

**NORTH-EASTERN HILL UNIVERSITY**

**(NEHU)**



**ANNUAL ACCOUNTS**

**2012-2013**

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<b>Balance Sheet as on 31.03.2013</b>			
<b>Capital Fund and Liabilities</b>			
<b>Liabilities</b>	<b>Schedule</b>	<b>Current year (2012-2013)</b>	<b>Previous year(2011-2012)</b>
Capital Fund	1		
Corpus Fund	2	373505750	318678237
Earmarked Funds	3	242311507	208340207
Current Liabilities & Provisions	4	5982473170	<b>5042361196</b>
<b>TOTAL</b>		<b>6598290427</b>	<b>5569379640</b>
<b>Assets</b>			
Fixed Assets (Net Block)	5	3260497076	3137592496
Investment - Earmarked / Endowment Funds	6	362317737	275772055
Current Assets, Loans & Advances	7	1730952087	<b>1707171555</b>
Capital Fund	1	1244523527	<b>448843534</b>
<b>Total</b>		<b>6598290427</b>	<b>5569379640</b>
		<b>(Say 659.83 Crores)</b>	<b>(Say 556.94 crores)</b>

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Section Officer (Compilation)

Deputy Registrar (Compilation)

Finance Officer

NORTH EASTERN HILL UNIVERSITY

Amount in Rs.

Capital Fund and Liabilities		Balance Sheet as on 31.3.2007		Balance Sheet as on 31.3.2008		Balance Sheet as on 31.3.2009		Balance Sheet as on 31.3.2010		Balance Sheet as on 31.3.2011		Balance Sheet as on 31.3.2012	
		Existing	Recasted	Existing	Recasted	Existing	Recasted	Existing	Recasted	Existing	Recasted	Existing	Recasted
Liabilities	Schedule												
Capital Fund	1							131511508	<b>1605662</b>				
Corpus Fund	2	49099024	49099024	56042751	56042751	71855196	71855196	90546394	90546394	269023310	269023310	318678237	318678237
Earmarked Funds	3	78856349	78856349	102920217	102920217	126560682	126560682	154680185	154680185	176449559	176449559	208340207	208340207
Current Liabilities & Provisions	4	2881660449	2881660449	2680172923	<b>2684488717</b>	2846690218	2846690218	3185897852	3200445383	4446012082	4446012082	5006992825	<b>5042361196</b>
<b>TOTAL</b>		<b>3009615822</b>	<b>3009615822</b>	<b>2839135891</b>	<b>2843451685</b>	<b>3045106096</b>	<b>3045106096</b>	<b>3562635939</b>	<b>3447277624</b>	<b>4891484951</b>	<b>4891484951</b>	<b>5534011269</b>	<b>5569379640</b>
Assets													
Fixed Assets (Net Block)	5	876467134	876467134	1358160046	1358160046	1877781060	1877781060	2216669542	2216669542	2934859813	2934859813	3137592496	3137592496
Investment - Earmarked / Endowment Funds	6	54609914	54609914	58508649	58508649	68436346	68436346	83627962	83627962	274350736	274350736	275772055	275772055
Current Assets, Loans & Advances	7	774069757	<b>705783005</b>	800808114	<b>736837156</b>	896146075	<b>766240229</b>	1262338435	<b>1146980120</b>	1410418904	<b>1243940706</b>	1852274262	<b>1707171555</b>
Capital Fund	1	1304469017	<b>1372755769</b>	621659082	<b>689945834</b>	202742615	<b>332648461</b>			271855498	<b>438333696</b>	268372456	<b>448843534</b>
<b>Total</b>		<b>3009615822</b>	<b>3009615822</b>	<b>2839135891</b>	<b>2843451685</b>	<b>3045106096</b>	<b>3045106096</b>	<b>3562635939</b>	<b>3447277624</b>	<b>4891484951</b>	<b>4891484951</b>	<b>5534011269</b>	<b>5569379640</b>

Finance Officer

## Income and Expenditure Account as on 31. 3. 2013

Amount in Rs.

		Current year (2012-2013)	Previous Year (2011-2012)
<b>A. Income</b>	<b>Schedule</b>		
Grants in Aid/Subsidies	8	1262752274	<b>1147741130</b>
Academic Receipts	9	56052397	57771899
Interest earned*	10	2572675	2583188
Other Receipts	11	11600635	11827863
Prior Period Income.	12		7365647
<b>Total (A)</b>		<b>1332977981</b>	<b>1227289727</b>
Establishment expenses	13	2040376039	1258075544
Academic expenses	14	90533932	82429148
Administrative expenses	15	75706649	71974119
Repairs and Maintenance	16	35347389	27828000
Depreciation	5	120774181	117207005
Prior Period Expenditure	17		
<b>Total (B)</b>		<b>2362738190</b>	<b>1557513816</b>

**Balance being surplus / (deficit)**

**carried to Capital Fund(A-B)**

**-1029760209**

**-330224089**

\* Note : The interest earned on plan and non plan grants have been accounted in Schedule 8: Grants/ Subsidies.  
Kindly see explanation in para 9.2 of Schedule 18: Significant Accounting Policies

Section Officer (Compilation)

Deputy Registrar (Compilation)

Finance Officer

Income and Expenditure Account		as on 31.3.2007		as on 31.3.2008		as on 31.3.2009		as on 31.3.2010		as on 31.3.2011		as on 31.3.2012	
		Existing	Recasted	Existing	Recasted	Existing	Recasted	Existing	Recasted	Existing	Recasted	Existing	Recasted
A.Income	Sch.												
Grants in Aid/Subsidies	8	504121261	<b>435834509</b>	525679348	525679348	807092439	<b>745473345</b>	1084213738	1084213738	1135007910	<b>1048014887</b>	1161734010	<b>1147741130</b>
Academic receipts	9	29599483	29599483	33068024	33068024	33991020	33991020	41496360	41496360		48814700	57771899	57771899
Interest earned	10	30997809	30997809	47453033	47453033	32914717	32914717	53194416	53194416	2674949	2674949	2583188	2583188
Other Income	11					594631	594631	995854	995854		1605971	11827863	11827863
Prior period income	12			95083249	95083249	80384	80384					7365647	7365647
Total (A)		564718553	<b>496431801</b>	701283654	701283654	874673191	<b>813054097</b>	1179900368	1179900368	1137682859	<b>1101110507</b>	1241282607	<b>1227289727</b>
Establishment expenses	13	745524740	745524740	376054373	376054373	804538869	804538869	1001691182	1001691182	2030246900	2030246900	1258075544	1258075544
Academic expenses	14	31195315	31195315	39154382	39154382	31008716	31008716	48484620	48484620	92302292	92302292	82429148	82429148
Administrative expenses	15	60103536	60103536	58416449	58416449	110548614	110548614	104138002	104138002	98695850	98695850	71974119	71974119
Repairs and Maintenance	16	19016879	19016879	25488098	25488098	29332397	29332397	30118860	30118860	22980262	22980262	27828000	27828000
Depreciation	5	69168663	69168663	46963139	46963139	127324466	127324466	148553524	148553524	109473175	109473175	117207005	117207005
Prior Period Expenditure	17	1960066652	1960066652	1053329	1053329					326211	326211		
Total (B)		2885075785	2885075785	547129770	547129770	1102753062	1102753062	1332986188	1332986188	2354024690	2354024690	1557513816	1557513816
<b>Balance being surplus / (deficit)carried to Capital Fund(A-B)</b>		-2320357232	<b>-2388643984</b>	154153884	154153884	-228079871	<b>-289698965</b>	-153085820	-153085820	1216341831	<b>1252914183</b>	-316231209	-330224089

Finance Officer

<b>Schedule 1 - Capital Fund</b>		
<b>Particulars</b>	<b>Current Year (2012-13)</b>	<b>Previous year(2011-2012)</b>
Balance at the beginning of the year	-448843534	<b>-438333696</b>
Add : Grants from the UGC, Govt. of India & State Govt Utilized for Capital Expenditure	216466572	243989625
Add : Assets Purchased out of Earmarked Funds	3054601	79800
Add: Assets Donated/Gift Received		
Add: Assets Purchased out of Special Assistance Projects	16155933	68924577
Add: Short accountal of asset in 2001-02		
Add: Asset taken wrongly as revenue expenditure in 2010-11		7365647
Add: excess depreciation from 1997-98 to 2009-10		
<b>Total</b>	<b>-213166428</b>	<b>-117974047</b>
Deduct: disposed/lost asset	1596890	225437
Deduct: Excess accountal in 2006-07 and in 2009-10/ Depreciation not accounted in 2010-11		419961
Deduct : Deficit Transferred from the Income & Expenditure account.	1029760209	330224089
<b>TOTAL</b>	<b>-1244523527</b>	<b>-448843534</b>

Section Officer (Compilation)

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Finance Officer

Schedule 1 - Capital Fund	2006-2007		2007-2008		2008-2009		2009-2010		2010-2011		2011-2012	
	Existing	Recasted	Existing	Recasted	Existing	Recasted	Existing	Recasted	Existing	Recasted	Existing	Recasted
Balance at the beginning of the year	1328662120	1328662120	-1304469017	<b>-1372755769</b>	-621659082	<b>-689945834</b>	-202742615	<b>-332648461</b>	131511508	<b>1605662</b>	-271855498	<b>-438333696</b>
Add : Grants from the UGC, govt. of India & State Govt Utilized for Capital Expenditure	288867408	288867408	511588103	511588103	625070520	625070520	429971510	429971510	457803088	457803088	243989625	243989625
Add: Rectification of error in treating capital expdr. From GOI grant as Revenue expdr	967005	967005									7365647	7365647
Add : Assets Purchased out of Earmarked Funds	638670	638670	1000460	1000460	4730184	4730184	30943	30943	5667930	5667930	79800	79800
Add: Assets Donated/Gift Received							12243782	12243782	1950	1950		
Add: Assets Purchased out of Sponsored Projects Funds(Spl. Assistance schemes)	6154014	6154014	16067488	16067488	17195634	17195634	45093708	45093708	38869618	38869618	68924577	68924577
Add short accountal of asset									4991024	4991024		
Add: Excess of Income and Expenditure			154153884	154153884								
Add: excess depreciation from 1997-98 to 2009-10									308245515	308245515		
Sub-Total	1625289217	1625289217	-621659082	<b>-689945834</b>	25337256	<b>-42949496</b>	284597328	<b>154691482</b>	947090633	<b>817184787</b>	48504151	<b>-117974047</b>
Deduct : Reduction of Capital fund due to depreciation for all the years upto and including 2005-2006	609401002	609401002										
Deduct: disposed/lost asset in 2008-09 &2010-11									2418852	2418852	225437	225437
Deduct: Excess accountal in 2009-10 & 2006-07									185448	185448	419961	419961
Deduct : Deficit Transferred from the Income & Expenditure account.	2320357232	<b>2388643984</b>			228079871	<b>289698965</b>	153085820	153085820	1216341831	<b>1252914183</b>	316231209	330224089
Sub-Total	2929758234	2998044986			228079871	289698965	153085820	153085820	1218946131	<b>1255518483</b>	316876607	<b>330869487</b>
TOTAL	1304469017	<b>1372755769</b>	-621659082	<b>-689945834</b>	-202742615	<b>-332648461</b>	131511508	<b>1605662</b>	-271855498	<b>-438333696</b>	-268372456	<b>-448843534</b>

Finance Officer



**Schedule - 2 - Corpus Fund**

<b>Particulars</b>	<b>Current Year (2012-2013)</b>	<b>Previous year(2011-2012)</b>
Balance at the beginning of the year	<b>318678237</b>	<b>269023310</b>
Misc. Receipts	224346	171066
University share of Sponsored Projects	1269402	994130
Sale of Mayurbhanj Complex/ its rent		19575450
Road Roller and other hiring Charges	100805	8800
Interest on SB A/c	310960	41822
Interest earned on Investment	19746812	
Accrued Interest on Investment of Corpus Fund	22555418	14816469
Interest on Investment of Sponsored Projects Funds	4271482	3267945
Accrued interest on Investment of Sponsored Project Funds	6348288	10779245
<b>Total</b>	<b>373505750</b>	<b>318678237</b>
Less: Revenue Expenditure		
<b>Balance at the Year End</b>		
<b>Represented by:</b>		
Bank Balance	1701918	20952355
Investment	342900126	258231878
Due from interest accrued on investment of Corpus Fund	22555418	22151894
Due from interest earned on Sponsored Projects Account		<b>6562865</b>
Due from accrued interest on Investment of Sponsored Projects Fund	6348288	<b>10779245</b>
<b>Total</b>	<b>373505750</b>	<b>318678237</b>

Section Officer (Compilation)

Deputy Registrar (Compilation)

Finance Officer

**Schedule 3: Earmarked & Endowment Funds 2012-2013**

**Fund Wise Break up**

**Amount in Rupees**

Particulars	RSIC Revolving Fund	HBA Fund	Press Revolving Fund	USIC Revolving Fund	Conveyance Fund	Computer Advance Revolving Fund	NEHU Distance Education Fund	NEHU Development Fund	NEHU Computer Center Revolving Fund	Publication Revolving fund	Guest House Fund	Geo-informatics	Endowment Fund	Total
<b>A</b>														
a) Opening Balance	2652692	106745909	3057602	903313	14234315	3181687	966301	51115540	747000	2745409	4755553		17234886	208340207
b) Additions during the year	2863846	10079117	1274022		1260046	957090	2588600	15815210	122610	110478	5095925	655740		40822684
c) Income from investment made of the funds			100490							84815			1130938	1316243
d) Accrued interest on investment made of the fund			52642							35657			561429	649728
e) Accrued interest on Advances		6689761			463451	115888								7269100
f) Other additions (interest on SB A/c)	100929	2277722	66534	36595	323680	30735	59786	2248812	42903	60979	197897	5888	70949	5523409
g) Excess recovery		16024			7901	12960								36885
<b>Total (A)</b>	<b>5617467</b>	<b>125808533</b>	<b>4551290</b>	<b>939908</b>	<b>16289393</b>	<b>4298360</b>	<b>3614687</b>	<b>69179562</b>	<b>912513</b>	<b>3037338</b>	<b>10049375</b>	<b>661628</b>	<b>18998202</b>	<b>263958256</b>
<b>B.Utilisation/Expenditure towards objectives of the fund:</b>														
i) Revenue expenditure														
i)Revenue expenditure	2658745	3621070	939972		1328400	590000	2990018	528579	466848	206948	4974123	266534	20871	18592108
ii)Bank charges/Refund of excess recovery/Devp Fees/Error deposit transferred						40								
iii) Capital Expenditure								3054601						3054601
<b>Total (B)</b>	<b>2658745</b>	<b>3621070</b>	<b>939972</b>		<b>1328400</b>	<b>590040</b>	<b>2990018</b>	<b>3583180</b>	<b>466848</b>	<b>206948</b>	<b>4974123</b>	<b>266534</b>	<b>20871</b>	<b>21646709</b>
<b>Closing Balance at the year end (Total A-Total B)</b>	<b>2958722</b>	<b>122187463</b>	<b>3611318</b>	<b>939908</b>	<b>14960993</b>	<b>3708320</b>	<b>624669</b>	<b>65596382</b>	<b>445665</b>	<b>2830390</b>	<b>5075252</b>	<b>395094</b>	<b>18977331</b>	<b>242311507</b>
<b>Represented by:</b>														
Cash and Bank Balance	2958722	66023893	2058676	939908	8682493	1244208	624669	65596382	445665	1415332	5075252	395094	1779817	157240111
Investment			1500000							1379401			16538210	19417611
Interest Accrued but not Due		56163570	52642		6278500	2464112				35657			659304	65653785
<b>TOTAL</b>	<b>2958722</b>	<b>122187463</b>	<b>3611318</b>	<b>939908</b>	<b>14960993</b>	<b>3708320</b>	<b>624669</b>	<b>65596382</b>	<b>445665</b>	<b>2830390</b>	<b>5075252</b>	<b>395094</b>	<b>18977331</b>	<b>242311507</b>

- NOTES: 1. Additions during the year in respect of HBA Fund, Conveyance Fund and Computer Advance Fund represent recoveries of Instalments.  
2. Revenue expenditure against HBA Fund, Conveyance Fund and Computer Advance Fund represent advances paid during the year  
3. Amount outstanding for recovery as on 3.13.13 against HBA Fund was Rs.36118940 , Conveyance Fund was Rs. 3795172 and the Computer Advance Fund was Rs.1910802

Section Officer(Compilation)

Deputy Registrar(Compilation)

Finance Officer

Sub-Schedule 3.1 Endowments 2012-2013

Particulars	FUND WISE BREAK UP												Total	
	U Tirot Singh Memorial Fund	Sarat Memorial Award	President of India Gold Medal Award	Rajiv Gandhi Chair on Protective Discrimination	Mahatma Gandhi Memorial award	M.K.Khare Memorial Fund	Borpujari Endowment Fund	Justice V.R.Krishna Iyer Endowment Fund	R.K.S.D.J Charitable Trust	Elwin Memorial Fund	Dr.M.N.Karna Y.S.Prize A/c	D.S.Babu Memorial Award		U Kiang Nangbah Endowment(New)
<b>A</b>														
Opening Balance	5337	3536	24419	14377372	2165116	10607	206380	28682	135069	144573	26324	107471		17234886
Interest on Investment	285		467	912566		581	4357	778	5803		1425	4676	200000	1130938
Interest on SB A/c	209	144	391	28379	29057	51	5143	171	1309	5857	45	193		70949
Accrued Interest on Investment Made of the Funds	212		921	444645	97875	352	2790	1535	3516		873	4378	4332	561429
<b>Total (A)</b>	<b>6043</b>	<b>3680</b>	<b>26198</b>	<b>15762962</b>	<b>2292048</b>	<b>11591</b>	<b>218670</b>	<b>31166</b>	<b>145697</b>	<b>150430</b>	<b>28667</b>	<b>116718</b>	<b>204332</b>	<b>18998202</b>
<b>B. Utilisation/Expenditure towards objectives of funds : Revenue Expenditure</b>														
	500		4671			1000		3000	6000		2700	3000		20871
<b>Total (B)</b>	<b>500</b>		<b>4671</b>			<b>1000</b>		<b>3000</b>	<b>6000</b>		<b>2700</b>	<b>3000</b>		<b>20871</b>
<b>Closing Balance at the year end (Total A-Total B)</b>	<b>5543</b>	<b>3680</b>	<b>21527</b>	<b>15762962</b>	<b>2292048</b>	<b>10591</b>	<b>218670</b>	<b>28166</b>	<b>139697</b>	<b>150430</b>	<b>25967</b>	<b>113718</b>	<b>204332</b>	<b>18977331</b>
<b>Represented by :</b>														
Cash & Bank Balance	331	3680	5606	693878	746298	239	132109	1631	36181	150430	94	9340		1779817
Investment	5000		15000	14624439	1350000	10000	83771	25000	100000		25000	100000	200000	16538210
Interest Accrued but not Due	212		921	444645	195750	352	2790	1535	3516		873	4378	4332	659304
<b>Current year</b>	<b>5543</b>	<b>3680</b>	<b>21527</b>	<b>15762962</b>	<b>2292048</b>	<b>10591</b>	<b>218670</b>	<b>28166</b>	<b>139697</b>	<b>150430</b>	<b>25967</b>	<b>113718</b>	<b>204332</b>	<b>18977331</b>

Section Officer (Compilation)

Deputy Registrar(Compilation)

Finance Officer

**Schedule 4 : Current Liabilities and Provisions**

Particulars	Current Year (2012-2013)	Previous year(2011-2012)
<b>1.Deposits from staff</b>		
<b>2. Deposits from Students</b>		
i.Students Aid Fund	362508	498014
ii.Student Security Deposit	3951179	3074649
<b>3.Deposits - Others (including EMD, Security Deposit)</b>	13795155	8187911
<b>4.Statutory Liabilities(GIS,GPF,TDS, work contract Tax)</b>	461263	17629796
a) Overdue		
b)Others		
<b>5.Other Current Liabilities</b>		
a) Salary And Pension of March and arrears paid in April	65989670	68812297
b)Receipts against ongoing sponsored/Consultancy projects(Net)	12400873	<b>50771809</b>
c)Unutilized grants from UGC/Govt of India /State Govt - carriedforward	928800332	750274399
d)Other Funds( Spl. Funds)		
e) Receipt against Sponsored scholarship	2051968	47115973
g) Others : Receipts against projects yet to be identified	163900903	<b>66038856</b>
i.Outstanding Liabilities for S.Creditors		
ii.Outstanding liability for expenses		
iii.Other Current Liabilities		
iv. Book overdraft		17399649
6.Income / Grants sanctioned in Advance		203048000
<b>TOTAL(A)</b>	<b>1191713851</b>	<b>1232851353</b>
<b>B.Provisions</b>		
1 Gratuity*	460035738	358663288
2.Superannuation/Pension*	4015505357	3194202489
3.Leave Encashment*	315218224	256644066
<b>TOTAL(B)</b>	<b>4790759319</b>	<b>3809509843</b>
<b>TOTAL (A+B)</b>	<b>5982473170</b>	<b>5042361196</b>

\* Amount as per the actuarial calculation

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Schedule 4 : Current Liabilities and Provisions	2006-2007		2007-2008		2008-2009		2009-2010		2010-2011		2011-2012	
	Existing	Recasted	Existing	Recasted	Existing	Recasted	Existing	Recasted	Existing	Recasted	Existing	Recasted
A. Current Liabilities												
1. Deposits from staff												
2. Deposits from Students												
i. Students Aid fund	178271	178271	324104	324104	475099	475099	673454	673454	706116	706116	498014	498014
ii. Student Hostel Security Deposit											3074649	3074649
iii. Student Security Deposit	271249	271249	603955	603955	599350	599350	1412569	1412569	227559	227559	8187911	8187911
3. Deposits - Others (including EMD, Security Deposit)	4193831	4193831	35952040	35952040	27611648	27611648	52204950	52204950	31097814	31097814	17629796	17629796
4. Statutory Liabilities (GIS, GPF, TDS, work contract Tax)												
a) Overdue												
b) Others	6846549	6846549	777688	777688	6872655	6872655			266857	266857		
5. Other Current Liabilities												
a) Salary of March Paid in April	17571626	17571626	22029173	22029173	45618883	45618883	57381947	57381947	65892626	65892626	68812297	68812297
b) Receipts against ongoing sponsored/Consultancy projects (Net)	42514838	42514838	73984178	73984178	73134295	73134295	53209863	53209863	21469425	21469425	46378519	50771809
c) Unutilized grants from UGC/Govt of India /State Govt - Carried Forward	481633323	481633323	346364896	350680690	344339737	344339737	575183516	589731047	694692930	694692930	750274399	750274399
d) Other Funds (Spl. Funds)	3918	3918							13330	13330	32880	
e) Receipt against Sponsored fellowship	4406265	4406265			364796	364796	715126	715126	497012	497012	47115973	47115973
f) Others (Specify)/Unidentified Project receipts									1377868	1377868	35030895	66038856
i. Outstanding Liabilities for S. Creditors (Bill Section)	1771138	1771138	5650471	5650471								
ii. Outstanding liability for expenses	8719457	8719457	157095	157095	168720	168720	2696659	2696659	814280	814280		
iii. Other Current Liabilities	0	0										
iv. Book overdraft	408036	408036	812	812	6181576	6181576	566	566	85	85	17399649	17399649
v. Income/Grant received in advance	0	0							75515000	75515000	203048000	203048000
<b>TOTAL(A)</b>	568518501	568518501	485844412	490160206	505366759	505366759	743478650	758026181	892570902	892570902	1197482982	1232851353
<b>B. Provisions</b>												
1. Gratuity*	137924207	137924207	149480960	149480960	260577887	260577887	272251119	272251119	377904868	377904868	358663288	358663288
2. Superannuation/Pension*	2068314699	2068314699	1940160818	1940160818	1902030420	1902030420	1976878855	1976878855	2919461857	2919461857	3194202489	3194202489
3. Leave Encashment	106903042	106903042	104686733	104686733	178715152	178715152	193289228	193289228	233408033	233408033	256644066	256644066
4. Other (Specify)	0	0							22666422	22666422		
<b>TOTAL(B)</b>	2313141948	2313141948	2194328511	2194328511	2341323459	2341323459	2442419202	2442419202	3553441180	3553441180	3809509843	3809509843
<b>TOTAL (A+B)</b>	2881660449	2881660449	2680172923	2684488717	2846690218	2846690218	3185897852	3200445383	4446012082	4446012082	5006992825	5042361196

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Schedule 5: Fixed Asset 2012-13

(Amount in Rs.)

		GROSS BLOCK				DEPRECIATION AND NET BLOCK								
Sl.No	(2)Asset Class	(3)Gross Block opening Balance	(4)Additions During the Year	(5)Asset lost/ Disposed during the year/ adjustments	(6)Gross Block Closing Balance(3,4,5)	(7)Opening Net Block (Closing net block of previous year)	(8) Adjustments	(9) Deduct Residual Value of disposed Assets	(10)Total Asset for depreciation (4,7,8,9)	(11)Opening Depreciation (closing depreciation of previous year)	(12)Depreciation for the year (col.10x prescribes %)	(13)Depreciation adjustment of last year	(14)Closing Depreciation 11,12,13)	(15) Net block (co.6-14)
1	Land	5447026			5447026	5447026								5447026
2	Site Development	8298091			8298091	8298091								8298091
3	Building	1612330815	64107366		1676438181	1433843969			1497951335	177754290	29959027		207713317	1468724864
4	Roads & Bridges	149388634	9450865		158839499	139067067			148517932	10264805	2970359		13235164	145604335
5	Electrical Installation	212965667	8965987		221931654	175983386			184949373	36394964	9247469		45642433	176289221
6	Water Supply	176484154	121359		176605513	167493532			167614891	8922258	3352298		12274556	164330957
7	Plant And Machinery	18654182			18654182	9491227			9491227	9137978	474561		9612539	9041643
8	Scientific Lab. Equipment	504420982	14223737		518644719	289072213			303295950	213189386	24263676		237453062	281191657
9	Office Equipment including Furniture, Audio Visual	267794828	19201784		286996612	172577163			191778947	94168209	14383421		108551630	178444982
10	Computer	141224680	23948989		165173669	54491061			78440050	84009066	15688010		99697076	65476593
11	Library Books & Scientific Journals	313277601	14875204		328152805	122229663			137104867	189689830	13710487		203400317	124752488
12	Vehicles	42101711	7999134	1596890	48503955	11183221		261295	18921060	30359329	3784212		34143541	14360414
13	Other Capital Items	81020720	4210283		85231003	24859195			29069478	55885312	2906948		58792260	26438743
14	Fire Protection	1081517			1081517	674289			674289	405453	33714		439167	642350
	<b>Total</b>	<b>3534490608</b>	<b>167104708</b>	<b>1596890</b>	<b>3699998426</b>	<b>2614711103</b>		<b>261295</b>	<b>2767809399</b>	<b>910180880</b>	<b>120774181</b>		<b>1030955061</b>	<b>2669043365</b>
	Capital work-work-in-progress	522881393	97815648	29243330	591453711	522881393								591453711
	<b>Total</b>	<b>4057372001</b>	<b>264920356</b>	<b>30840220</b>	<b>4291452137</b>	<b>3137592496</b>		<b>261295</b>	<b>2767809399</b>	<b>910180880</b>	<b>120774181</b>		<b>1030955061</b>	<b>3260497076</b>

Additions during the year are Plan Rs.186887850, Non Plan Rs 29578722, Earmarked funds Rs.3054601, Sponsored projects Rs.16155933. Vehicles deducted are Rs.227286(1995-96) Rs.563544(1996-97),Rs.406510(2001-02) and Rs.400000(2003-04). Works in Progress transferred on completion are Rs.26762735 to Building and Rs.2480595 to Roads & Bridges.

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Schedule 6 : Investments from Corpus Fund, Earmarked & Endowment Funds

<b>PARTICULARS</b>	<b>Current Year (2012-2013)</b>	<b>Previous year(2011-2012)</b>
Other Bank FDRs	362317737	275772055
<b>Total</b>	<b>362317737</b>	<b>275772055</b>

**Earmarked/Endowment Funds (Fund Wise)**

<b>Funds</b>	<b>Current Year (2012-13)</b>	<b>Previous year(2011-2012)</b>
1. Corpus Fund Investment	342900126	258231878
2. Endowment Fund Investment	16538210	14781322
3. Earmarked Funds - Press & Publication Funds	2879401	2758855
<b>Total (A)</b>	<b>362317737</b>	<b>275772055</b>

**Schedule 7: Current Assets, Loans & Advances**

<b>PARTICULARS</b>	<b>Current Year (2012-2013)</b>	<b>Previous year(2011-2012)</b>
<b>A.Current Assets :</b>		
<i>Cash and Bank Balances:</i>		
<i>a) Cash in hand (including stamps, imprest cash and cheques/drafts)</i>	1870067	707909
<b>b) Bank Balances with scheduled Banks.</b>		
<i>[in current accounts]</i>	472654885	415198849
<i>[in saving accounts]</i>		
<i>[in fixed deposits]</i>	779819683	1028966778
<b>Total (A)</b>	<b>1254344635</b>	<b>1444873536</b>
<b>B. Loans and Advances : Advances to Employees/Staff(Non-Interest bearing):</b>		
<b>Salary</b>		
<i>Festival/Warm clothing advances</i>	6096428	787049
<b>LTC</b>		
<b>TA Medical</b>		
<b>(b)Temporary advances to staff</b>	17080895	4889310
<i>Advance to suppliers</i>		
<i>Advance on Capital A/c</i>	20515282	<b>9758830</b>
<i>Others on project account(recurring)</i>	35790711	<b>17247770</b>
<b>c) Prepaid Expenses</b>		
<i>Insurance</i>	511509	275863
<i>Other Expenses(AMC)</i>	2413344	26079
<b>d)Income Accrued but not due.</b>		
<i>On Investments from Earmarked/Endowment Funds</i>	747603	828336
<i>Corpus Fund &amp; Sponsored Project funds</i>	28903706	32931139
<i>Fixed Deposits made out of Plan Account and other remaining accounts</i>	26994682	14114882
<i>On Interest bearing advances to employees</i>	64906182	61106836
<b>e) Others - Current Assets- recoverable from Sponsors of Projects(DBT)</b>	2381680	1924645
<b>g) Claims Receivable from UGC</b>	211790000	<b>86000000</b>
<b>h) Claims receivable from sponsors of scholarships/ projects</b>	58475430	<b>32407280</b>
<b>i) Recoverable from staff</b>		
<b>Total (B)</b>	<b>476607452</b>	<b>262298019</b>
<b>TOTAL(A+B)</b>	<b>1730952087</b>	<b>1707171555</b>

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## Annexure A

SI No	Particulars	Closing Balance 2012-2013	SI No	Particulars	Closing Balance 2012-2013
1	Justice V.K. Iyer A/C	1631	25	<b>Principal Account</b>	28583972
2	Mahatma Gandhi Endowment Fund A/c	746298	26	Current Account Revenue	100000
3	M.K. Khare Memorial Fund A/c	239	27	Campus A/c	126730886
4	President S.D. Sharma Gold Medal A/c	5606	28	Earmarked Fund A/c IOB	23743016
5	Rajiv Gandhi Chair A/c	693878	29	Special Fund SBI A/c	3099242
6	R.K.S.D. Jain Charitable Fund A/c	36181	30	Pension Fund A/c	12262222
7	Sarat Memorial Fund A/c	3680	31	Student Aid Fund A/c	346358
8	Publication Revolving Fund A/c	1415332	32	NEHU Scholarship SBI	419442
9	Press Revolving Fund A/c	2058676	33	PNB A/c	1578015
10	USIC Revolving Fund A/c	939908	34	Ministry of Social Justice SBI A/c	20342712
11	Dr. M.N. Karna Young Sociologist Prize A/c	94	35	R.G. Chair for Contemporary Studies	1806446
12	NEHU Centre for Distance Education A/c	624669	36	Ministry of Tribal Welfare A/c	2392724
13	NEHU Development A/c	65596382	37	NEHU Potential for Excellence A/c	69404290
14	SAIF Revolving Fund	2958722	38	ICSSR – NER A/c	7472112
15	Computer Centre Revolving Fund	445665	39	Balance in Tura Campus	7799621
16	Borpujari Endowment Fund	132109	40	Bio-informatics A/c	466562
17	Guest House A/C	5075252	41	Geo-informatics A/c	395094
18	Elwin Memorial SBI A/c	150430	42	Grant Transit A/c	7165236
19	Conveyance Advance Fund A/c	8682493	43	<b>Total Bank Balance</b>	<b>472654885</b>
20	Computer Adv. Rev. Fund A/c	1244208	44	<b>Investment and Fixed Deposits</b>	<b>779819683</b>
21	HBA A/c	66023893		<b>Total</b>	
22	Corpus A/c	1701918			
23	Tirot Sing A/c	331			
24	D.S.Babu Award A/c	9340			

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Schedule 7: Current Assets Loans & Assets	2006-2007		2007-2008		2008-2009		2009-2010		2010-2011		2011-2012	
	Existing	Recasted	Existing	Recasted	Existing	Recasted	Existing	Recasted	Existing	Recasted	Existing	Recasted
A.Current Assets :												
1.Cash and Bank Balances:												
a) Cash in hand (including stamps, imprest etc.)	849755	849755	623755	623755	286713	286713	1260678	1260678	542873	542873	707909	707909
b) Bank Balances												
[in current accounts]	10000	10000	37000092	37000092	469396	469396	824678	824678	299110121	299110121	415198849	415198849
[in saving accounts]	87350351	87350351	124356451	124356451	191378205	191378205	209446115	209446115				
[in fixed deposits]	505158878	505158878	464831687	464831687	405161247	405161247	541976629	541976629	796905484	796905484	1028966778	1028966778
<b>Total (A)</b>	<b>593368984</b>	<b>593368984</b>	<b>626811985</b>	<b>626811985</b>	<b>597295561</b>	<b>597295561</b>	<b>753508100</b>	<b>753508100</b>	<b>1096558478</b>	<b>1096558478</b>	<b>1444873536</b>	<b>1444873536</b>
B. Loans and Advance :												
a) Loans :												
<b>b) Advances to Employees</b>												
<b>Salary</b>												
Festival/Warm clothing	341988	341988	305850	305850	175550	175550	332142	332142	1492549	1492549	787049	787049
LTC	973061	973061	121000	121000	3283712	3283712						
TA Medical	48000	48000	53500	53500	793980	793980	255987	255987				
Temporary advance to staff					29646999	29646999	14857726	14857726	7054674	7054674	4889310	4889310
<b>c)Advances and Recoverables</b>												
Advance to suppliers												
Advance on Capital A/c	16561024	16561024	31988205	31988205	4000000	4000000	21676860	21676860	36363805	36363805	10180264	<b>9758830</b>
Others on project account	2024060	2024060	237620	237620	495000	495000			24742816	24742816	33088510	<b>17247770</b>
d) Prepaid Expenses												
Insurance			145366	145366	1273420	1273420			223204	223204	275863	275863
Other Expenses(AMC)	61348	61348	755690	755690	140417	140417			183235	183235	26079	26079
<b>e)Income Accrued not due.</b>												
On Investments from Earmarked/Endowment Funds	991241	991241	384023	384023	839737	839737	1524219	1524219	463081	463081	828336	828336
Corpus Fund	2374547	2374547	3215429	3215429	7622834	7622834	5770588	5770588	7988859	7988859	32931139	32931139
Fixed Deposits made out of Plan Account.	1270647	1270647	25205733	25205733	2983183	2983183	4816585	4816585	4616513	4616513	14114882	14114882
On Interest bearing advances to employees	40653103	40653103	47609937	47609937	53956128	53956128	63118027	63118027	62557828	62557828	61106836	61106836
f) Others - Current Assets- recoverable from UGC & sponsors of projects	72942468	<b>4655716</b>	63973776	<b>2818</b>	135215096	<b>5309250</b>		<b>316563</b>	1391242	1391242	1924645	1924645
Deficit chargeable to Internal Receipts							115674878		166478198		180471078	
Claims receivable from UGC	32091000	32091000			58359000	58359000	280662000	280662000			16000000	<b>86000000</b>
Recoverable from scholarships & fellowship	10368286	10368286									50776735	32407280
g) Claims Receivable(staff)					65458	65458	141323	141323	304422	304422		
Total (B)	180700773	112414021	173996129	110025171	298850514	<b>168944668</b>	508830335	393472020	313860426	<b>147382228</b>	407400726	<b>262298019</b>
TOTAL(A+B)	774069757	<b>705783005</b>	800808114	<b>736837156</b>	896146075	<b>766240229</b>	1262338435	<b>1146980120</b>	1410418904	<b>1243940706</b>	1852274262	<b>1707171555</b>

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**Schedule 8: GRANTS/SUBSIDIES (Irrevocable grants and subsidies received) 2012-2013**

Amount in Rupees

PARTICULARS	UGC (PLAN)	UGC (NON PLAN)	MINISTRY OF SOCIAL JUSTICE SCHEME FOR CREATION OF FACILITIES FOR DISABLED	Ministry of Women & Child Development (Working Women Hostel)	Other Special Assistance schemes and sponsored programmes	TOTAL
BALANCE B/F	<b>736109030</b>		<b>9786400</b>	<b>2840929</b>	<b>1538040</b>	<b>750274399</b>
ADD GRANTS SANCTIONED DURING THE YEAR	263200000	1278443000			58063228	<b>1599706228</b>
ADD INTEREST	67889059	5792847	397328	115250		<b>74194484</b>
<b>TOTAL</b>	<b>1067198089</b>	<b>1284235847</b>	<b>10183728</b>	<b>2956179</b>	<b>59601268</b>	<b>2424175111</b>
LESS UTILISED FOR CAPITAL EXPENDITURE#	186887850	29578722			16155933	<b>232622505</b> (a)
BALANCE	<b>880310239</b>	<b>1254657125</b>	<b>10183728</b>	<b>2956179</b>	<b>43445335</b>	<b>2191552606</b>
LESS UTILISED FOR REVENUE EXPENDITURE	42759380	1183826878			36166016	<b>1262752274</b> (b)
BALANCE CARRIED FORWARD	<b>837550859</b>	<b>70830247</b>	<b>10183728</b>	<b>2956179</b>	<b>7279319</b>	<b>928800332</b> Net Cr
						<b>928800332</b> (Cr)(c)
						(Dr)

#(a) Will appear as additions to capital Fund as well as Additions to Fixed Assets during the year in the Fixed Assets Schedule in the Balance Sheet.

(b) Will appear as income in the Income and Expenditure Account

(c) i. Will appear under Current liabilities in the Balance Sheet (unutilized); Recoverable amount will appear under Current Assets in the Balance Sheet

ii. Will be represented by Cash and Bank balances, Advances to suppliers and Advances on Capital Account on the Assets side.

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Recasting of Schedule: 8: GRANTS/SUBSIDIES(Irrevocable grants and subsidies received) from 2006-2007 to 2011-2012

**Schedule 8: Grants/Subsidies(Irrevocable grants and subsidies received)2006-2007**

PARTICULARS	GOI, Ministry of Social Justice (SC Hostel Plan)	UGC Plan	UGC & Doner (Joint) (ST Hostel Plan)	UGC - Non Plan	Total	UGC - Non Plan Recasted	Total Recasted
BALANCE B/F	2,83,88,515	438126011	2,00,00,000	75,09,714	494024240	75,09,714	494024240
ADD RECEIPTS DURING THE YEAR		273220000		439091000	712311000	439091000	712311000
TOTAL	2,83,88,515	711346011	2,00,00,000	446600714	1206335240	446600714	1206335240
LESS UTILISED FOR CAPITAL EXPENDITURE	1,52,48,278	23,41,64,690	1,03,60,816	2,90,93,624	28,88,67,408	29093624	288867408
BALANCE	1,31,40,237	477181321	96,39,184	417507090	917467832	417507090	917467832
LESS BALANCE CARRIED FORWARD#	13140237	458853902	9639184	-68286752	413346571	0	481633323
					481633323		481633323
					68286752		0
UTILISED FOR REVENUE EXPENDITURE		18327419		485793842	504121261	<b>417507090</b>	<b>435834509</b>

(a)  
( Net Cr)  
(Cr)(c)  
( Dr)  
(b)

**Schedule 8: Grants/Subsidies(Irrevocable grants and subsidies received)2007-2008**

PARTICULARS	GOI, Ministry of Social Justice (SC Hostel Plan)	UGC Plan	UGC & Doner (Joint) (ST Hostel Plan)	UGC - Non Plan	Total	UGC - Non Plan Recasted	Total Recasted
BALANCE B/F	13140237	458853902	9639184	-68286752	413346571	0	481633323
ADD RECEIPTS DURING THE YEAR		314332000	20000000	571980000	906312000	571980000	906312000
TOTAL	13140237	773185902	29639184	503693248	1319658571	571980000	<b>1387945323</b>
LESS UTILISED FOR CAPITAL EXPENDITURE	13143055	416744776	29028117	52672155	511588103	52672155	511588103
BALANCE	-2818	356441126	611067	451021093	808070468	519307845	<b>876357220</b>
LESS BALANCE CARRIED FORWARD#	-2818	345753829	611067	-63970958	282391120	<b>4315794</b>	<b>350677872</b>
					346364896		<b>350680690</b>
					-63973776		<b>-2818</b>
UTILISED FOR REVENUE EXPENDITURE		10687297		514992051	525679348	514992051	525679348

(a)  
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(b)

**Schedule 8: Grants/Subsidies(Irrevocable grants and subsidies received)2008-2009**

PARTICULARS	GOI, Ministry of Social Justice (SC Hostel Plan)	UGC Plan	UGC & Doner (Joint) (ST Hostel Plan)	UGC - Non Plan	TOTAL	UGC - Non Plan Recasted	Total Recasted
BALANCE B/F	-2818	345753829	611067	-63970958	282391120	<b>4315794</b>	<b>350677872</b>
ADD RECEIPTS DURING THE YEAR	5744480	604614000		748538000	1358896480	748538000	1358896480
TOTAL	5741662	950367829	611067	684567042	1641287600	<b>752853794</b>	<b>1709574352</b>
LESS UTILISED FOR CAPITAL EXPENDITURE#	10737291	549052077	924688	64356464	625070520	64356464	625070520
BALANCE	-4995629	401315752	-313621	620210578	1016217080	<b>688497330</b>	<b>1084503832</b>
UTILISED FOR REVENUE EXPENDITURE		56976015		750116424	807092439	<b>688497330</b>	<b>745473345</b>
LESS BALANCE CARRIED FORWARD	-4995629	344339737	-313621	-129905846	209124641	0	<b>339030487</b>
					344339737		344339737
					-135215096		<b>-5309250</b>

(a)  
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**Schedule 8: Grants/Subsidies(Irrevocable grants and subsidies received)2009-2010**

PARTICULARS	GOVT. OF INDIA MIN. OF SOC. JUSTICE(SC HOSTEL) (PLAN)	UGC (PLAN)	UGC & DONER JOINT ST HOSTEL(PLAN)	UGC (NON PLAN)	TOTAL	UGC - Non Plan Recasted	Total Recasted
BALANCE B/F	-4995629	344339737	-313621	-129905846	209124641	0	<b>339030487</b>
ADD RECEIPTS DURING THE YEAR	27326245	673300000		1063943000	1764569245	1063943000	1764569245
TOTAL	22330616	1017639737	-313621	934037154	1973693886	1063943000	<b>2103599732</b>
LESS UTILISED FOR CAPITAL EXPENDITURE#	9730120	391959321	2942	28279127	429971510	28279127	429971510
BALANCE	12600496	625680416	-316563	905758027	1543722376	<b>1035663873</b>	<b>1673628222</b>
UTILISED FOR REVENUE EXPENDITURE	7333	63090063		1021116342	1084213738	1021116342	1084213738
LESS BALANCE CARRIED FORWARD	12593163	562590353	-316563	-115358315	459508638	<b>14547531</b>	<b>589414484</b>
					575183516		<b>589731047</b>
					115674878		<b>316563</b>

(a)  
(b)  
Net Cr  
(Cr)(c)  
(Dr)

**Schedule 8: Grants/Subsidies(Irrevocable grants and subsidies received)2010-2011**

PARTICULARS	GOI, MIN. OF SOC. JUSTICE(SC HOSTEL) (PLAN)	UGC (PLAN)	UGC & DONER JOINT ST HOSTEL(PLAN)	UGC (NON PLAN)	MINISTRY OF SOCIAL JUSTICE 'S CREATION OF FACILITIES FOR DISABLED	TOTAL	UGC - Non Plan Recasted	Total Recasted
BALANCE B/F	12593163	562590353	-316563	-115358315		459508638	<b>14547531</b>	<b>589414484</b>
ADD GRANTS SANCTIONED DURING THE YEAR		627635000		941110000	9410000	1578155000	941110000	1578155000
ADD INTERNALS RECEIPTS/INTEREST		31897093	1044328	50420671		83362092		<b>32941421</b>
Less Balance of Plan share due for transfer from SC Hostel a/c to Plan A/c	12593163	12593163						
TOTAL	0	1234715609	727765	876172356	9410000	2121025730	955657531	<b>2200510905</b>
LESS UTILISED FOR CAPITAL EXPENDITURE#		441576978	727765	15498345	0	457803088	15498345	457803088
BALANCE		793138631	0	860674011	9410000	1663222642	<b>940159186</b>	1742707817
UTILISED FOR REVENUE EXPENDITURE		107855701		1027152209		1135007910	<b>940159186</b>	<b>1048014887</b>
LESS BALANCE CARRIED FORWARD		685282930		-166478198	9410000	528214732	0	<b>694692930</b>
						694692930		694692930
						-166478198		

(a)  
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**Schedule 8: Grants/Subsidies(Irrevocable grants and subsidies received)2011-2012**

PARTICULARS	UGC (PLAN)	UGC (NON PLAN)	MINISTRY OF SOCIAL JUSTICE'S CREATION OF FACILITIES FOR DISABLED	Ministry of Women & Child Development (Working Women Hostel)	Other Special Assistance schemes and programmes	TOTAL	UGC - Non Plan Recasted	Total Recasted
BALANCE B/F	685282930	-166478198	9410000	0		528214732	0	<b>694692930</b>
Opening Balance Of Special assistance Schemes and sponsored programmes					65442261	65442261		65442261
ADD GRANTS SANCTIONED DURING THE YEAR	246000000	1086218000		2760020	51420784	1386398804	1086218000	1386398804
ADD: Transfer on closure of ISc Congress Committee A/c	7620616							7620616
ADD: Transfer of balance on I Sc Congress From I O B	7486369							7486369
ADD INTEREST	56317811	0	376400	80909	0	56775120		56775120
Less:Balance of I Sc Congress transferred to Plan					7486369			7486369
TOTAL	1002707726	919739802	9786400	2840929	109376676	2044451533	1086218000	<b>2210929731</b>
LESS UTILISED FOR CAPITAL EXPENDITURE#	227605582	16384043	0	0	68924577	312914202	16384043	312914202
BALANCE	775102144	903355759	9786400	2840929	40452099	1731537331	1069833957	<b>1898015529</b>
LESS UTILISED FOR REVENUE EXPENDITURE	38993114	1083826837	0	0	38914059	1161734010	1069833957	<b>1147741130</b>
BALANCE CARRIED FORWARD	736109030	-180471078	9786400	2840929	1538040	569803321		<b>750274399</b>
						750274399		750274399
						180471078		0

(a)  
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**Schedule : 9 : Academic Receipts 2012-2013**

Particulars	Amount in Rupees	
	Current Year (2012-2013)	Previous year (2011-2012)
<b>A. Fees from students</b>		
a) Academic		
1. Entrance examination fees		
2. Admission fees	187745	602170
3. Enrolment fees	2782300	1780700
i. Tution fees	5296539	6322948
ii. Library fees	265190	258950
iii. Others	4031715	5989259
iv. Course fee	3206815	2291280
v.MBA Development fees	672000	42000
vi.International students fees	996062	
<b>b) Examination</b>		
1. Annual examination fees	26746223	27784758
2. Semester exam. Fees	2296746	1989150
3. Marksheet fees	742510	703900
4. Others-Registration Fees	2654780	213820
<b>c) Other Department Receipts</b>		
1. Medical fees	373320	377960
2. Convocation Fees	800338	870150
3. Other Miscellaneous Income	652978	1397980
d) Hostel Fees	2189305	1730578
<b>B. Publication Receipts</b>	2157831	1863327
<b>C. Sale of Old Question Papers/Newspaper</b>		5298
<b>D. Others/Interest on Investment</b>		3547671
<b>TOTAL</b>	<b>56052397</b>	<b>57771899</b>

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**Schedule 10 : Interest Earned 2012-2013**

Amount in Rupees

Particulars	Current Year 2012-2013		Previous Year 2011-2012	
	Earmarked/Endowment Funds/Corpus Fund	Plan/Non-Plan and Others	Earmarked/Endowment Funds/Corpus Fund	Plan/Non-Plan and Others
On Term Deposits with Scheduled Bank	54590095		30056193	
On Advances (HBA, MCA and Computer)	7324382		2936440	
On Savings Bank Accounts with Scheduled Banks	5834369	2572675	197280	2583188
<b>Total</b>	<b>67748846</b>	<b>2572675</b>	<b>33189913</b>	<b>2583188</b>
Transferred to Respective Funds	67748846		33189913	
<b>Total</b>	<b>Nil</b>		<b>Nil</b>	

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**Schedule : 11 : Other Receipts**

<b>Particulars</b>	<b>Current Year (2012-2013)</b>	<b>Previous Year (2011-2012)</b>
1. Charges for use of Building	4546934	3980824
2. Charges for use of Land	35600	12100
3.Charges for use of transport	2606279	566715
4.Charges on farm products of Tura Campus	119657	262632
5. Electricity	4214631	6920373
6.Telephone	77534	85219
<b>TOTAL</b>	<b>11600635</b>	<b>11827863</b>

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**Schedule :12:Prior Period income**

Amount in Rupees

Particulars	Current Year 2012-2013			Previous year (2011-2012)		
	Plan	Non plan	Total	Plan	Non plan	Total
Asset taken wrongly as revenue expenditure in 2010-11	0	0	0	7365647	0	7365647
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7365647</b>	<b>0</b>	<b>7365647</b>

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**Schedule :13: Establishment Expenses**

Amount in Rupees

Particulars	Current Year (2012-2013)			Previous year (2011-2012)		
	Plan	Non Plan	Total	Plan	Non Plan	Total
a. Salaries, Wages and allowances	8708682	762188309	770896991	8892666	699587200	708479866
b. Employer's share to NDCPS	1020201	9047149	10067350	400174	7514323	7914497
c. Exgratia		1202388	1202388	0	1970327	1970327
d. Deposit Link Insurance Schemes		767246	767246	0	0	0
e. Bonus		2664155	2664155	0	2846211	2846211
g. Staff TA/DA	665259	2526535	3191794	259823	3212985	3472808
h. LTC and Leave encashment on LTC	139452	8771450	8910902	0	9330357	9330357
i. Healthcare	66958	30828466	30895424	0	24319089	24319089
j. Children education allowance		7004010	7004010	0	7472490	7472490
k. Fees and Honorarium	201430	1639306	1840736	32700	1947215	1979915
l. Employees: Retirement and Terminal Benefits (Pension, Gratuity, leave encashment)		1136945373	1136945373	0	425003028	425003028
<b>Total</b>	<b>10801982</b>	<b>1963584387</b>	<b>1974386369</b>	<b>9585363</b>	<b>1183203225</b>	<b>1192788588</b>
Add: Outstanding liabilities of Salary and fellowship due in March payable in April	2322827	63666843	65989670	601277	64685679	65286956
<b>GRAND TOTAL</b>	<b>13124809</b>	<b>2027251230</b>	<b>2040376039</b>	<b>10186640</b>	<b>1247888904</b>	<b>1258075544</b>

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**SCHEDULE 13.1 : Retirement Benefits: Non Plan 2012-2013****Amount in Rupees**

	<b>Pension</b>	<b>Gratuity</b>	<b>Leave encashment</b>	<b>Total</b>
Opening balance as per actuarial valuation	3194202489	358663288	256644066	3809509843
Add : Capitalised value received	2037741			2037741
<b>Total</b>	<b>3196240230</b>	<b>358663288</b>	<b>256644066</b>	<b>3811547584</b>
Less : Actual payments in 2012-13	110347830	27977351	19408457	157733638
Balance available as on 31.03.2013(A)	3085892400	330685937	237235609	3653813946
Liability as on 31.03.2013 as per actuarial valuation (B)	<b>4015505357</b>	<b>460035738</b>	<b>315218224</b>	<b>4790759319</b>
Provision made in the accounts for 2012-13 (B-A)	929612957	129349801	77982615	1136945373

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**Schedule :14: Academic Expenses**

Particulars	Current Year (2012-2013)				Previous year (2011-2012)			
	Plan	Non Plan	Other Special Assistance Schemes and sponsored Programme	Total	Plan	Non Plan	Other Special Assistance Schemes and sponsored Programme	Total
1.Chemicals & Glass ware	1933812	3828485	5321116	11083413	1927376	2913573		4840949
2.Examination Expenses		14785731		14785731		15805883		15805883
3.Scholarship & Stipend to Students	19555331	201000	2245700	22002031		207000		207000
4.Student Welfare Expenses					13449755	610574		14060329
5.Sponsored Project salary		2787163	5491032	8278195				
6.Convocation		1076205		1076205		865096		865096
7.Fieldwork and study tour	776296	846588	2162915	3785799		961155		961155
8.Seminar/Workshop	1026552	2104000	5399027	8529579	2057686	126200		2183886
9.Miscellaneous Academic expenses	1236821	3807918		5044739	252772	3739721		3992493
10.Other expenses on Merged schemes	402014			402014	598298			598298
11. Expenses under sponsored programmes & special assistances			15546226	15546226			38914059	38914059
<b>Gross Total</b>	<b>24930826</b>	<b>29437090</b>	<b>36166016</b>	<b>90533932</b>	<b>18285887</b>	<b>25229202</b>	<b>38914059</b>	<b>82429148</b>
Less: Prior Period Expenses								
<b>TOTAL</b>	<b>24930826</b>	<b>29437090</b>	<b>36166016</b>	<b>90533932</b>	<b>18285887</b>	<b>25229202</b>	<b>38914059</b>	<b>82429148</b>
Add : Outstanding liability								
<b>TOTAL</b>	<b>24930826</b>	<b>29437090</b>	<b>36166016</b>	<b>90533932</b>	<b>18285887</b>	<b>25229202</b>	<b>38914059</b>	<b>82429148</b>

**Schedule :15: Administrative Expenses**

Amount in Rupees

Particulars	Current Year (2012-2013)			Previous year (2011-2012)		
	Plan	Non Plan	Total	Plan	Non Plan	Total
<b>A. Infrastructure</b>				0	0	0
1,Rent,rates and taxes		1621366	1621366		1956408	1956408
2.Electricity charges		32832995	32832995	2954304	31492158	34446462
3.Water		341130	341130		176500	176500
4.Vehicle :Running expenses	22429	10522405	10544834		9911322	9911322
<b>B. Communication</b>						0
1.Postage and telegram		75000	75000		105000	105000
2.Telephones and Fax		2002090	2002090	290654	2038711	2329365
3.Subscription to academic Institution		205875	205875		325684	325684
4.TA/DA to members of committee		6506946	6506946		2984645	2984645
5.Advertisement and Publicity	83992	987554	1071546	128782	971931	1100713
7.Legal expenses		629778	629778		955500	955500
8.Meeting expenses to bodies & committees		513226	513226		309293	309293
<b>Others:</b>						
1.Printing Stationery		3728644	3728644		4448522	4448522
2.Newspaper & journal		2249800	2249800		1435935	1435935
3.Hospitality		79250	79250		61073	61073
4.Liveries		5400	5400		80757	80757
5.Expenses on preparation of annual account /budget and other forms used in finance					19365	19365
6. Grant for holding seminar/workshop		176360				
7.Expenses on preparation of annual reports including printing			0			
9.Grant for Registration charges					280903	280903
10.Grant for employees' social welfare & sports activities		83908	83908			
12.Expenses on New Format of account		48500	48500		45200	45200
13.Office Contingency	44013	10009942	10053955		8604576	8604576
14.Other. Misc. Expenses	955823	1355288	2311111	708756	1218187	1926943
15.Other Misc Expenses(Library)						
16,Other Misc Expenses USIC						
17.Other Misc. University Hostels						
18.Other Misc Expenses (OLIC)		215574	215574		139844	139844
19.Other Misc expenses (Publication)	288926		288926	100109		100109
20.NEICOD expenses	120435		120435	230000		230000
<b>Gross Total</b>	<b>1515618</b>	<b>74191031</b>	<b>75706649</b>	<b>4412605</b>	<b>67561514</b>	<b>71974119</b>
Add : Outstanding liability						
<b>Total</b>	<b>1515618</b>	<b>74191031</b>	<b>75706649</b>	<b>4412605</b>	<b>67561514</b>	<b>71974119</b>

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**Schedule :16 : Repair & Maintenance Expenses 2012-2013**

Particulars	Current Year (2012-2013)			Previous year (2011-2012)		
	Plan	Non Plan	Total	Plan	Non Plan	Total
1. Garden		26500	26500		30704	30704
2.Maintenance of building	362574		362574	1053955		1053955
3.Estate Maintenance	277334	23370589	23647923		15276262	15276262
4.Maintenance of Office Equipment & Furniture	1040592	1043277	2083869	1489023	899323	2388346
5.Maintenance of V.S.A.T.		3362808	3362808		2984805	2984805
6. Maintenance of Books,		965362	965362			0
7.Maintenance of Computer	239451	382614	622065	7047		7047
8.Maintenance of Lab equipment	1268176	915665	2183841		666547	666547
9.Maintenance of Vehicle		2092447	2092447	8800	1862377	1862377
10.Bamboo hut flooring				3549157		3549157
<b>TOTAL</b>	<b>3188127</b>	<b>32159262</b>	<b>35347389</b>	<b>6107982</b>	<b>21720018</b>	<b>27828000</b>
Add : Outstanding liability						
<b>Total</b>	<b>3188127</b>	<b>32159262</b>	<b>35347389</b>	<b>6107982</b>	<b>21720018</b>	<b>27828000</b>

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**SCHEDULE: 18:**

**SIGNIFICANT ACCOUNTING POLICIES**

**1. BASIS FOR PREPARATION OF ACCOUNTS-**

The Accounts are prepared under the Historical Cost Convention unless otherwise stated and generally on the Accrual method of accounting.

**2. REVENUE RECOGNITION**

2.1 Fees from students, Sale of Admission Forms and Interest on Saving Bank a/c are accounted on cash basis.

2.2 Income from Land, Buildings and other Property and Interest on Investments are accounted on accrual basis.

2.3 Interest on interest bearing advances to staff for House Building, Purchase of Vehicles and Computers is accounted on accrual basis every-year, and credited to the respective Revolving Fund Accounts though the actual recovery of interest starts after the full repayment of the Principal. The actual recovery of interest is credited to the Asset-Head Interest accrued but not due on HBA, Vehicle and Computer advances

**3. FIXED ASSETS AND DEPRECIATION**

3.1 Fixed assets are stated at cost of acquisition including inward freight, duties and taxes and incidental and direct expenses related to acquisition, installation and commissioning-

3.2 Gifted/Donated assets are valued at the declared value where available. If not available, the value is estimated based on the present market value and the physical condition of the asset. They are set-up by credit to Capital Fund and merged with the Fixed Assets of the University. Depreciation is charged at the rates applicable to the respective assets.

3.3 Books received as gifts, are valued at selling prices printed on the books. Where they are not printed, the value is based on assessment.

3.4 Fixed assets are valued at cost less accumulated depreciation. Depreciation on fixed assets is provided on diminishing method at the following rates:-.

1.	Land	0%
2.	Site Development	0%
3.	Buildings	2%
4.	Roads & Bridges	2%
5.	Tube Wells & Water Supply	2%
6.	Sewerage & Drainage	2%
7.	Electrical Installation and Equipment	5%
8.	Plant & Machinery	5%
9.	Scientific & Laboratory Equipment	8%
10.	Office Equipment	7.5%
11.	Audio Visual Equipment	7.5%
12.	Computers & Peripherals	20%
13.	Furniture, Fixtures & Fittings	7.5%
14.	Vehicles	20%
15.	Lib Books & Scientific Journals	10%
16.	Fire Protection equipments	5 %
17.	Others	10 %

The rate for depreciation for Vehicle which was earlier 10% was revised to 20 % from 2009-10.



3.5 Depreciation is provided for the whole year on additions during the year.

3.6 Where an asset is fully depreciated, it will be carried at a residual value of Re. 1/- in the Balance Sheet and will not be further depreciated.

3.7 Assets created out of Earmarked Funds and funds of Sponsored Projects, where the ownership of such assets vests in the University, are set up by credit to Capital Fund and merged with the Fixed Assets of the University. Depreciation is charged at the rates applicable to the respective assets.

#### 4. **STOCKS**

Expenditure on purchase of chemicals, glassware, stationery and other stores is accounted as revenue expenditure.

#### 5. **RETIREMENT BENEFIT**

Retirement benefits i.e. pension, gratuity and leave encashment are provided on the basis of actuarial valuation. Capitalized value of pension and Gratuity received from previous employers of the employees, who have been absorbed in the University, is credited to the respective provision Accounts. Pension contribution received in respect of NEHU employees on deputation is also credited to the Provision for Pension Account.

#### 6. **INVESTMENTS**

All investments are valued at face value.

**7. CORPUS FUND** was established in 2002. Matching contribution from University Grants Commission (if any), overhead charges recovered from Projects and interest earned on Sponsored Project Funds are treated as additions to Corpus fund.

Income from investments of the Fund is added to the Fund. The Corpus Fund is utilized for expenditure only with the prior approval of the Executive Council. The balance in the Corpus Fund which is carried forward is represented by the balance in a separate Bank account-investment in Fixed Deposits with the Bank and Accrued Interest on investments included in Current Assets.

**8.** The following long-term funds are earmarked for specific purposes. Each of the funds has a separate bank a/c. Those with large balances also have investments in Government Securities, Debentures and Bonds and Term Deposits with Banks. The income from investments/advances (House Building, Conveyance and Computer) on accrued basis and interest on saving Bank Accounts are credited to the respective Funds. The expenditure on advances (in the case of House Building, Conveyance and Computer Advance Funds) are debited to the Fund. The assets created out of earmarked funds are merged with the assets of the university by crediting an equal amount to the Capital Fund. The balance in the respective funds is carried forward and is represented on the assets side by the balance at Bank, Investments and accrued interest (Current Assets).

**8.1 House Building Advance fund**

A revolving fund for the purpose of paying interest bearing advances to officers and staff for House Building has been created in NEHU.

**8.2 Conveyance Fund**

A revolving fund has been created for the purpose of paying interest- bearing advances to officers & staff for purchase of motor cars and two wheelers.

**8.3 Computer Advance Fund**

A revolving fund for the purpose of paying interest-bearing advances to officers and staff for purchase of computers.

**8.4 University Science Instrumentation Centre (USIC) Revolving Fund**

The Revolving fund has been created to account for the receipts and payments towards repair and maintenance of various equipment of USIC.

**8.5 Press Revolving Fund**

The above fund has been created to enable the University's Printing Press to meet the various expenses relating to the printing process.

**8.6 Publication Revolving Fund**

The above fund has been created to enable the press to meet the various expenses relating to publication.

**8.7 Development Fund**

The fund has been created for running quality enhancement/improvement of professional programmes /courses.

**8.8 Centre for Distance Education Fund**

The fund has been created mainly for the purpose of receipt of grants from IGNOU and other agencies and also to meet the expenses specific to distance education.

**8.9 Sophisticated Analytical Instrumentation Facility (SAIF) Revolving Fund**

The revolving fund has been created to account for the receipts of the Centre and also to meet the day to day maintenance of sophisticated instruments held in the Centre.

**8.10 Computer Centre Revolving Fund**

The fund has been created to account for the receipts of the Centre.

**8.11 Guest House Fund**

The fund has been created to account for the receipts and expenditures of the income generated from the operation of the Guest House. Surplus, if any, available under the fund at the end of the Financial year after meeting all recurring and non-recurring expenses will be credited to the Corpus Fund.

## **8.12 Geo informatics Fund:**

A new account nomenclated 'NEHU Geo-informatics' was created this financial year (2012-13) consequent upon the introduction of the P.D diploma course in Geo- informatics in the Department of Geography on self financing basis. The laboratory fees and 80% of the Tuition fees is deposited for utilization in that account.

## **8.13 Endowment Funds**

Endowments are funds received from various individual donors, Trusts and other organizations, for establishing Chairs and for awarding Medals, Prizes and Scholarships as specified by the Donors. Each of the Endowment funds has its own investment and Savings Bank Account.

The Income from investment of each Endowment Fund on accrual basis is added to the Fund. The expenditure on the Chairs, Medals & Prizes is debited to the respective Endowment Funds and the balance is carried forward. The balance is represented by Investment in Fixed Deposits, accrued interest (Current Assets) and balance in the Saving Bank Account

## **9. GOVERNMENT AND UGC GRANTS**

9.1 Government Grants and UGC grants are accounted on realization. However, where a sanction for release of grant pertaining to the Financial Year is received before 31<sup>st</sup> March and grant is actually received in the next Financial Year, the grant is accounted on accrual basis and equal amount is shown as recoverable from the grantor.

9.2 To the extent utilized towards capital expenditure, Government grants and grants from UGC are transferred to the Capital Fund.

9.3 Government and UGC grants to the extent utilized for Revenue Expenditure are treated, as income of the year in which they are realized.

9.4 Unutilized grants (including advances paid out of such grants) are carried forward and exhibited as a Liability in the Balance Sheet.

9.5 According to the Govt. of India instructions the interest earned on the grants are to be treated as additional grant to be utilized on the project concerned and the UGC has allowed the revenue generated for utilization in the Non-Plan component. In view of these instructions the interest earned on Plan Grants have been accounted for in Schedule 8: Grants/Subsidies

## 9.6 INVESTMENT OF EARMARKED/ ENDOWMENT FUNDS AND INTEREST INCOME ACCRUED ON SUCH INVESTMENTS.

To the extent not immediately required for expenditure, the amounts available against such funds are invested in approved Securities & Bonds or deposited for fixed term with Banks leaving the balance in Saving Bank Accounts.

Interest received, interest accrued and due and interest accrued but not due on such investments are added to the respective funds and not treated as Income of the University.

## 10 SPONSORED PROJECTS

10.1 In respect of ongoing Sponsored Projects, the amounts received from sponsors are credited to the head "Current Liabilities and Provisions – Current Liabilities – Other Liabilities - Receipts against ongoing sponsored projects-"As and when expenditure is incurred /advances are paid against such projects, or the concerned project account is debited with allocated overhead charges, the liability account and advance account are debited. Overhead charges recovered from projects are credited to the Corpus Fund in accordance with the decision of the Executive Council of the university.

10.2 Interest earned on short-term investments of sponsored Project funds is credited to the Corpus Fund

10.3 Fellowships and Scholarships are sponsored by the University Grants Commission and by various organizations. These are accounted in the same way as Sponsored Projects except that the expenditure generally is only on disbursement of Fellowships and scholarships, which may include allowances for contingent expenditure by the Fellows and Scholars. .

10.4 The University itself also awards Fellowships and Scholarships, which are accounted as Academic expenses of the university

## 11 INCOME TAX

The income of the University is exempted from Income Tax under Section 10(23c) of the Income Tax Act. No provision for tax is therefore made in the accounts.

## **SCHEDULE: 19:**

### **CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS**

#### **1. CONTINGENT LIABILITIES.**

As on 31.3.2013, 6 suits filed against NEHU/U.O.I by the former/present employees/ dependants were pending for decision by the various courts. The suits relate to claims in service matters and claim for retirement benefits .The quantum of the claims is not ascertainable.

#### **2. CAPITAL COMMITMENTS**

The value of contracts remaining to be executed on capital account and not provided for (Net of Advances) amounted to Rs. as on 31.3.13 Rs.15,89,01,611/- ( Previous year Rs. 180639154/-)

#### **3. RETIREMENT BENEFITS- PENSION**

The pension liability in respect of all employees, pensioners and family pensioners has been valued at the revised scales (6<sup>th</sup> CPC).

#### **4. CURRENT ASSETS, LOANS AND ADVANCES**

- 1 In the opinion of the Management, the Current assets, Loans and advances have a value on realization in the ordinary course, equal at least to the aggregate amount shown in the Balance Sheet.
- 2 The details of balances in Current Account, Savings Bank Account and Fixed Deposit Accounts with Banks are enclosed as Annexure-'A'.
- 3 Figures in the Final accounts have been rounded off to the nearest rupee.
- 4 Schedules 1 to 19 are annexed to and form an integral part of the Balance Sheet as on 31<sup>st</sup> March 2013 and Income & Expenditure account for the year ended on that date.
- 5 As the Provident Fund Accounts and the new Pension Scheme Account are owned by the members of those funds and not by the University, these accounts were separated from the University Account from 2006-2007.

## 5. CURRENT LIABILITIES

1. Receipts from various agencies by RTGS/NEFT **Rs.163900903/-** (Previous year Rs.66038856/-) for various projects are being identified as and when the sanction orders are received.

## 6. ASSETS PROCURED UNDER SPONSORED RESEARCH PROJECTS

1. The university also holds the following assets procured out of the Research Projects Funds. As and when they are evidently handed over to the University (Head of the Department concerned), they would be merged with the University assets in Schedule: 5 Fixed Assets. As and when they are evidently returned to the Sponsors, they would be deleted and their notional depreciation would be informed to the sponsors:-

Years	Buildings	Electrical Installation	Water Supply	Scientific Lab. Equipment	Office Equipment including furniture, Audio Visual.	Computer	Library Books & Scientific Journals	Vehicles	Other Capital Items	Total
2007-2008	0	13480	0	6224018	445516	1162286	0	0	0	7845300
2008-2009	0	66838	14752	6451950	905507	1093535	25668	50000	4290	8612540
2009-2010	0	1055458	10640	9473656	892578	4049154	577026	730898	191665	16981075
2010-2011	0	1096275	11780	13130129	478864	1719841	19802	140000	5751	16602442
2011-2012	0	829094	4950	26674104	675892	3284216	161138	0	9365	31638759
2012-2013	363653	786398		38223907	579421	11350269	123440		65073	51492161

7. The inclusion of revenue expenditure met out of our internal receipts under the Non Plan in the account of utilization of Grants in the Schedule 8: Grants/Subsidies is not in accordance with our Significant Accounting Policies(Para 9.2). The inclusion led to year to year cumulative deficit account in the Schedule 8: Current Assets as claims receivable from UGC when they are actually not and to inflation in the Income side Grants/Subsidies (utilized for revenue expenditure) of the Income & Expenditure Statement. This point was raised by the audit in the Draft Audit Reports of the Accounts 2010-11 and 2011-12.

Therefore, a recasting of the accounts was carried out from that of the year 2006-07 to that of 2011-12 to eliminate the cumulative deficit 180471078. The recasted Schedules are attached in the accounts as sub-schedules to the Schedule 8: Grants/Subsidies, Schedule 8: Current Assets, Loans & Advances, Schedule 4: Current Liabilities, Schedule 1: Capital Fund, Income & Expenditure and Balance Sheet.

A summary of the elimination is mentioned below:

Year	Amount eliminated from the Grant Schedule & the Current Assets(receivable from UGC	Impact on the Schedule 4: Current Liabilities(unutilized grant carried forward)	Impact in the Income & Expenditure	Impact on Schedule 1: Capital Fund	Impact on the Balance Sheet
2006-07	68286752	No impact, there being no unutilized balance out of grant	Deficit outcome raised by this amount	Deficit raised by this amount	No impact
2007-08	63970958	High by 4315794.	No impact	No impact	High by 4315794
2008-09	129905846	No impact, there being no unutilized balance out of grant	Deficit outcome raised by 6161904, being the inflated amount in the Income side	Deficit raised by 129905846	No impact
2009-10	115358315	High by 14547531	No impact	Cumulative impact. Down by 129905846	No impact
2010-11	166478198	No impact, there being no unutilized balance out of grant	Deficit outcome raised by 36572352, being the inflated amount in the Income side	Deficit raised by 166478198	No impact
2011-12	180471078	No impact, there being no unutilized balance out of grant	Deficit outcome raised by 13992880, being the inflated amount in the Income side	Deficit raised by 180471078	No impact.

A reworking of the Schedule 4 and Schedule 8 was also done simultaneously to set right the figures on the Unidentified Project Receipts(in Schedule 4) and on the outstanding advances and Claims receivable from UGC( in Schedule 8). The defects were pointed out by audit in the Draft Audit Report of the Accounts 2011-12. The rectification done after looking at ground records, led to high in Balance Sheet of 2011-12 by 35368371.



**Provident Fund Balance Sheet as on 31. 3. 2013**

<b>Liability</b>	<b>Current year 2012-2013</b>	<b>Previous year 2011-2012</b>	<b>Assets</b>	<b>Current year 2012-2013</b>	<b>Previous year 2011-2012</b>
<b>GPF</b>					
Opening balance	404069038	358942026	Investment:GPF	386453214	351153214
Add. Adjustment in Broadsheet	346296				
Deduct:Adjustment in Broadsheet		465711			
Subscription of Ac closed/Final payment	2934650				
Add: Subscription & Recoveries	81354582	73750309			
Interest credited(688112+35120209+1578451)	37395782	28392085	Investment: CPF	2039000	2039000
Add: Dormant a/c		465716			
Add: New a/c					
Add: Payment awaited					
Less: Advance/Withdrawal/Final payment	67593125	57015387			
Less:Adjustment in opening balance	103896				
<b>TOTAL:</b>	<b>458403327</b>	<b>404069038</b>	Cash & Bank Balance:GPF	9351233	11074866
Add:Surplus interest carried forward			Cash & Bank Balance:CPF	4062672	2794298
CPF:			Interest accrued but not due:		
Opening balance	1913533	4502119			
Add: Subscription during the year	84000	84000	GPF	37519775	21557239
Add: Interest credited	128000	97838	CPF		
Add: University's contribution	550916	45252	Adjustment by interest reserve	11132443	26002235
Less: Final Payment	337965	2815676	For later Adjustment	21315917	17363954
Total CPF	<b>2338484</b>	1913533			
Add:Interest reserve(15340 + 2214866+23772029)	11132443	26002235	Deficit transferred from Income & Expenditure		
<b>TOTAL:</b>	<b>13470927</b>	<b>27915768</b>			
<b>GROSS TOTAL</b>	<b>471874254</b>	<b>431984806</b>		<b>471874254</b>	<b>431984806</b>

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**Provident Fund  
Income & Expenditure for the year 2012-2013**

<b>INCOME</b>	<b>Current year (2012-2013)</b>	<b>Previous year 2011-2012</b>	<b>EXPENDITURE</b>	<b>Current year (2012-2013)</b>	<b>Previous year 2011-2012</b>
Interest on Investment:GPF	7718593	29627888	Interest credited to subscribers' account:		
Less: excess shown in previous year					
Interest on SB A/c: GPF	632025	592670	GPF	35129209	28392085
Interest on Investment: CPF	333795	305180	CPF	128000	97838
Interest on SB A/c:CPF	188544	182175	Bank Charges	3080	3200
Less: excess shown in previous year					
Interest received from KVP					
Interest accrued but not due	37519775	21557239			
<b>TOTAL</b>	<b>46392732</b>	<b>52265152</b>	<b>TOTAL</b>	<b>35260289</b>	<b>28493123</b>
Balance being surplus/(deficit) carried to Balance Sheet				11132443	23772029
<b>Grand Total</b>	<b>46392732</b>	<b>52265152</b>	<b>Grand Total</b>	<b>46392732</b>	<b>52265152</b>

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**Provident Fund Receipt & Payment Account**

<b>Receipt</b>	<b>Current year (2012-2013)</b>	<b>Previous year (2011-2012)</b>	<b>Payment</b>	<b>Current year (2012-2013)</b>	<b>Previous year (2011-2012)</b>
<b>GPF:</b>			<b>GPF:</b>		
Opening Balance	11074866	24298783	Advance/Withdrawl/Final payment	67603125	60893490
Subscription & Recovery from employees	83022530	76196304	Fresh Investment/Reinvestment	140000000	168716122
Subscription from other organisations for transferred service	3689371	0	Transfer		0
Interest on SB A/c	632025	592670	Bank charges etc	3080	3200
Investment encashed	104700000	91800000	Total payment	<b>207606205</b>	
Interest earned on Investment	13838646	47799921	Closing balance: Bank	9351233	11074866
Remaining Investment	246453214		Closing Balance: Investment	386453214	
<b>TOTAL</b>	<b>463410652</b>	<b>240687678</b>	<b>TOTAL</b>	<b>463410652</b>	<b>240687678</b>
<b>CPF:</b>			<b>CPF:</b>		
Opening Balance	2794298	4844855	Transfer of wrong deposit to Principal A/c		306236
Subscription/Recovery from employees	584000	84000	Advance/Final payment	337965	2770945
University share	500000	500000	Refund of amount for past service		44731
Wrongly deposited		0			
Interest on SB A/c	188544	182175			
Interest received on Investment(SDS)	333795	305180	Closing Balance: Investment	2039000	
Remaining Investment	2039000		Closing Balance: Bank	4062672	2794298
<b>TOTAL</b>	<b>6439637</b>	<b>5916210</b>	<b>Total</b>	<b>6439637</b>	<b>5916210</b>

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**NDCPS Balance Sheet as on 31.3.2013**

Liability	Current year (2012-2013)	Previous year 2011-12	Asset	Current year (2012-2013)	Previous year(2011-2012)
Surplus carried forward	390399	1232968			
Broad sheet Opening Balance	3464440	7658108	Bank Balance	5087807	5099421
Subscription	9889124	7196504	Investment		
University share	9889124	7196504	Accrued subscription	15962	
Interest credited: Employer's and similar amount as Employees'		0	Interest received	246882	
Employees' & Employer's shares for previous year	3000	3000	Previous year uploading charges replenished	11614	
Round up Diff:		18	Password fees received	750	
Recovery receivable	15962		Less Bank charges etc/Uploading charges		11614
Less: remitted Employees' and Employer's share in equal amount, to NDSL	19678024	18558304	Previous subscription received	3000	
Less: Refunded	14256		Subscription & employer share for later adjustment	85968	
Less: Excess opening balance taken in previous years/ Broad sheet errors in previous years		31390			
<b>TOTAL</b>	<b>3959769</b>	<b>4697408</b>	<b>TOTAL</b>	<b>5451983</b>	<b>5087807</b>
Surplus for later adjustment	1492214	390399	<b>Grand Total</b>	<b>5451983</b>	<b>5087807</b>
<b>Grand Total</b>	<b>5451983</b>	<b>5087807</b>			

**NDCPS Receipt & Payment Account**

Receipt	Current year (2012-2013)	Previous year 2011-12	Payment	Current year (2012-2013)	Previous year(2011-2012)
Opening Balance	5087807	8891076	Refund of excess subscription recovered	14256	
Subscription	9889124	7196504	Remitted to NDSL: Employee's share inclusive of interest: and similar amount as Employer's share	19678024	18558304
Employer's share	9889124	7196504	Bank charges Uploading Charges		11614
Shortfall of previous year	3000		Closing Balance	5451983	5087807
Password Fees	750	300	<b>TOTAL</b>	<b>25144263</b>	<b>23657725</b>
Interest on SB A/c	246882	365969			
Subscription receivable	15962				
Adjustment of error debit of uploading charges	11614	7372			
<b>TOTAL</b>	<b>25144263</b>	<b>23657725</b>			

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RECEIPT AND PAYMENT ACCOUNT 2012-2013

	Opening Investment	Opening Cash book	Interest Receipt	Grants	Others	Income	TOTAL	Payment	Cash Book Closing Balance	Investment	TOTAL
<b>EMF &amp; ENDOWMENT FUNDS</b>	17540177	128864858	7370113			44529323	<b>198304471</b>	21646749	157240111	19417611	<b>198304471</b>
<b>CORPUS FUND</b>	258231878	20952355	63823258			1594553	<b>344602044</b>		1701918	342900126	<b>344602044</b>
<b>SPONSORED PROJECTS ACCOUNTS</b>	143267945	-145395	1619391	263864228			<b>408606169</b>	283056707	25549462	100000000	<b>408606169</b>
<b>PRINCIPAL &amp; PENSION ACCOUNT</b>		-13371339	4083767	868301885		67659419	<b>926673732</b>	835827538	40846194	50000000	<b>926673732</b>
<b>PLAN &amp; UPE ACCOUNT</b>	885698833	115516261	52832548	353200000			<b>1407247642</b>	581292783	196135176	629819683	<b>1407247642</b>
<b>OTHER FUNDS</b>		41022909	1402727	10516277		251230	<b>53193143</b>	16975976	36217167		<b>53193143</b>
<b>TURA ACCOUNT</b>		23085231		101301115	1764215	2031054	<b>128181615</b>	120381994	7799621		<b>128181615</b>

**CASH IN HAND AS ON  
31.3.2012: 707909**

**GRANT TRANSIT  
ACCOUNT AS ON  
31.3.2012: 81874320**

**UNIDENTIFIED PROJECT  
GRANTS: 66038856**

**CASH IN HAND AS ON  
31.3.2013: 1870067**

**GRANT TRANSIT  
ACCOUNT AS ON  
31.3.2013: 7165236**

**UNIDENTIFIED PROJECT  
GRANTS: 163900903**

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