		and a			V		1	,	/ mit	+
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Total 31.3.2018	8350,00,000 9009,81,412 100,00,000 22,72,185	17482,53,597
Addition during the year 1	100,00,000 400,00,000	500,00,000
	000 412 185 -	597
SCHEDULE -4 E : CAPITAL WORK IN PROGRESS Opening Balance	8250,00,000 8609,81,412 100,00,000 22,72,185	1 16982,53,597
<b>NORK IN</b>	<ol> <li>Work Deposit with C.P.W.D. for Construction Works</li> <li>Education Dept : Engg Wing</li> <li>MOBC</li> <li>Architect / Consultancy Fee</li> </ol>	Total

- 4.

Birector National Institute of Technology Manipu. An Autonomous Inst. under MHRD, Gol NA

Hegistrat National Institute of Technology Manipu An Autonomous Inst. under MHRD, Gol

National Institute of Technology Manipur National Institute of Technology Manipur An Autonomous Inst. under MHRD, Gol Accountant

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Grand Total (A+B+C)

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# SCHEDULE -5 : INVESTMENTS FROM EARMARKED / ENDOWMENT FUNDS

		2017-18	
A	Long Term Investments 🐒	Current Year	Previous Year
1	In Central Government Securieties In State Government Securities	NIL	NIL
3	Other Approved Securities Shares		
5	Debenture & Bonds		
6	Term Deposits with BankS		
7	Others		
	Total	NIL	NIL
SCH	EDULE -5(A) : INVESTMENTS FROM EARMARKED /	ENDOWMENT FUNDS (FUNDWISE)	
		Current Year	Previous Yea
		NIL	NIL
SCH	EDULE 6 - INVESTMENT OTHERS		
1	In Central Government Securieties		
2	In State Government Securities		
3	Other Approved Securities		
.4	Shares		

- 5
- **Debenture & Bonds**
- 6 Others ( to be specified) Mutual Fund - ICICI Prudential (9842.204 units) NAV as at 31.3.2018 not available 9842.204 Units 33.53 NAV per Unit 3.30.009.10 24.06.2018

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Accountant National Institute of Technology Manipur An Autonomous Inst. under MHRD, Gol

Registrar National Institute of Technology Manipur An Autonomous Inst. under MHRD, Gol

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Director National Institute of Technology Manipul An Autonomous Inst. under MHRD, Gol

# NATIONAL INSTITUTE OF TECHNOLOGY, MANIPUR

	2017-18	
SCHEDULE 7- CURRENT ASSETS	Current Year	Previous Year
1 Stock :		
a) Stores and spares		
b) Loose Tools		
c) Publications		
d) Laboratory Chemicals, Consumables & Glassswares		
e) Building materials		
f) Electrical Materials		
g) Stationery		
h) Water Supply materials		
2 Sundry Debtors		
a) Debts Outstanding for a period exceeding six month	15	
b) Others Receivable fee		
Cash balances in hand(including cheques/ drafts and imp	prest)	
<sup>3</sup> and remittance in transit	3,18,928.00	2,71,940.0
Bank Balances ( to be further classified as pertaining to		
4 earmarked fund or otherwise)		
a) With Scheduled Banks	318,65,042.80	17,48,784.0
in Current Accounts	44,77,369.00	
in Term Deposit Accounts	378,33,992.52	
in Savings Accounts	570,33,332.32	. 50,07,540.4
b) With Non-Scheduled Banks		
in Current Accounts		
in Term Deposit Accounts	•	
in Savings Accounts		
E Bast Office Source Accounts		
5 Post Office - Savings Accounts	744 05 222 21	) 715 01 714 4
5 Post Onice - Savings Accounts	744,95,332.32	2 215,91,214.4

	ANNEXURE : Details			Previous Ye	2016-17
		Curre	ent Year		
		Current Deposit	Savings Bank	Current Deposit	Savings Bank
	ICICI Bank Ltd	209,19,665.42		10,86,808.68	
	PNB		88,805.00		90,657.00
	SBI		335,06,042.26	j	57,96,088.46
	SBI	5,15,610.75		0	
	BOI		4,89,652.00	)	4,71,575.00
	Canara SB		7,28,022.00		7,01,103.00
	CBI		5,52,165.00		5,52,165.00
2	Syndicate Bank		8,86,346.68	3	8,53,763.97
for	Syndicaqte Project		15,82,959.58	3	6,21,993.98
BIB	Yes Bank	104,29,766.63	3	6,61,975.35	
		318,65,042.80		17,48,784.03	90,87,346.41
APHAL	Holleny	na	A		Castor 1
FHIN 109115E	A Tra	ment	Registrar	/	Director
00000	AC	countant	National Institute of Techn	ology Manipu	Institute of Technology Manipul
UACO	National Institut	te of Technology Manipur Is lest, under MHRD, Gol	An Autonomous Inst. unde	MHRD, Gol An Art	testamous linst. under MHRD, Gol

NATIONAL INSTITUTE OF TECHNOLOGY, MANIPUR

	DULE 8 - LOANS, ADVANCES & DEPOSITS	Current Year	Previous Year
	Advances to Employees		
	a) Salary		
	b) Festival		•
	c) Medical Advance		• 1 - 1 - 1 - 2 - 2 - 2 - 2 - 2 - 2 - 2 -
	d) Others ( to be specified)		
	(i)		
	(ii) -		
2	Long Term Advances to Employees ( interest bearing)		
	a) Vehicle Loan		
	b) Home Loan		-
	c) Others ( to be specified)		•
3	Advances and other amounts recoverable in cash or in kind or for valu	ie	
	to be received		
	a) On Capital Account		237,28,978.47
	b) to Suppliers	6,86,636.00	2,36,268.00
	c) Others	119,70,432.00	100,33,211.00
4	Prepaid Expenses		
	a) Insurance		
	b) Other Expenses		
5	Deposits		
	a) Telephone		
	b) Lease Rent		
	c) Electricity		
	d) AICTE (if applicable)		
	e) Others ( to be specified)		
6	Income Accrued		
~	a) On investments from Earmarked / Endowment Funds		
	b) On Investments Others		
	c) Loans & Advances		
	d) Others - Student Fees	5,33,330.00	64,200.00
	includes income due unrealised	5,55,550.00	0 1,200100
7	Other - Current Assets Receivables from Sponsored Projects		
·	a) Debit balances in sponsored Projects		
	b) Debit Balances in Fellowship & scholarship		
	c) Grants Receivable		
	d) Other Receivables from UGC		
0	Claims receivable Intrnal Andily		
8	cialitis receivable mining from my		
	NJABI d Total (1 t	o 8) 369,19,376.47	340,62,657.47
	Die B B	0 0, 000,20,0000	510,02,051.1
	imphate Murry Du		Pastor
4	120 309115E	/	Chr.
atio	Accountant Registrar nal Institute of Technology Manipur O Acco National Institute of Technolog	National In	Director stitute of Technology
	Autonomous Inst. under MHRD, Gol / National Institute of Technolo Autonomous Inst. under MHRD, Gol		amous last, under MHF

### NATIONAL INSTITUTE OF TECHNOLOGY, MANIPUR

	NATIONAL INSTITUTE OF TECHNOLOG		7-18	
SCHE	DULE -9 : ACADEMIC RECEIPTS	CURRE	NT YEAR	PREVIOUS YEAR
	ROM STUDENTS			
A	Academic			
<u> </u>	1. Tuition Fee *	155,58	3,350.25	347,02,342.75
	The previous years figure includes fees directly deposited by the stud	ents in		
	Yes Bank amounting to Rs 220,15,846.75 during the period Jan Mai	ch		
	2017 which could not be bifurcated into different components. The	total		
	amount other than Tuition fee has been worked out at Rs 100,92,506	5.75.		
	the current years fee is net of adjustment of excess fee amounting t	o Rs		
	10,52,797			
	2. Admission fee	2,7	74,500.00	2,12,000.00
	3. Enrolment Fee			
	4. Library Admission Fee			
	5. Laboratory Fee	8	34,800.00	28,400.00
	6. Institutional Development Fee	24,9	55,000.00	
	7. Registration Fee			
	8. Other Academic Fee	26,9	93,000.00	18,11,400.00
		otal (A) 210,0	6 <b>5,650.2</b> 5	367,54,142.75
В	Examinations			
	1. Admission Test Fee	1.5		ā.
	2. Annual Examination Fee		06,500.00	6,28,547.00
	3. Mark Sheet, Certificate etc	2,	47,400.00	1,500.00
	4. Entrance Examination Fee	*		*
		otal (B) 17,	53,900.00	6,30,047.00
С	Other Fees			1 30 000 00
	1. Identity Card Fee		61,000.00	1,39,600.00
	2. Fine and Misc Fee		35,695.00	1,77,644.00
	3. Medical & Insurance Fee	8,	75,696.00	7,68,600.00
	4. Transportation Fee	1	11 000 00	88,000.00
	5. Hostel Admission Fee	1,	11,000.00	88,000.00
	6. Affiliation & Recognition Fee		01 000 00	6,83,000.00
	7. Student activity, Sports, Arts & Culture		91,000.00	18,56,844.00
		otal (C) 41,	,74,391.00	10,00,000
D	Sale of Univercity publication etc		56,675.00	36,400.00
	1. Sale of Admission Forms		46,800.00	
	2. Sale of Syllabus & Question Paper		40,800.00	
	3. Sale of Prospectus including admission forms	Fotal (D) 1	,03,475.00	36,400.00
			,03,475.00	50,100.00
£	Other Academic Receipts	7	,37,000.00	
	1. Skill Development Fee		8,000.00	2,62,000.00
	2: Registration fee for workshops programmes etc.	Total (E) 7	,45,000.00	
12		rotar(c) ,	,,000.00	_,,
	GRAND TOTAL (A+B	+C+D+E) 278	,42,416.25	395,39,433.75
		2.0.2, 2.0	,,	
	Note:	ance not capital	ised	

None of the fees received is in the nature of capital treceipts and hence not capitalised

1 The academic year / period for which the fees are collected does not coincide to financial year. The income is recognised on actual basis and any fee received for the period covering beyong the financial year is nor treated 2 income. Ruce FR 158 2001

Accountant

Registrar

An Autonomous Inst. under MHRD. Gol

National Institute of Technology Manipur National Institute of Technology Manipu An Autonomous Inst. under MHRD. Gol

as advance fee received. In other way the outstanding fees i.e. due but not received are not recognised as Director

National Institute of Technology Manip An Autonomous Inst. under MHRD, Gol

### राष्ट्रीय प्रौद्योगिकी संस्थान,मणिपुर NATIONAL INSTITUTE OF TECHNOLOGY, MANIPUR

	Year 2017-18
SCHEDULE -10 : GRANTS / SUBSIDIES (Irrevocable Grants & Subsidies I	Received)
	Govt of India
Balance brought forward *	-3476,55,013.72 -1424,24,910.03
Add: Receipts during the year	4400,00,000.00 4400,00,000.00
Total	923,44,986.28 2975,75,089,97
Less : Refunds	
Balance brought forward	
Less : Utilised for Capital Expenditure(A)	2662,34,319.00 4715,17,508.00
Balance brought forward	
Less : Utilised for Revenue Expenditure (B)	2438,43,199.46 1737,12,595.69
Balance (C) - Carried forward	-4177,32,532.18 -3476,55,013.72
Other grant from other sources	

-4177,32,532.18 -3476,55,013.72

A Appears as addition to Capital Fund as well as additions to Fixed Assets during the year

B Appears as Income and Expenditure Account

1

C (i) Appears under Current Liabilities in the Balance Sheet and will become the opening balance next year (ii) Represented by bank balances, Investments and Advances on the Asset side

Grant Received	Capital Expenses	Revenue Exp	Salaries	Total
Carried forward	-	2370,00,000.00	2030,00,000.00	4400,00,000.00
Total	-	2370,00,000.00	2030,00,000.00	4400,00,000.00
Utilised including provision	2662,34,319.00	1513,98,191.46	924,45,008.00	5100,77,518.46
Balance of grant	-2662,34,319.00	856,01,808.54	1105,54,992.00	-700,77,518.46

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Accountant National Institute of Technology Manipur An Autonomous Inst. under MHRD, Gol

Sum J. Director

Registrar National Institute of Technology Manipur An Autonomous Inst. under MHRD, Gol

National Institute of Technology Manip. An Autonomous Inst. under MHRD, Gol

राष्ट्रीय प्रोद्योगिकी संस्थान,मलिपुर NATIONAL INSTITUTE OF TECHNOLOGY, MANIPUR

		Ye	ar 2017-18		
CHEI	DULE -11 : INCOME FROM INVESTMENTS				
1	Interest				
	a) On Govt securities				
	b) Other Bonds/ Debenture				
	c) Others : Mutual Funds			54 320 55	
	d) Mutual Fund Investments			54,230.55	
	Less : transfer to designated fund accounts			10 07 011 54	
2	Interest on Term deposits		-97,095.29	10,27,911.54	
	Income accrued but not due on Term Depoists/ Interest -				
3	bearing advance to employees (where Revolving Funds has				
	been constituted)				
4	Interest on Savings Bank Accounts		1		
5	Others (Specify)		33,083.00		
Ĩ.,			-64,012.29	10,82,142.09	
CHE	DULE 12 : INTEREST EARNED				
1	On Savings bank Accounts with Schedule Banks		6,25,289.00	9,19,029.00	
2	On Loans	-			
	a) Employees ( if Revolving Funds have not been constituted	d - 1	50°		
	for such advance)				
	b) Others	-			
3	On Debtors and Other Receivables				
	Total		6,25,289.00	9,19,029.00	
	Note				
5CH	EDULE -13 : OTHER INCOME				
Α			45,47,958.00	14,94,288.00	
	1. Hostel Room Rent		45,47,550.00	14,5 1,200100	
	2. License and Permit Fee				
	3. Hire Charge of Auditorium/Play ground/ Convention				
	Centre etc		17,05,000.00	4,80,000.00	
	4. Electricity & Water Charges recovered		7,06,408.00	5,03,987.00	
	5. Quarter Rent		7,00,408.00	9,03,907.00	
	6. Guest House Earning		CO FO 266 00	24,78,275.00	
×	To	otal	69,59,366.00	24,76,275.00	
в	Sale of Institute's Publication (Included under Schedule 9-	D)	0	0	
С	1. Gross Receipts from annual functions/ sports carnival	-			
	Less : Direct expenditure incurred on the annual function/				
	sports carnival	-			
1	2. Gross Receipts from fetes Less : Direct expenditure incurred on the fetes	-			
V	Less : Direct expenditure incurred on the reces	-			
2	3. Gross Receipts on Educational Tours	ours -			0
30	Less : Direct expenditure incurred on the Educational T	-			X
1	4. Others (to be specified and separately disclosed)	otal -			$\square$
1-	12 mart Ba	Jul		Santo	2
E/	Accountant Registrar			Director	
	Accountant			ational Institute of Techn	

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### राष्ट्रीय प्रौद्योगिकी संस्थान,मणिपुर NATIONAL INSTITUTE OF TECHNOLOGY, MANIPUR Year 2017-18

D	Others		
	1. Income from Consultancy	30,03,690.00	6,18,848.00
	2. RTI fees		
	3. Income from Royalty		
	4. Sale of Application Form (recruitment)	15,750.00	1,57,050.00
	5. Misc receipts (sales of tender form, waste paper)		_,,
	6. Profit on sale/ disposal of Assets		
	a) Owned Assets		
	b) Assets acquired out of grants or received		
	free of cost		
	7. Grants/ Donations from Institutions, Welfare		
1	Bodies & International Organisations		
	8 Others (Specify)		
	a) Sale of Tender Form	22,500.00	45,000.00
1	b) Other Receipts	9,900.00	81,262.00
	c) Overhead from Projects	3,48,245.00	01,202.00
	c) Donation/ Sponsor	20,000.00	2,09,000.00
đ.	Total	34,20,085.00	11,11,160.00
	GRAND TOTAL (A +B+C+D)	103,79,451.00	35,89,435.00
		*	PM

### SCHEDULE 14- PRIOR PERIOD INCOME

Disclosed saperately under Sch. 24 note 9.

- 1 Academic Receipts
- 2 Income form Investments
- 3 Interest Earned4 Other Income
- other meonie

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0 Accountant

National Institute of Technology Manipur An Autonomous Inst. under MHRD, Gol



Registrar National Institute of Technology Manipu An Autonomous Inst. under MHRD, Gol

Director National Institute of Technology Manipu An Autonomous Inst. under MHRD, Gol

# NATIONAL INSTITUTE OF TECHNOLOGY, MANIPUR

2017-18

	DULE -15 : STAFF PAYMENTS & BENEFITS (ESTAI	BLISHMENT		
EXPE			762,70,204.00	817.37.486.00
1	Salaries & Allowances		702,70,204.00	
2	Allowances and Bonus		21,78,888.00	26,32,320.00
3	Contribution to Employees Provident Fund			31,46,794.00
4	Contribution to NPS	8	34,64,590.00	31,40,7 54.00
5	Contribution to Other Funds (Specify)			
6	Staff Welfare Expenses			
7	Retirement & Terminal Benefits			2 02 225 00
8	LTC Facility		1,78,439.00	3,02,235.00
9	Medical Facility		7,39,427.00	12,707.00
10	Children Education Allowance		2,30,008.00	1,30,462.00
11	Honorariun		6,42,624.00	-4,20,950.00
12	Others (Specify)			
12	a) EPF Expenses		1,86,785.00	
	b) Transfer Allowance			94,628.00
			29,63,415.00	
	c) Gratuity		55,90,628.00	-
	d) Leave Encashment/ Salary			887,92,938.00
	Total			

# SCHEDULE 15 A - EMPLOYEES RETIREMENT AND TERMINAL BENEFITS

Pension

Gratuity

Opening Balance as on 1.4.2017 Addition : Capitalised value of contribution received from other organisation Total (a) Less : Annual Payments during the year Balance available on 31.3.2018 (c)= (a-b)

Provision required on 31.3.2018 as per actuarial valuation (d) A. Provision to be made in the Current Year (d-c)

- B. Contribution to New Pension Scheme
- C. Medical Reimbursement to Retired Employees
- D. Travel to Hometown on Retirement
- E. Deposit Linked Insurance Payments

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TOTAI (A+B+C+D+E) [ to appear in schedule 15 item No. 6]

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Registrar

Accountant National Institute of Technology Manipup Autonomous Inst. under MHRD, Sola Autonomous Inst. under In Autonomous Inst. under MI An Autonomous Inst. under MHRD, Gol

### राष्ट्रीय प्रौद्योगिकी संस्थान,मणिपुर NATIONAL INSTITUTE OF TECHNOLOGY, MANIPUR

ceu			2017-18	2016-17
	EDULE -16 : ACADEMIC EXPENSES			
1	Laboratory Expenses		69,71,748.00	32,65,788.00
3	Field Work / conference/ Faculty Developme	nt/ Training	482,72,004.00	53,90,210.00
4	Expenses on Seminar, workshop & short term	course	57,58,339.00	42,20,705.00
5	Payments to Visiting Faculty			
5				
7	Student Welfare Expenses i/c Insurance & M Professional Dev Expenses	edical	7,14,336.00	
8	Convocation Expenses		7,70,178.00	
9	Academic Support		47,20,832.00	35,68,040.00
11	Stipend/ Means cum-merit Scholarship			129,89,948.00
	and print and and any choice		76,728.00	1,03,730.00
12	Others (Specify)			
	a) Placement, Career Dev. Exp		25,55,046.00	28,52,563.00
	b) Sports & Other Activities		5,77,907.00	
	c) M. Tech Scholarship		80,17,837.00	65,85,227.00
	d) Hostel Exp		1,33,851.00	1,71,814.00
	e) Festival & Celebrations		33,89,579.00	27,81,522.00
	Others		-	
T			986,05,828.00	430,27,882.00
	EDULE -17 : ADMINISTRATIVE AND GENERAL	XPENSES		
A	Infrastructure			
1	Electricity and Power		46,24,942.00	34,42,067.00
2	Water Charges		32,88,500.00	30,46,500.00
3	Insurance			a - 1
3	Rates, Service & Other Taxes (including prope	erty tax)	576 N	14,93,561.00
			79,13,442.00	79,82,128.00
B	Communication			
1	Postage & Telegrame		1,28,170.00	2,62,552.00
2	Telephone, Fax & Internet Cahrges		11,73,315.00	11,68,001.00
			13,01,485.00	14,30,553.00
С	Others			++.C
1	Printing & Stationery		18,72,677.00	27,21,356.00
2	Traveling & Conveyance	1.54	26,32,789.00	18,87,740.00
3	Hospitality			
4	Auditor's Remuneration (CAG)		a 2	
5	Internal Audit +GST		96,800.00	.80,000.00
6	Professional Charges		2,60,000.00	
7	Advertisement & Publicity		12,57,569.00	20,58,082.00
. 8	Megazine & Journal		-	
9	Others (Specify)	165		
	a) Guest House Exp		2,50,000.00	5,00,000.00
	b) Staff Recruiting Expenses		7,55,758.00	3,45,453.00
	c) Meeting Expenses		2,73,485.00	5,79,866.00
	d) Security and House Keeing Exp	340	174,14,937.00	
	e) Consultancy & Outsource		1,58,944.00	1,10,183.00
	f) Contingency		9,31,060.51	6,32,137.00
	g) Share of Consultancy fee earned		21,09,243.00	0,02,137.00
	h) Functions		2,20,910.00	6 18 614 00
		Total	282,34,172.51	6,18,614.00
	Internal Audidos		374,49,099.51	
9	whente stated	(and a)	0	504,67,485.00
	ABI &	0.L	20	

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IMPH FRN 309115E Accountant National Institute of Technology Manipur An Autonomous Inst. under MHRD, Gol

Director

National Institute of Technology Manip An Autonomous Inst. under MiRD, Gol

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	NATION	AL INSTITUTE OF T	ECHNOLOGY, MANIPUR	
			2017-18	2016-17
CHE	DULE-18 : TRANSPOR	TATION EXPENSES		
	Own Vehicles			
	a) Running Expenses	2	14,07,761.00	9,22,997.00
	b) Repairs & Mainter			
	c) Insurance			
	Vehicle taken on ren	t/ lease		
	a) Rent/ lease expen			
	Vehicle (taxi) hiring		- 6,73,244.00	3,86,555.00
			20,81,005.00	13,09,552.00
SCHE	DULE-19 : REPAIRS	AND MAINTENANCE		
1	Buildings		73,75,321.00	45,08,027.00
2	Furniture & Fixture			-
3	Plant & Machinery			97,325.00
4	Office Equipments			32,200.00
5	Computers		1,47,605.00	51,46,710.00
6	Laboratory & Scient	ific Equipment	49,83,227.00	-
7	Audio Visual Equipr			-
8	Cleaning materials		2,29,688.00	1,15,043.0
9	Book Binding charge			-
10			2,85,200.00	1,85,525.0
	Estate Maintenance			-
	Others Assets		67,100.00	-
14	oulers resea		130,88,141.00	100,84,830.0
		2.2	e .	
SCH	EDULE -20 : FINANC	E COST		
1			1,74,117.95	9,908.6
2	Others (Specify)		- 1,74,117.95	, 9,908.6
SCH	EDULE -21 : OTHER	EXPENSES		

- 1 Provision for Bad & Doubtful Debts/ Advances
- 2 Irrecoverable Balances written off
- 3 Grants / Subsidies to Other Institutes/ organisations
- 4 Others (specify)

### SCHEDULE - 22 :PRIOR PERIOD EXPENSES

- 1 Student scholarship Others
  - Due date expired cheque/ DDs deposited but unrealised

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Registrar Accountant National Institute of Technology Manipur National Institute of Technology Manipur An Autonomous Inst. under MHRD, Gol An Autonomous Inst. under MHRD, Gol An Autonomous Inst. under MHRD, Gol

### राष्ट्रीय प्रौद्योगिकी संस्थान,मणिपुर NATIONAL INSTITUTE OF TECHNOLOGY, MANIPUR

Year 2017-18

#### SCHEDULE 23 : SIGNIFICANT ACCOUNTING POLICIES

- 1. Accounting Convention
  - a) The accounts are maintained and financial statements are prepared on the basis of historical cost convention.
  - b) Recognition of revenue and related assets and liabilities

The Institute normally follows the cash basis of accounting. However for presentation of financial statements the liabilities and assets which are ascertained and disclosed hereunder have been taken into account.

c) Retirement Benefits

The liability for expenses on retirement benefit of the staff – gratuity, leave salary estimated on the basis of number of years service and number of days of unavailed leave at the year-end is provided and accounted on accrual basis and charged to expenses.

- d) Retirement Pension is to be accounted on accrual basis.
- e) Interest on Special Term Deposits with Bank compounded upto last quarter of the year is accounted on accrual basis.
- f) Fees received from the students are accounted on actual receipt basis. Thus the fees received covering the period beyond the financial year is treated as Income in the year of receipt. However fees short paid by the students at the time of admission is treated as receivable fees
- g) The value of the work bills which have been passed for payment but not paid has been taken into account and liability thereof has been provided.
- Works in progress physically measured / unmeasured but not billed is not taken into the statement of account as the realistic value cannot be estimated.
- Deposits for the execution of the works made with the executing agencies are treated as work in progress to form part of fixed assets which shall be reversed to works value on the completion of the work.
- j) Security deposit received from the students

The security deposit is treated as current liabilities. Any non-refunded security deposit lying after expiry of three years from the due date of refund is considered as unclaimed liability and accordingly treated as Income of the Institute

k) Income received for other purpose

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Any receipt not relating to normal activity of the Institution obtained from any source which has to be spent for the specific purpose is treated as Earmarked Fund. Accordingly the expenditure incurred out of such receipts is not treated as normal expenditure of the Institute. The difference between the receipt and expenditure is directly taken in the balance sheet as balance of fund.

#### 2. Apportionment of grant into revenue and capital grant

a) The grants are treated either revenue receipt or capital receipt according to the direction of the granting authority. The capital grants are directly credited to General (Capital) Fund and the revenue grants are credited to Income and Expenditure Account. However if such apportionment has not been made by the granting authority the whole amount of grant received is credited to Income and expenditure Account. In case the grant is received in accordance with the proposal initiated by the Institute the amount to the extent of capital expenditure component is treated as capital grant and treated accordingly.

MPHA Registrar Accountant An Autonomous Inst. under MHRD, Gol 3091156 National Institute of Technology Manipulational Institute of Technology Ma Anstitute of Technology Manipur An Autonomous Inst. under MHRD, Gol An Autonomous Inst. under MHRD,

- b) In respect of grants and contribution received under earmarked fund for special purposes or research works by the Departments the whole amount of grant is credited to the fund account and the expenses either revenue or capital are charged to the Fund. However the value of the assets created out of the grant is taken into the fixed assets by giving corresponding credit to Capital Fund account as these assets acquired out of the grant form part of the assets of the Institute
- c) Other grants which are received other than specific purpose of creating capital assets are directly treated as revenue receipts and capital grants are directly credited to Capital Fund Account
- 3. Treatment of expenditure renovation of, addition & alteration and extension on existing buildings not owned by the Institute.

A portion of facilities of the Institute is accommodated on the land and buildings owned by the Govt of Manipur with a right to use as a temporary campus. However to meet its requirements expenses are incurred by way of renovation, partitions, addition & alterations on the existing buildings which result in some cases creation of new immovable asset. However these assets, being immovable, have to be left behind when the institution shifts to its new campus. Therefore the expenditure has been treated as revenue expenditure

#### Valuation of Inventory of consumables

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The consumable items are normally purchased for instant use and no stock of significant quantity is carried in hand. Therefore the cost of consumables items purchased during is charged in full to expenditure of the vear

#### 5. Fixed assets

- a) Fixed Assets are stated at cost of acquisition inclusive of all direct expenses related to acquisition. In respect of projects involving construction related pre-operative expenses are absorbed into the cost of the assets
- b) Assets received by way of Non- monetary grants are accounted with corresponding credit to the Corpus (Capital) Fund Account.
- c) The value of the assets created out of the grants under Earmarked Fund (sponsored project) is capitalized with corresponding credit of Corpus(Capital) fund Account.

#### 7. Fixed Assets and Depreciation

- a) Fixed assets are stated at cost of acquisition/construction less accumulated depreciation. The cost of assets comprises its purchase price and directly attributable cost of bringing the assets to working condition for its intended use i.e. cost of acquisition of assets including inter-alia interest on borrowing and incidental expenditure during construction incurred up to the date of commissioning.
- Assets received by way of Non- monetary grants are accounted with corresponding credit to the Capital b) Fund Account.
- Depreciation for full year is provided on the assets purchased during the year c)
- No depreciation is charged on the assets till the asset is ready for use C)
- Change in the Method of Depreciation d)

Depreciation on fixed assets is provided on written down value method upto 31.3.2014. However from FY 2014-15 onwards, in compliance with the direction of the Ministry of Human Resource Development, the method of depreciation has been changed to Straight Line Method. The excess/ shortfall arising from the change in the method (taking retrospective effect) has been charged to Income and

Expenditure Account.

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#### 8 Capital Work in Progress

Capital work in progress includes cost of construction expenditure, deposits and advances made for such construction, interest on funds deployed on capital work in progress and other indirect preoperative expenditure incidental and related to acquisition of assets.

#### 9 Restricted Funds [Special Purpose Funds]

- a) Any income by way of grant, donation, contribution, bank interest and income earned from investment is credited directly to the Fund and any outgoing towards revenue or capital expenses is charged to the fund. The net balance is treated as balance of the fund at the end of the year.
- b) Such fund is independently and distinctly shown under a separate head in the balance sheet
- c) The non-recurring expenses are treated in the fund account as expended and the value of the assets is taken in the general account under the group head of Fixed Assets with corresponding credit to Corpus/ Capital Fund.

#### 10 Staff Retirement Benefits

The present retirement benefits are gratuity, leave encashment and pension. The benefits are worked out on the assumption:

- a) The members of the staff shall continue in the services of the Institution to be eligible for retirement benefits.
- b) With the number of years service earned the staff retires on the last date of the accounting year.
- C) The provision so made is to be reversed on the actual payments

#### 11 Loans & Advances for expenses

- The payments in the nature of advance for meeting expenses are booked under the head " Advances". a) These advances are charged to expenses only when the activity for which the advance is drawn is accomplished and the related documents have been approved and passed by the competent authority
- b) The loans and advances as shown in the statement of account are considered good and recoverable by way of expenses or otherwise and as such no provision for loss is made in the accounts

#### 12 Foreign Exchange Transaction

The transactions involving foreign exchange directly entered into by the Institute or foreign exchange earned is disclosed separately under Notes on Account.

#### 13 Capital Commitment

The ascertained capital commitment in respect of capital works contracts but not completed is disclosed separately under Notes on Account

### 14 Contingent Liability

It is disclosed separately under Notes on Account

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# राष्ट्रीय प्रौद्योगिकी संस्थान,मणिपुर NATIONAL INSTITUTE OF TECHNOLOGY, MANIPUR

### SCHEDULE -24 : Contingent Liabilities afid Notes on Account

- 1. The financial statements are presented on the format prescribed by Ministry of Human Resource Development, Govt of India
- 2. There is contingent liability for about of Rs 3.00 lakh arising from claims made by a consultant firm
- 3. Loans & Advances

The loans and advances as shown in the statement of account are considered good and recoverable by way of expenses or otherwise and as such no provision for loss is made in the accounts

4. Effect of Change in the method of Depreciation

The institute has been following the written down value method since inception (2010-11). However to comply with the new format of financial statement prescribed by the Ministry the depreciation has been worked out at Straight Line Method applying the prescribed rate. Full effect of such change has been given. Where the life of the group of asset has expired the residual value is maintained at Rs 100/.

#### 5. Other receipts/grants

The institute received grants for conducting research activities the project-wise funds received and expenditure incurred are reflected in Schedule 3(a). The unspent balance is shown under Current Liability in the Balance Sheet (Schedule 3).

6. Deposit works with CPWD, Education Department, Govt of Manipur

The amount has been treated as Capital Work in Process under the head 'Fixed Assets". Value of the work completed has to be finalised with the executing agencies.

#### 7 Retirement benefits

- a) Provision for leave encashment has been worked out for the year on the basis of unavailed leave remaining outstanding at the end of the year.
- b) No claim for leave and pension contribution has been raised by their respective parent department in respect of staff on deputation and thus provision has not been made for the year.
- c) The provision for gratuity has been made by applying a formula of 15 days salary for every year of service completed over six months period rounding up to 1 year.
- , d) For retirement benefits the regular staff has joined the NPS and the contributions of the Institute along with the subscription of the staff are remitted regularly
  - e) For the contract staff the Institute has participated the scheme of Employees Provident Fund under The Employees Provident Fund and Miscellaneous Provisions Act, 1952 and both the employees subscriptions and Institute's contributions are remitted regularly
  - f) The above provisions are not as per actuarial valuation and further, no plan assets are funded or maintained to meet future leave encashment/ gratuity obligations. Such actuarial valuation has not been obtained considering the small strength of staff and length of service completed.

Foreign Exchange Transaction

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There is no foreign exchange transaction during the year except the opening foreign letter of credit

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#### 9. Prior period items

Income/ fees collected in the previous year 2016-17

In the previous year 2016-17 the student deposited fees amounting to Rs 220,15,846.75 in the current account of Yes Bank during the period Jan-March 2017. The break-up of the total amount to different components of the fee could not be worked out as the details were not be available instantly from the system. Therefore the entire amount of fee was credited to the head "Tuition Fee ". This fact was disclosed by way of a Note in the Schedule – 9 of the Financial Statement as under

"Total amount of fee directly deposited by the students in the Yes Bank amounting to Rs 220,15,846.75 during the period Jan.- March 2017 could not be bifurcated into different components and thus credited to Tuition fee"

However during the year the components of the fee have been identified and the amount of Rs 220,15,846.75 has been reversed from "Tuition Fee" and credited in the following account head. Thus the income/liability of the year includes the following prior period amounts

SI	Head of the Account	Amount (Rs)	Schedule No & item No.
1	Tuition Fee	11923,340.00	Sch. 9.A - Academic Item No 1
2	Lab Fee	25,600.00	Sch 9.A - Academic - Item No.5
3	Institutional Development Fee	610,000.00	Sch. 9.A - Academic - Item No.6
4	Other Academic Fee	814,000.00	Sch.9.A -Academic - Item No 8
5	Annual Examination Fee	373,000.00	Sch. 9B - Examination - Item No.2
6	Mark Sheet, Certificate etc	91,500.00	Sch.9B - Examination- Item No. 3
7	Identity Card Fee	4,200.00	Sch. 9C - Other Fees - Item No. 1
8	Fine & Misc. Fee	282,000.75	Sch.9C - Other Fees - item No.2
9	Medical & Insurance Fee	7,000.00	Sch.9C - Other Fees - item No.3
10	Student Activity, Sports, Arts & Culture	651,000.00	Sch.9C - Other Fees - item No.7
11	Skill Development Fee	256,000.00	Sch.9E - Oth. Acad.Rcpts - item No.2
12	Hostel Room Rent	1417,500.00	Sch. 13A – Inc.from Land & Bldg-1
13	Electricity & water charge recovered	459,000.00	Sch.13A - Inc.from Land & Bldg-4
14	Mess Charge	5046,806.00	Sch. 3 - Current Liabilities - Item 6.g.ii
15	Alumni Fee	54,900.00	Sch. 3 - Current Liabilities - Item 6.g.ii
	Total	22,015,846.75	

10. The quantitative information as on 31.3.2018 is furnished as under

a)	Number of students	834 – (M) 694 (F)140
b)	Number of students passed out	172 – (M) 132 (F) 40
c)	Number of Faculty	69 –(M) 46 (F) 23
d)	Number of Non- Faculty	88 – (M)60 (F) 28
e)	Number of hostel	5 ( Boys -4, Girls -1)

Date 2.7.2018 Imphal

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Director National Institute of Technology Manipus An Autonomous Inst. under MIMD, Gel

Accountant National Institute of Technology Manipur An Autonomous Inst. under MHRD, Gol

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# NATIONAL INSTITUTE OF TECHNOLOGY, MANIPUR

# CASH FLOW STATEMENT FOR THE FINANCIAL YEAR 2017-18

CASH FLOW STATEMENT FOR THE CHARACTER		
	Ref: Schedule in BS	Amount
A CASH FLOW FROM OPERATING ACTIVITIES	& E Account	1131,04,648.50
Surplus / (Deficit)) before extraordinary items and tax		
Adjustments for:	4 1218,35,	296.00
Depreciation and amortisation		
(Profit) / loss on sale / write off of assets		
Finance costs	11 -	
Income on Investment (MF)	-	
Dividend income		
Net (gain) / loss on sale of investments	0	
Rental income from investment properties		
Write off of Receivables/ Assets		
Rental income from operating leases		
Liabilities / provisions no longer required written back		
Adjustments to the carrying amount of investments	dvances	
Provision for doubtful trade and other receivables, loans and a		
Provision for warranty	14	
Provision for contingencies		
Other non-cash charges (specify)		
Net unrealised exchange (gain) / loss	1218,3	5,296.00 1218,35,296.00
		2349,39,944.50
Operating profit / (loss) before working capital changes		
Changes in working capital:		
Adjustments for (increase) / decrease in operating assets:		
Inventories		
Trade receivables	9	-28,56,719.00
Short-term loans and advances		
Long-term loans and advances		
Other current assets		
Other non-current assets	3	
Adjustments for increase / (decrease) in operating liabilities:		
Trade payables		870,55,211.38
Other current liabilities		
Other long-term liabilities		
Short-term provisions		
Long-term provisions		
Cash flow from extraordinary items		
Cash generated from operations		
Not income tax (naid) / refunds		3191,38,436.88
Net cash flow from / (used in) operating activities (A)		, .



Accountant National Institute of Technology Manipur An Autonomous Inst. under MHRD, Gol

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# NATIONAL INSTITUTE OF TECHNOLOGY, MANIPUR

	B CASH FLOW FROM INVESTING ACTIVITIES		
	Capital expenditure on fixed assets, including capital advances	4A,4B &4C	-2722,03,237.00
	Proceeds from sale of fixed assets		0
	Inter-corporate deposits (net)		0
	Bank balances not considered as Cash and cash equivalents		0
	Current investments not considered as Cash and cash equivalents		0
	Purchase of long-term investments		0
	Interest Reinvested in MF investment	6	0
	Proceeds from sale of long-term investments	-	0
	Loans given		0
	Loans realised		0
	Interest received MF Investment	11	U
	Dividend received		
	Rental income from investment properties	a straight	
	Rental income from operating leases		
	Cash flow from extraordinary items		
	Net cash flow from / (used in) investing activities (B)		-2722,03,237.00
	C CASH FLOW FROM FINANCING ACTIVITIES		
	Capital Grant FROM MHRD		
	Grant from Ministry of Social Welfare utilised for capital expenditur	1	
	Addition to corpus from Project Assets	1	
	Equity capital	1	59,68,918.00
	Proceeds from long-term borrowings		
	Repayment of long-term borrowings		No. 1
	Net increase / (decrease) in working capital borrowings		
	Proceeds from other short-term borrowings		
	Repayment of other short-term borrowings		
	Finance cost		
	Dividends paid		
	Cash flow from extraordinary items	~	
	Net cash flow from / (used in) financing activities (C)		
	rect cash now nonly (used in) financing activities (C)		59,68,918.00
	Net increase / (decrease) in Cash and cash equivalents (A+B+C)		570 04 117 00
	Cash and cash equivalents at the beginning of the year		529,04,117.88
-	Cash and cash equivalents at the end of the year	7	215,91,214.44
			744,95,332.32

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