

ANNUAL ACCOUNTS

2022-23

NATIONAL INSTITUTE OF TECHNICAL TEACHERS' TRAINING AND RESEARCH, KOLKATA
BLOCK-FC, SECTOR-III, SALT LAKE CITY
KOLKATA - 700106

SATENDRA GUPTA & ASSOCIATES
(CHARTERED ACCOUNTANTS)

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Dated: 30/05/2023

DECLARATION

I, Sri Satendra Gupta, on behalf of "Satendra Gupta & Associates", Chartered Accountants appointed as a Consultant (Internal Auditor) at NITTTR, Kolkata vide appointment letter no NITTTR -K/6 -25/2023-24/32.

I have checked and verified the Final Accounts 2022-23 of NITTTR, Kolkata and declares as follows:

1. That the Final Account 2022-23 of NITTTR, Kolkata consisting of pages MA-1 to MA-44, PF-1 to PF-4, PJ-1 to PJ-20.
2. That I have examined all the above pages of Final Account 2022-23.
3. That the Final Accounts-2022-23 comprises Balance Sheet, Income & Expenditure Accounts and Receipts & Payment Accounts & Schedules thereon.
4. That based on verification, checking and procedure performed, I have not found any discrepancies in the Final Account 2022-23 of NITTTR kolkata.

Thanks & Regards

For Satendra Gupta & Associates

Satendra Gupta

SATENDRA GUPTA
PARTNER
M. NO. 303084



UDIN - 23303084BGWTLK5431

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NAME OF EDUCATIONAL INSTITUTION :

National Institute of Technical Teachers' Training and Research, Kolkata

BALANCE SHEET AS AT 31ST MARCH, 2023

Amount in Rupees

SOURCE OF FUNDS	Schedule	Current Year	Previous Year
CAPITAL FUND	1	350,594,202	360,051,231
DESIGNATED/EARMARKED/ENDOWMENT FUNDS/CORPUS FUND	2	310,670,355	290,905,877
CURRENT LIABILITIES & PROVISIONS	3	419,757,069	396,202,924
TOTAL		1,081,021,626	1,047,160,032

APPLICATION OF FUNDS	Schedule	Current Year	Previous Year
FIXED ASSETS			
Tangible Assets	4	255,779,111	265,171,779
Intangible Assets	4	2,132,898	2,115,106
Capital Works-in-Progress	4	74,422,095	77,329,095
INVESTMENTS FROM EARMARKED/ ENDOWMENT FUNDS	5	293,173,494	5,967,438
Long Term			
Short Term			
INVESTMENTS - OTHERS	6	-	-
CURRENT ASSETS	7	418,231,645	669,768,922
LOANS, ADVANCES & DEPOSITS	8	37,282,383	26,807,692
TOTAL		1,081,021,626	1,047,160,032

SIGNIFICANT ACCOUNTING POLICIES

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CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS

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A K Saha
(A K Saha)

Assistant Section Officer

D. Kumar
30.3.2023
(Faculty-in-Charge)
Accounts

Debi Prasad Mishra

(Debi Prasad Mishra)
Director

NAME OF EDUCATIONAL INSTITUTE :

National Institute of Technical Teachers' Training and Research, Kolkata**INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD/YEAR ENDED 31ST MARCH, 2023**

Amount in Rupees

Particulars	Schedule	Current Year	Previous Year
INCOME			
Academic Receipts	9		
Grants / Subsidies	10	237,242,649	247,039,739
Income from Investments	11	17,968,429	16,174,889
Interest earned	12	881,990	433,665
Other Income	13	1,563,965	695,209
Prior Period Income	14	378,892	-
Deferred Income AS 12 [Corresponding to Sch 4]	4	12,483,017	23,589,660
TOTAL (A)		270,518,942	287,933,162
EXPENDITURE			
Staff Payments & Benefits (Establishment Expenses)	15	198,494,231	202,215,747
Academic Expenses	16	4,976,036	-
Administrative and General Expenses	17	27,495,380	19,213,496
Transportation Expenses	18	206,773	-
Repairs & Maintenance	19	4,220,964	7,263,355
Finance Costs	20	13,372	130,004
Depreciation	4	12,483,017	23,589,660
Other Expenses	21	16,183,385	18,147,714
Prior Period Expenses	22	(201,876)	69,423
TOTAL(B)		263,871,282	270,629,399
Balance being excess of Income over Expenditure (A - B)		6,647,660	17,303,763
Unspent balance of Grants transferred to Other Current Liabilities [Sch.3(A)(6)(d)]		3,822,813	16,174,889
Balance Being Surplus / (Deficit) Carried to Capital Fund		2,824,847	1,128,874

Significant Accounting Policies


23


Contingent Liabilities and Notes to Accounts

24


(A K Saha)

Assistant Section Officer



(Faculty-in-Charge)
Accounts


(Debi Prasad Mishra)
Director

SCHEDULE - 1: CAPITAL FUND(CORPUS/CAPITAL FUND for previous year)

	Particulars	Current Year	Previous Year
	Balance at the beginning of the year	360,051,231	365,480,152
Add:	Contributions towards Corpus/Capital Fund	-	-
Add:	Grants from UGC, Government of India and State Governemnt to the extent utilized for capital expenditure(including NER)	12,339,329	17,031,865
Add:	Assets Purchased out of Earmarked Funds		-
Add:	Assets Purchased out of Sponsored Projects, where ownership vests in the Institution		
Add:	Assets Donated Gifts Received		
Add:	Other Additions :		
	Current assets transferred from Earmarked Fund		
	Deffered Income AS-12	(24,621,205)	(23,589,660)
	Old provisions written back		
Add:	Excess of Income over Expenditure transferred from the Income & Expenditure Account	2,824,847	1,128,874
	Total	350,594,202	360,051,231
(Deduct)	Creation of Corpus Fund transferred to Schedule -2		
(Deduct)	Deficit transferred from the Income & Expenditure Account	-	-
	Balance at the year end	350,594,202	360,051,231


(A K Saha)
Assistant Section Officer

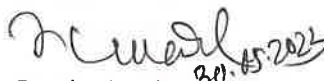

(Faculty-in-Charge)
Accounts


(Debi Prasad Mishra)
Director

SCHEDULE - 2: DESIGNATED / EARMAKRD / ENDOWMENT FUNDS

Particulars	Corpus Fund	PDMTVE	MOD/ MECH (II)	COMPUTER LAB	ICMR (COVID-19)	OBC EXPANSION	QIP- AICTE	MOOC	NRC	NECTAR	Total	
											Current Year	Previous Year
A.												
a) Opening Balance	275,070,921	2,408,434	48,134	73,995	-	3,767,626	328,926	5,033,181	79,070	3,900	286,814,187	266,030,204
b) Additions during the year					614,613						614,613	4,779,457
c) Academic Income	5,148,501										5,148,501	3,753,972
d) Income from Investments made of the funds	14,268,746	134,556				193,945					14,597,247	14,255,027
e) Interest on Savings Bank A/c	83,289		1,486	1,355	10,942	2,880	7,849	132,317	1,065		241,183	375,274
f) Other income/donation/Advance etc	354,961										354,961	3,725,081
g) Current Liabilities(Sch.3)	3,851,690						29,828				3,881,518	4,091,690
Total (A)	298,778,108	2,542,990	49,620	75,350	625,555	3,964,451	366,603	5,165,498	80,135	3,900	311,652,210	297,010,705
B.												
Utilization/Expenditure towards objectives of funds												
a) Capital Expenditure												
b) Revenue Expenditure	368,841		95		124,512		65,473	342,799	20,000		921,720	1,326,458
c) Others (Refund of Funds)									60,135		60,135	4,777,370
Total (B)	368,841		95		124,512		65,473	342,799	80,135		981,855	6,103,828
Closing balance at the year end (A - B)	298,409,267	2,542,990	49,525	75,350	501,043	3,964,451	301,130	4,822,699	-	3,900	310,670,355	290,905,877
Represented by												
Cash and Bank Balances	1,026,249		49,525	75,350	501,043	100,784	301,130	4,822,699		3,900	6,880,680	7,387,371
Investments	286,896,763	2,491,727				3,785,004					293,173,494	262,908,405
Advances/Deposits/TDS	1,740,385					28,121					1,768,506	907,454
TDS	69,705										69,705	69,705
Interest accrued but not due	8,676,165	51,263				50,542					8,777,970	19,632,942
Others												
Total	298,409,267	2,542,990	49,525	75,350	501,043	3,964,451	301,130	4,822,699	-	3,900	310,670,355	290,905,877


(A K Saha)
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Faculty-in-Charge
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Director

SCHEDULE - 2A: ENDOWMENT FUNDS


Specimen formed of Sub Schedule to support the figures in the column "Endowment Funds" in the Schedule "earmarked/Endowment Funds", forming part of the Balance Sheet

Sl. No.	Name of the Endowment	Opening Balance		Additions during the Year		Total		Expenditure on the object during the year	Closing Balance		Total (10+11)
		Endowment	Accumulated Interest	Endowment	Interest	Endowment (3+5)	Accumulated Interest (4+6)		Endowment	Accumulated Interest	
1	2	3	4	5	6	7	8	9	10	11	
	Total										

Notes

- 1 The total of Columns 3 & 4 will appear as the Opening Balance in the Column "Endowment Funds" in Schedule 2, of Earmarked Funds forming part of the Balance Sheet.
- 2 The total of Col. 9 should normally be less than the total of Col. 8, as only the interest is to be used for the expenditure on the object of the endowments (except Endowments for Chairs)
- 3 There should not normally be a debit balance in the schedule, if in a rare case, there is a debit balance against any of the Endowment Funds, the debit balance should appear on the Assets side of the Balance Sheets as "Receivables" in Schedule - 8 Loans, Advances & Deposits.


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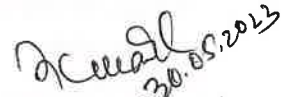

(Debi Prasad Mishra)
Director

SCHEDULE - 3: CURRENT LIABILITIES & PROVISIONS

Particulars		Current Year	Previous Year
A.	CURRENT LIABILITIES		
	1. Deposits form Staff		
	2. Deposits from Students		
	3. Sundry Creditors		
	a) Others	41,927	241,500
	4. Deposit - others (including EMD, Security Deposit)	855,239	982,025
	5. Statutory Liabilities (GPF, TDS, WC TAX, CPF, GIS, NPS)		
	a) Others	-	25,839
	6. Other Current Liabilities		
	a) Salaries		
	b) Receipts against sponsored projects		
	c) Receipts against sponsored fellowships & Scholarships		
	d) Unutilised Grants [as per Sch.3 (c)]	391,728,902	370,268,107
	e) Grants in advance		
	f) Other Funds		
	g) Other Liabilities		
	i) Book credit with SBI		
	ii) Others	3,844,849	4,865,521
	Total (A)	396,470,917	376,382,992
B.	PROVISIONS		
	1. For Taxation		
	2. Gratuity	-	-
	3. Superannuation Pension	-	-
	4. Accumulated Leave Encashment	-	-
	5. Trade Warranties/Claims		
	6. Others (Specify)(Liabilities for expenses)	23,286,152	19,819,932
	Total (B)	23,286,152	19,819,932
	Total (A + B)	419,757,069	396,202,924

Note: Unutilized grants 6 (d) will include grants received in advance for next year.


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SCHEDULE - 3 (a): SPONSORED PROJECTS

Sl. No.	Name of the Project	Opening Balance		Receipts / Recoveries during the year	Total	Expenditure during the year	Closing Balance	
		Credit	Debit				Credit	Debit
1	2	3	4	5	6	7	8	9
	Total							

Notes

- 1 The Projects may be listed agency-wise, with sub-totals for each agency.
- 2 The total of Column 8 (Credit) will appear under the above head on the liabilities side of the Balance Sheet (Schedule 3).
- 3 The total of column 9 (Debit) will appear as Receivables in Schedule 8, Loans, Advances and Deposits, on the Assets side of the Balance Sheet.


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SCHEDULE 3 (b): SPONSORED FELLOWSHIPS AND SCHOLARSHIPS

Sl. No.	Name of Sponsor	Opening Balance as on 01.04.2022		Transactions during the year		Closing Balance as on 31.03.2023	
		CR.	DR.	CR.	DR.	CR.	DR.
1	University Grants Commission						
2	Ministry of HRD						
3	Others (Specify individually)						
	Total						

Note:

1. The total of column 7, (Credit) will appear under the above head, on the liabilities side of the Balance Sheet (Schedule 3).
2. The total of column 8 (Debit) will appear as Receivables on the Assets side of the Balance Sheet in Schedule 8 (Loans, Advances and Deposits).


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

		Amount in Rupees	
A.1	Plan/Non Plan Grants: Government of India	Current Year	Previous Year
a)	OH-35 (CREATION OF CAPITAL ASSETS) MAIN A/C.		
	Balance B/F	114,059,348	123,530,097
	Add: Interest earned from Investment/Bank(Sch.11)	8,367,381	7,561,116
	Add: Receipts during the year	-	-
	Total	122,426,729	131,091,213
	Less: Refund of Bank Interest on GIA to Ministry(Sch.21)	7,561,116	
	Less: Utilized for Capital Expenditure(b)(Sch.4)	12,339,329	17,031,865
	Total	19,900,445	17,031,865
	Unutilized carried forward (a)	102,526,284	114,059,348
b)	OH-31 (GENERAL)(RECURRING)		
	Balance B/F	78,255,612	84,882,943
	Add: Receipts during the year	111,000,000	85,000,000
	Add: Interest earned from Investment/Bank(Sch.11)	2,024,366	2,037,769
	Total	191,279,978	171,920,712
	Less: Refund of Bank Interest on GIA to Ministry(Sch.21)	2,037,769	18,147,714
	Less: Utilized for Recurring Expend.(b)(Sch.15,16,17,18,19,20 & 22)	89,483,481	75,517,386
	Total	91,521,250	93,665,100
	Unutilized carried forward (b)	99,758,728	78,255,612
c)	OH-36 (SALARY)(RECURRING)		
	Balance B/F	91,947,469	87,856,035
	Add: Interest earned from Investment/Bank(Sch.11)	3,104,029	2,438,834
	Add: Receipts during the year	156,200,000	151,000,000
	Total	251,251,498	241,294,869
	Less: Refund of Bank Interest on GIA to Ministry(Sch.21)	2,438,834	
	Less: Utilized for Recurring Expenditure(b) (Sch.15)	141,504,042	149,347,400
	Total	143,942,876	
	Unutilized carried forward (c)	107,308,622	91,947,469


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Director


A.2	Plan/Non Plan Grants(North Eastern Region): Government of India		
a)	OH-35 (CREATION OF CAPITAL ASSETS) NORTH EASTERN REGION		
	Balance B/F	62,559,091	59,872,624
	Add: Interest on Investment/Bank(Sch.11)	3,024,536	2,686,467
	Add: Receipts during the year		
	Total	65,583,627	62,559,091
	Less: Refund of Bank Interest on GIA to Ministry(Sch.21)	2,686,467	
	Less: Utilized for Capital Expenditure(b)		
	Unutilized carried forward (a)	62,897,160	62,559,091
b)	OH-31 (GENERAL) NORTH EASTERN REGION		
	Balance B/F	23,446,587	26,014,627
	Add: Receipts during the year		
	Add: Interest on Investment/Bank(Sch.11,12)	1,468,077	1,459,199
	Total	24,914,664	27,473,826
	Less: Refund of Bank Interest on GIA to Ministry(Sch.21)	1,459,199	
	Less: Utilized for Recurring Expenditure(b)(Sch.16,17 & 19)	4,217,357	4,027,239
	Total	5,676,556	
	Unutilized carried forward (b)	19,238,108	23,446,587
B.	UGC Grants: Plan	Nil	Nil
C.	UGC Grants: Non Plan	Nil	Nil
D.	Grants from State Government	Nil	Nil
	* Grand Total (A + B + C + D)	391,728,902	370,268,107

Notes: Unutilized Grants includes advances on Capital Account

Unutilized grants include grants received in advance for the next year

Unutilized grants are represented on the Assets side by Bank Balance,

Short Term Deposits with Banks and advances on Capital Account.


(A K Saha)
Assistant Section Officer


(Faculty-in-charge)
Accounts


(Debi Prasad Mishra)
Director

SCHEDULE - 4: FIXED ASSETS

Amount in Rupees											
Sl. No.	Assts Heads	Gross Block				Depreciation for the year 2022-23				Net Block	
		Opening Balance 01.04.2022	Additions	Deductions	Closing Balance 31.03.2023	Opening Balance 01.04.2022	Depreciation for the year	Deductions/ Adjustment	Total Depreciation	31.03.2023	31.03.2022
1	Land	4,048,117			4,048,117	-			-	4,048,117	4,048,117
2	Site Development					-			-	-	-
3	Buildings	-			-	-			-	-	-
	i) Office Building	188,919,945	1,267,448		190,187,393	90,122,860	3,803,748		93,926,608	96,260,785	98,797,085
	ii) Residential Building	66,082,914	1,955,000		68,037,914	25,582,957	1,360,758		26,943,715	41,094,199	40,499,957
	iii) Hostel Building	44,028,522			44,028,522	18,846,375	880,570		19,726,945	24,301,577	25,182,147
4	Roads & Bridges	-			-	-			-	-	-
5	Tubewells & Water Supply	158,354			158,354	18,109	3,167		21,276	137,078	140,245
6	Sewerage & Drainage	-			-	-			-	-	-
7	Electrical Installation and Equipment	27,199,472	814,508		28,013,980	8,827,480	1,400,699		10,228,179	17,785,801	18,371,992
8	Plant & Machinery	115,267,646		9,333,196	105,934,450	111,768,213		9,333,196	102,435,017	3,499,433	3,499,433
9	Scientific & Laboratory Equipment	74,874,495	3,671,285		78,545,780	28,864,932	6,283,662		35,148,594	43,397,186	46,009,563
10	Office Equipment	6,217,017	1,186,396		7,403,413	2,655,861	555,256		3,211,117	4,192,296	3,561,156
11	Audio Visual Equipment	7,106,773	243,254		7,350,027	3,447,484	551,252		3,998,736	3,351,291	3,659,289
12	Computers & Peripherals	105,329,244	2,556,155	2,804,992	105,080,407	87,836,920	6,410,831	2,804,992	91,442,759	13,637,648	17,492,324
13	Furniture, Fixtures & Fittings	30,433,000	3,011,549		33,444,549	27,969,414	2,508,341		30,477,755	2,966,794	2,463,586
14	Vehicles	3,425,139			3,425,139	2,196,885	342,514		2,539,399	885,740	1,228,254
15	Library Books & Scientific Journals	10,014,230	44,197		10,058,427	9,795,599	41,662		9,837,261	221,166	218,631
16	Small Value Assets	-			-	-			-	-	-
	Total (A)	683,104,868	14,749,792	12,138,188	685,716,472	417,933,089	24,142,460	12,138,188	429,937,361	255,779,111	265,171,779
17	Capital Work in Progress(B)	77,329,095	-	2,907,000	74,422,095					74,422,095	77,329,095
	Intangible Assets	-			-						
18	Computer Software	14,613,536	496,537		15,110,073	12,498,430	478,745		12,977,175	2,132,898	2,115,106
19	E-Journals	-			-						
20	Patents	-			-						
	Total (C)	14,613,536	496,537		15,110,073	12,498,430	478,745		12,977,175	2,132,898	2,115,106
	Grand Total (A + B + C)	775,047,499	15,246,329	15,045,188	775,248,640	430,431,518	24,621,205	12,138,188	442,914,535	332,334,105	344,615,980

Note: The figures in Column "Deductions" under Gross Block against the head Capital Work in Progress represents the transfer from Work in Progress to Assets during the year.

The figures in column "Additions" the year under Gross Block against Assets 1 to 14 include transfer from Work in Progress during the year, as well as further acquisitions during the year.


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SCHEDULE - 4 A : FIXED ASSETS - PLAN

Amount in Rupees

Sl. No.	Assts Heads	Gross Block				Depreciation for the year 2022-23				Net Block	
		Opening Balance 01.04.2022	Additions	Deductions	Closing Balance 31.03.2023	Opening Balance 01.04.2022	Depreciation for the year	Deductions/ Adjustment	Total Depreciation	31.03.2023	31.03.2022
1	Land	4,048,117			4,048,117	-			-	4,048,117	4,048,117
2	Site Development					-			-		
3	Buildings										
	i) Office Building	188,919,945	1,267,448		190,187,393	90,122,860	3,803,748		93,926,608	96,260,785	98,797,085
	ii) Residential Building	66,082,914	1,955,000		68,037,914	25,582,957	1,360,758		26,943,715	41,094,199	40,499,957
	iii) Hostel Building	44,028,522			44,028,522	18,846,375	880,570		19,726,945	24,301,577	25,182,147
4	Roads & Bridges										
5	Tubewells & Water Supply	158,354			158,354	18,109	3,167		21,276	137,078	140,245
6	Sewerage & Drainage										
7	Electrical Installation and Equipment	27,199,472	814,508		28,013,980	8,827,480	1,400,699		10,228,179	17,785,801	18,371,992
8	Plant & Machinery	115,267,646		9,333,196	105,934,450	111,768,213		9,333,196	102,435,017	3,499,433	3,499,433
9	Scientific & Laboratory Equipment	74,874,495	3,671,285		78,545,780	28,864,932	6,283,662		35,148,594	43,397,186	46,009,563
10	Office Equipment	6,217,017	1,186,396		7,403,413	2,655,861	555,256		3,211,117	4,192,296	3,561,156
11	Audio Visual Equipment	7,106,773	243,254		7,350,027	3,447,484	551,252		3,998,736	3,351,291	3,659,289
12	Computers & Peripherals	105,329,244	2,556,155	2,804,992	105,080,407	87,836,920	6,410,831	2,804,992	91,442,759	13,637,648	17,492,324
13	Furniture, Fixtures & Fittings	30,433,000	3,011,549		33,444,549	27,969,414	2,508,341		30,477,755	2,966,794	2,463,586
14	Vehicles	2,018,890			2,018,890	1,211,334	201,889		1,413,223	605,667	807,556
15	Library Books & Scientific Journals	10,014,230	44,197		10,058,427	9,795,599	41,662		9,837,261	221,166	218,631
16	Small Value Assets										
	Total (A)	681,698,619	14,749,792	12,138,188	684,310,223	416,947,538	24,001,835	12,138,188	428,811,185	255,499,038	264,751,081
17	Capital Work in Progress(B)	77,329,095		2,907,000	74,422,095					74,422,095	77,329,095
	Intangible Assets										
18	Computer Software										
19	E-Journals										
20	Patents										
	Total (C)										
	Grand Total (A + B + C)	759,027,714	14,749,792	15,045,188	758,732,318	416,947,537	24,001,835	12,138,188	428,811,184	329,921,133	342,080,176


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SCHEDULE - 4B: NON-PLAN

Amount in Rupees											
Sl. No.	Assts Heads	Gross Block				Depreciation for the year 2022-23				Net Block	
		Opening Balance 01.04.2022	Additions	Deductions	Closing Balance 31.03.2023	Opening Balance 01.04.2022	Depreciation for the year	Deductions/ Adjustment	Total Depreciation	31.03.2022	31.03.2021
1	Land										
2	Site Development										
3	Buildings										
4	Roads & Bridges										
5	Tubewells & Water Supply										
6	Sewerage & Drainage										
7	Electrical Installation and Equipment										
8	Plant & Machinery										
9	Scientific & Laboratory Equipment										
10	Office Equipment										
11	Audio Visual Equipment										
12	Computers & Peripherals										
13	Furniture, Fixtures & Fittings										
14	Vehicles	1,406,249		-	1,406,249	985,551	140,625		1,126,176	280,073	420,698
15	Library Books & Scientific Journals										
16	Small Value Assets										
	Total (A)	1,406,249	-		1,406,249	985,551	140,625		1,126,176	280,073	420,698
17	Capital Work in Progress										
	Total (B)										
	Intangible Assets										
18	Computer Software										
19	E-Journals										
20	Patents										
	Total (C)										
	Grand Total (A + B + C)	1,406,249	-		1,406,249	985,551	140,625		1,126,176	280,073	420,698

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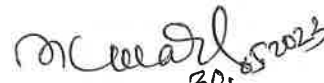
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SCHEDULE - 4C: INTANGIBLE ASSETS

											Amount in Rupees	
Sl. No.	Assts Heads	Gross Block			Depreciation for the year 2022-23				Net Block			
		Opening Balance 01.04.2022	Additions	Deductions	Closing Balance 31.03.2023	Opening Balance 01.04.2022	Depreciation for the year	Deductions/ Adjustment	Total Depreciation	31.03.2023	31.03.2022	
1	Patents & Copyrights											
2	Computer Software	14,613,536	496,537		15,110,073	12,498,430	478,745		12,977,175	2,132,898	2,115,106	
3	E-Journals											
	Total	14,613,536	496,537		15,110,073	12,498,430	478,745	-	12,977,175	2,132,898	2,115,106	



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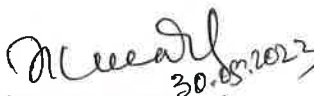
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SCHEDULE - 4(C) (i): PATENTS AND COPYRIGHTS

		Amount in Rupees						
Sl. No.		Particulars	Opening Balance	Additions	Gross	Amortization	Net Block 2023	Net Block 2022
A.	Patents Granted							
	1	Balance as on 31.03.2023 of Patents obtained in Original Value - Rs./-						
	2	Balance as on 31.03.2023 of Patents obtained in Original Value - Rs./-						
	3	Balance as on 31.03.2023 of Patents obtained in Original Value - Rs./-						
	4	Patents granted during the Current Year						
Total								
B.	Patents Pending in respect of Patents applied for							
	1	Expenditure incurred during 2019-20						
	2	Expenditure incurred during 2020-21						
	3	Expenditure incurred during 2021-22						
	4	Expenditure incurred during 2022-23						
Total								
C.	Grant Total (A+B)							

Note: The addition in Part A (patents granted), will be the figure of patents granted during the year, transferred from Part B (column - Patents granted/rejected). The amount against grants rejected during the year is written off in the Income and Expenditure Account


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SCHEDULE 4 D OTHERS

Amount in Rupees											
Sl. No.	Assts Heads	Gross Block				Depreciation for the year 2022-23				Net Block	
		Opening Balance 01.04.2022	Additions	Deductions	Closing Balance 31.03.2023	Opening Balance 01.04.2022	Depreciation for the year	Deductions/ Adjustment	Total Depreciation	31.03.2023	31.03.2022
1	Land										
2	Site Development										
3	Buildings										
4	Roads & Bridges										
5	Tubewells & Water Supply										
6	Sewerage & Drainage										
7	Electrical Installation and Equipment										
8	Plant & Machinery										
9	Scientific & Laboratory Equipment										
10	Office Equipment										
11	Audio Visual Equipment										
12	Computers & Peripherals										
13	Furniture, Fixtures & Fittings										
14	Vehicles										
15	Library Books & Scientific Journals										
16	Small Value Assets										
	Total										
17	Capital Work in Progress										
	Total										
	Grand Total										

Note: The additions during the year including from gifted :

- Earmarked Funds:
- Sponsored Projects
- Own Funds
- Total

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SCHEDULE - 5: INVESTMENTS FROM EARMARKED / ENDOWMENT FUNDS

Sl. No.	Particulars	Amount in Rupees	
		Current Year	Previous Year
1	In Central Government Securities		
2	In State Government Securities		
3	Other approved Securities		
4	Shares		
5	Debentures and Bonds		
6	Term Deposits with Banks(Schedule 5A)	293,173,494	5,967,438
7	Others (to be specified)		
	Total	293,173,494	5,967,438


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SCHEDULE - 5(A): INVESTMENTS FROM EARMARKED / ENDOWMENT FUNDS (FUND-WISE)

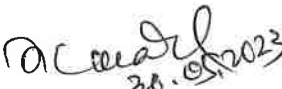
Amount in Rupees

Sl. No.	Funds	Current Year			Previous Year
		Corpus Funds	Projects	Total	
1	Investment SBI (OBC)		3,785,004	3,785,004	3,589,325
2	Investment AXIS (PDMTVE)		2,491,727	2,491,727	2,378,113
3	Investment with SBI(Corpus Fund)	120,507,995		120,507,995	
4	Investment with IOB(Corpus Fund)	166,388,768		166,388,768	
5					
6					
7					
	Total	286,896,763	6,276,731	293,173,494	5,967,438

Note

The total in this sub schedule will agree with the total in Schedule 5.


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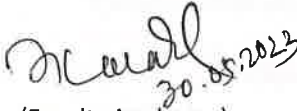

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SCHEDULE - 6: INVESTMENTS - OTHERS

Sl. No.	Funds	Amount in Rupees	
		Current Year	Previous Year
1	In Central Government Securities		
2	In State Government Securities		
3	Other approved Securities		
4	Shares		
5	Debentures and Bonds		
6	Others (to be specified)		
	Total	-	-


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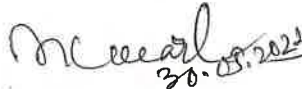
SCHEDULE - 7 : CURRENT ASSETS

Sl. No.	Particulars	Amount in Rupees	
		Current Year	Previous Year
1	Stocks		
	a) Stores and Spares		
	b) Loose Tools		
	c) Publications		
	d) Laboratory Chemicals, Consumables and Glass ware		
	e) Building Materials		
	f) Electrical Material		
	g) Stationery		
	h) Water Supply Materials		
2	Sundry Debtors		
	a) Debts Outstanding for a period exceeding six months		
	b) Others		
3	Cash and Bank Balance		
	a) With Scheduled Banks		
	* In Current Accounts		
	* In Term Deposit Accounts	408,120,955	619,828,508
	* In Savings Account	10,110,690	49,915,414
	b) With Non-Scheduled Bank		
	* In Term Deposit Accounts		
	* In Savings Account		25,000
4	Cash in Hand		
	Total	418,231,645	669,768,922

Note

Annexure A shows the details of Bank Account


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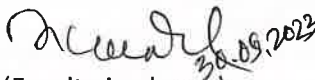

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SCHEDULE - 7 : CURRENT ASSETS
ANNEXURE - A

		Amount in Rupees	
I.	Savings Bank Account	Current Year	Previous Year
1	Grants from UGC A/c		
2	University Receipts A/c		
3	Scholarship A/c		
4	Academic Fee Receipt A/c		
5	Development(Plan) A/c		
6	Combined Entrance Exams(CBT) A/c		
7	UGC Plan Fellowship A/c		
8	Corpus Fund A/c(EMF)	1,026,249	1,846,718
9	Sponsored Projects Fund A/c	5,854,431	5,540,653
10	Sponsored Fellowship A/c		
11	Endowment & Chair A/c (EMF)		
12	UGC JRF Fellowship A/c (EMF)		
13	HBA Fund A/c (EMF)		
14	Conveyance A/c (EMF)		
15	UGC Rajiv Gandhi National Fellowship A/c (EMF)		
16	Academic Development Fund A/c(EMF)		
17	Deposit A/c		
18	Student Fund A/c		
19	Student Aid Fund A/c		
20	Plan Grants for Specific Schemes		
II.	Current Account		
III.	Term Deposits With Schedule Banks		
Total		6,880,680	7,387,371


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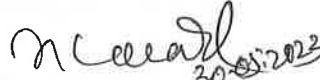
SCHEDULE - 8 : LOANS, ADVANCES & DEPOSITS

Sl.	Particulars	Amount in Rupee	
		Current Year	Previous Year
1	Advances to employees: (Non-interest bearing)		
	a) Salary		
	b) Medical Advance		
	c) Other (to be specified)		
2	Long-Term Advances to employees: (Interest bearing)		
	a) Vehicle Loan(Motor/Scooter Advance)		
	b) Home Loan	1,368,316	1,586,930
	c) Other (Computer Advance)	9,000	26,400
3	Advances and other amounts recoverable in cash or in kind or for value to be received)		
	a) On Capital Account		
	b) To Suppliers	345,108	1,168,608
	c) Others	3,292,244	825,408
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)	168,846	176,846
6	Income Accrued		
	a) On Investments from Earmarked/Endowment Funds		
	b) On Investments - Others	31,743,585	22,570,406
	c) On Loans and Advances	355,284	453,094
	d) Others (includes Income due unrealized)		
7	Other - Current Assets receivable from UGC/ sponsored Projects		
	a) Debit Balances in Sponsored Projects		
	b) Debit Balances in Sponsored Fellowships & Scholarships		
	c) Grants Receivable		
	d) Other receivables from UGC		
8	Claims Receivable	-	-
	Total	37,282,383	26,807,692

Note: 1. If revolving funds have been created for House Building, Computer and Vehicle advances to employees, the advances will appear as part of Earmarked/Endowment Funds. The balance against these interest-bearing advances will not appear in this schedule.


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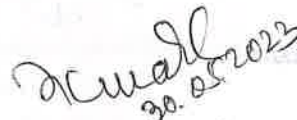
SCHEDULE - 9 : ACADEMIC RECEIPTS

		Amount in Rupees	
Sl.	Particulars	Current Year	Previous Year
FEES FROM STUDENTS			
1	Tuition Fee(QIP Course fees)	94,000	556,972
	i) M.Tech. Course fees	3,785,400	3,197,000
2	Admission Fee/Convenience Fees(STTP)	1,269,101	
3	Enrolment Fee		
4	Library Admission Fee		
5	Laboratory Fee		
6	Art & Craft Fee (M.Tech. Cultural Fees)		
7	Registration Fee		
8	Syllabus Fee		
	Total (A)	5,148,501	3,753,972
EXAMIANCTIONS			
1	Admission Test Fee		
2	Annual Examination Fee		-
3	Mark Sheet, Certificate Fee		
4	Entrance Examination Fee		
	Total (B)		-
OTHER FEES			
1	Identify Card Fee		
2	Fine/Miscellaneous Fee		
3	Medical Fee		
4	Hostel Fee		
	Total (C)	-	-
SALE OF PUBLICATIONS			
1	Sale of Admission Forms		
2	Sale of Syllabus and Question Paper, etc.		
3	Sale of Prospectus including Admission Forms		
	Total (D)		
OTHER ACADEMIC RECEIPTS			
1	Registration Fee for Workshops, Programmes(TEQIP-II, IRG)		-
2	Registration Fees (Academic Staff College)		
	Total (E)	-	-
GRAND TOTAL (A+B+C+D+E)		5,148,501	3,753,972

Note: In case fees like entrance fee, subscriptions etc., are material and are in the nature of capital receipts, such amount should be recognized to the Capital Fund. Otherwise such fees will be appropriately incorporation in this schedule.



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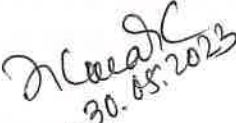
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SCHEDULE 10: GRANTS / SUBSIDIES (IRREVOCABLE GRANTS RECEIVED)

Particulars	Plan			Total Plan	Non Plan UGC (MHRD) (OH-31)	Non Plan UGC (MHRD) (OH-36)	Non Plan UGC (MHRD) (OH-31-NER)	Current Year Total	Previous Year total
	Govt. of India(OH-35)	UGC							
		Plan	Specific Schemes						
Balance B/F									
Add: Receipts during the year									
i) Recurring (General)(OH-31)					98,700,000			98,700,000	78,800,000
ii) Recurring (SC)(OH-31)					8,000,000			8,000,000	4,200,000
iii) Recurring (ST)(OH-31)					4,300,000			4,300,000	2,000,000
iv) Recurring (Salary)(General)(OH-36)						138,900,000		138,900,000	139,600,000
iv) Recurring (Salary)(SC)(OH-36)						11,100,000		11,100,000	7,600,000
iv) Recurring (Salary)(ST)(OH-36)						6,200,000		6,200,000	3,800,000
vii) Plan Recurring (General)(NER)								-	-
viii) Plan Recurring (ST)(NER)								-	-
IX) Capital(OH-35)								-	-
IX) Capital(OH-35-SC)								-	-
IX) Capital(OH-35-ST)								-	-
Total	-			-	111,000,000	156,200,000		267,200,000	236,000,000
Less: Refund to UGC									
Balance									
Less: Utilised for Capital expenditure (A)	201,141			201,141					
Balance	(201,141)			(201,141)					
Less: Utilized for Revenue Expenditure (B)					91,521,250	141,504,042	4,217,357	237,242,649	247,039,739
Balance C/F (C)	(201,141)			(201,141)	19,478,750	14,695,958	(4,217,357)	29,957,351	(11,039,739)

- A. Appears as addition to Capital Fund as well as additions to Fixed Assets during the year
 B. Appears as income in the Income & Expenditure Accounts
 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 assets side.


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SCHEDULE - 11 : INCOME FROM INVESTMENT

Sl. No.	Particulars	Amount in Rupees			
		Earmarked / Endowment Funds		Other Investments	
		Current Year	Previous Year	Current Year	Previous Year
1	Interest				
	a) On government Securities				
	b) Other Bonds/Debentures				
2	i) Interest on Term Deposits	328,501	295,789	13,495,776	12,037,719
	ii) Interest on Term Deposits (NER)			4,472,653	4,137,170
3	Income accrued but not due on Term Deposits/ Interest bearing advances to employees				
4	Interest on Savings Bank Accounts	157,894	327,815		
5	Others (specify)				
	TOTAL	486,395	623,604	17,968,429	16,174,889
	Transferred to Earmarked/Endowment Funds				
	Balance	Nil	Nil		

Note: Interest accrued but not due on Term Deposits from HBA fund, conveyance advance fund and Computer Advance fund and on interest bearing advances to employees will be included here (Item 3), only where Revolving fund (EMP) for such advances have been set up.


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SCHEDULE - 12 : INTEREST EARNED

Sl. No.	Particulars	Amount in Rupees	
		Current Year	Previous Year
1	On Savings Accounts with Scheduled Banks	757,550	285,816
2	On Loans		
	a) Employees/Staff		
	i) Interest on House Building Advance	123,405	144,813
	ii) Interest on Computer Advance	1,035	3,036
	iii) Interest on Motor Cycle Advance		
	b) Others		
	Total	124,440	147,849
3	On Debtors and Other Receivables		
	TOTAL	881,990	433,665

- Note: 1. The amount against item 1, in respect of Bank Accounts of Earmarked/Endowment Funds is dealt with in Schedule 11 (First Part) and Schedule 2.
2. Item 2(a) is applicable only, if Revolving funds have not been constituted for such advances.


(A K Saha)
Assistant Section Officer


30.05.2023
(Faculty-in-charge)
Accounts


(Debi Prasad Mishra)
Director

SCHEDULE - 13 : OTHER INCOME

Amount in Rupees

Sl. No.	Particulars	Current Year			Previous Year		
		Capital	Corpus	Total	Capital	Corpus	Total
A.	Income from Land & Buildings						
1	Hostel Room Rent/HRA/Accommodation Charges(282703+31599)	314,302		314,302	235,260		235,260
2	License Fee		269,124	269,124		278,897	278,897
3	Hire Charge of Auditorium/Play Ground/Convention Centre, etc.	188,000		188,000			-
4	Electricity Charges Recovered	545,498		545,498	319,638		319,638
5	Water Charges recovered	68,018		68,018	21,361		21,361
	Total	1,115,818	269,124	1,384,942	576,259	278,897	855,156
B.	Sale of Institute's Publications						
C.	Income from Holding Events						
1	Gross Receipts from Annual Function / Sports carnival						
	Less: Direct expenditure incurred on the annual functionsports carnival						
2	Gross Receipts from fates						
	Less: Direct expenditure incurred on the fates						
3	Others (to be specified and separately disclosed)						
	Total						
D.	Others						
1	Income from consultancy(Instt. IRG)		57,287	57,287		503,527	503,527
2	RTI fees			-			-
3	Income from Royalty			-			-
4	Application fees/Sale of application form		19,750	19,750		431,407	431,407
5	Misc. receipts (sale of Tender Form, Waste paper etc.)		8,800	8,800		8,500	8,500
6	Profit on Sale/disposal of Assets			-			-
	a) Owned Assets	389,831		389,831			-
	b) Assets received free of cost			-			-
7	Grants/Donations from Institutions, Welfare Bodies and International Organizations			-		1,002,750	1,002,750
8	Others (specify)			-			-
8a	i) Liquidated damage received	12,265					
	ii) Hostel Meal Charges	9,206		9,206	40,199		40,199
	iii) Meter Rent	3,480		3,480	4,030		4,030
	iv) Misc. Reciept	33,365		33,365	74,721		74,721
	Total	448,147	85,837	533,984	118,950	1,946,184	2,065,134
	GRAND TOTAL (A+B+C+D)	1,563,965	354,961	1,918,926	695,209	2,225,081	2,920,290



(A K Saha)
Assistant Section Officer



30.05.2023
(Faculty-in-charge)
Accounts



(Debi Prasad Mishra)
Director

SCHEDULE 14: PRIOR PERIOD INCOME

Amount in Rupees

	Particulars	Current Year				Previous Year			
		Main a/c	NER	Corpus a/c	Total	Main a/c	NER	Corpus a/c	Total
1	Academic Receipts								
2	Income from Investment								
3	Interest earned(Bank Interest)								
4	Other Income(TDS Refund)	378,892							
5	Other Income(Deemed University fee refund back)				-			1,500,000	1,500,000
	Total	378,892	-	-	378,892			1,500,000	1,500,000

A K Saha
(A K Saha)

Assistant Section Officer

N. K. Mishra
30-05-2023
(Faculty-in-charge)
Accounts

Debi Prasad Mishra

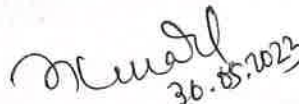
(Debi Prasad Mishra)
Director

SCHEDULE 15: STAFF PAYMENTS & BENEFITS (ESTABLISHMENT EXPENSES)

* These shall be classified separately for teaching and non-teaching staff, adhoc staff, Arrears of DA, Salary arrears due to increment shall be shown separately

	Particulars	Amount in Rupees					
		Current Year			Previous Year		
		OH-36	OH-31	Total	OH-36	OH-31	Total
a)	Salaries and Wages						
	i) Salary to Teaching Staff	77,703,451		77,703,451	76,547,355		76,547,355
	ii) Salary to Non-Teaching Staff	48,247,004		48,247,004	47,698,119		47,698,119
b)	Allowance and Bonus			-			-
	i) Encashment of Leave(LTC)	816,634		816,634	553,627		553,627
	ii) Professional Development Allowances	1,043,154		1,043,154	100,372		100,372
c)	LTC facility	1,066,586		1,066,586	443,716		443,716
d)	Medical facility	2,933,965		2,933,965	2,160,529		2,160,529
e)	Children Education Allowance	690,750		690,750	735,084		735,084
	Total	132,501,544	-	132,501,544	128,238,802	-	128,238,802
f)	Contribution to Provident Fund		1,890,884	1,890,884		2,081,794	2,081,794
g)	Contribution to Other Fund (NPS)		4,489,098	4,489,098		4,507,337	4,507,337
h)	Retirement and Terminal Benefits						
	i) Leave Encashment	3,726,239		3,726,239	5,407,076		5,407,076
	ii) Commuted value of Pension	1,223,201		1,223,201	8,407,883		8,407,883
	iii) Retirement Gratuity	4,221,334		4,221,334	6,766,947		6,766,947
	iv) Leave Salary Contribution			-	526,692		526,692
	Total	9,170,774	6,379,982	15,550,756	21,108,598	6,589,131	27,697,729
i)	Teaching Assistant			-		276,000	276,000
j)	Others (specify)			-			-
	i) Pension		50,190,008	50,190,008		45,014,765	45,014,765
	ii) Pension Contribution			-		988,451	988,451
	iii) Part time Medical Officer(PTMO)		251,923	251,923			-
	Total	-	50,441,931	50,441,931	-	46,279,216	46,279,216
	Grand Total	141,672,318	56,821,913	198,494,231	149,347,400	52,868,347	202,215,747


(A K Saha)
Assistant Section Officer


(Faculty-in-charge)
Accounts


(Debi Prasad Mishra)
Director

SCHEDULE 16: ACADEMIC EXPENSES

Amount in Rupees

	Particulars	Current Year				Previous Year			
		OH-36	Corpus	OH-31	Total	OH-36	Corpus	OH-31	Total
a)	Laboratory Expenses				-				-
b)	Field Work/Participation in Conferences				-				-
c)	Expenses on Seminars/Workshops				-				-
d)	Payment to Visiting Faculty(Expert Exp.)		204,850		204,850		92,357		92,357
e)	Examination fee to MAKAUT(M.Tech)		32,000		32,000		216,064		216,064
f)	Student Welfare Exp.(Medical Insurance to trainees)		131,991		131,991				-
g)	Admission Expenses				-				-
h)	Convocation Expenses				-				-
i)	Publications				-				-
j)	Stipend/Means-cum-merit Scholarship				-				-
k)	Subscription Expenses(UGC for Deemed University)				-				-
l)	Others (specify)				-				-
	i) Teaching Staff (Contractual)				-				-
	ii) In-house Training Programme			1,230,085	1,230,085				-
	iii) Short Term Training Programme				-				-
	iv) Curriculum Development				-				-
	v) M.Tech. Course fees(MAKAUT)				-				-
	TOTAL	-	368,841	1,230,085	1,598,926	-	308,421	-	308,421
c.1)	Expenses on Seminars/Workshops								
	i) Expenses on Workshop(NER)			2,389,588	2,389,588				-
	ii) Short Term Training Programme(NER)			1,356,363	1,356,363				-
	iii) Curriculum Development(NER)				-				-
	TOTAL	-		3,745,951	3,745,951	-		-	-
	GRAND TOTAL	-	368,841	4,976,036	5,344,877	-	308,421	-	308,421

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(A K Saha)

Assistant Section Officer

Mishra
30.08.2023
(Faculty-in-charge)
Accounts




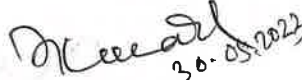
(Debi Prasad Mishra)

Director

SCHEDULE 17: ADMINISTRATIVE AND GENERAL EXPENSES

	Particulars	Amount in Rupees					
		Current Year			Previous Year		
		OH-36	OH-31	Total	OH-36	OH-31	Total
A.	Infrastructure						
	a) Electricity and Power		5,602,460	5,602,460		4,922,691	4,922,691
	b) Water Charges		272,682	272,682		301,682	301,682
	c) Insurance			-			
	d) Rent, Rates and Taxes (Municipality Tax)		803,680	803,680		1,132,550	1,132,550
B.	Communication						
	a) Printing and Stationary (consumption)		371,357	371,357		37,873	37,873
	b) Travelling and Conveyance Expenses		909,099	909,099		81,689	81,689
	c) Hospitality			-			
	d) Auditors Remuneration		463,820	463,820		348,800	348,800
	e) Professional Charges(Expert Expenses)			-			-
	f) Advertisement and Publicity		147,501	147,501		98,952	98,952
	g) Magazines & Journals/Library periodicals		7,465	7,465			-
C.	h)1. Others (specify)As per Sub-Schedule 17C (n)		18,445,910	18,445,910	-	12,258,585	12,258,585
	Total	-	27,023,974	27,023,974	-	19,182,822	19,182,822
	2. Others (specify)As per Sub-Schedule 17C (n)(NER)	-	471,406	471,406	-	30,674	30,674
	Total	-	27,495,380	27,495,380	-	19,213,496	19,213,496

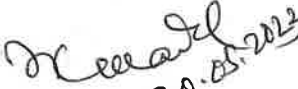

(A K Saha)
Assistant Section Officer


30.05.2023
(Faculty-in-charge)
Accounts


(Debi Prasad Mishra)
Director

SUB-SCHEDULE 17C (h) Others							
A	Particulars	Current Year			Previous Year		
		OH-36	OH-31	Total	OH-36	OH-31	Total
i)	Consultant Fees		538,649	538,649		428,572	428,572
ii)	Consultant Fees(BBSR)		396,000	396,000			-
iii)	Legal Expenses		21,000	21,000		8,500	8,500
iv)	Postage & Telegraph		42,022	42,022		12,520	12,520
v)	Telephone and Broadband		213,118	213,118		214,652	214,652
vi)	Contractual Staff		9,677,354	9,677,354		7,334,264	7,334,264
vii)	Staff Development			-		8,790	8,790
viii)	Internal Audit Fees		393,822	393,822		16,800	16,800
ix)	Security Guard		5,062,347	5,062,347		2,919,361	2,919,361
x)	Annual Event & Similar Expenses(sports)		505,621	505,621		7,010	7,010
xi)	Hostel Expenses		495,473	495,473		46,275	46,275
xii)	Misc. Working Expenses		416,393	416,393		243,550	243,550
xiii)	Misc. Working Expenses(BBSR)		14,712	14,712		16,082	16,082
xiv)	Office Books		6,141	6,141		2,774	2,774
xv)	Consumable Materials		600,204	600,204		910,173	910,173
xvi)	Misc. Office Contingencies		30,456	30,456		5,562	5,562
xvii)	Stipend to Apprenticeship		32,598	32,598		83,700	83,700
	TOTAL	-	18,445,910	18,445,910	-	12,258,585	12,258,585
B	NER EXPENSES						
xviii)	Consultant fees(NER)		350,667	350,667			
xix)	Bank Charges(NER)			-		674	674
xx)	Electric Rent(NER)		75,000	75,000		30,000	30,000
xxi)	Misc. working Expenes		45,739	45,739			
	TOTAL		471,406	471,406	-	30,674	30,674
	GRAND TOTAL (A+B)	-	18,917,316	18,917,316	-	12,289,259	12,289,259


(A K Saha)
Assistant Section Officer



(Faculty-in-charge)
Accounts



(Debi Prasad Mishra)
Director

SCHEDULE 18: TRANSPORTATION EXPENSES

	Particulars	Amount in Rupees					
		Current Year			Previous Year		
		OH-36	OH-31	Total	OH-36	OH-31	Total
1	Vehicles (owned by Institution)						
	a) Running Expenses		141,730	141,730			
	b) Repairs & Maintenance						
	c) Insurance Expenses		65,043	65,043			
2	Vehicles taken on rent/lease						
	a) Rent/lease expenses			-			-
3	Vehicle (Taxi) hiring expenses						
	Total	-	206,773	206,773	-	-	-

Notes:


 (A K Saha)
 Assistant Section Officer


 30.05.23
 (Faculty-in-charge)
 Accounts


 (Debi Prasad Mishra)
 Director

SCHEDULE 19: REPAIRS & MAINTENANCE

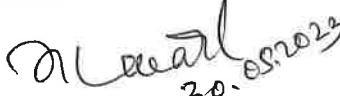
Amount in Rupees

	Particulars	Current Year				Previous Year			
		OH-36	OH-31(NER)	OH-31	Total	OH-36	OH-31(NER)	OH-31	Total
a)	Building								
b)	Furniture & Fixtures								
c)	Plant & Machinery								
d)	Office Equipment								
e)	Computers								
f)	Laboratory & Scientific Equipment								
g)	Audio Visual Equipment								
h)	Cleaning Material & Services								
i)	Repairing & Maintenance			636,841	636,841				
J)	Book Binding Charges								
k)	Gardening(Campus Development)			1,796,874	1,796,874			96,753	96,753
l)	Estate Maintenance(Operation & Maint.)			1,787,249	1,787,249		3,996,565	3,170,037	7,166,602
m)	Others (specify)								
	Total	-	-	4,220,964	4,220,964	-	3,996,565	3,266,790	7,263,355

Notes:

Other expenses shall be classified as writes - off, provisions, miscellaneous expenses, loss and sale of Investments, loss of Fixed Assets and loss on sale of Fixed Assets etc., and disclosed accordingly.


(A K Saha)
Assistant Section Officer


(Faculty-in-charge)
Accounts


(Debi Prasad Mishra)
Director

SCHEDULE 20: FINANCE COSTS

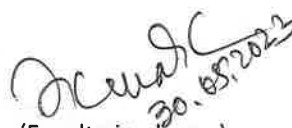
Particulars	Amount in Rupees							
	Current Year				Previous Year			
	OH-36	OH-31		Total	OH-36	OH-31		Total
		Corpus	Main			Corpus	Main	
a) Bank Cahrges			13,372	13,372		71	130,004	130,075
b) Others (specify)								
Total		-	13,372	13,372			130,004	130,075

Notes:

If the amount is not material, the head Bank charges could be omitted and these could be accounted as Administrative expenses in Schedule 17.



(A K Saha)
Assistant Section Officer



(Faculty-in-charge)
Accounts



(Debi Prasad Mishra)
Director

SCHEDULE 21: OTHER EXPENSES


Particulars	Current Year				Previous Year		
	OH-36	OH-35	OH-31	Total	OH-36	OH-31	Total
a) Previous for Bad and Doubtful Debts/Advances							
b) Irrecoverable Balance Written - off							
c) Grants/Subsidies to other Institutions / Organizations							
d) Others (specify)							
i) Refund of Bank Interest on GIA to Ministry	2,438,834	7,561,116	2,037,769	12,037,719		18,147,714	18,147,714
ii) Refund of Bank Interest on GIA to Ministry(NER)		2,686,467	1,459,199	4,145,666			
Total	2,438,834	10,247,583	3,496,968	16,183,385	-	18,147,714	18,147,714

Notes:

Other expenses shall be classified as writes - off, provisions, miscellaneous expenses, loss and sale of Investments, loss of Fixed Assets and loss on sale of Fixed Assets etc., and disclosed accordingly.


(A K Saha)

Assistant Section Officer


20.05.2023
(Faculty-in-charge)
Accounts





(Debi Prasad Mishra)
Director

SCHEDULE 22: PRIOR PERIOD EXPENSES

	Particulars	Current Year			Previous Year		
		OH-36	OH-31	Total	OH-36	OH-31	Total
1	Establishment Expenses						
2	Academic Expenses						
3	Administrative Expenses						
	i) Stationery & Printing			-			-
	ii) Bank Charges		10,012	10,012			
4	Transportation Expenses						-
5	i) Repairs & Maintenance		38,248	38,248		54,280	54,280
	ii) Campus Development			-		-	-
6	Others Expenses						-
	i) Pension	-	(81,860)	(81,860)	-		-
	ii) Salary to Teaching Staff	(30,336)					
	ii) Commuted value of Pension	(116,597)					-
	iii) Leave Encashment on Retirement	(21,343)					
	iv) Consultant fees			-		15,143	15,143
	Total	(168,276)	(33,600)	(201,876)	-	69,423	69,423


(A K Saha)
Assistant Section Officer


(Faculty-in-charge)
Accounts


(Debi Prasad Mishra)
Director

Name of Educational Institute :

National Institute of Technical Teachers' Training and Research, Kolkata


RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2023

Amount in Rupees

RECEIPTS	Current year	Previous year	PAYMENTS	Current year	Previous year
I. Opening balances			I. Expenses		
a) Cash Balance	25,000	25,000	a) Establishment Expenses	194,669,276	198,130,837
b) Bank Balances			b) Academic Expenses	5,115,005	306,921
i) In Current account			c) Administrative Expenses	28,621,409	17,871,371
ii) In Savings account	49,915,414	(2,578,080)	d) Transportation Expenses	206,773	-
iii) In deposit account			e) Repairs & Maintenance	2,450,186	7,390,039
			f) Prior period expenses	38,248	69,423
II. Grants Received			II. Payments against Earmarked/ Endowment Funds	613,014	5,790,536
a) From Government of India					
i) Grant-in-aid Capital(OH-35-Main)	-				
ii) Grant-in-aid Capital(NER-OH-35)	-				
iii) Grant-in-aid(OH-31)(Main)	111,000,000	85,000,000			
iv) Grant-in-aid(OH-31)(NER)	-	-			
v) Grant-in-aid(OH-36)(Main)	156,200,000	151,000,000			
vi) Grant Receivable (OH-31)	-				
vii) Grant Receivable (OH-35-Capital)	-				
viii) Grant Receivable(OH-36)	-				
b) From State Government					
c) From other sources(details) (Grants for capital & revenue exp./ to be shown seperately if available)					
III. Academic Receipts	5,425,501	3,757,572	III. Payments against Sponsored Projects/Schemes		
IV. Receipts against Earmarked/ Endowment Funds	614,613	4,644,000	IV. Payments against Sponsored Fellowships/Scholarships		


(A K Saha)

Assistant Section Officer


(Faculty-in-Charge)
30.03.2023

Accounts



(Debi Prasad Mishra)

Director

V. Receipts against Sponsored Projects/Schemes			V. Investments and Deposits made a) Out of Earmarked/Endowments funds b) Out of own funds (Investments-Other)	130,529,995	10,123,328
VI. Receipts against sponsored Fellowships and Scholarships			VI. Term Deposits with Scheduled Banks	574,497,723	196,414,901
VII. Income on Investments from a) Earmarked/Endowment funds b) Other investments	-	88,957			
			VII. Expenditure on Fixed Assets and Capital Works-in-progress a) Fixed Assets b) Capital Works-in-progress	15,169,402	16,783,365
VIII. Interest received on a) Bank Deposits b) Loans and Advances c) Savings Bank Accounts	33,093,204 222,250 1,018,693	29,081,417 211,900 669,586	VIII. Other Payments including Statutory payments	21,768,624	19,996,823
IX. Investments encashed			IX. Refunds of Grants		
X. Term Deposits with Scheduled Banks encashed	619,828,508	244,506,587	X. Deposits and Advances	6,662,219	2,002,241
XI. Other Income(including prior period income)	2,304,068	4,443,873	XI. Other Payments	46,474,088	55,491,034
XII. Deposits and Advances	8,651,453	6,594,873	XII. Closing balances a) Cash in hand b) Bank balances In Current account In Savings account In deposit account		25,000
XIII. Miscellaneous Receipts including Statutory Receipts	47,749,255	51,923,233		10,110,690	49,915,414
XIV. Any Other Receipts	878,693	942,315			
	1,036,926,652	580,311,233		1,036,926,652	580,311,233



(A K Saha)

Assistant Section Officer



(Faculty-in-Charge)

Accounts



(Debi Prasad Mishra)

Director

NITTR, KOLKATA EXTENSION CENTRE, GUWAHATI, ASSAM

BALANCE SHEET AS AT 31ST MARCH, 2023

Amount in Rupees

CAPITAL FUND & LIABILITIES		Current year	Previous Year
CAPITAL FUND		14,139,145	14,148,698
RESERVES & SURPLUS			
EARMARKED / ENDOWMENT FUNDS			
CURRENT LIABILITIES & PROVISIONS		-	
a) Unutilised Grants :- a) Capital (OH-35)		62,897,160	59,872,624
b) General (OH-31)		19,238,108	26,133,054
b) Payable against Workshop(NER)		2,500	2,500
c) Liabilities for Expenses(Provisions)			
d) Other Liabilities(Provision for Depreciation)		74,916	65,363
TOTAL		96,351,829	100,222,239
ASSETS			
FIXED ASSETS			
Office Equipment		99,276	99,276
Furniture and Fixture		28,100	28,100
INVESTMENT			
Investment lying with Main account		94,887,116	99,392,294
Accrued Interest on Investment			-
CURRENT ASSETS, LOANS, ADVANCES :			
Advance to PWD, Guwahati			
Seminer/Workshop Advance			
STTP Advance		64,130	
CURRENT ASSETS			
Grant-in-aid Receivable			
SBI, GUWAHATI		147,536	358,865
SBI, SALT LAKE (NER)		1,125,671	343,704
TOTAL		96,351,829	100,222,239

A K Saha
(A K Saha)

Assistant Section Officer

N. K. Saha
30.03.2023
(Faculty-in-Charge)
Accounts

Debi Prasad Mishra

(Debi Prasad Mishra)
Director

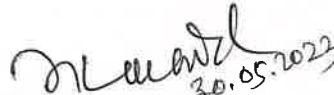
NITTTR, KOLKATA EXTENSION CENTRE, GUWAHATI, ASSAM

SCHEDULE - 1: CORPUS / CAPITAL FUND

		Amount in Rupees	
	Particulars	Current Year	Previous Year
	Balance at the beginning of the year	14,148,698	14,158,251
Add:	Contributions towards Corpus/Capital Fund		
Add:	Grants from UGC, Government of India and State Governemnt to the extent utilized for capital expenditure	-	-
Add:	Assets Purchased out of Earmarked Funds		
Add:	Assets Purchased out of Sponsored Projects, where ownership vests in the Institution		
Add:	Assets Donated Gifts Received		
Add:	Excess of Income over Expenditure transferred from the Income & Expenditure Account		-
Add:	Balance with Main a/c		
Add:	Deffered Income (AS-12)	(9,553)	(9,553)
	Total	14,139,145	14,148,698
(Deduct)	Deficit transferred from the Income & Expenditure Account		
(Deduct)	Unutilised Capital Grants of earlier years		
	Balance at the year end	14,139,145	14,148,698


(A K Saha)

Assistant Section Officer


30.05.2023
(Faculty-in-Charge)
Accounts


(Debi Prasad Mishra)
Director

NITTTR, KOLKATA EXTENSION CENTRE, GUWAHATI, ASSAM

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2023

		Amount in Rupees	
		Current year	Previous Year
(A) INCOME			
1.	Grants / Subsidies		
2.	Fees/Subscriptions		
3.	Income from Investments	4,472,653	4,137,170
4.	Interest Earned on Saving Bank	19,960	8,496
5.	Other Income		
6.	Deffered Income (AS-12)	9,553	9,553
TOTAL (A)		4,502,166	4,155,219
(B) EXPENDITURE			
1.	Establishment Expenses	75,000	30,674
2.	Other Administrative Expenses etc	396,406	3,996,565
3.	Academic Expenses	3,745,951	-
4.	Depreciation (Net Total at the year end)	9,553	9,553
TOTAL (B)		4,226,910	4,036,792
Unspent balance of Un-utilised Grants transferred to Other Current Liabilities [Sch.3(c)A.3(b) of Main Account]		275,256	118,427


(A K Saha)
Assistant Section Officer



(Faculty-in-Charge)
Accounts



(Debi Prasad Mishra)
Director

NITTTR, KOLKATA EXTENSION CENTRE, GUWAHATI, ASSAM

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDING 31ST MARCH 2023

RECEIPTS	Amount in Rupees				
	Current year	Previous year	PAYMENTS	Current year	Previous year
Opening Balances :					
Opening Balance SBI, Guwahati Branch	358,865	359,514	Misc.Working Expenses	45,739	
Opening Balance SBI, Salt Lake(NER)	343,704	101,230	STTP Advance	460,440	
Opening Balance SBI, Salt Lake(Main)	99,392,294	96,213,251	Operation & Maintenance		694,124
Grant in Aid :			Work Shop Advance	968,940	
OH-31 General(NER)			Bank Charges		674
OH-31 General(SC)(NER)			Electric Rent	75,000	30,000
OH-31 General(ST)(NER)			Consultant Remuneration	350,667	
OH-35 Plan Capital (NE)			Workshop Expenes	2,389,588	
OH-35 Plan Capital (NE)(SC)			STTP Expenses	1,356,363	
OH-35 Plan Capital (NE) (ST)			Refund of Interest on GIA	4,145,666	
Interest on Savings Bank	19,960	8,496			
Intt. On investment	4,472,653	4,137,170			
Work Shop Advance	968,940				
STTP Advance	396,310				
			a) SBI, Guwahati Branch	147,536	358,865
			b) SBI, Salt lake (NER)	1,125,671	343,704
			c) SBI, Salt Lake (with Main a/c)	94,887,116	99,392,294
TOTAL	105,952,726	100,819,661	TOTAL	105,952,726	100,819,661


(A K Saha)
Assistant Section Officer


(Faculty-in-Charge)
Accounts


(Debi Prasad Mishra)
Director

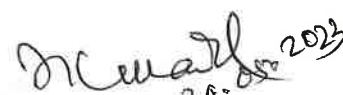
NITTR, KOLKATA EXTENSION CENTRE, BHUBANESWAR, ODISHA


RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDING 31ST MARCH 2023

Amount in Rupees

RECEIPTS	Current year	Previous year	PAYMENTS	Current year	Previous year
Opening Balance SBI, Bhubaneswar Branch	172,485	173,134			
			STTP Programme	329,997	
			Bank Charges		649
Spent from Kolkata Office	739,833		Electric Rent		
			Consultant Fees	396,000	
STTP Advance	217,500		STTP Advance	217,500	
STTP Programme			Water Charges		
Consultant Fees			Misc. Working Expenses	14,712	
			Closing Balance SBI, Bhubaneswar Branch	171,609	172,485
TOTAL	1,129,818	173,134	TOTAL	1,129,818	173,134


(A K Saha)
Assistant Section Officer


26th 03/2023
(Faculty-in-Charge)
Accounts


(Debi Prasad Mishra)
Director

NATIONAL INSTITUTE OF TECHNICAL TEACHERS' TRAINING AND RESEARCH, KOLKATA
PROVIDENT FUND ACCOUNT
BALANCE SHEET AS AT MARCH 31, 2023

Amount in Rupees

Amount 31/Mar/22	Liabilities	Amount 31/Mar/23	Amount 31/Mar/22	Assets	Amount 31/Mar/23
	GPF		118,169,007	Investment	128,636,473
125,006,606	Opening Balance	125,666,191	5,502,716	Int. accrued as on 31/03/23	10,003,186
	Less: Subscription adjustment			Subscription Due for March, 2023	
17,075,700	Add: Subscription in the Year	15,884,200		GPF	
	Add: Recovery of GPF Advance		77,500	GPF Advance	-
	Add: Sub for March 2022			CPF	
8,636,570	Add: Interest Credited	9,291,162		UC due to CPF	
25,052,685	Less: Advance/withdrawal	10,476,255		NPS-II	
125,666,191	Closing Balance	140,365,298	2,081,794	Receivable from Main Account	1,890,884
	CPF			Tax recovered from interest on Investments	
	Opening Balance			Pending refund from Income Tax Department	
	Less: Sub. For March 2021		1,561	Cash at Bank	
	Add: Subscription in the Year			SBI, Branch-I	1,142
	Add: Sub. For March 2022			SBI, Branch-II	
	Add: Interest Credited			Cash in hand	
	Less: Advance/withdrawal				
	Closing Balance				
	Univercsity Contribution (CPF)				
	Opening Balance				
	Less: Contribution for March 2021				
	Add: Subscription in the Year				
	Add: Contribution for March 2022				
	Add: Interest Credited				

Amp
(A K Saha)

Assistant Section Officer

N. Kumar
20.03.2023
(Faculty-in-Charge)
Accounts

Debi Prasad Mishra

(Debi Prasad Mishra)
Director

	Less: Advance/withdrawal				
	Closing Balance				
	<u>NPS Tier-II Account</u>				
	Opening Balance				
	Less: Sub. For March 2021				
	Add: Subscription in the Year				
	Add: Sub. For March 2022				
	Add: Interest Credited				
	Less: Advance/withdrawal				
	Closing Balance				
	<u>Interest Reserve</u>				
-	Opening Balance				
	Add, subscription adjustment				
	Add, Excess of Income over Expenditure				
	Less, Excess of Expenditure over Income				
-	Closing Balance				
166,387	Cheque Cancellation	166,387			
125,832,578	Total	140,531,685	125,832,578	Total	140,531,685

Amp
(A K Saha)

Assistant Section Officer

Neehari
30.05.2023
(Faculty-in-Charge)
Accounts

DPM

(Debi Prasad Mishra)
Director

PROVIDENT FUND ACCOUNT

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2023

Amount in Rupees

Amount 31/Mar/22	Expenditure	Amount 31/Mar/23	Amount 31/Mar/22	Income	Amount 31/Mar/23
	Interest Credited to :				
8,636,570	GPF Account	9,291,162		Interest earned on Investment	
	CPF Account		6,551,739	Add: Interest accrued on 31/3/2023	7,098,157
	University Contribution (CPF)		3,037	Add, Interest on savings account	302,121
	NPS Tier-II Account			Add: Interest on Subscription	
	Bank Charges			Add, Interest shortfall receivable	
-	Excess of Income over Expenditure	-		Less: Interest accrued for March-20	
			2,081,794	Excess of Expenditure over Income	1,890,884
8,636,570	Total	9,291,162	8,636,570	Total	9,291,162



(A K Saha)
Assistant Section Officer



(Faculty-in-Charge)
Accounts



(Debi Prasad Mishra)
Director


PROVIDENT FUND ACCOUNT

RECEIPTS AND PAYMENTS ACCOUNTS FOR THE FINANCIAL YEAR 2022-23

Amount in Rupees

Amount 31/Mar/22	Receipts	Amount 31/Mar/23	Amount 31/Mar/22	Payments	Amount 31/Mar/23
	Opening Balance as on 1/4/22		25,052,685	GPF Adv./Withdrawal	10,476,255
1,961	SBI, Branch-I	1,561		CPF Adv./Withdrawal	
	SBI, Branch-II			NPS Tier-II	
17,128,700	GPF Subscription	15,884,200		University Contribution Withdrawal	
96,000	GPF Adv./Withdrawal	77,500	55,000	Gpf Subscription	-
	CPF Subscription		-	Bank Charges	-
	CPF University Contribution		18,060,000	Investment during the year	16,670,000
1,829,594	Receivable from Main A/c.	2,081,794			
	NPS Tier-II Account				
24,109,954	Investment Encashed	8,800,221			
	Interest Received				
-	Accrued intt. On investment				
-	Intt. On investment SBI				
-	Intt. On investment HUDCO				
3,037	Intt. On Savings Bank SBI	302,121	1,561	Closing Balance:-	1,142
	Interest on Subscription			SBI, Branch-I	
				SBI, Branch-II	
43,169,246	Total	27,147,397	43,169,246	Total	27,147,397


(A K Saha)
Assistant Section Officer


30.05.2023
(Faculty-in-Charge)
Accounts


(Debi Prasad Mishra)
Director

CORPUS FUND
BALANCE SHEET AS AT 31ST MARCH, 2023

Amount in Rupees

CAPITAL FUND & LIABILITIES	Current year	Previous Year
CAPITAL FUND	275,070,921	253,893,663
RESERVES & SURPLUS	19,486,656	21,177,258
CURRENT LIABILITIES & PROVISIONS	-	
a) Deposits (Security)	338,000	576,500
b) Liabilities (Others)	3,513,690	3,515,190
b) Payable to Main a/c	-	-
c) Liabilities for Expenses(Provisions)		
d) Other Liabilities		
TOTAL	298,409,267	279,162,611
ASSETS		
FIXED ASSETS		
Office Equipment		
Furniture and Fixture		
INVESTMENT		
Investment with Bank(IOB)	166,388,768	146,218,359
Investment lying with Main account(SBI)	120,507,995	110,722,608
Accrued Interest on Investment(IOB)	8,676,165	19,560,345
CURRENT ASSETS, LOANS, ADVANCES, DEPOSITS :		
Receivable from Main ac.		
Advances		
Deposits/TDS/etc.	1,810,090	814,581
OTHER CURRENT ASSETS		
Bank Balances	1,026,249	1,846,718
TOTAL	298,409,267	279,162,611


Amp
(A K Saha)
Assistant Section Officer

Mishra
20.05.2023
(Faculty-in-Charge)
Accounts

Mishra
(Debi Prasad Mishra)
Director

CORPUS FUND
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2023

		Amount in Rupees	
		Current year	Previous Year
(A) INCOME			
1.	Grants / Subsidies	5,148,501	3,753,972
2.	Fees/Subscriptions	14,268,746	13,959,238
3.	Income from Investments	83,289	47,459
4.	Interest Earned on Bank	354,961	3,725,081
5.	Other Income	19,855,497	21,485,750
TOTAL (A)			
(B) EXPENDITURE			
1.	Establishment Expenses	368,841	308,492
2.	Other Administrative Expenses etc		
3.	Academic Expenses		
4.	Depreciation (Net Total at the year end)		
TOTAL (B)		368,841	308,492
Balance being excess of Income over Expenditure (A-B))		19,486,656	21,177,258


 (A K Saha)
 Assistant Section Officer


 (Faculty-in-Charge)
 Accounts


 (Debi Prasad Mishra)
 Director

PDMTVE

BALANCE SHEET AS AT 31ST MARCH, 2023

LABILITIES	Amount		ASSETS	Amount in Rupees	
	Amount	Amount		Amount	Amount
Capital Fund	2,408,434				
Add, Resurve and surplus for the year 2021-22	134,556	2,542,990	Investment with Axis Bank		2,491,727
			Accrued intt. on Investment		51,263
			Cash at Bank (Axis Bank, Salt Lake Branch)		
TOTAL		2,542,990	TOTAL		2,542,990



(A K Saha)
Assistant Section Officer



(Faculty-in-Charge)
Accounts



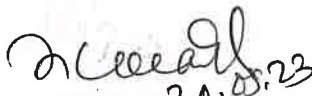
(Debi Prasad Mishra)
Director

PDMTVE

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31ST MARCH, 2023

EXPENDITURE	Amount	Amount in Rupees	
		INCOME	Amount
		Interest on Investment	134,556
Income over Expenditure	134,556		
TOTAL	134,556	TOTAL	134,556


(A K Saha)
Assistant Section Officer


(Faculty-in-Charge)
Accounts


(Debi Prasad Mishra)
Director

**MODERNISATION OF MECHANICAL ENGG
(MOD MECH-II)**

BALANCE SHEET AS AT 31ST MARCH, 2023

		Amount in Rupees			
LIABILITIES	Amount	Amount	ASSETS	Amount	Amount
Capital Fund:					
As per last a/c	48,134				
Reserve and surplus	1,391	49,525			
			Cash at Bank(IOB, Salt Lake Br. A/c. No.089301000016235)		49,525
TOTAL		49,525	TOTAL		49,525

A K Saha
(A K Saha)
Assistant Section Officer


Debi Prasad Mishra
30.03.2023
(Faculty-in-Charge)
Accounts

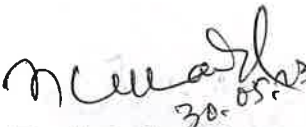
Debi Prasad Mishra
(Debi Prasad Mishra)
Director

**MODERNISATION OF MECHANICAL ENGG.
(MOD MECH-II)**

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31ST MARCH, 2023

		Amount in Rupees	
EXPENDITURE	Amount	INCOME	Amount
Bank Charge	95	Interest on Saving Bank	1,486
			-
Surplus of income over expenditure	1,391		
TOTAL	1,486	TOTAL	1,486


(A K Saha)
Assistant Section Officer



(Faculty-in-Charge)
Accounts


(Debi Prasad Mishra)
Director

MODERNISATION OF COMPUTER LAB

BALANCE SHEET AS AT 31ST MARCH, 2023

		Amount in Rupees	
LIABILITIES	Amount	ASSETS	Amount
Capital Fund			
As per last a/c	73,995		
Surplus of income over expenditure	1,355	Balance with SBI, Salt Lake br. (A/c. No.10836429526)	75,350
TOTAL	75,350	TOTAL	75,350


(A K Saha)
Assistant Section Officer


30.05.23
(Faculty-in-Charge)
Accounts


(Debi Prasad Mishra)
Director

MODERNISATION OF COMPUTER LAB

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31ST MARCH, 2023

Amount in Rupees

EXPENDITURE	Amount	INCOME	Amount
		Interest on savings account (Prior period income)	1,355
Income over Expenditure	1,355		
TOTAL	1,355	TOTAL	1,355


(A K Saha)
Assistant Section Officer


(Faculty-in-Charge)
Accounts


(Debi Prasad Mishra)
Director

ICMR (COVID-19)

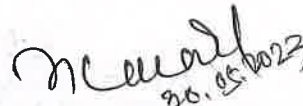
BALANCE SHEET AS AT 31ST MARCH, 2023

Amount in Rupees

LIABILITIES	Amount	Amount	ASSETS	Amount	Amount
Capital Fund			CURRENT ASSETS :		
Surplus of Expenditure over Income	501,043	501,043			
			Bank balances with		
			Punjab National Bank, Salt Lake Br., A/c.1399010066095		501,043
TOTAL		501,043	TOTAL		501,043



(A K Saha)
Assistant Section Officer



(Faculty-in-Charge)
Accounts



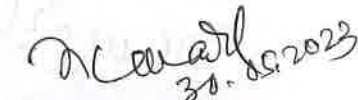
(Debi Prasad Mishra)
Director


ICMR (COVID-19)

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31ST MARCH, 2023

		Amount in Rupees	
EXPENDITURE	Amount	INCOME	Amount
Manpower	94,488	Received from ICMR, Ministry of Health & FW vide letter No.BMI/12(81)/2021 dated 30.06.2021	614,613
Contingencies	12,913	ID No.2021-6462	
Travel	17,111	Interest on Savings bank	10,942
Overhead			
Surplus of Income over Expenditure	501,043		
TOTAL	625,555	TOTAL	625,555


(A K Saha)
Assistant Section Officer


(Faculty-in-Charge)
Accounts


(Debi Prasad Mishra)
Director

OBC EXPANSION

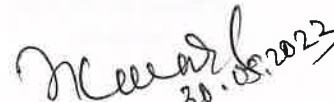
BALANCE SHEET AS AT 31ST MARCH, 2023

Amount in Rupees

LIABILITIES	Amount	Amount	ASSETS	Amount	Amount
Capital Fund			ASSETS		
As per last account	3,767,626		CURRENT ASSETS :		
Add: Excess of income over expenditure	196,825	3,964,451			
			Investment with SBI		
			As per last a/c	3,589,325	
			Add: Reinvested this year	185,679	
			Add: Invested this year	10,000	3,785,004
			Tax Deducted at Source		
			As per last a/c		28,121
					-
			Accrued interest on Investment		50,542
			Bank balances with		
			SBI, Salt Lake Br.(A/c. No.30493303827)		100,784
					-
TOTAL		3,964,451	TOTAL		3,964,451



(A K Saha)
Assistant Section Officer



30.05.2023
(Faculty-in-charge)
Accounts



(Debi Prasad Mishra)
Director

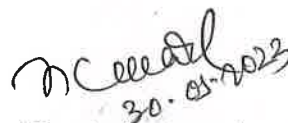
OBC EXPANSION

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31ST MARCH, 2023

		Amount in Rupees	
EXPENDITURE	Amount	INCOME	Amount
		Interest on Investment SBI	193,945
		Interest on Savings bank	2,880
Surplus of Income over Expenditure	196,825		
TOTAL	196,825	TOTAL	196,825



(A K Saha)
Assistant Section Officer



(Faculty-in-charge)
Accounts



(Debi Prasad Mishra)
Director

QIP AICTE-2018

BALANCE SHEET AS AT 31ST MARCH, 2023

Amount in Rupees

LIABILITIES	Amount	Amount	ASSETS	Amount	Amount
Capital Fund:					
As per last a/c	328,926				
Less: Surplus of Expenditure over Income	57,624	271,302			
Payable to Main account		29,828			
			Cash at Bank(SBI, Salt Lake Br. A/c. No.37656008603)		301,130
TOTAL		301,130	TOTAL		301,130

Amup
(A K Saha)
Assistant Section Officer


Debi Prasad Mishra
30.05.2023
(Faculty-in-Charge)
Accounts


Debi Prasad Mishra
(Debi Prasad Mishra)
Director

QIP AICTE-2018

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31ST MARCH, 2023

		Amount in Rupees	
EXPENDITURE	Amount	INCOME	Amount
Remuneration		- Grant-in-aid	
Consumable Materials		Received from AICTE	
Misc. Working Expenses	65,473	Interest on Saving Bank	7,849
		Surplus of Expenditure over Income	57,624
TOTAL	65,473	TOTAL	65,473


 (A K Saha)
 Assistant Section Officer


 (Faculty-in-Charge)
 Accounts



 (Debi Prasad Mishra)
 Director

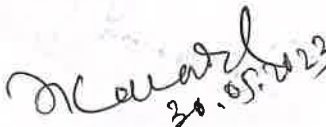
MOOC


BALANCE SHEET AS AT 31ST MARCH, 2023

Amount in Rupees

LIABILITIES	Amount	Amount	ASSETS	Amount	Amount
Capital Fund:					
As per last a/c	5,033,181				
Less: Surplus of Expenditure over Income	210,482	4,822,699			
			Cash at Bank(SBI, Salt Lake Br. A/c. No.37765738068)		4,822,699
TOTAL		4,822,699	TOTAL		4,822,699


(A K Saha)
Assistant Section Officer


(Faculty-in-Charge)
Accounts


(Debi Prasad Mishra)
Director


MOOC

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31ST MARCH, 2023

Amount in Rupees

EXPENDITURE	Amount	INCOME	Amount
Remuneration (Contractual Staff)	312,799	GRANT-IN-AID	
Misc. working Expenses	30,000		
		Interest on Saving Bank	132,317
		Surplus of Expenditure over Income	210,482
TOTAL	342,799	TOTAL	342,799


 (A K Saha)
 Assistant Section Officer


 (Faculty-in-Charge)
 Accounts


 (Debi Prasad Mishra)
 Director


NATIONAL RESOURCE CENTRE (NRC)

BALANCE SHEET AS AT 31ST MARCH, 2023

Amount in Rupees

LIABILITIES	Amount	Amount	ASSETS	Amount	Amount
Capital Fund:					
As per last a/c	79,070		Cash at Bank(SBI, Salt Lake Br. A/c. No.37765737086)	20,000	
Less: Surplus of Income over Expenditure	79,070	-	Less: Bank account transferred and attached with Main account	20,000	-
					-
					-
TOTAL		-	TOTAL		-


(A K Saha)
Assistant Section Officer


(Faculty-in-Charge)
Accounts


(Debi Prasad Mishra)
Director

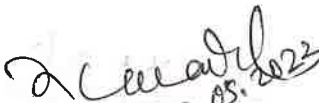
NATIONAL RESOURCE CENTRE (NRC)

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31ST MARCH, 2023

Amount in Rupees

EXPENDITURE	Amount	INCOME	Amount
Refund to AICTE	60,135	Interest on Saving Bank	1,065
Institute IRG	20,000		
		Surplus of Expenditure over Income	79,070
TOTAL	80,135	TOTAL	80,135


 (A K Saha)
 Assistant Section Officer


 30.05.2023
 (Faculty-in-Charge)
 Accounts


 (Debi Prasad Mishra)
 Director

North East Centre for Technology Application and Research(NECTAR 1 to 3)

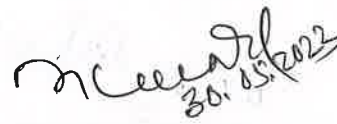
BALANCE SHEET AS AT 31ST MARCH, 2023

Amount in Rupees

LIABILITIES	Amount	Amount	ASSETS	Amount	Amount
Capital Fund	3,900				
Surplus of Expenditure over Income	-	3,900			
			State Bank of India (A/c.34181726656)		3,900
TOTAL		3,900	TOTAL		3,900



(A K Saha)
Assistant Section Officer



(Faculty-in-Charge)
Accounts



(Debi Prasad Mishra)
Director

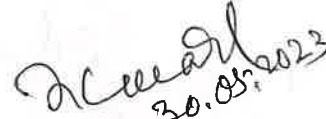
North East Centre for Technology Application and Research(NECTAR 1 to 3)


INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31ST MARCH, 2023

Amount in Rupees

EXPENDITURE	Amount	INCOME	Amount
Consumable Materials		GRANT-IN-AID	
Contingencies			
Conveyance Charges			
Institute IRG			
Misc. Working Expenses			
Stationery & Printing			
Surplus of Income over Expenditure	-		
TOTAL	-	TOTAL	-


(A K Saha)
Assistant Section Officer


30.03.2023
(Faculty-in-Charge)
Accounts


(Debi Prasad Mishra)
Director

SCHEDULES FORMING PART OF ACCOUNTS

SCHEDULE 23 – ACCOUNTING POLICIES

(a) The basis of preparation of Accounts

- 1) The financial statements are prepared on the basis of historical cost convention, unless otherwise stated and on the accrual method of accounting.
- 2) This Institute financed by the Govt. of India, Ministry of Education receives grants and compiles the accounts with proper Schedules:
 - Balance Sheet
 - Income and Expenditure Account
 - Receipts and Payments Account.

(b) Revenue Recognition

- Gratuity and Leave Encashment are accounted for on cash basis

(c) Accounting for income from and expenditure on specialized activities such as Research

- No income and expenditure on research.

(d) Conversion or translation of foreign currency (in case of organization receiving foreign funds/Incurring expenditure in Foreign Exchange on import).

- Earning In foreign currency – Nil

(e) Method(s) of depreciation

- Depreciation is provided on straight line basis as per rates specified by the Ministry of Education, Department of Higher Education, New Delhi.

Fixed Assets	Rate of Depreciation
Residential Building	2%
Office Building	2%
Hostel Building	2%
Plant & Machinery	5%
Furniture & Fixtures	7.5%
Computer & Peripherals	20%
Library Books and Scientific Journals	10%
Electric Installation and Equipment	5%
Audio Visual Equipment	7.5%
Office Equipment	7.5%
Scientific and Laboratory Equipment	8%
Tube Wells and Water Supply	2%
Computer Software	40%
Office Vehicle	10%

- The corresponding amount of current depreciation is deemed as deferred income and deducted from current capital fund as per guidelines specified in AS-12 relating to Accounting Treatment of Government Grant.
- As per New Format of Financial Statements for Central Higher Educational Institutions issued by the Ministry of Education (formerly MHRD), the method of Depreciation of Fixed Assets were changed from WDV to Straight Line method from the year 2014-15.

(f) Valuation of inventories

- No Inventory

(g) Valuation of investments

- Investments classified as " long term investments" are carried at cost. Provision for decline, other than temporary, is made in carrying cost of such investments.
- Investments classified as " current" are carried at lower of cost and fair value. Provision for shortfall on the value of such investments

is made for each investment considered individually and not on a global basis.

- Cost includes acquisition expenses like brokerage, transfer stamps.
- Investment made from the Earmarked Fund, namely 'Corpus Fund' shown in the Schedule – 5.

(h) Treatment of employee benefits

- Payment to employees are accounted for on accrual basis
- Gratuity and Leave Encashment benefits at retirement are paid on Death/Retirement of Employees on cash basis.

(i) Valuation of fixed assets

- Fixed Assets are stated at cost of acquisition inclusive of inward freight, duties and taxes and incidental and direct expenses related to acquisition. In respect of projects involving construction, related pre-operational expenses, form part of the value of the assets capitalized.

(j) Treatment of Contingent liabilities

- Disclosed in Notes On Accounts.

(k) Expenditure during construction

- Accounted for as Work-in- progress which is Rs.744.22 Lacs as on 31.03.2023

(l) Assets of small value

- Assets has been considered with value and life of asset.

(m) Accounting treatment of leasehold land

- Leasehold land appears in accounts at cost. The lease period is of 999 years.

(n) Accounting of Corpus Fund, Earmarked funds and Endowment Funds with a brief description of each fund.

- Capital Fund stands as accumulated balance of Government Grants.
- Corpus Fund has been created during the year from Internally generated revenue of previous years and current year.

- Disclosed in Schedule 2 of statement of accounts.
- (o) *Amortization of wasting assets*
- No amortization of wasting assets.
- (p) *Accounting treatment of Plan/Non-plan Grants received from Govt. under the Over Heads of 31,35 & 36.*
- Government grants of the nature of contribution towards capital cost of setting up projects are treated as Capital Fund.
 - Grants in respect of specific fixed assets acquired are shown as a deduction from the cost of the related assets.
 - Government grants/subsidy are accounted on accrual basis.
- (q) *Accounting treatment of sponsored Projects/Schemes/Programmes (Receipts and expenditure) and income from such schemes (Overhead recoveries, institutional charges/project management fees etc.)*
- Disclosed in Schedule 2 of statement of accounts
- (r) *Accounting treatment of Assets acquired out of sponsored project funds and earmarked Funds*
- Capitalized as asset.
- (s) *Accounting treatment of Fellowships and Scholarships*
- No such money is received.
- (t) *Classification and treatment of Deferred Revenue Expenditure*
- Revenue Expenditure are accounted for the year.
- (u) *Treatment of Assets acquired by the Grantee institutions out of grants given to them by the institutions (if applicable).*
- No such asset acquired.
- (v) *Taxation status*
- In view of there being no taxable income under section 10(23iiiab) of Income Tax Act, 1961, no provision for Income tax has been considered necessary.

SCHEDULE 24:- CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS:

A. CONTINGENT LIABILITIES

1. <i>Claim against the Entity not acknowledge as debts</i>	Nil
2. <i>Guarantees and Letters of credit outstanding</i>	
• Bank guarantees given by/on behalf of the Institute	Rs.18,96,440.00
• Letters of Credit opened by Bank on behalf of the Institute	Rs. Nil
• Bills discounted with banks -	Rs. Nil
3. <i>Other items for which the entity is contingently liable</i>	Nil

B. NOTES ON ACCOUNTS

1. *Commitments on capital Account provided for Rs.744.22 Lacs as on 31.03.2023*

2.a. *Educational institutions should host following information in public domain so as to enable all other stakeholders to have a bird's eye view of educational institution's capacity and capability :*


i. No. of teacher trainees/students : (a) STTP trainees = 8,790; (b) M.TECH. students = 44 (1 ST and 2 ND year)	
ii. Number of teachers :	23 and Director
iii. Collection on account of building fund	Nil
iv. Collection for sports activities	Rs.12,800/-
v. Collection for co-curricular activities	Rs.19,200/-
vi. Collection on account of development charges	Rs.96,000/-
vii. Collection for medical expenses	Rs.68,000/-
viii. Compliance with statutory dues like EPF and ESI	NA
ix. Salary structure of teachers	As per 7 th CPC guidelines adopted by the Ministry of Education (Ministry of Human Resource Development).

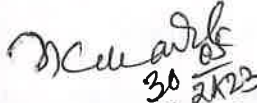
2.b. Number of Library Books in hand as on 31.03.2023 is 24,230 (previous year 24,215)

3. Related Party Disclosures

As per Accounting standard (AS) 18, Related Party Disclosures, issued by the Institute of Chartered Accountants of India.:

- i. The transaction between the educational institution and the society managing the educational institution. Nil
 - ii. Transaction between the educational institution and the members of the governing body of the educational Institution. Nil
 - iii. Transaction between the educational institution and the author of the institution. Nil
 - iv. Transaction between the educational institution with another educational institution or any other educational entity managed by the same trust or society, if permitted by the relevant bye-laws etc. Nil
 - v. Transaction between the educational institution and the relatives of the members of the governing body managing the educational institution or the author of the founder of the institution. For this purpose, a relative, in the context of an individual, means "the spouse, son, daughter, brother and other who may be expected to influence, or influenced by, that individual in his/her dealing with the educational institution". Nil
 - vi. Transaction between the educational institution and its 'key management personnel' or the relatives of the key management personnel. Key management personnel would represent those persons in the educational institution who have the authority and responsibility for planning, directing and controlling the activities of the educational institution, an example of key management personnel is the Director. Nil
4. Income earned from Investments/banks of Rs.1,34,95,776/- has been segregated among OH-31, OH-35 & OH-36 for Main Account and Rs.44,72,653/- has been distributed between OH-31 & OH-35 for HER on prorate basis on opening balance of respective heads.
5. Minor difference related to bank balances have been rounded off.


(A K Saha)
Assistant Section Officer


30/03/23
(Faculty-in-Charge)
Accounts


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Director

