

9<sup>th</sup>  
**Annual Audited Accounts**  
**2018-19**



**NATIONAL INSTITUTE OF TECHNOLOGY**  
**MANIPUR**

**एनआईटी मणिपुरको वित्तीय विवरण २०१८-१९**

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# Annual Report 2018-19 National Institute of Technology Manipur



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

Phone: 0385-2228523 Fax: 0385-2228525 e-mail: agaumanipur@cag.gov.in  
Dated: 11.09.2020

No. PAG(Au)/AB-1842/SAR(18-19)/NIT/19-20/45

The Addl. Secretary and Financial Advisor,  
Department of Higher Education,  
Ministry of Human Resource Development,  
Shastri Bhavan, New Delhi - 110 001

Subject: Audit Report on the accounts of the National Institute of Technology, Manipur, Imphal  
for the year 2018-19.

Sir,  
I am to forward herewith the Audit Report on the Accounts of the National Institute of Technology, Manipur, Imphal for the year 2018-19. I am also to request the Government to make necessary arrangements to place the Audit Report before the Parliament.

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

Encl: As stated above

Memo No. PAG(Au)/LB/AB/44/DSAR/NIT-Imphal/17-18/46-47

Copy forwarded to:-

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

P. J. Pandey  
Sr. Audit Officer (AMG - I)



**Separate Audit Report on the Accounts of National Institute of  
Technology, Manipur, Imphal, for the year ended 31 March 2019**

1. We have audited the attached Balance Sheets of National Institute of Technology (NIT), Manipur as of 31 March 2019 and the Income and Expenditure Accounts and Receipts and Payments Account for the year ended on that date under Section 20(1) of the Comptroller and Auditor General's Duties, Powers and Conditions of Service (DPC) Act, 1971 read with Section 22(2) of NIT Act, 2007. These financial statements are the responsibility of the Institute's Management. Our responsibility is to express an opinion on these financial statements based on our audit.
2. This Separate Audit Report contains the comments of the Comptroller & Auditor General of India (CAG) on the accounting treatment only with regard to classification, conformity with the best accounting practices, accounting standards, disclosure norms, *etc.* Audit observations on financial transactions with regard to compliance with the Law, Rules & Regulations (Propriety and Regularity) and efficiency-cum-performance aspects, *etc.*, if any, are reported through CAG's Audit Reports separately.
3. We have conducted our audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. The audit includes examining, on a test basis, evidences supporting the amounts and disclosure in the financial statements. The audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of financial statements. We believe that our audit provides a reasonable basis for our opinion.
4. Based on our audit, we report that:
  - i. We have obtained all the information and explanations, which to the best of our knowledge and beliefs were necessary for the purpose of our audit;
  - ii. The Balance Sheets, Income and Expenditure Accounts and Receipts and Payments Accounts dealt with by this report have been drawn up in the format prescribed by the Ministry of Human Resource Development;
  - iii. In our opinion, proper books of accounts and other relevant records have been maintained by the National Institute of Technology, Manipur, Imphal as required under the Rules in so far as it appears from our examination of such books.
  - iv. We further report that-

**A. BALANCE SHEET**

**A.1 SOURCES OF FUND**

**3: Current Liabilities & Provisions: ₹ 24.73 crore**

**3 (a) Sponsored Projects**

Under the "Centrally Sponsored Scheme of Construction of Hostels for OBC Boys & Girls", Ministry of Social Justice & Empowerment, Govt. of India released ₹ 2.70 crore towards 1<sup>st</sup> Installment. As of 31 March 2019, out of the fund received by the Institute (29 March 2016), an amount of ₹ 1.85 crore was released to work agency Manipur Minorities and OBC Economic Development Society (MOBEDS), for construction of the Hostels leaving a balance of ₹ 0.85 crore.

In this connection, the scheme being a sponsored scheme should be treated appropriately as such and reflected correctly in the Annual Financial Statements under Sponsored Projects schedule.

This has resulted in understatement of Credit Balance of Sponsored Projects, Current Liabilities and Payment against Sponsored Projects by ₹ 0.85 crore.

**A.2. SOURCES OF FUND**

**3: Current Liabilities & Provisions: ₹ 24.73 crore**

As per schedule forming parts of accounts of the formats of Central Educational Institutes, Unutilized Grants (including advances paid out of such grants) and Credit balance of the funds and the projects reflected in the Sponsored Projects Schedule are carried forward and exhibited as a liability in the Balance Sheet.

Audit scrutiny revealed that, an amount of ₹ 79.99 crore, unutilized grant received from Ministry of HRD has been accounted as "Unutilized Grants from Government of India and States Grants" as given in Schedule 3(c), which should have been reflected under the Schedule: Current Liabilities & Provisions.

This has resulted in understatement of Current Liabilities by ₹ 79.99 crore and overstatement of Capital fund by ₹ 79.99.

**A.3 APPLICATION OF FUNDS**

**7: Current Assets: ₹ 29.07 crore**

**3. Cash balances in hand: ₹ 23.70 crore**

The above include Grants-in-aid amounting to ₹ 23.66 crore sanctioned on 19 March 2019 but actually received on 2<sup>nd</sup> of April, 2019, which was accounted on accrual basis by crediting the "Grant Account". The same should have been debited to Grants Receivable (shown under "Loans Advances and Deposits") and not taken under Cash-in-Hand.

This has resulted in overstatement of Current Assets by ₹ 23.66 crore and understatement of Grants receivable by the same amount.



## **B.1 INCOME**

### **10. Grant & Subsidies**

**2 a) Received: ₹ 38.17 crore**

Scrutiny of the Accounts, however, revealed the whole amount of Grants-in-aid received by the Institute amounting to ₹ 38.17 crore; including Grants-in-aid amounting to ₹ 23.66 crore sanctioned on 19 March 2019 but actually received on 2<sup>nd</sup> of April, 2019 has been wrongfully reflected in the Accounts as income of the year. The actual income of the period; being the total amount of expenditure to the extent utilized for Revenue Expenditure during the period, was ₹ 19.94 crore. Details are given in table below-

**Table - I: Income during the period (Grant)**

| Sl. No. | Particulars  | Amount (₹)             |
|---------|--|------------------------|
| 1       | As per Income and Expenditure Accounts   | 38,17,00,000.00        |
| 2       | Actual Income (Expenditure to the extent utilized for Revenue Expenditure) schedule 10 – payment out of grant) | 19,93,90,079.98        |
|         | <b>Overstatement (Difference)</b>  | <b>18,23,09,920.02</b> |

This has resulted in overstatement of income during the period by ₹ 18.23 crore as well as corresponding overstatement of Capital Fund by ₹ 18.23 crore.

## **B.2 INCOME**

### **10. Grant & Subsidies (Irrevocable Grants & Subsidies Received)**

**2 a) Received: ₹ 38.17 crore**

The above Grants/ Subsidies Schedule depicts the position of Grants received, utilized and/ or balance thereof. Scrutiny of the Schedule however revealed that capital expenditures amounting to ₹ 8.57 crore met out of Internally Generation of Resources and/ or other Fund(s) from the previous years are brought down and reflected as negative figure in the Schedule as shown below-

| Sl. No. | Particulars          | Opening Balance (₹)      | Closing Balance (₹)     |
|---------|----------------------|--------------------------|-------------------------|
| 1       | Salary               | 2,33,35,830.00           | 43,34,24,633.00         |
| 2       | General              | 38,78,64,827.65          | 37,00,85,944.67         |
| 3*      | Capital Expenditure  | (85,65,94,605.13)        | (86,01,56,692.13)       |
|         | <b>Total Balance</b> | <b>(44,53,93,947.48)</b> | <b>(5,66,46,114.46)</b> |

As per the formats, the excess expenditure is required been to be met out of Internally Generated Resources. The negative figure of ₹ 86.02 crore; not being strictly receivable or assets, needs to be reviewed for corrective action.



**C. RECEIPTS AND PAYMENTS ACCOUNT**

**C.1 RECEIPTS**

**II Grants Received-**

**a) From Government of India: ₹ 38.17 crore**

The above represent the total Grants-in-Aid received from the Government of India by the Institute during the period. Scrutiny of the records however revealed that the actual amount of Grants-in-Aid received from the Government of India during the Financial Year 2018-19 was ₹ 14.51 crore. It is noticed that the institute had accounted an installment of Grants-in-Aid amounting to ₹ 23.66 crore which was sanctioned on 19 March 2019 but received on the 2<sup>nd</sup> of April, 2019.

This has resulted in overstatement of grants-in-aid received during the year by ₹ 23.66 crore.

**C.2 RECEIPTS**

**XIII Miscellaneous Receipts including**

**Current Liability & Provisions Increase : ₹ 0.74 crore**

**XIV Any Other Receipts**

**Reduction in value of assets on adjustment : ₹ 1.12 crore**

The above depicts Miscellaneous Receipts and Any Other Receipts received by National Institute Technology, Manipur, during the period. Scrutiny of the records revealed that the amount actually is the increase of Current Liabilities & Provisions from the previous year (however, audit could not ascertain/ arrived at the figure) and reduction of value of assets due to change of method of depreciation from the FY 2014-15. The reflected figures therefore do not correspond to any actual receipt(s) of the Institute during the period.

Mere instance of increase in liabilities and provisions during the period does not necessarily entail receipt of funds and the fact that the amount was not being received during the period; the amount should not have been reflected in the Receipts and Payments Account. Further, diminution of value of assets due to adjustment (change of method of depreciation) should have been written-off.

This has resulted in overstatement of receipts by ₹ 1.86 crore and understatement of Current Assets by the same amount.

**D. GENERAL**

**D.1 FORMAT OF FINANCIAL STATEMENTS FOR CENTRAL HIGHER EDUCATIONAL INSTITUTIONS**

The National Institute of Technology, Manipur is yet to fully implement the Revised Formats and Schedules of Financial Statement for CEIs in preparation and presentation of its Annual Financial Statements. Audit observed that the Institute-

- 1 Does not prepare Annual Accounts of GPF/ CPF and New Pension Scheme.

2. Does not prepares Grant Schedule as per the revised Format of Accounts
3. Prepares provisions for Retirement benefits based on own postulation and not as per Actuarial valuation.

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

Out of ₹ 38.17 crore<sup>1</sup> Grants received by the National Institute of Technology, Manipur, for the FY 2018-19, an amount of ₹ 20.22 crore was incurred towards Revenue Expenditure and ₹ 2.72 crore was incurred towards Capital Expenditure; which constitute 88.14 *per cent* and 11.86 *per cent* of the total expenditure respectively, leaving a balance of ₹ 15.23 crore. The Institute is recommended to prepare separate accounts for NPS every year.

#### **MANAGEMENT LETTER**

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

- v. Subject to our observations in the preceding paragraphs, we report that the Balance Sheet and Income and Expenditure Account dealt with by this report are in agreement with the books of accounts.
- vi In our opinion and to the best of our information and according to the explanations given to us, the said financial statements read together with the Accounting Policies and Notes on Accounts, and subject to the significant matters stated above and other matters mentioned in Annexure to this Audit report give a true and fair view in conformity with accounting principles generally accepted in India.
  - (a) In so far as it relates to the Balance Sheet of the state of affairs of the National Institute of Technology, Manipur as at 31 March 2019; and
  - (b) In so far as it relates to Income and Expenditure Account of the deficit for the year ended on that date.

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

**Place: Imphal**  
**Date: 11.09.2020**

  
**Principal Accountant General (Audit),**  
**Manipur**

<sup>1</sup>Including ₹ 23,66,00,000.00 sanctioned on 19 March 2019 but actually received on 2<sup>nd</sup> of April, 2019



# Annual Report 2018-19

## National Institute of Technology Manipur

### NATIONAL INSTITUTE OF TECHNOLOGY, MANIPUR

#### BALANCE SHEET AS AT 31.3.2019

| SOURCES OF FUND                               | Schedule | Current Year    | Previous Year   |
|---|----------|-----------------|-----------------|
| 1 CAPITAL FUND                                | 1        | 25843,18,660.15 | 24434,63,326.45 |
| 2 Designated / Earmarked/ Endowment Funds     | 2        | -               | -               |
| 3 Current Liabilities & Provisions            | 3        | 2472,78,462.99  | 2712,06,955.12  |
|   |          | 28315,97,123.14 | 27146,70,281.57 |
| APPLICATION OF FUNDS                          |          |                 |                 |
| 1 Fixed Assets                                | 4        |                 |                 |
| a) Tangible Assets                            |          | 7657,74,172.13  | 8463,03,520.66  |
| b) Intangible assets                          |          | 73,46,941.00    | 83,92,461.00    |
| c) Capital Work in Progress                   |          | 17567,53,597.00 | 17482,53,597.00 |
| 2 Investments from Earmarked/ Endowment Funds | 5        |                 |                 |
| a) Long Term                                  |          |                 |                 |
| b) Short Term                                 |          |                 |                 |
| 3 Investments - Others                        | 6        | 3,05,994.12     | 3,05,994.12     |
| 4 Current Assets                              | 7        | 2907,40,015.89  | 744,95,332.32   |
| 5 Loans & Advances                            | 9        | 106,76,403.00   | 369,19,376.47   |
|   |          | 28315,97,123.14 | 27146,70,281.57 |

Significant Accounting Policies

24

Contingent liabilities & Notes on Account

25

Impthal

Date 05/08/2019

Registrar  
National Institute of Technology  
An Autonomous Inst. under MHRD, Govt of India

*[Signature]*

05/08/2019

For KUNJABI & CO.  
Chartered Accountants  
FRN 309115E

KSH KUNJABI SINGH  
Partner  
Membership No. 016593

SPA - 175

Accountant

National Institute of Technology Manipur

Internal Auditor An Autonomous Inst. under MHRD, Govt of India

*[Signature]*

Director

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





# Annual Report 2018-19

## National Institute of Technology Manipur

### NATIONAL INSTITUTE OF TECHNOLOGY, MANIPUR

#### INCOME AND EXPENDITURE FOR THE YEAR 2018-19

| INCOME  | Schedule | Current Year   | Previous Year  |
|---|----------|----------------|----------------|
| 1 Academic Receipts                                     | 9        | 311,95,493.76  | 278,42,416.25  |
| 2 Grant & Subsidies :                                   | 10       | 3817,00,000.00 | 4400,00,000.00 |
| a) Received   |          |                |                |
| b) Add : Opening balance available for Revenue Exp      |          |                |                |
| c) Less : Capital Expenses                              |          | 3817,00,000.00 | 4400,00,000.00 |
| d) Balance available for Revenue Exp                    |          | 6,10,227.00    | -64,012.29     |
| 3 Income from Investment                                | 11       | 18,11,010.87   | 6,25,289.00    |
| 4 Interest Earned                                       | 12       | 109,89,686.05  | 103,79,451.00  |
| 5 Other Income  | 13       | 149,70,894.00  | 0              |
| 6 Prior Period Income                                   | 23       | 4412,77,311.68 | 4787,83,143.96 |
| Total (A)   |          |                |                |
| EXPENDITURE   |          |                |                |
| 1 Staff Payment & Benefit ( Establishment Exp)          | 15       | 896,95,033.00  | 924,45,008.00  |
| 2 Academic Expenses                                     | 16       | 383,50,984.00  | 986,05,828.00  |
| 3 Administrative & General Expenses                     | 17       | 673,56,851.99  | 374,49,099.51  |
| 4 Transport Expenses                                    | 18       | 13,04,891.00   | 20,81,005.00   |
| 5 Repair & Maintenance                                  | 19       | 54,66,607.00   | 130,88,141.00  |
| 6 Finance Cost  | 20       | 34,239.99      | 1,74,117.95    |
| 7 Depreciation  |          |                |                |
| a) Depreciation for the year (SLM)                      | 4        | 990,91,130.00  | 1218,35,296.00 |
| b) Excess Depreciation in the previous years adjusted   | 4        | -11,43,122.00  | -              |
| 8 Other Expenses  | 21       | 6,98,264.00    | -              |
| 9 Prior Period exp                                      | 22       | -              | -              |
| Total (B)   |          | 3008,54,878.98 | 3656,78,495.46 |
| Balance being excess of income over Expenditure         |          | 1404,22,432.70 | 1131,04,648.50 |
| Balance being the excess of expenditure over income     |          | -              | -              |
| Transfer to/ from designated Fund                       |          | -              | 0              |
| Others (Specify)  |          | -              | -              |
| Balance being Surplus (Deficit) carried to Capital Fund |          | 1404,22,432.70 | 1131,04,648.50 |
| Significant Accounting Policies                         | 24       |                |                |
| Contingent liabilities & Notes on Account               | 25       |                |                |

Imphal  
Date 05/08/2019

For KUNJABI & CO.  
Chartered Accountants  
FRN 309115E

KSH KUNJABI SINGH  
Partner  
Membership No. 016593

SPA-175

Internal Auditor



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

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

# Annual Report 2018-19

## National Institute of Technology Manipur

### NATIONAL INSTITUTE OF TECHNOLOGY, MANIPUR RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.3.2019

| RECEIPTS                                       | Current year   | Previous Year  | PAYMENTS  | Current year   | Previous Year  |
|--|----------------|----------------|---|----------------|----------------|
| I Opening Balance                              |                |                | I Expenses -  |                |                |
| a) Cash balances i/c DD in hand                | 3,18,928.00    | 2,71,940.00    | a) Establishment Expenses                             | 896,95,033.00  | 924,45,008.00  |
| b) Bank Balances -                             |                |                | b) Academic Expenses                                  | 383,50,984.00  | 986,05,828.00  |
| i) In Current Account                          | 318,65,042.80  | 17,48,784.03   | c) Administrative Expenses                            | 673,56,851.99  | 374,49,099.51  |
| ii) In Deposit Accounts                        | 378,33,992.52  | 104,83,144.00  | d) Transportation Expenses                            | 13,04,891.00   | 20,81,005.00   |
| iii) In Savings Account                        | 44,77,369.00   | 90,87,346.41   | e) Repairs & Maintenance                              | 54,66,607.00   | 130,88,141.00  |
|  |                |                | f) Finance Cost                                       | 34,239.99      | 1,74,117.95    |
|  |                |                | g) Other Expenses                                     | 6,98,264.00    |                |
| Grants Received -                              | 744,95,332.32  | 215,91,214.44  | II Payments made against Earmarked/ Endowment funds   | 2029,06,870.98 | 2438,43,199.46 |
| a) From Government of India                    | 3817,00,000.00 | 4400,00,000.00 |   |                |                |
| b) From State Government                       |                |                | III Payments against Sponsored Projects               |                |                |
| c) From Other sources :                        |                |                | Projects/ Schemes                                     |                |                |
| III Academic Receipts                          | 311,95,493.76  | 278,42,416.25  | Others  | 124,81,280.00  | 100,65,002.00  |
| Receipts against Earmarked/ Endowment Fund     |                |                | CSAB  | 90,07,230.00   | 79,46,187.00   |
| IV Receipts against Sponsored Projects         |                |                | IV Payments against Sponsored Fellowship/ Scholarship |                |                |
| V Receipts against Sponsored Projects /Schemes |                |                | V Investments and Deposits made                       |                |                |
| Schedule 3(a)                                  | 155,62,524.77  | 72,97,788.60   | a) Out of Earmarked/ Endowment                        |                |                |
| CSAB   | 102,55,638.00  | 82,51,594.00   | b) Out of own Funds                                   |                |                |
| VII Income on Investments from                 |                |                | VI Term Deposits with Schedule Banks                  |                |                |
| a) Earmarked /Endowment Fund                   |                |                | VII Expenditure on Fixed Assets                       |                |                |
| b) Other Investments                           |                |                | and Capital Work in Progress                          |                |                |
| VII Interest Received on                       | 6,10,227.00    | (64,012.28)    | a) Fixed Assets i/c advance                           | 29,96,644.00   | 2162,34,319.00 |
| a) Bank Deposits                               |                |                | b) Capital Work in progress                           | 85,00,000.00   | 500,00,000.00  |
| b) Loans & Advances                            |                |                | VIII Other Payments including                         |                |                |
| c) Savings Bank Account                        | 18,11,010.87   | 6,25,289.00    | Statutory payments (Net)                              | 33,26,779.00   |                |
|  |                |                | Total Carried over                                    | 2401,18,803.98 | 5289,87,657.46 |



*Signature*  
National Institute of Technology Manipur  
An Autonomous Inst. under MHRD, Govt.

*Signature*  
National Institute of Technology Manipur  
An Autonomous Inst. under MHRD, Govt.

*Signature*  
National Institute of Technology Manipur  
An Autonomous Inst. under MHRD, Govt.



# Annual Report 2018-19

## National Institute of Technology Manipur

| Total Carried forward                                    | 6166,30,226.72 | 6068,44,200.00 | Total Carried forward                | 2401,18,803.88 | 8286,87,837.46 |
|--|----------------|----------------|--------------------------------------|----------------|----------------|
| IX Investments encashed                                  | -              | -              | IX Refund of Grants                  | -              | -              |
| X Term Deposits with Scheduled Banks                     | -              | -              | X Deposits and Advances (net)        | -              | 28,56,719.00   |
| XI Other Income (including Prior period income)          | 259,60,580.05  | 103,79,451.00  | XI Other Payments                    | 2,10,000.00    | -              |
| XII Deposits and Advances                                | -              | -              | a) Refund of Caution Deposit         | -              | -              |
| Caution Money (net)                                      | -              | 11,60,000.00   | b) Remittances of deductions         | 296,39,338.00  | -              |
| Deduction awaiting remittance                            | -              | 18,95,151.76   | c) Payment of sundry creditors (net) | 2,43,672.00    | -              |
| Refundable & Payables (net)                              | -              | 25,63,381.00   | d) Other Liabilities (Net)           | 13,83,656.00   | -              |
| Recovery of advances                                     | 20,49,897.00   | -              | e) Refundables & Payables (net)      | -              | -              |
| XIII Miscellaneous Receipts including Statutory Receipts | -              | -              | XII Closing balances                 | -              | -              |
| Sundry Creditors (net)                                   | -              | 501,74,797.75  | a) Cash in hand i/c fund in transit  | 2369,59,770.00 | 3,18,928.00    |
| Current Liability & Provisions Increase                  | 74,45,300.10   | 346,22,637.27  | b) Bank Balances -                   | -              | -              |
| XIV Any Other Receipts                                   | -              | -              | i) in Current Account (net of O/D)   | 45,66,445.42   | 318,65,042.80  |
| Receivable Fees  | -              | -              | ii) in Savings Account               | 441,26,204.47  | 378,33,992.52  |
| Reduction in value of assets on adjustmt                 | 111,99,482.00  | -              | iii) in Deposit Accounts             | 50,87,596.00   | 44,77,369.00   |
| Recovery of asset lost - computer                        | 50,000.00      | -              |                                      |                |                |
| Total  | 5623,35,485.87 | 6063,39,708.78 | Total                                | 5623,35,485.87 | 6063,39,708.78 |

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

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

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

*Internal Auditor*  
Internal Auditor

# Annual Report 2018-19

## National Institute of Technology Manipur

### NATIONAL INSTITUTE OF TECHNOLOGY, MANIPUR

#### SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.3.2019

##### SCHEDULE - 1 : CORPUS/ CAPITAL FUND

|   | Current Year    | Previsus year   |
|---|-----------------|-----------------|
| 1 Balance as at the beginning of the year   | 24164,63,326.45 | 22973,89,759.95 |
| 2 Add: Contribution towards Capital Fund  |                 | -               |
| 3 Add: Grants from Ministry of Social Welfare<br>Utilised for Capital Expenses              | 270,00,000.00   | 270,00,000.00   |
| 4 Add: Leave salary & Pension contribution received   |                 | -               |
| 5 Add: Assets purchased out of Sponsored Projects where<br>Ownership vests in the Institute | 4,32,901.00     | 59,68,918.00    |
| 6 Add: Assets Donated / Gifts Received in Project   |                 | -               |
| 7 Add: Other Additions  |                 | -               |
| 8 Less: Revenue Expenditure considered out of the Grant                                     |                 | -               |
| 9 Add: Excess of Income over Expenditure transferred from<br>Income and Expenditure Account |                 | -               |
| 10 Add (Deduct) : Surplus (Deficit) transferred from<br>Income and Expenditure Account      | 1404,22,432.70  | 1131,04,648.50  |
| 11 Balance at the end of the year   | 25843,18,660.15 | 24434,63,326.45 |

*Handwritten signature*  
05/08/19

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

*Handwritten signature*  
Director  
National Institute of Technology Manipur  
An Autonomous Inst. under MHRD, Govt



*Handwritten signature*

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



# Annual Report 2018-19

## National Institute of Technology Manipur

### NATIONAL INSTITUTE OF TECHNOLOGY, MANIPUR

Year 2018-19

#### SCHEDULE - 2 : DESIGNATED / EARMARKED / ENDOWMENT FUNDS

|  | Refer Schedule 3(a) |               |
|--|---------------------|---------------|
|  | Current Year        | Previous year |
| A  |                     |               |
| 1. Opening Balance of the funds                  | -                   | -             |
| 2. Additions during the year                     | -                   | -             |
| 3. Income from Investments made of the the funds | -                   | -             |
| 4. Accrued Interest on Investments/ Advances     | -                   | -             |
| 5. Interest on Savings Bank Account              | -                   | -             |
| 6. Other Additions (specify)                     | -                   | -             |
| a. Subscriptions & recovery of advance           | -                   | -             |
| b. Interest on SB a/c                            | -                   | -             |
| <b>TOTAL (A)</b>                                 | -                   | -             |

#### B. Allocation / Expenditure towards objectives of fund

- 1. Capital Expenditure
- 2. Revenue Expenditure

**TOTAL (B)**

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

#### Represented by

- 1. Cash and Bank Balance
- 2. Investments
- 3. Interest Accrued but not due
- 4. Others (Specify)

**TOTAL**

*[Signature]*  
05/02/19

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

*[Signature]*

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



*[Signature]*

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

# Annual Report 2018-19

## National Institute of Technology Manipur

**SCHEDULE 9A**  
**ENDOWMENT FUNDS**  
Sub-Schedule to support the figures in the column "Endowment Funds" in the Schedule 2 forming part of the Balance Sheet

| Sl | Name of the Endowment | Opening Balance |                      | Addition During the Year |          |           | Total     |                      | Expenditure on the object during the year |            | Closing Balance |                      | Total |
|----|-----------------------|-----------------|----------------------|--------------------------|----------|-----------|-----------|----------------------|---|------------|-----------------|----------------------|-------|
|    |                       | Endowment       | Accumulated Interest | Endowment                | Interest |           | Endowment | Accumulated Interest |   |            | Endowment       | Accumulated Interest |       |
| 1  | 2                     | 3               | 4                    | 5                        | 6        | 7 = (3+5) | 8 = (4+6) | 9                    | 10  | 11 (10+11) |                 |                      |       |
|    | NIL                   | NIL             | NIL                  | NIL                      | NIL      |           |           |                      |   |            |                 |                      |       |

6 Supported by

Cash at bank

Investment in Bank STDR

Reinvested Interest

Accrued Interest but not due

Int. Receivable from SBI(TDS)

Receivable -Corpus Fund

Total

Less : Liabilities

*Manoj Kumar*  
05/08/19

Registrar

National Institute of Technology Manipur  
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*[Signature]*  
Director  
National Institute of Technology Manipur  
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*[Signature]*

Accountant  
National Institute of Technology Manipur  
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# Annual Report 2018-19

## National Institute of Technology Manipur

### NATIONAL INSTITUTE OF TECHNOLOGY, MANIPUR

Year 2018-19

#### SCHEDULE-3 : CURRENT LIABILITIES & PROVISIONS

|  | Current Year          | Previsus year         |
|--|-----------------------|-----------------------|
| <b>A. CURRENT LIABILITIES</b>  |                       |                       |
| 1. Deposit from Staff  |                       |                       |
| 2. Deposits from Students  | Cauton deposit        | 44,50,000.00          |
| 3. Security Creditors  |                       | 46,60,000.00          |
| a) For Goods & services  | 1400,06,054.00        | 1696,45,392.00        |
| b) Others (CSAB)   | 14,05,436.00          | 10,57,028.00          |
| 4. Deposit Others (including Earnest Money & Security Deposit)                   | 268,06,147.00         | 281,89,803.00         |
| 5. Statutory Liabilities Remittable deductions (GPF, TDS, WC Tax, CPF, GIS, NPS) |                       |                       |
| a) Taxes and others  | 13,48,177.65          | 52,08,350.65          |
| b) Others : NPS  | 45,13,499.25          | 39,80,105.25          |
| 6. Other Current Liabilities   |                       |                       |
| a) Salary/ Pension/ NPS  | -                     | 2,43,672.00           |
| b) Receipts against sponsored projects   |                       |                       |
| c) Receipts against sponsored fellowship & scholarships                          |                       |                       |
| d) Unutilised grants ( Sponsored project)  | 120,59,867.35         | 89,78,622.58          |
| e) Grants in advance   | -                     | -                     |
| f) Other refundable & Payables   | -                     | -                     |
| g) Other liabilities   |                       |                       |
| i) for Expenses  | 23,55,612.00          | 3,82,400.00           |
| ii) Other Liabilities  | 392,55,950.74         | 337,83,862.64         |
| iii) Other Liability - Grant recived for remittance to others                    | -                     | -                     |
|  | <b>2322,00,743.99</b> | <b>2561,29,236.12</b> |
| <b>B. PROVISIONS</b>   |                       |                       |
| 1. For Taxation  |                       |                       |
| 2. Security  | 54,29,530.00          | 54,29,530.00          |
| 3. Superannuation/ Pension   |                       |                       |
| 4. Leave & Pension Contribution  | 10,28,825.00          | 10,28,825.00          |
| 5. Accumulated Leave Encashment  | 86,19,364.00          | 86,19,364.00          |
| 6. Trade Warrantees/ Claims  |                       |                       |
| 7. Others (Specify)  |                       |                       |
| <b>Total (B)</b>   | <b>150,77,719.00</b>  | <b>150,77,719.00</b>  |
| <b>Total (A+B)</b>   | <b>2472,78,462.99</b> | <b>2712,06,955.12</b> |

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*[Signature]*  
Accountant  
National Institute of Technology Manipur  
An Autonomous Inst. under MHRD, Govt

*[Signature]*  
05/08/19

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

*[Signature]*

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

# Annual Report 2018-19

## National Institute of Technology Manipur

NATIONAL INSTITUTE OF TECHNOLOGY MANIPUR

2018-19

| Sl No | Name of the project                        | Opening balance |        | Receipts/Expenditure, during the year | Total         | Expenditure During the year |  | Closing balance |              | Previous Year |
|-------|--|-----------------|--------|---------------------------------------|---------------|-----------------------------|--|-----------------|--------------|---------------|
|       |  | Credit          | Debit  |                                       |               |                             |  | Credit          | Debit        |               |
| 1     | SERB -EMRF Dr. Ibetombi                    | 4,66,718.00     | -98.00 | 5,55,049.00                           | 10,21,767.00  | 6,59,580.00                 |  | 3,62,187.00     | -98.00       | 4,66,718.00   |
| 2     | DST Project - Civil Dept                   | 81,976.00       |        | 3,40,924.00                           | 4,22,900.00   | 3,96,214.00                 |  | 26,686.00       |              | 81,976.00     |
| 3     | DST Land Degradation Risk Assmt - Bankim   | 10,43,323.00    |        | 73,814.00                             | 11,17,137.00  | 2,51,025.00                 |  | 8,66,112.00     |              | 10,43,323.00  |
| 4     | DST Public Health - Bankim                 | 1,03,199.00     |        | 7,575.00                              | 1,10,774.00   | 1,10,774.00                 |  |                 |              | 1,03,199.00   |
| 5     | SERB - Generalised Vector....BB Upadhaya   | 1,74,654.00     |        | 7,30,200.00                           | 9,04,854.00   | 6,99,670.00                 |  | 2,05,184.00     |              | 1,74,654.00   |
| 6     | ISRO Project - Mamata                      | 68,100.00       |        |                                       | 68,100.00     | 7,20,000.00                 |  |                 | -6,51,900.00 | 68,100.00     |
| 7     | Preparation Activated Bamboo - Devid       | 49,926.00       |        |                                       | 49,926.00     |                             |  | 49,926.00       |              | 49,926.00     |
| 8     | SERB - David                               | 3,92,873.00     | -1,030 | 12,53,080.00                          | 12,52,050.00  | 9,90,635.00                 |  | 2,61,415.00     |              | -1,030.00     |
| 9     | Synthesis & Decoration of Drug (Chandli)   | 1,20,638.00     |        | 7,20,258.00                           | 11,13,131.00  | 8,03,309.00                 |  | 3,09,822.00     |              | 3,92,873.00   |
| 10    | Air Mist Jet Impingement-Dushyant          | 12,66,485.00    |        | 5,87,762.00                           | 13,73,140.00  | 1,72,355.00                 |  | 5,36,045.00     |              | 1,20,638.00   |
| 11    | DST Complex Fluid Flow-Lenin Physics       | 4,47,735.00     |        | 1,06,655.00                           | 11,57,670.00  | 2,33,075.00                 |  | 11,40,065.00    |              | 12,66,485.00  |
| 12    | Surface Oxygen & Its effect- Nagarajan     | 7,71,875.00     |        | 7,09,935.00                           | 8,36,354.00   | 7,08,489.00                 |  | 5,65,510.00     |              | 4,47,735.00   |
| 13    | SERB - Modular Approach to DNA- Mithun Roy |                 |        | 64,479.00                             | 1,00,000.00   | 48,400.00                   |  | 51,600.00       |              | 7,71,875.00   |
| 14    | BRNS Project - Mithun Roy                  | 3,957.00        |        | 1,89,017.00                           | 1,92,974.00   | 1,42,722.00                 |  | 50,252.00       |              | 3,957.00      |
| 15    | R & D DR Manglem                           | 1,07,867.00     |        | 4,08,327.00                           | 5,16,194.00   | 4,01,583.00                 |  | 1,14,611.00     |              | 1,07,867.00   |
| 16    | Modelling of Cosmic Acceleration- Surendra | 6,59,677.00     |        | 28,434.00                             | 6,86,111.00   | 3,68,554.00                 |  | 3,17,557.00     |              | 6,59,677.00   |
| 17    | Dev of New Hybrid- A K Biru                |                 |        | 43,97,070.00                          | 43,97,070.00  | 30,000.00                   |  | 43,67,070.00    |              |               |
| 18    | DST project- S Binlita Chanu               |                 |        | 3,44,000.00                           | 3,44,000.00   | 3,42,703.00                 |  | 1,297.00        |              |               |
| 19    | DST- CCP Dr Ng. Romanji                    |                 |        | 16,55,058.00                          | 16,55,058.00  | 10,23,750.00                |  | 6,31,308.00     |              |               |
| 20    | DST Inspire Ng. Joseph Singh               |                 |        | 7,20,000.00                           | 14,24,952.00  | 11,88,815.00                |  | 2,36,137.00     |              |               |
| 21    | DST Inspire Dr Birla                       | 7,04,952.00     |        | 35,000.00                             | 3,35,000.00   | 6,63,570.00                 |  | 3,31,621.00     |              | 7,04,952.00   |
| 22    | SERB -Priyabrata                           | 3,00,000.00     |        | 8,44,553.00                           | 6,80,790.00   | 3,49,169.00                 |  | 2,85,000.00     |              | 3,00,000.00   |
| 23    | ISRO - EOAM Dr Romanji                     | -1,63,763.00    |        | 3,00,000.00                           | 3,00,000.00   | 15,000.00                   |  | 49,000.00       |              | -1,63,763.00  |
| 24    | Improvising stability-L Harojit            |                 |        | 11,24,500.00                          | 11,24,500.00  | 10,75,500.00                |  | 49,000.00       |              |               |
| 25    | GRIDS ACA Support/ Innovation              |                 |        | 2,68,834.77                           | 18,51,794.35  | 8,15,544.00                 |  | 10,36,250.35    |              | 15,82,959.58  |
| 26    | SERB - Prenkumar L                         | 15,82,959.58    |        | 155,62,524.77                         | 237,44,946.35 | 124,81,280.00               |  | 122,43,836.35   |              | 81,82,023.58  |
| 27    | SMOP                                       | 81,83,151.58    | -1,128 |                                       | 6,35,000.00   |                             |  | 6,35,000.00     |              | 6,10,000.00   |
|       | Total (A)                                  | 6,35,000.00     |        |                                       | 1,61,599.00   |                             |  | 1,61,599.00     |              | 1,61,599.00   |
| 1     | DASA                                       | 1,61,599.00     |        |                                       | 7,96,599.00   |                             |  | 7,96,599.00     |              | 7,71,599.00   |
| 2     | NMEICT                                     |                 |        |                                       |               |                             |  |                 |              |               |
|       | Total (B)                                  | 89,79,750.58    | -1,128 | 155,62,524.77                         | 245,41,245.35 | 124,81,280.00               |  | 130,40,435.35   |              | 89,53,622.58  |
|       | Total (A+B)                                | 89,79,750.58    | -1,128 | 155,62,524.77                         | 245,41,245.35 | 124,81,280.00               |  | 130,40,435.35   |              | 89,53,622.58  |
|       | Net Balance                                |                 |        |                                       |               |                             |  | 120,59,867.35   |              |               |



*Schuy*

89,79,750.58

89,78,622.58

120,59,867.35

Net Balance

*Registrar*  
05/05/19

National Institute of Technology Manipur  
An Autonomous Inst. under MHRD Gov

*Director*

National Institute of Technology Manipur  
An Autonomous Inst. under MHRD Gov

*Accountant*

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2017-18

SCHEDULE -3 (b) SPONSORED FELLOWSHIP AND SCHOLARSHIPS

| Sl<br>No | Name of the project | Opening balance |       | Receipts/<br>Recoveries<br>during the year | Total | Expenditure<br>During the year | Closing balance |       | Previous Year |
|----------|---------------------|-----------------|-------|--|-------|--------------------------------|-----------------|-------|---------------|
|          |                     | Credit          | Debit |  |       |                                | Credit          | Debit |               |
|          | NIL                 | NIL             | NIL   | NIL  | NIL   | NIL                            | NIL             | NIL   | NIL           |

*R. S. Sengupta*  
05/02/19

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

*[Signature]*

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



*[Signature]*  
Accountant  
National Institute of Technology Manipur  
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# Annual Report 2018-19

## National Institute of Technology Manipur

### NATIONAL INSTITUTE OF TECHNOLOGY, MANIPUR

Year 2018-19

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

|  | Current Year   | Previous year  |
|--|----------------|----------------|
| <b>Government of India</b>             |                |                |
| Balance brought forward                |                |                |
| Add: Receipts during the year          | 3817,00,000.00 | 4400,00,000.00 |
| Total (a)                              | 3817,00,000.00 | 4400,00,000.00 |
| Less: Refunds                          | 0              | -              |
| Less: Utilised for Revenue Expenditure | 2022,08,606.98 | 2438,43,199.46 |
| Less: Utilised for Capital expenses    | 271,89,720.47  | 356,89,720.47  |
| Total (b)                              | 2293,98,327.45 | 2795,32,919.93 |
| Unutilised Carried Forward (a-b)       | 1523,01,672.55 | NIL            |
| <b>Grants from State Government</b>    |                |                |
| Balance brought forward                | NIL            | NIL            |
| Add: Receipts during the year          |                |                |
| Total (c)                              |                |                |
| Less: Refunds                          |                |                |
| Less: Utilised for Revenue Expenditure |                |                |
| Less: Utilised for Capital expenses    |                |                |
| Total (d)                              |                |                |
| Unutilised Carried Forward (c-d)       |                | NIL            |

#### Note:

Unutilised grants includes advances on capital account

Unutilised grants include grants received in advance for the next year

Unutilised grants are represented on the Assets side by Bank balances, short term Deposits with banks and Advances on capital account

*Manoj Kumar*  
05/08/19

*SM*

Director

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

Registrar

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

*Rohini*



*Accountant*

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



NATIONAL INSTITUTE OF TECHNOLOGY, MANIPUR

2018-19

| FILE - 4A:        |                                    | GROSS VALUE                 |                |                            | DEPRECIATION    |           |                 | NET BLOCK                    |  |                    |                |                |
|-------------------|------------------------------------|-----------------------------|----------------|----------------------------|-----------------|-----------|-----------------|------------------------------|--|--------------------|----------------|----------------|
| ASSETS            |                                    | Opening Balance<br>1.4.2018 | Additions      | sale/ discard/<br>Transfer | TOTAL 31.3.2018 | Rate<br>% | Opening balance | Depreciation for<br>the year | Excess (short)<br>Depreciation<br>adjusted | Total Depreciation | 31.3.2019      | 31.3.2018      |
| SI                |                                    |                             |                |                            |                 |           |                 |                              |  |                    |                |                |
| 4A                | Tangible assets                    |                             |                |                            |                 |           |                 |                              |  |                    |                |                |
| 1                 | Land Development                   | 261,64,166                  | 4,54,917       |                            | 266,18,983      | 0         | 26,98,012.00    | 14,56,585                    | 0  | 41,16,019          | 266,18,983     | 261,64,166     |
| 2                 | Buildings                          | 718,68,213                  | 9,61,016       |                            | 728,29,229      | 2%        |                 | 5,78,127                     |  | 5,78,127           | 687,13,210     | 689,70,201     |
| 3                 | Playground (WIP)                   | 289,06,367                  |                |                            | 289,06,367      | 2%        |                 | 3,52,826                     |  | 10,31,985          | 283,28,240     | 289,06,367     |
| 4                 | Roads                              | 176,41,308                  |                |                            | 176,41,308      | 2%        | 6,79,159        | 71,650                       |  | 1,89,702           | 166,09,323     | 169,62,149     |
| 5                 | Tubewell & Water Supply            | 34,47,245                   | 1,35,255       |                            | 35,82,500       | 2%        | 1,18,052.00     | 12,38,769                    |  | 50,02,706          | 33,92,798      | 33,29,193      |
| 6                 | Electrical Equipment/ Installation | 247,75,379                  |                |                            | 247,75,379      | 5%        | 37,63,937       | 12,38,769                    |  | 815,51,540         | 197,72,673     | 210,11,442     |
| 7                 | Computers                          | 1023,39,083                 | 17,27,808      | -2,11,985                  | 1038,54,906     | 20%       | 638,27,357      | 178,27,929                   | (1,03,746)                                 | 91,74,001          | 223,03,366     | 385,11,726     |
| 8                 | General Equipment                  | 179,90,714                  | 9,600          |                            | 180,00,314      | 7.5%      | 78,23,977       | 13,50,024                    |  | 15,63,484          | 88,26,313      | 101,66,737     |
| 9                 | Audio Visual Equipment             | 63,90,969                   | 13,250         |                            | 64,04,219       | 7.5%      | 10,83,168       | 4,80,316                     |  | 15,63,484          | 48,40,735      | 53,07,801      |
| 10                | Books                              | 323,56,175                  |                |                            | 323,56,175      | 10%       | 129,58,668      | 32,35,619                    |  | 161,94,287         | 161,61,888     | 193,97,507     |
| 11                | Workshop/ Lab Equipment            | 8895,82,889.66              | 237,28,978     | -110,96,684.00             | 7022,15,184.13  | 8%        | 1717,93,222     | 614,28,723                   | (8,87,735)                                 | 2323,34,210        | 4698,80,974.13 | 5177,89,668    |
| 12                | Sports Equipment                   | 7,29,660                    |                |                            | 7,29,660        | 7.5%      | 3,84,759        | 54,725                       |  | 4,39,484           | 2,90,176       | 3,44,901       |
| 13                | Furniture & Fixture                | 1017,79,256                 | 1,58,996       | -30,000.00                 | 1019,08,252     | 7.5%      | 232,83,162      | 76,43,119                    | (2,250)                                    | 309,34,031         | 709,74,221     | 784,86,094     |
| 14                | Vehicles                           | 48,55,203                   |                |                            | 48,55,203       | 10%       | 22,91,470       | 4,85,521                     |  | 27,76,991          | 20,78,212      | 25,63,733      |
| 15                | Other Assets                       | 29,01,854                   |                |                            | 29,01,854       | 7.5%      | 10,12,375       | 2,17,639                     |  | 12,30,014          | 16,71,840      | 18,69,479      |
|                   | Total (A)                          | 11317,28,482                | 27,1,99,720.47 | -113,38,669                | 11475,79,533    |           | 2919,27,318     | 961,21,572                   | -12,32,309                                 | 3871,16,581        | 7604,62,952    | 8398,01,164    |
| 4C                | Intangible Assets                  |                             |                |                            |                 |           |                 |                              |  |                    |                |                |
| 10                | Computer Software                  | 2183,77,358                 |                |                            | 2183,77,358     | 40%       | 2118,17,079     | 11,00,845                    |  | 2129,17,924        | 54,59,434      | 65,60,279      |
| 11                | E-Books & Journal                  | 694,69,462                  |                |                            | 694,69,462      | 40%       | 676,37,200      | 95,445                       |  | 677,32,725         | 17,36,737      | 18,32,162      |
|                   | Total (C)                          | 2878,46,820                 |                |                            | 2878,46,820     |           | 2794,54,359     | 11,96,290                    |  | 2806,50,649        | 71,96,171      | 83,92,461      |
| 4C (1)            |                                    | 1,51,720                    |                |                            | 1,51,720        | 11%       | 74,095          | 16,689                       |  | 90,784             | 60,936         | 77,625         |
| 12                | Patent                             |                             |                |                            |                 |           |                 |                              |  |                    |                |                |
| 4D                | Assets under:                      |                             |                |                            |                 |           |                 |                              |  |                    |                |                |
| 100% Depreciation |                                    | 9,35,525                    |                |                            | 9,35,525        | 100%      | 9,35,525        |                              |  | 9,35,525           |                |                |
| 4E                | Assets under Project               |                             |                |                            |                 |           |                 |                              |  |                    |                |                |
| Computer          |                                    | 21,88,065                   |                |                            | 21,88,065       | 20%       | 5,70,176        | 4,37,613                     |  | 10,07,789          | 11,80,276      | 16,17,889      |
| Computer Software |                                    | 35,93,373                   |                |                            | 35,93,373       | 40%       | 28,74,698       | 6,28,841                     |  | 35,03,539          | 89,834         | 7,18,675       |
| Equipment         |                                    | 44,43,666                   | 4,32,901       |                            | 48,76,567       | 8%        | 3,55,498        | 3,50,125                     |  | 7,45,623           | 41,30,944      | 40,88,168      |
|                   |                                    | 102,25,104                  | 4,32,901       |                            | 106,58,005      |           | 38,00,372       | 14,55,579                    |  | 52,55,951          | 54,01,054      | 64,24,732      |
|                   | Total (A+B+C)                      | 14308,87,650.66             | 278,22,621.47  | (113,38,669.00)            | 14471,71,603.13 |           | 5781,91,668.00  | 980,91,130.00                | (11,43,122.00)                             | 6740,50,490.00     | 7731,21,113.13 | 8546,95,981.66 |
|                   | Previous Year                      | 12086,84,414.66             | 2222,03,237    |                            | 14308,87,652    |           | 4543,55,373     | 1242,05,718                  | (23,70,422)                                | 5781,91,669        | 8546,95,982.66 | 7543,28,041    |

In case of Computers, Software and E- books the residual value after full depreciation has been provided is kept at 2.5% of the cost



*[Signature]*  
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# Annual Report 2018-19

## National Institute of Technology Manipur

2018-19

### NATIONAL INSTITUTE OF TECHNOLOGY, MANIPUR

#### SCHEDULE - I E : CAPITAL WORK IN PROGRESS

Opening Balance  
1.4.2018

Addition during  
the year

Total 31.3.2019

1 Work Deposit with C.P.W.D.

8350,00,000

8350,00,000

8350,00,000

2 Education Dept : Engg

9009,81,412

9009,81,412

9009,81,412

3 MOEC

100,00,000

85,00,000

105,00,000

4 Architect / Consultancy Fee

22,72,185

-

22,72,185

5 Tube Well

85,00,000

85,00,000

17587,83,597

Total

17482,53,597

356,89,720

17587,83,597

Grand Total (A+B+C)

Recovery for computer lost  
Original cost  
Recovered  
Net amt to be w/o  
From gross value to write off  
From Accum. Depreciation to write off

1,39,187.00  
50,000.00  
89,187.00

1,39,187.00  
89187

*[Signature]*  
05/05/19

Registrar

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Director

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

Accountant

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# Annual Report 2018-19

## National Institute of Technology Manipur

### NATIONAL INSTITUTE OF TECHNOLOGY, MANIPUR

#### SCHEDULE -5 : INVESTMENTS FROM EARMARKED / ENDOWMENT FUNDS

Year 2018-19

|                                    | Current Year | Previous year |
|------------------------------------|--------------|---------------|
| <b>A Long Term Investments</b>     |              |               |
| 1 In Central Government Securities | -            | NIL           |
| 2 In State Government Securities   | -            | -             |
| 3 Other Approved Securities        | -            | -             |
| 4 Shares                           | -            | -             |
| 5 Debenture & Bonds                | -            | -             |
| 6 Term Deposits with Banks         | -            | -             |
| 7 Others                           | -            | -             |
| <b>Total</b>                       | -            | NIL           |


#### SCHEDULE -5(A) : INVESTMENTS FROM EARMARKED / ENDOWMENT FUNDS (FUNDWISE)


Current Year

NIL

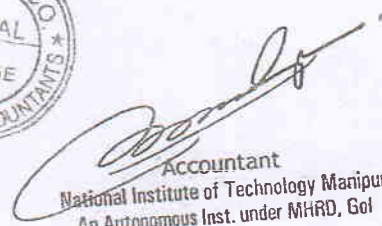
#### SCHEDULE 6 - INVESTMENT OTHERS

|   |             |             |
|---|-------------|-------------|
| 1 In Central Government Securities              | -           | -           |
| 2 In State Government Securities                | -           | -           |
| 3 Other Approved Securities                     | -           | -           |
| 4 Shares  | -           | -           |
| 5 Debenture & Bonds                             | -           | -           |
| 6 Others ( to be specified)                     |             |             |
| Mutual Fund - ICICI Prudential (9842.204 units) | 3,05,994.12 | 3,05,994.12 |
| NAV as at 31.3.2019 not available               |             |             |
| 9842.204 units                                  | 3,05,994.12 | 3,05,994.12 |
| 33.53 NAV per unit                              |             |             |
| 3,30,009.10 24.6.2018                           |             |             |

  
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# Annual Report 2018-19

## National Institute of Technology Manipur

### NATIONAL INSTITUTE OF TECHNOLOGY, MANIPUR

Year 2018-19

#### SCHEDULE 7- CURRENT ASSETS

##### 1 Stock :

- a) Stores and spares
- b) Loose Tools
- c) Publications
- d) Laboratory Chemicals, Consumables & Glasswares
- e) Building materials
- f) Electrical Materials
- g) Stationery
- h) Water Supply materials

##### 2 Sundry Debtors

- a) Debts Outstanding for a period exceeding six months
- b) Others Receivable fee

3 Cash balances in hand (including cheques/ drafts and imprest) and remittance in transit (23,66,00,000)

4 Bank Balances ( to be further classified as pertaining to earmarked fund or otherwise)

- a) With Scheduled Banks

In Current Accounts

In Term Deposit Accounts

In Savings Accounts

- b) With Non-Scheduled Banks

In Current Accounts

In Term Deposit Accounts

In Savings Accounts

5 Post Office - Savings Accounts

Current Year

Previous year

2369,59,770.00

3,18,928.00

45,66,445.42

318,65,042.80

50,87,596.00

44,77,369.00

441,26,204.47

378,33,992.52

2907,40,015.89

744,95,332.32

#### ANNEXURE : Details of Bank Accounts

|                   | Previous Year   |               | Current Year    |               |
|-------------------|-----------------|---------------|-----------------|---------------|
|                   | Current Deposit | Savings Bank  | Current Deposit | Savings Bank  |
| ICICI Bank Ltd    | 209,19,665.42   |               | 30,68,981.18    |               |
| PNB               |                 | 88,805.00     |                 | 91,954.00     |
| SBI               |                 | 335,06,042.26 |                 | 95,89,985.86  |
| SBI               | 5,15,610.75     |               | 14,99,464.24    |               |
| BOI               |                 | 4,89,652.00   |                 | 5,07,017.00   |
| Canara SB         |                 | 7,28,022.00   |                 | 7,53,839.00   |
| CBI               |                 | 5,52,165.00   |                 | 5,52,165.00   |
| Syndicate Bank    |                 | 8,86,346.68   |                 | 9,17,656.55   |
| Syndicate Project |                 | 15,82,959.58  |                 | 10,36,250.35  |
| Yes Bank          | 104,29,766.63   |               |                 | 5,60,421.63   |
| BOB SB21096       |                 |               |                 | 21,44,021.03  |
| BOB Project A/c   |                 |               |                 | 54,79,824.00  |
| BOB DDO           |                 |               |                 | 6,600.00      |
| BOB IRC           |                 |               |                 | 224,86,470.05 |
|                   | 318,65,042.80   | 378,33,992.52 | 45,66,445.42    | 441,26,204.47 |



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# Annual Report 2018-19

## National Institute of Technology Manipur

### NATIONAL INSTITUTE OF TECHNOLOGY, MANIPUR

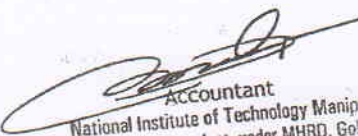
Year 2018-19

#### SCHEDULE 8 - LOANS, ADVANCES & DEPOSITS

Current Year


Previous year

|  |                      |                      |
|--|----------------------|----------------------|
| <b>1 Advances to Employees</b>   |                      |                      |
| a) Salary  |                      | -                    |
| b) Festival  |                      | -                    |
| c) Medical Advance   |                      | -                    |
| d) Others ( to be specified)   |                      |                      |
| (i) LTC  |                      |                      |
| (ii)   |                      |                      |
| <b>2 Long Term Advances to Employees ( interest bearing)</b>                                   |                      |                      |
| a) Vehicle Loan  |                      | -                    |
| b) Home Loan   |                      | -                    |
| c) Others ( to be specified)   |                      | -                    |
| <b>3 Advances and other amounts recoverable in cash or in kind or for value to be received</b> |                      |                      |
| a) On Capital Account  | -                    | 237,28,978.47        |
| b) to Suppliers  | 2,23,797.00          | 6,86,636.00          |
| c) Others  | 102,30,526.00        | 119,70,432.00        |
| <b>4 Prepaid Expenses</b>  |                      |                      |
| a) Insurance   |                      |                      |
| b) Other Expenses  |                      |                      |
| <b>5 Deposits</b>  |                      |                      |
| a) Telephone   |                      | -                    |
| b) Lease Rent  |                      | -                    |
| c) Electricity   |                      | -                    |
| d) AICTE (if applicable)   |                      | -                    |
| e) Others ( to be specified)   |                      | -                    |
| <b>6 Income Accrued</b>  |                      |                      |
| a) On investments from Earmarked / Endowment Funds   |                      | -                    |
| b) On Investments Others   |                      | -                    |
| c) Loans & Advances  |                      |                      |
| d) Others - Student Fees   | 2,04,876.00          | 5,33,330.00          |
| includes income due unrealised   |                      |                      |
| <b>7 Other - Current Assets Receivables from Sponsored Projects TEQIP</b>                      | 17,204.00            |                      |
| a) Debit balances in sponsored Projects  |                      |                      |
| b) Debit Balances in Fellowship & scholarship  |                      |                      |
| c) Grants Receivable   |                      |                      |
| d) Other Receivables from UGC  |                      |                      |
| <b>8 Claims receivable</b>   |                      |                      |
| <b>Total (1 to 8)</b>  | <b>106,76,403.00</b> | <b>369,19,376.47</b> |

  
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# Annual Report 2018-19

## National Institute of Technology Manipur

### NATIONAL INSTITUTE OF TECHNOLOGY, MANIPUR

Year 2018-19

#### SCHEDULE -9 : ACADEMIC RECEIPTS

##### FEE FROM STUDENTS

|  | Current Year         | Previsus year        |
|--|----------------------|----------------------|
| <b>A Academic</b>                                |                      |                      |
| 1. Tuition Fee                                   | 220,11,708.00        | 155,58,350.25        |
| 2. Admission fee                                 | 3,04,000.00          | 2,74,500.00          |
| 3. Enrolment Fee                                 |                      |                      |
| 4. Library Admission Fee                         | 57,600.00            | 84,800.00            |
| 5. Laboratory Fee                                |                      | 24,55,000.00         |
| 6. Institutional Development Fee                 |                      |                      |
| 7. Registration Fee                              | 43,86,950.00         | 26,93,000.00         |
| 8. Other Academic Fee                            | 267,60,258.00        | 210,65,650.25        |
| Total (A)  |                      |                      |
| <b>B Examinations</b>                            |                      |                      |
| 1. Admission Test Fee                            | 11,47,300.00         | 15,06,500.00         |
| 2. Annual Examination Fee                        |                      | 2,47,400.00          |
| 3. Mark Sheet, Certificate etc                   |                      |                      |
| 4. Entrance Examination Fee                      | 11,47,300.00         | 17,53,900.00         |
| Total (B)  |                      |                      |
| <b>C Other Fees</b>                              |                      |                      |
| 1. Identity Card Fee                             | 1,84,600.00          | 1,61,000.00          |
| 2. Fine and Misc Fee                             | 2,89,885.76          | 9,35,695.00          |
| 3. Medical & Insurance Fee                       |                      | 8,75,696.00          |
| 4. Transportation Fee                            | 1,10,000.00          | 1,11,000.00          |
| 5. Hostel Admission Fee                          | 5,06,000.00          |                      |
| 6. Placement & Training                          | 15,83,000.00         | 20,91,000.00         |
| 7. Student activity, Sports, Arts & Culture      | 26,73,485.76         | 41,74,391.00         |
| Total (C)  |                      |                      |
| <b>D Sale of Univercity publication etc</b>      |                      |                      |
| 1. Sale of Admission Forms                       | 60,150.00            | 56,675.00            |
| 2. Sale of Syllabus & Question Paper             |                      | 46,800.00            |
| 3. Sale of Prospectus                            | 51,300.00            |                      |
| Total (D)  | 1,11,450.00          | 1,03,475.00          |
| <b>E Other Academic Receipts</b>                 |                      |                      |
| 1. Skill Development Fee                         | 5,03,000.00          | 7,37,000.00          |
| 2. Registration fee for workshops programmes etc |                      | 8,000.00             |
| Total (E)  | 5,03,000.00          | 7,45,000.00          |
| <b>GRAND TOTAL (A+B+C+D+E)</b>                   | <b>311,95,493.76</b> | <b>278,42,416.25</b> |

##### Note :

- None of the fees received is in the nature of capital treceipts and hence not capitalised
- The academic year / period for which the fees are collected does not coincide to financial year. The income is recognised on actual basis and any fee received for the period covering beyong the financial year is not treated as advance fee received. In other way the outstanding fees i.e. due but not received are not recognised as income.



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NATIONAL INSTITUTE OF TECHNOLOGY, MANIPUR

2018-19

SCHEDULE -10 : GRANTS /SUBSIDIES (Irrevocable Grants & Subsidies Received)

| Govt of India     | Salary (36)    |         | General (31)   |         | Capital Exp (35) |         | Salary (36)    |         | General (31)   |         | Capital Exp (35) |         |
|-------------------|----------------|---------|----------------|---------|------------------|---------|----------------|---------|----------------|---------|------------------|---------|
|                   | 2018-19        | 2017-18 | 2018-19        | 2017-18 | 2018-19          | 2017-18 | 2018-19        | 2017-18 | 2018-19        | 2017-18 | 2018-19          | 2017-18 |
| 1 Opening balance | 2333,35,830.00 |         | 3878,64,827.65 |         | (8565,94,605.13) |         | 1089,12,452.00 |         | 2739,60,401.36 |         | (6086,10,333.13) |         |
| Grant Received    | 2904,00,000.00 |         | 913,00,000.00  |         | -                |         | 2070,00,000.00 |         | 2330,00,000.00 |         |                  |         |
| Total             | 5237,35,830.00 |         | 4791,64,827.65 |         | (8565,94,605.13) |         | 3159,12,452.00 |         | 5069,60,401.36 |         | (6086,10,333.13) |         |
| Payments          | 903,11,197.00  |         | 1090,78,882.98 |         | 35,62,087.00     |         | 825,76,622.00  |         | 1190,95,573.71 |         | (2479,84,272.00) |         |
| Balance of Fund   | 4334,24,633.00 |         | 3700,85,944.67 |         | (8601,56,692.13) |         | 2333,35,830.00 |         | 3878,64,827.65 |         | (8565,94,605.13) |         |

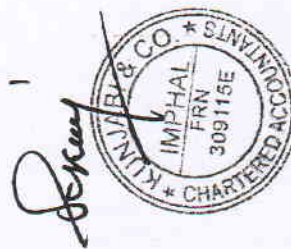
Total Balance

(566,46,114.46)

(2353,93,947.48)

Ministry of Social Welfare

2018-19 2017-18  
85,00,000.00 170,00,000.00



*[Signature]*

Director  
National Institute of Technology Manipur  
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*[Signature]*

Registrar  
National Institute of Technology Manipur  
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*[Signature]* 25/08/19

*[Signature]*  
Accountant  
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# Annual Report 2018-19

## National Institute of Technology Manipur

### NATIONAL INSTITUTE OF TECHNOLOGY, MANIPUR

Year 2018-19

#### SCHEDULE -11 : INCOME FROM INVESTMENTS

Current Year

Previsus year

##### 1 Interest

- a) On Govt securities
- b) Other Bonds/ Debenture
- c) Others : Mutual Funds
- d) Mutual Fund Investments

Less : transfer to designated fund accounts

##### 2 Interest on Term deposits

6,10,227.00 -97,095.29

##### 3 Income accrued but not due on Term Deposits/ Interest bearing advances to employees ( where Revolving Fund has been constituted)

##### 4 Interest on Savings Bank Accounts

##### 5 Others (Specify)

33,083.00  
6,10,227.00 -64,012.29

#### SCHEDULE 12 : INTEREST EARNED

##### 1 On Savings bank Accounts with Schedule Banks

18,11,010.87 6,25,289.00

##### 2 On Loans

- a) Employees ( if Revolving Funds have not been constituted for such advance)
- b) Others

##### 3 On Debtors and Other Receivables

Total

18,11,010.87 6,25,289.00

Note

#### SCHEDULE -13 : OTHER INCOME

##### A Income from Land & Buildings

- 1. Hostel Room Rent
- 2. License and Permit Fee
- 3. Hire Charge of Auditorium/Play ground/ Convention Centre etc
- 4. Electricity & Water Charges recovered
- 5. Quarter Rent
- 6. TEQIP 3
- 7. Non- IRG :Student Insurance (915400-698,264)
- 6. Guest House Earning

32,69,900.00 45,47,958.00  
-  
-  
13,07,000.00 17,05,000.00  
17,11,106.00 7,06,408.00  
2,00,000.00  
9,15,000.00

Total

74,05,406.00 69,59,364

##### B Sale of Institute's Publication (included under schedule 9-D)

##### C Income from holding events

- 1. Gross Receipts from annual functions/ sports carnival  
Less : Direct expenditure incurred on the annual function/ sports carnival
- 2. Gross Receipts from fetes  
Less : Direct expenditure incurred on the fetes
- 3. Gross Receipts on Educational Tours  
Less : Direct expenditure incurred on the Educational Tours
- 4. Others (to be specified and separately disclosed)

Total

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05/08/19



# Annual Report 2018-19

## National Institute of Technology Manipur


### NATIONAL INSTITUTE OF TECHNOLOGY, MANIPUR

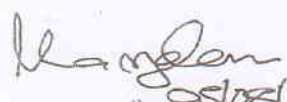
|    |   | Year 2018-19  |               |
|----|---|---------------|---------------|
|    |   | Current Year  | Previpus year |
| D  | Others  |               |               |
| 1. | Income from Consultancy   | 11,85,744.00  | 30,03,690.00  |
| 2. | RTI fees  |               |               |
| 3. | Income from Royalty   |               | 15,750.00     |
| 4. | Sale of Application Form ( recruitment)   |               |               |
| 5. | Misc receipts (sales of tender form, waste paper)                                 |               |               |
| 6. | Profit on sale/ disposal of Assets  |               |               |
|    | a) Owned Assets   |               |               |
|    | b) Assets acquired out of grants or received free of cost                         |               |               |
| 7. | Grants/ Donations from Institutions, Welfare Bodies & International Organisations |               |               |
| 8  | Others (Specify)  |               |               |
|    | a) Sale of Tender Form  | 95,000.00     | 22,500.00     |
|    | b) Other Receipts   | 3,000.00      | 9,900.00      |
|    | c) Overhead from Projects   | 13,68,009.00  | 3,48,245.00   |
|    | d) Staff Recruiting   | 9,32,527.05   |               |
|    | e) Donation/ Sponsor  |               | 20,000.00     |
|    | Total   | 35,84,280.05  | 34,20,085.00  |
|    | GRAND TOTAL (A +B+C+D)  | 109,89,686.05 | 103,79,451.00 |

#### SCHEDULE 14- PRIOR PERIOD INCOME


Disclosed seperately under Schedule 24 Note -9

- 1 Academic Receipts
- 2 Income form Investments
- 3 Interest Earned
- 4 Other Income

  
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# Annual Report 2018-19

## National Institute of Technology Manipur

### NATIONAL INSTITUTE OF TECHNOLOGY, MANIPUR

Year 2018-19

|  | Current Year  | Previous year |
|--|---------------|---------------|
| <b>SCHEDULE -15 : STAFF PAYMENTS &amp; BENEFITS (ESTABLISHMENT EXPENSES)</b> |               |               |
| 1 Salaries & Allowances  | 802,52,291.00 | 762,70,204.00 |
| 2 Allowances and Bonus   |               |               |
| 3 Contribution to Employees Provident Fund                                   | 20,62,059.00  | 21,78,888.00  |
| 4 Contribution to NPS  | 55,21,317.00  | 34,64,590.00  |
| 5 Contribution to Other Funds (Specify)                                      |               |               |
| 6 Staff Welfare Expenses   | -             | -             |
| 7 Retirement & Terminal Benefits   | -             | -             |
| 8 LTC Facility   | 8,10,295.00   | 1,78,439.00   |
| 9 Medical Facility   | 2,20,533.00   | 7,39,427.00   |
| 10 Children Education Allowance  | 2,21,669.00   | 2,30,008.00   |
| 11 Honorarium  | 4,04,700.00   | 6,42,624.00   |
| 12 Others (Specify)  |               |               |
| a) EPF Expenses  | 2,02,169.00   | 1,86,785.00   |
| b) Transfer Allowance  |               |               |
| c) Gratuity  |               | 29,63,415.00  |
| d) Leave Encashment/ Salary  |               | 55,90,628.00  |
| Total  | 896,95,033.00 | 924,45,008.00 |

### SCHEDULE 15 A - EMPLOYEES RETIREMENT AND TERMINAL BENEFITS

|  | Pension | Gratuity |
|--|---------|----------|
| Opening Balance as on 1.4.2018   | -       | -        |
| Addition : Capitalised value of contribution received from other organisations |         |          |
| Total (a)  |         |          |
| Less : Annual Payments during the year   |         |          |
| Balance available on 31.3.2018 (c) = (a-b)                                     |         |          |
| Provision required on 31.3.2018 as per actuarial valuation (d)                 |         |          |
| A. Provision to be made in the Current Year (d-c)                              |         |          |
| B. Contribution to New Pension Scheme  |         |          |
| C. Medical Reimbursement to Retired Employees                                  |         |          |
| D. Travel to Hometown on Retirement  |         |          |
| E. Deposit Linked Insurance Payments   |         |          |
| TOTAL (A+B+C+D+E) [ to appear in schedule 15 item No. 6]                       |         |          |

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### NATIONAL INSTITUTE OF TECHNOLOGY, MANIPUR

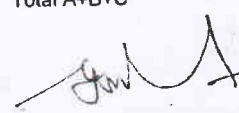
Year 2018-19

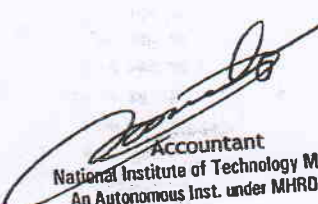
#### SCHEDULE -16 : ACADEMIC EXPENSES

|  | Current Year         | Previpus year        |
|--|----------------------|----------------------|
| 1 Laboratory Expenses                                    | 17,55,981.00         | 69,71,748.00         |
| 2 Field Work / conference/ Faculty Development/ Training | 1,68,845.00          | 482,72,004.00        |
| 3 Expenses on Seminar,workshop & short term course       | 2,45,323.00          | 57,58,339.00         |
| 4 Payments to Visiting Faculty                           |                      |                      |
| 5 Examination  | -                    | 7,14,336.00          |
| 6 Student Insurance & Medical                            | 5,45,599.00          | 7,70,178.00          |
| 7 Professional Dev Expenses                              | 15,07,352.00         | 47,20,832.00         |
| 8 Convocation Expenses                                   | 1,56,449.00          |                      |
| 9 Academic Support                                       |                      |                      |
| 10 Stipend/ Means cum-merit Scholarship                  | 192,71,690.00        | 166,47,443.00        |
| 11 Subscription, Periodical Expenses                     | 87,813.00            | 76,728.00            |
| 12 Others ( Specify)                                     |                      |                      |
| a) Placement, Career Dev. Exp                            | 4,66,000.00          | 25,55,046.00         |
| b) Sports & Other Activities                             | 16,14,090.00         | 5,77,907.00          |
| c) M. Tech Scholarship                                   | 95,40,973.00         | 80,17,837.00         |
| d) Hostel Exp  | 83,314.00            | 1,33,851.00          |
| e) Festival & Celebrations                               | 28,31,800.00         | 33,89,579.00         |
| f) Others : Trainee Teacher Scheme                       | 75,755.00            | -                    |
|  | <b>383,50,984.00</b> | <b>986,05,828.00</b> |

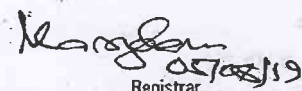
#### SCHEDULE -17 : ADMINISTRATIVE AND GENERAL EXPENSES

|   |                      |                      |
|---|----------------------|----------------------|
| <b>A Infrastructure</b>                             |                      |                      |
| 1 Electricity and Power                             | 48,60,624.00         | 46,24,942.00         |
| 2 Water Charges                                     | 27,89,390.00         | 32,88,500.00         |
| 3 Insurance   | -                    | -                    |
| 4 Rates,Service & Other Taxes (including Late fine) | 5,05,509.00          | -                    |
|   | <b>81,55,523.00</b>  | <b>79,13,442.00</b>  |
| <b>B Communication</b>                              |                      |                      |
| 1 Postage & Telegramme                              | 52,287.00            | 1,28,170.00          |
| 2 Telephone, Fax & Internet Cahrges                 | 11,82,481.00         | 11,73,315.00         |
|   | <b>12,34,768.00</b>  | <b>13,01,485.00</b>  |
| <b>C Others</b>                                     |                      |                      |
| 1 Contract Staff Salary                             | 316,77,172.00        | -                    |
| 2 Printing & Stationery                             | 9,70,987.00          | 18,72,677.00         |
| 3 Traveling & Conveyance                            | 23,96,061.00         | 26,32,789.00         |
| 4 Hospitality                                       | -                    | -                    |
| 5 Auditor's Remuneration (CAG)                      | -                    | -                    |
| 6 Internal Audit +GST                               | 1,18,000.00          | 96,800.00            |
| 7 Professional Charges                              | 2,60,000.00          | 2,60,000.00          |
| 8 Advertisement & Publicity                         | 1,01,143.00          | 12,57,569.00         |
| 9 Megazine & Journal                                | -                    | -                    |
| 10 Others ( Specify)                                |                      |                      |
| a) Guest House Exp                                  | 2,50,000.00          | 2,50,000.00          |
| b) Staff Recruiting Expenses                        | 12,52,458.00         | 7,55,758.00          |
| c) Meeting Expenses                                 | 7,76,349.00          | 2,73,485.00          |
| d) Security and House Keeping Exp                   | 184,34,311.00        | 174,14,937.00        |
| e) Consultancy & Outsource                          | 46,251.00            | 1,58,944.00          |
| f) Contingency                                      | 5,35,469.99          | 9,31,060.51          |
| g) Share of Consultancy fee earned                  | 5,88,985.00          | 21,09,243.00         |
| h) Functions & Celebration                          | 5,59,374.00          | 2,20,910.00          |
| Total   | <b>579,66,560.99</b> | <b>282,34,172.51</b> |
| Total A+B+C   | <b>673,56,851.99</b> | <b>374,49,099.51</b> |

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

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



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

# Annual Report 2018-19

## National Institute of Technology Manipur

### NATIONAL INSTITUTE OF TECHNOLOGY, MANIPUR

Year 2018-19

Current Year

Previpus year

#### SCHEDULE-18 : TRANSPORTATION EXPENSES

|                                  |              |              |
|----------------------------------|--------------|--------------|
| 1 Own Vehicles                   | 6,84,491.00  | 14,07,761.00 |
| a) Running Expenses              | -            | -            |
| b) Repairs & Maintenance         | -            | -            |
| c) Insurance                     | -            | -            |
| 2 Vehicle taken on rent/ lease   | 6,20,400.00  | 6,73,244.00  |
| a) Rent/ lease expenses          | -            | -            |
| 3 Vehicle (taxi) hiring Expenses | 13,04,891.00 | 20,81,005.00 |

#### SCHEDULE-19 : REPAIRS AND MAINTENANCE

|                                     |              |               |
|-------------------------------------|--------------|---------------|
| 1 Buildings                         | 9,59,675.00  | 73,75,321.00  |
| 2 Furniture & Fixture               | -            | -             |
| 3 Plant & Machinery                 | -            | -             |
| 4 Office Equipments                 | 15,04,791.00 | 1,47,605.00   |
| 5 Computers & System                | 17,49,143.00 | 49,83,227.00  |
| 6 Laboratory & Scientific Equipment | 78,000.00    | -             |
| 7 Roads & Bridges                   | 1,60,815.00  | 2,29,688.00   |
| 8 Cleaning materials & services     | -            | -             |
| 9 Book Binding charges              | 9,29,983.00  | 2,85,200.00   |
| 10 Campus Maintenance               | -            | -             |
| 11 Estate Maintenance               | 84,200.00    | 67,100.00     |
| 12 Others Assets                    | 54,66,607.00 | 130,88,141.00 |

#### SCHEDULE -20 : FINANCE COST

|                    |           |             |
|--------------------|-----------|-------------|
| 1 Bank Charges     | 34,239.99 | 1,74,117.95 |
| 2 Others (Specify) | -         | -           |
|                    | 34,239.99 | 1,74,117.95 |

#### SCHEDULE -21 : OTHER EXPENSES

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

6,98,264.00  
6,98,264.00

#### SCHEDULE - 22 :PRIOR PERIOD EXPENSES

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

*[Signature]*  
Director  
National Institute of Technology Manipur  
An Autonomous Inst. under MHRD, Gol

*[Signature]*  
Accountant  
National Institute of Technology Manipur  
An Autonomous Inst. under MHRD, Gol

*[Stamp]*  
KUNJABI & CO.  
IMPHAL  
PIN 795001  
CHARTERED ACCOUNTANTS

*[Signature]*  
Registrar  
National Institute of Technology Manipur  
An Autonomous Inst. under MHRD, Gol



# Annual Report 2018-19

## National Institute of Technology Manipur

### NATIONAL INSTITUTE OF TECHNOLOGY, MANIPUR

Year 2018-19

|  | Current Year         | Previous year |
|--|----------------------|---------------|
| Schedule -23 : Prior Period Items/ adjustments |                      |               |
| Faculty Development, Training, Field work      | 144,00,000.00        |               |
| Printing & Stationery                          | 1,58,721.00          |               |
| Children Education Allowance                   | 57,379.00            |               |
| Medical Reimbursement                          | 4,622.00             |               |
| Others   | 3,50,172.00          |               |
|  | <u>149,70,894.00</u> |               |

*[Signature]*  
05/08/19

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

*[Signature]*  
Accountant  
National Institute of Technology Manipur  
An Autonomous Inst. under MHRD, Gol



*[Signature]*  
Director  
National Institute of Technology Manipur  
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# Annual Report 2018-19

## National Institute of Technology Manipur

NATIONAL INSTITUTE OF TECHNOLOGY, MANIPUR

Year 2018-19

### SCHEDULE 24 : SIGNIFICANT ACCOUNTING POLICIES

#### 1. Accounting Convention

- a) The accounts are maintained and financial statements are prepared on the basis of historical cost convention.
- b) Recognition of revenue and related assets and liabilities  
The Institute normally follows the cash basis of accounting. However for presentation of financial statements the liabilities and assets which are ascertained and disclosed hereunder have been taken into account.
- c) Retirement Benefits  
The liability for expenses on retirement benefit of the staff – gratuity, leave salary estimated on the basis of number of years service and number of days of unavailed leave at the year end is provided and accounted on accrual basis and charged to expenses.
- d) Retirement Pension is to be accounted on accrual basis.
- e) Interest on Special Term Deposits with Bank compounded up to last quarter of the year is accounted on accrual basis.
- f) Fees received from the students are accounted on actual receipt basis. Thus the fees received covering the period beyond the financial year is treated as Income in the year of receipt. However fees short paid by the students at the time of admission is treated as receivable fees
- g) The value of the work bills which have been passed for payment but not paid has been taken into account and liability thereof has been provided.
- h) Works in progress physically measured / unmeasured but not billed is not taken into the statement of account as the realistic value cannot be estimated.
- i) Deposits for the execution of the works made with the executing agencies are treated as work in progress to form part of fixed assets which shall be reversed to works value on the completion of the work.
- j) Security deposit received from the students  
The security deposit is treated as current liabilities. Any non-refunded security deposit lying after expiry of three years from the due date of refund is considered as unclaimed liability and accordingly treated as Income of the Institute
- k) Income received for other purpose  
Any receipt not relating to normal activity of the Institution obtained from any source which has to be spent for the specific purpose is treated as Earmarked Fund. Accordingly the expenditure incurred out of such receipts is not treated as normal expenditure of the Institute. The difference between the receipt and expenditure is directly taken in the balance sheet as balance of fund.

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

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



  
Registrar



- b) In respect of grants and contribution received under earmarked fund for special purposes or research works by the Departments the whole amount of grant is credited to the fund account and the expenses either revenue or capital are charged to the Fund. However the value of the assets created out of the grant is taken into the fixed assets by giving corresponding credit to Capital Fund account as these assets acquired out of the grant form part of the assets of the Institute
- c) Other grants which are received other than specific purpose of creating capital assets are directly treated as revenue receipts and capital grants are directly credited to Capital Fund Account

**3. Treatment of expenditure renovation of, addition & alteration and extension on existing buildings not owned by the Institute.**

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

**4. Valuation of inventory of consumables**

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

**5. Fixed assets**

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

**7. Fixed Assets and Depreciation**

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

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



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## Annual Report 2018-19

### National Institute of Technology Manipur

#### 8 Capital Work in Progress

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

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

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

#### 10 Staff Retirement Benefits

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

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

#### 11 Loans & Advances for expenses

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

#### 12 Foreign Exchange Transaction

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


#### 13 Capital Commitment


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


#### 14 Contingent Liability

It is disclosed separately under Notes on Account



  
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Director  
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An Autonomous Inst. under MHRD, Govt

# Annual Report 2018-19

## National Institute of Technology Manipur

NATIONAL INSTITUTE OF TECHNOLOGY, MANIPUR

2018-19

### SCHEDULE -25: Contingent Liabilities and Notes on Account

1. There is contingent liability for about of Rs 3.00 lakh arising from claims made by a consultant firm
2. The financial statements are presented on the format prescribed by Ministry of Human Resource Development, Govt of India
3. Loans & Advances  
The loans and advances as shown in the statement of account are considered good and recoverable by way of expenses or otherwise and as such no provision for loss is made in the accounts
4. Effect of Change in the method of Depreciation  
The institute has been following the written down value method since inception (2010-11). However to comply with the new format of financial statement prescribed by the Ministry the depreciation has been worked out at Straight Line Method applying the prescribed rate. Full effect of such change has been given. The residual value of the assets after expiry of – Computer & Peripheral, e- books, Intangible assets are taken at 2.5% of the original cost. Where the life of the group of asset has expired the residual value is maintained at Rs 100%.
5. Other receipts/grants  
The institute received grants for conducting research activities the project-wise funds received and expenditure incurred are reflected in Schedule 3(a). The unspent balance is shown under Current Liability in the Balance Sheet (Schedule 3).
6. Deposit works with CPWD, Education Department, Govt of Manipur  
The amount has been treated as Capital Work in Process under the head "Fixed Assets". Value of the work completed has to be finalised with the executing agencies.
- 7 Retirement benefits
  - a) Provision for leave encashment has been worked out for the year on the basis of unavailed leave remaining outstanding at the end of the year. However for the year no addition in the provision has been made
  - b) No claim for leave and pension contribution has been raised by their respective parent department in respect of staff on deputation and thus provision has not been made for the year.
  - c) The provision for gratuity has been made by applying a formula of 15 days salary for every year of service completed – over six months period rounding up to 1 year. No new provision has been made
  - d) For retirement benefits the regular staff has joined the NPS and the contributions of the Institute along with the subscription of the staff are remitted regularly
  - e) For the contract staff the Institute has participated the scheme of Employees Provident Fund under The Employees Provident Fund and Miscellaneous Provisions Act, 1952 and both the employees subscriptions and Institute's contributions are remitted regularly
  - f) The above provisions are not as per actuarial valuation and further, no plan assets are provided or maintained to meet future leave encashment/ gratuity obligations. Such actuarial valuation has not been obtained considering the small strength of staff and length of service completed

Director  
National Institute of Technology Manipur  
Imphal

Accountant  
National Institute of Technology Manipur  
Imphal

Foreign Exchange Transaction  
National Institute of Technology Manipur  
Imphal



Registrar  
National Institute of Technology Manipur  
Imphal  
05/02/19



## Annual Report 2018-19

### National Institute of Technology Manipur

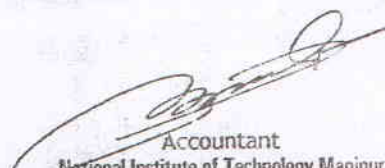
There is no foreign exchange transaction during the year except the opening foreign letter of credit through dealer bank

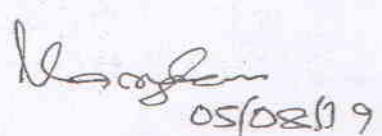
9. Prior period items  
Prior period items on excess provision of expenses made have been dealt in Schedule - 23
10. The quantitative information as on 31.3.2019 is furnished as under

|    |                                   |                       |
|----|-----------------------------------|-----------------------|
| a) | Number of students including Ph D | 897                   |
| b) | Number of students passed out     | 229                   |
| c) | Number of Faculty                 | 64                    |
| d) | Number of Non- Faculty            | 82                    |
| e) | Number of hostel                  | 3 (Boys -2, Girls -1) |

Date 5.8.2019  
Imphal



  
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