



O/O THE DIRECTOR GENERAL OF AUDIT (CENTRAL),  
KOLKATA  
महानिदेशक लेखा परीक्षा का कार्यालय (केंद्रीय) , कोलकाता  
8 K S Roy Road  
GIP Building  
Kolkata , West Bengal  
PIN 700001



Ltr No: INSPECTION WING/2023-2024/DIS-1226385  
Date: 26 Oct 2023

To,

The Director,  
Indian Institute of Technology,  
Kharagpur,  
West Bengal- 721302

Subject: Separate Audit Report on the accounts of the Indian Institute of Technology, Kharagpur, for the financial year 2022-23

Sir/Madam,

A copy of the Separate Audit Report, alongwith Annexure, on the accounts of the Indian Institute of Technology, Kharagpur, for the financial year 2022-23, is forwarded to the Director, Indian Institute of Technology, Kharagpur, West Bengal- 721302, for information and necessary action.

2. Arrangement may please be made for preparation of the Hindi Version of the Separate Audit Report, with Annexure, at your end, and for sending the same directly to the Ministry.
3. It may please be ensured that the Audited Accounts and the Separate Audit Report, along with Annexure, are placed before the apex body, for consideration and adoption, before the same are sent to the Government for being placed in the Parliament.
4. A copy of the printed Annual Report, for the financial year 2022-23 (both English and Hindi Version), containing the Audited Accounts and the Separate Audit Report, along with Annexure, as laid before the Parliament, may please be forwarded to this office, for necessary action at this end.

Yours faithfully,

Encls: As above

TANUSHREE BISWAS  
Deputy Director

Copy to:-

Ltr No : INSPECTION WING/2023-2024/DIS-1226385/C1

1 Finance and Accounts Sections, IIT, Kharagpur for information and necessary action

Ltr No : INSPECTION WING/2023-2024/DIS-1226385/C2

2 OAD-AB Section for information







महानिदेशक लेखापरीक्षा, केन्द्रीय, कोलकाता

गवर्नमेंट ऑफ इण्डिया प्रेस बिल्डिंग (इस्ट विंग), प्रथम तल  
8, किरण शंकर रॉय रोड, कोलकाता-700 001

Director General of Audit, Central, Kolkata  
Government of India Press Building (East Wing), 1st Floor  
8, Kiran Sankar Roy Road, Kolkata-700 001

देबोलीना ठाकुर  
Debolina Thakur

Date: 26.10.2023

Dear Prof. Tiwari

I have audited the annual accounts of the Indian Institute of Technology, Kharagpur, for the financial year 2022-23, and have issued the Audit Report thereon vide letter dated 26.10.2023. During the course of audit, the following deficiency was noticed, but was not included in the Audit Report. It is, however, brought to your notice, for corrective and remedial action:

“Expenditure of ₹1.01 lakh incurred for ‘Renewal of Wireless station License’ for the period from September 2022 to August 2023 and booked under Administrative and General Expenses needs to be apportioned into expenditure for current year (₹0.59 lakh) and prepaid expense (₹0.42 lakh).”

Regards,

Yours sincerely,

Thakur

Prof. Virendra Kumar Tiwari,  
Director,  
Indian Institute of Technology, Kharagpur,  
Kharagpur,  
West Bengal-721302.

**Separate Audit Report on the accounts of the Indian Institute of  
Technology, Kharagpur, for the financial year ended 31 March 2023**

We have audited the attached the Balance Sheet of the Indian Institute of Technology, Kharagpur as at 31 March 2023, the Income and Expenditure Account and Receipts and Payments Account, for the year ended on that date, under Section-19(2) of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971, read with Section-23(2) of the Indian Institute of Technology Act, 1961. These financial statements include the accounts of two branch units also. 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 and Auditor General of India (CAG) on the accounting treatment only, with regard to classification, conformity with the best accounting practices, accounting standards and disclosure norms, etc. Audit observations on financial transactions, with regard to compliance with the Law, Rules & Regulations (i.e. Propriety and Regularity) and efficiency-cum-performance aspects, etc., if any, are reported through Inspection Reports/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. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the 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 belief, were necessary for the purpose of our audit;
  - ii. The Balance Sheet and Income and Expenditure Account/Receipts and Payments Account, dealt with by this report, have been drawn up in the format prescribed by the Ministry of Education (erstwhile Ministry of Human Resource Development), Government of India vide order No. 29-4/2012-FD dated 17 April 2015.
  - iii. In our opinion, proper books of accounts and other relevant records have been maintained by the Indian Institute of Technology, Kharagpur, as required under Section 23(2) of the Indian Institute of Technology Act, 1961, insofar as it appears from our examination of books.
  - iv. We further report that:

#### **Comments on Accounts**

##### **A. Balance Sheet:**

##### **1.1 Liabilities:**

##### **1.1.1 Corpus/ Capital Fund (Schedule 1): ₹2541.82 crore**

The above head was understated by an amount of ₹8.22 crore, due to non-capitalisation of the borrowing cost (interest), on loans taken from the Higher Education Financing Agency (HEFA), for creation of assets, in contravention of Accounting Standard (AS) 16, which provides for capitalization of the borrowing costs attributable to acquisition of assets. This further resulted in understatement of the Fixed Assets (Schedule 4), by the same amount.

##### **1.1.2 Earmarked / Endowment Funds**

Interest Earned on Earmarked funds 'Faculty Development Fund' (₹0.92 crore), 'Department Development Fund' (₹1.13 crore) and 'SRIC Establishment Fund' (₹1.78 crore) during the

year 2022-23, totaling ₹3.84 crore has not been added to the respective funds. The amount has been shown as income under the SRIC Account. This resulted in Understatement of Earmarked/Endowment Funds and overstatement of Corpus/Capital Fund by ₹3.84 crore.

## **1.2 Assets:**

### **1.2.1 Loans, Advance and Other Assets (Schedule 8): ₹ 1161.79 Crore**

The above head is overstated by an amount of ₹2.21 crore as Grants for 'Interest under HEFA Loan', sanctioned and released in April 2023 as first instalment during the year 2023-24, was depicted as receivable for the year 2022-23. This has also resulted in overstatement of Current Liabilities.

## **B. Income and Expenditure Accounts**

### **2.1 Expenditure**

#### **2.1.1 Academic Expenses (Schedule -18) ₹116.15 lakh**

Academic Expenses included ₹43.48 lakh for renewal of subscription for the period commencing from 1st January, 2023 to 31st March, 2024 which included ₹35.52 lakh pertaining to the period 1st April 2023 to 31st March 2024. The amount was required to be apportioned into current year expense (₹7.96 lakh) and prepaid expense (₹35.52 lakh). However, the institute charged the whole amount to Income and Expenditure Account, which led to overstatement of current year expenditure by ₹35.52 lakh and corresponding understatement of 'Excess/surplus of Income over Expenditure/Corpus Fund (Sch. 1) and understatement of Loans, Advances and Deposits (Sch.8) by an equal amount.

## **C. General**

**3.1** The Institute did not capitalize 225 gifted books having book value of 1.41 lakh.

**3.2** Closed Sponsored Projects exhibited ₹13.29 crore receivable from the sponsoring agency. Effective steps need to be taken for recovery/settlement of these Project Accounts.

- 3.2 Closed Sponsored Projects exhibited ₹13.29 crore receivable from the sponsoring agency. Effective steps need to be taken for recovery/settlement of these Project Accounts.
- 3.3 Accumulated interests amounting to ₹24.82 crore and ₹16.37 crore, earned on one time grant of ₹151.19 crore (2017-18) and Diamond Jubilee Fund of ₹200 crore (2011-12) respectively, booked as Earmarked fund under Schedule-2, was not refunded to the Ministry as per rule 230 (8) of GFR-2017.
- 3.4 Grants received for repayment of HEFA interest was not depicted under Schedule-10.
- 3.5 Current Liabilities (Schedule- 3) included an amount of ₹6.28 crore under Institute Account and ₹27.98 crore in SRIC Account as 'Unidentified Receipt'. Further, an amount of ₹5.96 crore has been depicted as 'Unknown Credits' in the Bank Reconciliation Statements in respect of 16 Bank Accounts. The figures need to be reviewed and steps need to be taken to book the amounts under specific heads.
- 3.6 ₹202.17 lakh was added to Corpus/Capital Fund of 'Continuing Education Programme' as Excess of Income over Expenditure. However, the Surplus i.e., excess of Income over Expenditure as per I&E Account of 'Continuing Education Programme' was ₹202.43 lakh the difference of ₹0.26 lakh needs to be reconciled.
- 3.7 Despite mention in previous year's report, the Institute did not make actuarial provision for pension fund, for eligible employees, as per AS 15 during the financial year 2022-23.
- 3.8 ₹1.52 crore was shown as Receivables from Department, Faculty, Staff & Students in Technology Guest House (Current Assets) from 2007-08 onwards. The Institute may review to expedite collection.
- 3.9 In contravention to the format of Accounts prescribed by MoE (Erstwhile MHRD), the Institute created an earmarked fund namely 'SRIC Establishment Fund' (Schedule-2 of

3.10 The Institute maintains two bank accounts having nil balance and running without any transactions. The Institute may review its bank accounts accordingly.

3.11 The 'Grant Savings SBI' accounts showed a closing balance of ₹7,96,66,817 in Receipt and Payment Account, while in Current Assets (Schedule 7), the closing balance was depicted as ₹7,96,54,936. The figures need to be reconciled.

#### **D. Grants-in-Aid**

The Institute is mainly financed by grants from the Government of India. It had no unspent balance during the financial year 2021-22. It received grants amounting to Rs 768.52 crore (Recurring: Rs 692.52 crore and Non-Recurring: Rs 76.00 crore), out of which Rs 17.38 crore (Recurring: Rs 17.38 crore and Non-Recurring: Rs 0.0006 crore) was refunded to Government of India/ lapsed on 31.03.2022.

Net grants available to the Institute was Rs 751.14 crore (Recurring: Rs 675.14 crore and Non-Recurring: Rs 76.00 crore).

Against the total available grants of Rs 751.14 crore, it spent Rs 736.44 crore (Recurring: Rs 680.09 crore and Non-Recurring: Rs 56.36 crore), leaving unspent Non-Recurring grant of Rs 19.64 crore<sup>1</sup> while there was excess Recurring expenditure of Rs 4.95 crore. As such, excess Recurring expenditure of Rs 4.95 crore was met from the internal receipts of the Institute.

Further, it received no grants from the MoE (erstwhile MHRD), for the GIAN (Global Initiative of Academic Network) programme, during the Financial year 2022-23. The previous year unspent balance, under this programme head, was Rs 23.29 crore, while the interest earned on unspent balance was Rs 2.33 crore<sup>2</sup>. The Institute also received refund from participating Institutes, amounting to Rs 4.18 crore, during the said financial year. Out of the

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<sup>1</sup> Provision for Foreign Purchase amounting to Rs 16.48 lakh and Provision for Expenses of Rs 20.81 crore (Rs 20.97 crore) (Schedule-10) were not considered as expenses as per instruction stipulated in the MoE Formats of Financial Statements.

<sup>2</sup> Rs 106.39 lakh +Rs 126.92 lakh= 233.31 lakh (Utilisation Certificate)

total grants of Rs 29.80 crore, so available for this Programme, it released Rs 6.18 crore to the participating Institutes, leaving an unspent balance of Rs 23.62 crore, as at 31 March, 2022<sup>3</sup>.

The Institute also received grants for Interest on HEFA Loan amounting to Rs 7.70 crore which was utilized as recurring expenditure (Interest payment on HEFA Loan).

#### **E. Net Impact:**

The net impact of the comments in preceding paragraphs is that both the Assets and Liabilities were understated by ₹6.01 crore, as on 31 March 2023, while the Excess of Income over Expenditure was understated by ₹0.36 crore, for the financial year ended 31 March 2023.

#### **F. Management letter**

Deficiencies which have not been included in the Audit Report, have been brought to the notice of the Director, IIT Kharagpur, 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, Income and Expenditure Account and Receipts and Payments 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. insofar as it relates to the Balance Sheet, of the state of affairs of the Indian Institute of Technology, Kharagpur, as at 31 March 2023 and

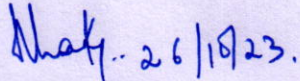
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<sup>3</sup> The Institute refunded Rs 5.77 crore to Ministry being interest of the fund on 27-04-2023. So the refund was not considered.

b. insofar as it relates to Income and Expenditure Account of the *surplus* for the year ended on that date.

**For and on behalf of the C&AG of India**

Place: Kolkata  
Date: 26.10.2023

  
(Debolina Thakur)  
Director General of Audit  
(Central), Kolkata

## Annexure

### **A. Adequacy of the Internal Audit System**

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

- i. There is no Internal Audit Manual in use.

### **B. Adequacy of the Internal Control System**

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

- i. Collections made from branch/extension centers are not subject to withdrawal only by the Head Office.
- ii. Purchases are not centralized in the Purchase Department.
- iii. Purchases are not made from approved suppliers only.
- iv. All Supplier's invoices are not routed directly to the Accounts Department.

### **C. System of Physical Verification of Fixed Assets and Inventories**

Physical Verification of Assets and Inventories was not conducted by the Institute during the year 2022-23

### **D. Regularity in payment of statutory dues**

The Institute was regular in payment of its statutory dues.



भारतीय प्रौद्योगिकी संस्थान खड़गपुर

खड़गपुर : 721 302, भारत

INDIAN INSTITUTE OF TECHNOLOGY KHARAGPUR  
KHARAGPUR - 721 302, INDIA

No. IA/Final SAR/2022-23/1

Date: 21.11.2023

To  
The Deputy Director  
Office of the Director General of Audit (Central), Kolkata  
GIP Building  
8, K S Roy Road  
Kolkata-700001

Subject: Reply to Separate Audit Report on the Accounts of the Indian Institute of Technology Kharagpur for the financial year 2022-23 regarding.

Ref: Ltr No: INSPECTION WING/2023-2024/DIS-1226385 Dt. 26/10/2023

Sir/Madam,

Please find enclosed herewith para wise comments/reply along with supporting documents for Separate Audit Report on the accounts of Indian Institute of Technology Kharagpur for the financial year 2022-23.

The soft copy of the reply of Draft SAR is being sent at email ID: [oadab.kol.dgac@cag.gov.in](mailto:oadab.kol.dgac@cag.gov.in) as desired.

Thanking You,

Yours Sincerely,

  
Capt Amit Jain (Retd)  
Registrar

Encl: As stated above.

| Audit Para Nos.                   | Audit Observations  | Management's Reply  |
|-----------------------------------|---|---|
| <p>A.</p> <p>1.1</p> <p>1.1.1</p> | <p><b>Balance Sheet:</b></p> <p><b>Liabilities:</b></p> <p><b>Corpus/ Capital Fund (Schedule 1): ₹2541.82 crore</b></p> <p>The above head was understated by an amount of ₹8.22 crore, due to non-capitalization of the borrowing cost (interest), on loans taken from the Higher Education Financing Agency (HEFA), for creation of assets, in contravention of Accounting Standard (AS) 16, which provides for capitalization of the borrowing costs attributable to acquisition of assets. This further resulted in understatement of the Fixed Assets (Schedule 4), by the same amount.</p> | <p>MoE have been releasing Grant-in-Aid for payment of Interest on HEFA loan since financial year 2018-19 under OH-31 (Recurring) as against the demand of HEFA. Expenditures are recognized as Recurring Expenditure in the books of Accounts, since 2018-19.</p> <p>As per Ministry of Finance's guidelines "expenditure on various components of the scheme are to be in proportions authorized as per the scheme guidelines and terms and conditions of the grants-in-aid".</p> <p>In conformity with the above guidelines, Grant sanctioned for Recurring Expenditure cannot be utilized for capital expenditure (creation of assets).</p> <p>The matter has already been brought to the notice of the Ministry of Education, Government of India, vide our letter dated 25<sup>th</sup> January, 2023 for their guidance so that the suggestion of C&amp;AG may be complied with. However, suggestion/ guideline, if any, are yet to be received from the MoE.</p>  |
| <p>1.1.2</p>                      | <p><b>Earmarked / Endowment Funds</b></p> <p>Interest Earned on Earmarked funds 'Faculty Development Fund' (₹0.92 crore), 'Department Development Fund' (₹1.13 crore) and 'SRIC Establishment Fund' (₹1.78 crore) during the year 2022-23, totaling ₹3.84 crore has not been added to the respective funds. The amount has been shown as income under the SRIC Account. This resulted in Understatement of Earmarked/Endowment Funds and overstatement of Corpus/Capital Fund by ₹3.84 crore.</p>   | <p>It is pertinent to mention that as communicated in our earlier reply also vide enclosed reply dated 08.08.2023 against Query No. 3(c&amp;d), that out of interest earned during FY 2022-23 from earmarked fund of SRIC amounting to Rs 3.84 crore, <b>necessary rectification accounting entry has already been passed in our books of account in the FY 2023-24 as suggested by audit against interest amounting to Rs 1.78 crore pertaining to SRIC Establishment fund</b> erroneously booked under SRIC interest income instead of transferring it to Earmarked Fund.</p> <p>But as communicated in said reply against Query No. 8, that interest earned against FDF and DDF have been booked correctly under SRIC interest income as per accounting policy of the Institute in the absence of any such provisions in existing BoG approved FDF &amp; DDF Rules as amended.</p> <p>Regarding transfer of interest earned on FDF/DDF fund to SRIC of amounting to Rs 2.05 crore, this is pertinent to mention that only source of funding of FDF/DDF is Institute's share of overhead charges @ 12%(22% in case of DDF) of Overhead amount as amended from time to time at BoG and no other source of revenue accruing to FDF/DDF mentioned in BoG, vide enclosed extracts of relevant BoG Minuets at <b>Annex-II</b>. Hence, understatement of Earmarked Fund and overstatement of Corpus fund is amounting to Rs 1.78 crore only and not Rs 3.84 crore as pointed out by audit.</p> <p><b>However, all necessary supporting documents in this regard</b></p> |

| Audit Para Nos.             | Audit Observations   | Management's Reply  |
|-----------------------------|--|---|
|                             |  | <p>along with BoG rule has already been provided to audit for their verification and audit may drop the para accordingly based on the documents provided along with the reply against AENQ #327638 dated 08.08.2023 and instant reply as well.</p>  |
| <p>1.2<br/>1.2.1</p>        | <p><b>Assets:<br/>Loans, Advance and Other Assets (Schedule 8): ₹ 1161.79 Crore</b><br/>The above head is overstated by an amount of ₹2.21 crore as Grants for 'Interest under HEFA Loan', sanctioned and released in April 2023 as first installment during the year 2023- 24, was depicted as receivable for the year 2022-23. This has also resulted in overstatement of Current Liabilities.</p>   | <p>Accounting in respect of Grants receipt for 'Payment of Interest on HEFA Loan' is being done on accrual basis.</p> <p>However, to comply with the observation of C&amp;AG Audit, henceforth, accounting for Grants receipt for 'Payment of Interest on HEFA Loan' will be done on Cash Basis and necessary correction will be depicted in the Accounts for the year 2023-24.</p>   |
| <p>B.<br/>2.1<br/>2.1.1</p> | <p><b>Income and Expenditure Account<br/>Expenditure<br/>Academic Expenses (Schedule -18) ₹116.15 lakh</b><br/>Academic Expenses included ₹43.48 lakh for renewal of subscription for the period commencing from 1st January, 2023 to 31st March, 2024 which included ₹35.52 lakh pertaining to the period 1st April 2023 to 31st March 2024. The amount was required to be apportioned into current year expenses (₹7.96 lakh) and prepaid expense (₹35.52 lakh). However, the institute charged the whole amount by ₹35.52 lakh to income and expenditure account which let to overstatement current year expenditure by ₹35.52 lakh and corresponding understatement of</p> | <p>The Institute has renewed e-database subscription of GRAMMERLY PREMIUM-EDU (Rs.11.62 lakh) , INSIGH Journal (Rs. 1 lakh) and SCOPUS database (Rs.31.77 lakh) for the period of one year Utilizing Grant received under OH-31.</p> <p>E-Databases are accessible only for an Academic Year and Institute cannot control the access period.</p> <p>Apart from the above, month-wise segregation of expenditure on e-database could not be ascertained due to irregular nature of access. Hence, booking of month wise expenditure on any assumption will be hypothetical.</p> <p>So, as per the prevailing practice of the Institute, it has not considered as prepaid expenditure, accordingly, Utilization certificate and Statement of Expenditure have been given to MoE. Any unspent balance is automatically lapsed.</p> <p>In view of the above, there is no overstatement of expenditure and no understatement of surplus.</p> |

| Audit Para Nos. | Audit Observations   | Management's Reply  |
|-----------------|--|---|
|                 | 'Excess/surplus of Income over Expenditure/Corpus Fund (Sch. 1) and understatement of Loans, Advances and Deposits (Sch. 8) by an equal amount.  |   |
| <b>C. 3.1</b>   | <b>General</b><br>The Institute did not capitalize 225 gifted books having book value of 1.41 lakh.  | As suggested by C&AG Audit, the same will be capitalized in the books of accounts and will be submitted to C&AG while Auditing the books of accounts for the year 2023-24.  |
| <b>3.2</b>      | Closed Sponsored Projects exhibited ₹13.29 crore receivable from the sponsoring agency. Effective steps need to be taken for recovery/settlement of these Project Accounts.  | <b>Agreed.</b> However, audit may please be note that necessary reconciliation work against negative balance on closed sponsored project has already been started and necessary accounting entry shall be passed as pointed out by the audit after completion of stated reconciliation work only with due approval/verification from the Competent Authority and getting final confirmation from ERP section of SRIC in this regard.<br>Detail year wise break up is enclosed herewith of amounting to Rs 13.33 crore (13.29+.04) lying in SRIC Annual Accounts for the year ended 31 <sup>st</sup> March,2023 for your ready reference vide at <b>Annex-III.</b> |
| <b>3.3</b>      | Accumulated interests amounting to ₹24.82 crore and ₹16.37 crore, earned on one time grant of ₹151.19 crore (2017-18) and Diamond Jubilee Fund of ₹200 crore (2011-12) respectively, booked as Earmarked fund under Schedule-2, was not refunded to the Ministry as per rule 230 (8) -of GRF-2017. | Institute has agreed upon on the points as brought up by the C&AG. Interest earned on One time additional Capital Grant and Diamond Jubilee fund have been accounted separately and shown under Schedule 2 of Financial Statement. Refund of Interest is being processed and the necessary proof of remittance will be shown to C&AG while Auditing the books of accounts for the year 2023-24.   |
| <b>3.4</b>      | Grants received for repayment of HEFA interest was not depicted under Schedule10.  | Point noted and will be complied with.  |
| <b>3.5</b>      | Current Liabilities (Schedule- 3) included an amount of ₹6.28 crore under Institute Account and ₹27.98   | <b>Agreed</b> with the audit observation on "unidentified receipt" amounting to Rs 27.98 crore and noted.Reconciliation work is under process and necessary rectification/adjustment accounting   |

**INDIAN INSTITUTE OF TECHNOLOGY KHARAGPUR**

**Reply on Separate Audit Report on the accounts for the year ended 31, March 2023**

| Audit Para Nos. | Audit Observations   | Management's Reply   |
|-----------------|--|--|
|                 | <p>crore in SRIC Account as 'Unidentified Receipt'. Further, an amount of ₹5.96 crore has been depicted as 'Unknown Credits' in the Bank Reconciliation Statements in respect of 16 Bank Accounts. The figures need to be reviewed and steps need to be taken to book the amounts under specific heads.</p>                  | <p>treatment shall be passed in the books of account in the FY 2023-24 as suggested by audit.</p>  |
| 3.6             | <p>₹202.17 lakh was added to Corpus/Capital Fund of 'Continuing Education Programme' as Excess of Income over Expenditure. However, the Surplus i.e., excess of Income over Expenditure as per I&amp;E Account of 'Continuing Education Programme' was ₹202.43 lakh the difference of ₹0.26 lakh needs to be reconciled.</p> | <p>As pointed out by C&amp;AG, necessary adjustment will be done in annual account of 2023-2024. The same will be shown in C&amp;AG Audit.</p>   |
| 3.7             | <p>Despite mention in previous year's report, the Institute did not make actuarial provision for pension fund, for eligible employees, as per AS 15 during the financial year 2022-23.</p>   | <p>Pension payment is made on due basis. MOE releases Grant-In-Aid to the Institute under OH-31 for meeting the pension liability on monthly basis .The above practice for payment of pension is disclosed in our Notes on Accounts.</p> <p>Pension liability is borne by MoE and Institute does not have enough funds to create a separate fund for payment of pension liability. Institute has also disclosed that expenditure on Pension is booked on the basis of actual payment during the year under Schedule 27 Notes on Accounts.</p> <p>In this regard we would like to highlight that the Institute had obtained actuarial valuation for pension liability in the year 2015 from an external professional agency (actuaries) and the required fund was Rs.1662.83 Crore.</p> <p>We urged MoE to communicate the future course action with regard to creation of Separate Pension Fund vide letter date 28.10.2015.</p> <p>Due to paucity of fund, institute could not make provision for pension fund for making payment of pension.</p> |

| Audit Para Nos.                             | Audit Observations   | Management's Reply  |   |  |  |       |         |                            |           |             |          |             |           |             |      |             |           |             |      |             |           |              |             |              |           |      |              |              |  |  |       |              |
|---|--|---|---|--|--|-------|---------|----------------------------|-----------|-------------|----------|-------------|-----------|-------------|------|-------------|-----------|-------------|------|-------------|-----------|--------------|-------------|--------------|-----------|------|--------------|--------------|--|--|-------|--------------|
| 3.8   | <p>₹1.52 crore was shown as Receivables from Department, Faculty, Staff &amp; Students in Technology Guest House (Current Assets) from 2007-08 onwards. The Institute may review to expedite collection.</p>   | <p>With reference to the audit report, the observation made by the CAG for expediting recovery of the receivables is noted for compliance. It may be informed that efforts are being made by the Technology Guest House Establishment to recover and reconcile the outstanding bills. The details of the outstanding amount received during year the financial year 2022-23 and 2023-24 (up to 10.11.2023) are given below:</p> <table border="1" data-bbox="694 555 1465 1003"> <thead> <tr> <th rowspan="2">Year to which the outstanding bill pertains</th> <th colspan="2">Received during the year against the outstanding bills</th> <th rowspan="2">Total</th> </tr> <tr> <th>2022-23</th> <th>2023-24 (up to 10.11.2023)</th> </tr> </thead> <tbody> <tr> <td>2018 - 19</td> <td>1,09,290.00</td> <td>8,250.00</td> <td>1,17,540.00</td> </tr> <tr> <td>2019 - 20</td> <td>4,32,050.00</td> <td>0.00</td> <td>4,32,050.00</td> </tr> <tr> <td>2020 - 21</td> <td>7,32,330.00</td> <td>0.00</td> <td>7,32,330.00</td> </tr> <tr> <td>2021 - 22</td> <td>11,61,384.00</td> <td>7,36,967.00</td> <td>18,98,351.00</td> </tr> <tr> <td>2022 - 23</td> <td>0.00</td> <td>55,34,400.00</td> <td>55,34,400.00</td> </tr> <tr> <td></td> <td></td> <td>Total</td> <td>87,14,671.00</td> </tr> </tbody> </table> | Year to which the outstanding bill pertains | Received during the year against the outstanding bills |  | Total | 2022-23 | 2023-24 (up to 10.11.2023) | 2018 - 19 | 1,09,290.00 | 8,250.00 | 1,17,540.00 | 2019 - 20 | 4,32,050.00 | 0.00 | 4,32,050.00 | 2020 - 21 | 7,32,330.00 | 0.00 | 7,32,330.00 | 2021 - 22 | 11,61,384.00 | 7,36,967.00 | 18,98,351.00 | 2022 - 23 | 0.00 | 55,34,400.00 | 55,34,400.00 |  |  | Total | 87,14,671.00 |
| Year to which the outstanding bill pertains | Received during the year against the outstanding bills   |   |   | Total  |  |       |         |                            |           |             |          |             |           |             |      |             |           |             |      |             |           |              |             |              |           |      |              |              |  |  |       |              |
|   | 2022-23  | 2023-24 (up to 10.11.2023)  |   |  |  |       |         |                            |           |             |          |             |           |             |      |             |           |             |      |             |           |              |             |              |           |      |              |              |  |  |       |              |
| 2018 - 19                                   | 1,09,290.00  | 8,250.00  | 1,17,540.00                                 |  |  |       |         |                            |           |             |          |             |           |             |      |             |           |             |      |             |           |              |             |              |           |      |              |              |  |  |       |              |
| 2019 - 20                                   | 4,32,050.00  | 0.00  | 4,32,050.00                                 |  |  |       |         |                            |           |             |          |             |           |             |      |             |           |             |      |             |           |              |             |              |           |      |              |              |  |  |       |              |
| 2020 - 21                                   | 7,32,330.00  | 0.00  | 7,32,330.00                                 |  |  |       |         |                            |           |             |          |             |           |             |      |             |           |             |      |             |           |              |             |              |           |      |              |              |  |  |       |              |
| 2021 - 22                                   | 11,61,384.00   | 7,36,967.00   | 18,98,351.00                                |  |  |       |         |                            |           |             |          |             |           |             |      |             |           |             |      |             |           |              |             |              |           |      |              |              |  |  |       |              |
| 2022 - 23                                   | 0.00   | 55,34,400.00  | 55,34,400.00                                |  |  |       |         |                            |           |             |          |             |           |             |      |             |           |             |      |             |           |              |             |              |           |      |              |              |  |  |       |              |
|   |  | Total   | 87,14,671.00                                |  |  |       |         |                            |           |             |          |             |           |             |      |             |           |             |      |             |           |              |             |              |           |      |              |              |  |  |       |              |
| 3.9   | <p>In contravention to the format of Accounts prescribed by MoE (Erstwhile MHRD), the Institute created an earmarked fund namely 'SRIC Establishment Fund' (Schedule-2 of SRIC Account) from Corpus Fund for payment of salary of contractual staff of SRIC without any approval of the BOG.</p> | <p>As communicated in our reply against AENQ-327638 dated 26.07.2023 vide Query No. 3(a), that <b>we have noted</b> and shall be placed for necessary approval for creation of "SRIC Establishment Fund" under Earmarked Fund of SRIC before BoG as per guideline issued by MoE in this regard and as pointed out by audit before finalisation of SRIC Annual Accounts for the year ended 31.03.2024.</p>   |   |  |  |       |         |                            |           |             |          |             |           |             |      |             |           |             |      |             |           |              |             |              |           |      |              |              |  |  |       |              |
| 3.10  | <p>The Institute maintains two bank accounts having nil balance and running without any transactions. The Institute may review its bank accounts accordingly.</p>  | <p>JMET SBI (10224336964) and CET SBI (10224336261) have already been closed vide letter dated 12.02.2019. However, the same has not been removed from Schedule 7 due to oversight.</p> <p>The Schedule 7 will be exhibited by removing the above closed bank accounts and will be shown to C&amp;AG while Auditing the books of accounts for the year 2023-24.</p>   |   |  |  |       |         |                            |           |             |          |             |           |             |      |             |           |             |      |             |           |              |             |              |           |      |              |              |  |  |       |              |
| 3.11  | <p>The 'Grant Savings SBI' accounts showed a closing balance of ₹7,96,66,817 in Receipt &amp; Payment Account, while in Current Assets (Schedule 7) , the closing</p>  | <p>Audit observation is noted and accordingly, reconciliation has been made. The necessary rectification will be done and will be shown to C&amp;AG while Auditing the books of accounts for the year 2023-24.</p>  |   |  |  |       |         |                            |           |             |          |             |           |             |      |             |           |             |      |             |           |              |             |              |           |      |              |              |  |  |       |              |

| Audit Para Nos.  | Audit Observations  | Management's Reply   |             |                   |                 |                          |       |       |  |       |       |                     |   |       |   |   |      |              |              |              |
|--|---|--|-------------|-------------------|-----------------|--------------------------|-------|-------|--|-------|-------|---------------------|---|-------|---|---|------|--------------|--------------|--------------|
|  | balance was depicted ₹7,96,54,936. The figures need to be reconciled.   |  |             |                   |                 |                          |       |       |  |       |       |                     |   |       |   |   |      |              |              |              |
| D.<br>4.1  | <p><b>Grants-in-Aid</b><br/>The Institute is mainly financed by grants from the Government of India. It had no unspent balance during the financial year 2021-22. It received grants amounting to Rs 768.52 crore (Recurring: Rs 692.52 crore and Non-Recurring: Rs 76.00 crore), out of which Rs 17.38 crore (Recurring: Rs 17.38 crore and Non-Recurring: Rs 0.0006 crore) was refunded to Government of India/lapsed on 31.03.2022. Net grants available to the Institute was Rs 751.14 crore (Recurring: Rs 675.14 crore and Non-Recurring: Rs 76.00 crore). Against the total available grants of Rs 751.14 crore, it spent Rs 736.44 crore (Recurring: Rs 680.09 crore and Non-Recurring: Rs 56.36 crore), leaving unspent Non-Recurring grant of Rs 19.64 crore while there was excess Recurring expenditure of Rs 4.95 crore. As such, excess Recurring expenditure of Rs 4.95 crore was met from the internal receipts of the Institute.</p> | <p>The Institute is mainly financed by grants from the Government of India. It had no unspent balance during the financial year 2021-22. It received grants amounting to ₹768.52 crore (Recurring: ₹692.52 crore and Non-Recurring: ₹76 crore), out of which ₹17.38 core (Recurring: ₹17.38 crore and Non-recurring: ₹0.0006 crore) was refunded to Govt of India/lapsed as on 31.03.2023.</p> <p>Net grants available to the institute was ₹751.14 crore (Recurring: ₹675.14 crore and Non recurring: ₹76 crore).</p> <p>Against the total available grants of ₹751.14 crore, so available, it spent ₹757.42 crore (Recurring: ₹680.09 crore and Non-Recurring: ₹77.33 crore) and the excess expenditure of ₹6.28 crore was met from the internal resource of the Institute.</p> <p>A Statement of reconciliation of utilization of Non Grants for the year 2022-23 [Institute vs C&amp;AG Audit] Is given below</p> <p style="text-align: right;">(Rs. in Crore)</p> <table border="1" data-bbox="608 1066 1222 1800"> <thead> <tr> <th>Particulars</th> <th>As per C&amp;AG Audit</th> <th>As per Accounts</th> </tr> </thead> <tbody> <tr> <td>Purchase of Fixed Assets</td> <td>41.43</td> <td>41.43</td> </tr> <tr> <td>Work-in Progress (Payment to construction agencies through RA bills)</td> <td>14.93</td> <td>14.93</td> </tr> <tr> <td>PMC Advance to CPWD</td> <td>-</td> <td>20.81</td> </tr> <tr> <td>Provision for Liabilities towards Procurement of Foreign Equipments</td> <td>-</td> <td>0.16</td> </tr> <tr> <td><b>Total</b></td> <td><b>56.36</b></td> <td><b>77.33</b></td> </tr> </tbody> </table> <p>Hence, there is no unspent balance lying with the Institute</p> | Particulars | As per C&AG Audit | As per Accounts | Purchase of Fixed Assets | 41.43 | 41.43 | Work-in Progress (Payment to construction agencies through RA bills) | 14.93 | 14.93 | PMC Advance to CPWD | - | 20.81 | Provision for Liabilities towards Procurement of Foreign Equipments | - | 0.16 | <b>Total</b> | <b>56.36</b> | <b>77.33</b> |
| Particulars  | As per C&AG Audit   | As per Accounts  |             |                   |                 |                          |       |       |  |       |       |                     |   |       |   |   |      |              |              |              |
| Purchase of Fixed Assets   | 41.43   | 41.43  |             |                   |                 |                          |       |       |  |       |       |                     |   |       |   |   |      |              |              |              |
| Work-in Progress (Payment to construction agencies through RA bills) | 14.93   | 14.93  |             |                   |                 |                          |       |       |  |       |       |                     |   |       |   |   |      |              |              |              |
| PMC Advance to CPWD  | -   | 20.81  |             |                   |                 |                          |       |       |  |       |       |                     |   |       |   |   |      |              |              |              |
| Provision for Liabilities towards Procurement of Foreign Equipments  | -   | 0.16   |             |                   |                 |                          |       |       |  |       |       |                     |   |       |   |   |      |              |              |              |
| <b>Total</b>   | <b>56.36</b>  | <b>77.33</b>   |             |                   |                 |                          |       |       |  |       |       |                     |   |       |   |   |      |              |              |              |

**INDIAN INSTITUTE OF TECHNOLOGY KHARAGPUR**  
**Reply on Separate Audit Report on the accounts for the year ended 31, March 2023**

| Audit Para Nos.   | Audit Observations  | Management's Reply   |             |                       |   |       |   |      |  |       |  |      |  |              |
|---|---|--|-------------|-----------------------|---|-------|---|------|--|-------|--|------|--|--------------|
|   | <p>Further, it received no grants from the MoE (erstwhile MHRD), for the GIAN (Global Initiative of Academic Network) programme, during the Financial year 2022-23. The previous year unspent balance, under this programme head, was Rs 23.29 crore, while the interest earned on unspent balance was Rs 2.33 crore . The Institute also received refund from participating Institutes, amounting to Rs 4.18 crore, during the said financial year. Out of the total grants of Rs 29.80 crore, so available for this programme, it released Rs 6.18 crore to the participating Institutes, leaving an unspent balance of Rs 23.62 crore, as at 31 March, 2022.</p> | <p>The reconciliation between Fund balance of GIAN (Global Initiative of Academic Network) Scheme as per the Audit observation and as per the Accounts is given below:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">Particulars</th> <th style="text-align: right;">Amount (Rs. in Crore)</th> </tr> </thead> <tbody> <tr> <td>Unspent Balance as on 31.03.2023 as per Audit Observation</td> <td style="text-align: right;">23.62</td> </tr> <tr> <td>Less: Refund of accumulated interest earned on GIAN Scheme. (the same is not considered by Audit , as the outflow effected during the FY 2023-24)</td> <td style="text-align: right;">5.77</td> </tr> <tr> <td>Unspent Balance as on 31.03.2023 as per Accounts</td> <td style="text-align: right;">17.85</td> </tr> <tr> <td>Less: Closing fund balance under UKERI</td> <td style="text-align: right;">3.70</td> </tr> <tr> <td><b>Available fund balance as on 31.03.2023 under the GIAN Scheme</b></td> <td style="text-align: right;"><b>14.15</b></td> </tr> </tbody> </table> | Particulars | Amount (Rs. in Crore) | Unspent Balance as on 31.03.2023 as per Audit Observation | 23.62 | Less: Refund of accumulated interest earned on GIAN Scheme. (the same is not considered by Audit , as the outflow effected during the FY 2023-24) | 5.77 | Unspent Balance as on 31.03.2023 as per Accounts | 17.85 | Less: Closing fund balance under UKERI | 3.70 | <b>Available fund balance as on 31.03.2023 under the GIAN Scheme</b> | <b>14.15</b> |
| Particulars   | Amount (Rs. in Crore)   |  |             |                       |   |       |   |      |  |       |  |      |  |              |
| Unspent Balance as on 31.03.2023 as per Audit Observation   | 23.62   |  |             |                       |   |       |   |      |  |       |  |      |  |              |
| Less: Refund of accumulated interest earned on GIAN Scheme. (the same is not considered by Audit , as the outflow effected during the FY 2023-24) | 5.77  |  |             |                       |   |       |   |      |  |       |  |      |  |              |
| Unspent Balance as on 31.03.2023 as per Accounts  | 17.85   |  |             |                       |   |       |   |      |  |       |  |      |  |              |
| Less: Closing fund balance under UKERI  | 3.70  |  |             |                       |   |       |   |      |  |       |  |      |  |              |
| <b>Available fund balance as on 31.03.2023 under the GIAN Scheme</b>  | <b>14.15</b>  |  |             |                       |   |       |   |      |  |       |  |      |  |              |
|   | <p>The Institute also received grants for Interest on HEFA Loan amounting to Rs 7.70 crore which was utilized as recurring expenditure (Interest payment on HEFA Loan).</p>   | <p>Audit observation is noted</p>  |             |                       |   |       |   |      |  |       |  |      |  |              |
| E.  | <p><b>Net Impact:</b><br/> The net impact of the comments in preceding paragraphs is that both the Assets and Liabilities were understated by ₹6.01 crore, as on 31 March 2023, while the Excess of Income over Expenditure was understated by ₹0.36 crore, for the financial year ended 31 March 2023.</p>   | <p>Considering the replies, both the Assets and Corpus were overstated by ₹2.21 crore as on 31<sup>st</sup> March, 2023, while the Excess of Income over Expenditure was overstated by ₹2.21 crore, for the financial year ended 31 March 2023 in respect of audit queries related with Accounts Section.</p>  |             |                       |   |       |   |      |  |       |  |      |  |              |

INDIAN INSTITUTE OF TECHNOLOGY  
KHARAGPUR

MINUTES  
BOARD OF GOVERNORS

138<sup>th</sup> Meeting

Belvedere Room, Oberoi Grand Hotel,  
Calcutta-700001

17<sup>th</sup> July, 2000

11-00 a. m.

/ Item No. BOG:138-12 :

To consider and approve the recommendation of the Committee of Deans/HODs/HOCs made at its 100<sup>th</sup> meeting held on 2.6.1997 regarding creation of Departmental Development Fund (DDF) and Faculty Development Fund (FDF) from the 15% of Institute share of overhead charges realised from Projects and Consultancy fee from Consultancy Projects for encouraging Sponsored Research & Industrial Consultancy activities.

RESOLVED that -

as recommended by the Committee of Deans/HODs/HOCs made at its 100<sup>th</sup> meeting held on 2.6.1997 creation of Departmental Development Fund (DDF) and Faculty Development Fund (FDF) from the 15% of Institute share of overhead charges realised from Projects and Consultancy fee from Consultancy Projects for encouraging Sponsored Research & Industrial Consultancy activities, as detailed in the annexure, be approved.

Annexure - M  
(P. 161-162 )

Annexure to Item No. BOG:138-12

Annexure—M  
( 2 pages )

ITEM NO. HOD : 100-4

**CREATION OF DEVELOPMENT FUNDS FOR ENCOURAGING  
SPONSORED RESEARCH AND INDUSTRIAL CONSULTANCY  
ACTIVITIES**

To encourage sponsored research and industrial consultancy activity, the Institute proposes creation of two development funds, (1) Departmental Development Fund and (2) Faculty Development Fund. Both these funds will be operated by SRIC as per the following terms and conditions :

**1. Departmental Development Fund :**

**1.1 Purpose :**

To encourage Departments / Centers to have more Sponsored Research and Industrial Consultancy Projects.

**1.2 Source of Funding :**

1. Fifteen percent of overhead charges realized from the projects under execution during a year in a Department / Center. If a project is operating in more than one Department / Center, the amount will be shared equally between the executing Departments / Centers.
2. Fifteen percent of Institute's share of consultancy fee from consultancy projects completed by the faculty of a Department / Center during a year. If more than one Department / Center are involved in a consultancy project, the amount will be shared equally between the concerned Departments / Centers.

**1.3 Operation of the Fund :**

1. Each Department / Center will have a separate Ledger Account. SRIC will operate the same as per the approved rules.
2. On recommendation of the Departmental Administrative Committee, the Head of the Department / Center, with due approval of the competent authority, will spend the amount accumulated in this account for the development of the Department / Center.
3. The overhead charges from projects and the Institute's share from consultancy projects during a year will be transferred to the Institute's Corpus Fund. From the interest earned from Corpus, the Institute, will transfer twenty percent of the amount to Departmental Development Fund and Faculty Development Fund in the following year.

## 2. Faculty Development Fund :

### 2.1 Purpose :

To encourage the Principal Investigators and Co-Principal Investigators to have more Sponsored Research and Industrial Consultancy Projects.

### 1.2 Source of Funding :

1. Five percent of the Institute's Overhead Charges and Institute's Share of Consultancy Fee will be the contribution to Faculty Development Fund.
2. The PI and Co-PI (if any) may also recommend depositing any amount from their share of the Consultancy Fee to Faculty Development Fund.

### 1.3 Operation of the Fund :

1. There will be separate Ledger Account for each PI and Co-PI. SRIC will operate the same as per the approved rules.
2. The PI and Co-PI (if any) shall jointly recommend sharing of their contributions to individual Faculty Development Fund from industrial consultancy projects.
3. The Faculty can utilize the fund accumulated in his / her account for his / her academic advancement including attending Seminars / Conferences in India and abroad, subscribing to professional journals, membership of professional bodies, books, equipment, accessories, etc. with approval of the of the competent authority.

The above may be placed before the Committee of Heads and Deans for their consideration.

Sd/-  
(M. N. Gupta)  
Registrar

Sd/-  
(D. Acharya)  
Dean (SRIC)

The above was considered by the Committee of Deans / HODs / HOCs at its meeting held on 2-6-97. The Committee recommended implementation of the same. The Director is requested to approve its implementation with effect from 2-6-97.

Sd/-  
(D. Acharya)  
Dean (SRIC)

To  
The Director

V

INDIAN INSTITUTE OF TECHNOLOGY  
KHARAGPUR



MINUTES

For the 146th Meeting of the

BOARD OF GOVERNORS

Venue of the Meeting CESC House, 5th Floor  
Chowringhee Square, Kolkata - 700001

Date of the Meeting 24-6-2004

Time of the Meeting 11-00 A.M.

Item No. BOG:146- 12 To consider the recommendation of Deans' Committee at its 26<sup>th</sup> meeting held on 21.4.2004 for implementation of IIT Delhi Model in the Institute in respect of 40% allocation from JEE/GATE fund to the Faculty Development Fund (FDF) of the individual faculty members who are involved in JEE/GATE operations.

RESOLVED that –

the modalities and procedures for 40% allocation from JEE/GATE fund to the individual faculty members who are involved in JEE/GATE operations as under, be approved :

Calculation of FDF fund

Honorarium which accrues to an individual for GATE/JEE work = X

Allocation to the individual's FDF = 0.4X

Modalities & Procedures

1. FDF fund may be utilized only for research & professional activities such as purchase of books, journals, computers/computer accessories, stationery items and for TA/DA to attend national / international conferences in the country and abroad.
2. The individual must have paid income tax on the amount X as per GOI rules.
3. FDF fund will be made allocated from GATE/JEE fund after meeting all expenses related to GATE/JEE operation.
4. FDF to individual faculty members/scientific staff will be allocated by the respective Chairmen of GATE and JEE.
5. FDF passbook and accounts will be maintained at SRIC office of the Institute as is maintained for R&D project related FDF.
6. GATE/JEE Chairman will transfer the total FDF amount to SRIC office where faculty members are already having FDF accounts.
7. Faculty members/ Scientific staff those who do not have FDF account in SRIC, will be advised to open their FDF account in SRIC office.



भारतीय प्रौद्योगिकी संस्थान खड़गपुर  
INDIAN INSTITUTE OF TECHNOLOGY KHARAGPUR

XI

No. MS/B-1(205)/2023/3225

Dated: 1<sup>st</sup> March, 2023


M E M O

The undersigned is directed to convey that on recommendation of the Finance Committee at its 130<sup>th</sup> meeting held on 10.02.2023, the Board of Governors at its 205<sup>th</sup> meeting held on 10.02.2023 approved the amendment of "Faculty Development Fund (Amendment) Rule 2022". The Board also approved the addition of following criteria to the above Faculty Development Fund (Amendment) Rule 2022 :

"No purchase of asset out of FDF be made by the faculty members within one year before their date of superannuation". Details are given in the Annexure.

This is for information and necessary action please.

Encl: As stated

  
Registrar &  
Secretary, BOG

To

1. Dean, R&D
2. Joint Registrar (Finance & Accounts)
3. Joint Registrar (SRIC)
4. Deputy Registrar (Accounts)
5. Deputy Registrar (Audit)

Copy to :

1. All Heads of the Departments/Centres/Schools/Sections/Units
2. Secretary to Director
3. Secretary, Deputy Director's Office
4. Secretary, Registrar's Office
5. Web Notice Board

BcG: 205-3, FC:130-7

INDIAN INSTITUTE OF TECHNOLOGY KHARAGPUR  
SPONSORED RESEARCH AND INDUSTRIAL CONSULTANCY

Draft FACULTY DEVELOPMENT FUND RULE (AMENDMENT) 2022

ANNEX-I

BACKGROUND RECOMMENDATIONS AND APPROVALS

The BoG, in its 138<sup>th</sup> meeting held on 17.07.2000, approved the creation of Faculty Development Fund (FDF) from the 5% of Institute share of overhead charges realized from Projects and consultancy fee from consultancy projects, for encouraging sponsored Research & Industrial consultancy activities as well as for the academic achievement of the faculty member, based on the recommendation of Deans/ HODs/HOCs made at its 100<sup>th</sup> meeting held on 02.06.1997.

Subsequently, the BoG, in its 146<sup>th</sup> meeting held on 24.06.2004, further approved the recommendation of the 26<sup>th</sup> meeting of Deans Committee for implementation of the IIT Delhi Model in the Institute in respect of allocation of JEE/GATE fund to the FDF of individual faculty members who are involved in JEE/GATE operations.

The BoG in its 182<sup>nd</sup> meeting held on 03.06.2016 approved that the SRIC overhead that accrue annually be earmarked at least 1/3rd for FDF and DDF. Based on the same, the Dean (SRIC) approved the distribution of 12% overhead amount as FDF and 22% of the overhead amount as DDF.

UTILIZATION OF FDF

The FDF funds shall be utilized for the purposes mentioned below:

- (I) Expenses for participation in any visits for professional purposes
- (II) Procurement of research or laboratory items, including their maintenance, upgradation
- (III) Expenditure incurred for intellectual property creation and its dissemination (publication, patent, copyright etc.)
- (IV) Subscription of books, journals for professional purposes and membership of professional bodies
- (V) Purchase of electronic items including computers and their accessories, tabs, mobile phones or any other items of similar nature and purpose (all categorized under 'personal electronic equipment')

MODALITY & REGULATIONS

- (i) The upgradation/replacement of any electronic item may be made on mal-performance or obsolescence or any other valid reason with due approval of the Dean R&D
- (ii) All purchases shall be made following the SRIC/Institute Purchase Rules.
- (iii) Recognition of expenditure incurred for procurement of capital assets by using FDF shall be reflected only in the individual FDF ledger of the faculty member along with other recurring expenditure and the records to be maintained by SRIC. The ownership of all such assets procured shall be assigned to the faculty members. Equipment under 'personal electronic item' category shall continue to be considered as the personal asset of the concerned faculty member.
- (iv) Faculty member may not be eligible to use FDF while on lien / deputation.
- (v) FDF will render to be inaccessible to the faculty member with effect from the date in which he/ she ceases to be in the payroll of the Institute.
- (vi) The FDF balance shall be transferred to the SRIC/ Institute corpus account with the approval of the Competent Authority, on termination of the accessibility of the same by the concerned faculty member.

XXXXX

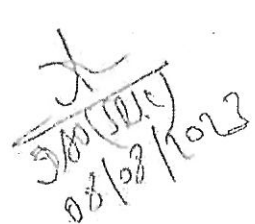
PROJECT CLOSED WITH NEGATIVE BALANCE-FY 2022-23

| Sl No. | Cash Book | Project            | PI   | Sanctioned Grant | DOC        | DOT        | Closing Balance as on 31.03.2020 | Adjustments/realised during FY 20-21 | Closing Balance as on 31.03.2023 |
|--------|-----------|--------------------|--|------------------|------------|------------|----------------------------------|--------------------------------------|----------------------------------|
| 1      | CPRF-SB   | CEPI               | Dalit Charan Meher(04014)  | 300000           | 05-01-14   | 30-04-2015 | -539                             |                                      | -539                             |
| 2      | CPRF-SB   | CSRB               | Hari V Waman(04076)  | 1200000          | 25-07-2017 | 25-07-2019 | -177053                          |                                      | -177053                          |
| 3      | CPRF-SB   | ICA                | Indrajit Dubey(07017)  | 1607000          | 05-01-08   | 30-09-2014 | -63489                           |                                      | -63489                           |
| 4      | CPRF-SB   | ITLT               | Debalay Chakrabarti(08027)   | 1764000          | 06-01-16   | 31-05-2018 | -22544                           |                                      | -22544                           |
| 5      | CPRF-SB   | MNDP               | Zinnabiyah Sen(99074)  | 1616700          | 13-01-2014 | 31-07-2020 | -22278                           |                                      | -22278                           |
| 6      | CPRF-SB   | MOVS               | Partha Pratim Chakrabarti(00025)   | 3981035          | 03-07-12   | 28-07-2014 | -2162950                         | 2162950                              | 0                                |
| 7      | CPRF-SB   | OCSP               | Shashidhar Mishra(01013)   | 171750           | 29-10-2015 | 28-04-2018 | -36578                           |                                      | -36578                           |
| 8      | CPRF-SB   | ODLS               | Dip Kumar Pradhan(03001)   | 111012           | 15-03-2014 | 14-06-2014 | -57                              |                                      | -57                              |
| 9      | CPRF-SB   | ONIP               | Anitya Ranjan Mahanti(06009)   | 305420           | 06-05-14   | 20-06-2014 | -169                             |                                      | -169                             |
| 10     | CPRF-SB   | R-M                | Sudeshna Mishra(00052)   | 1000250          | 05-01-10   | 31-12-2016 | -17100                           |                                      | -17100                           |
| 11     | CPRF-SB   | RORP               | Pabira Mishra(05007),Kalyan Kumar Gaha(00069)  | 333725           | 10-01-15   | 31-07-2018 | -14250                           |                                      | -14250                           |
| 12     | CPRF-SB   | SMFC               | Shabani Sanjay Das(09139)  | 1000000          | 11-06-19   | 11-06-17   | -17050                           |                                      | -17050                           |
| 13     | CPRF-SB   | SNIP               | Parthiv Kumar(04053)   | 888803           | 03-01-10   | 30-08-2019 | -10020                           |                                      | -10020                           |
| 14     | CPRF-SB   | TCBT               | Ashmita Kumar Venka(10007)   | 214245           | 12-05-16   | 01-10-17   | -17050                           |                                      | -17050                           |
| 15     | CPRF-SB   | TSAM               | Aditya Kumar Patra(00047)  | 1011240          | 04-01-13   | 31-03-2016 | -7500                            |                                      | -7500                            |
| 16     | CSIR      | AN                 | Suneel Kumar Srivastava(05030)   | 1792000          | 11-06-12   | 11-07-15   | -132                             |                                      | -132                             |
| 17     | CSIR      | ARM                | Dilip Kumar Swain(07015)   | 1572000          | 05-05-10   | 31-03-2014 | -57142                           |                                      | -57142                           |
| 18     | CSIR      | CCV                | Ananta Kumar Ghosh(05019)  | 2792000          | 22-03-2012 | 21-03-2019 | -21750                           |                                      | -21750                           |
| 19     | CSIR      | CRO                | Anitya Kumar Jena(07001)   | 1240000          | 19-07-2010 | 31-03-2014 | -316                             |                                      | -316                             |
| 20     | CSIR      | CRS                | Gopalakrishna Nayak(00026)   | 1146000          | 04-01-12   | 31-03-2015 | -18                              |                                      | -18                              |
| 21     | CSIR      | CSH                | Debabrata Pradhan(10017)   | 2405000          | 24-07-2015 | 23-07-2016 | -35324                           |                                      | -35324                           |
| 22     | CSIR      | CSF                | Ranjan Kumar Mishra(01011)   | 2339400          | 06-01-16   | 30-11-2018 | -21050                           |                                      | -21050                           |
| 23     | CSIR      | CSF                | Roushik Das(07013)   | 2150000          | 15-05-2012 | 14-05-2015 | -5211                            |                                      | -5211                            |
| 24     | CSIR      | CSF                | Shankar Kumar(04036)   | 1022000          | 01-07-12   | 31-03-2015 | -14722                           |                                      | -14722                           |
| 25     | CSIR      | CSF                | Bimal Kumar Mishra(00011)  | 2282000          | 24-01-13   | 31-03-2016 | -1029                            |                                      | -1029                            |
| 26     | MIRD      | RNDM               | Partha Pratim Das(11010),Jayanta Mukhopadhyay(00058)                                     | 15000000         | 16-07-2019 | 15-01-2020 | -204944                          |                                      | -204944                          |
| 27     | MIRD      | R/SFC              | Uday Kumar(00058)  | 3024000          | 24-04-2014 | 23-04-2019 | -15306                           |                                      | -15306                           |
| 28     | MIRD      | R/SFC              | Sudna Das(03100)   | 7312000          | 23-01-2014 | 22-04-2019 | -6003                            |                                      | -6003                            |
| 29     | MIRD      | R/TF1_JCG_2017_SGS |  |                  |            |            |                                  |                                      |                                  |
| 30     | MIRD      | S                  | Chaitankumar Sureshbhai Mishra(16005)  | 1000000          | 15-07-2019 | 14-07-2023 | -20377                           |                                      | -20377                           |
| 31     | MIRD      | DOIV               | Kumbhakar Rakesh(00074)  | 2500000          | 11-01-16   | 31-07-2019 | -7306                            |                                      | -7306                            |
| 32     | MIRD      | KCPT               | Ranabir Mandal(00006)  | 3600000          | 15-04-2014 | 14-04-2017 | -623                             |                                      | -623                             |
| 33     | MIRD      | KKAWO              | Soumen Das(00002)  | 8100000          | 28-03-2013 | 27-03-2017 | -47617                           |                                      | -47617                           |
| 34     | MIRD      | K/RS               | Ashmita Rakesh(00072)  | 4042000          | 28-03-2014 | 27-03-2017 | -48994                           |                                      | -48994                           |
| 35     | MIRD      | K/AN               | Jyotirmoy Chatterjee(07009)  | 2700000          | 15-04-2014 | 14-04-2017 | -20470                           |                                      | -20470                           |
| 36     | MIRD      | K/A                | Debanjali Mukhopadhyay(00009)  | 1040000          | 04-01-14   | 30-09-2017 | -43307                           |                                      | -43307                           |
| 37     | MIRD      | K/PT               | Swagata Dasgupta(03016)  | 4000000          | 18-04-2014 | 15-04-2017 | -0758                            |                                      | -0758                            |
| 38     | MIRD      | K/RTV-3            | Purnanav Manojkumar(00074)   | 4330000          | 10-01-11   | 29-09-2017 | -15448                           |                                      | -15448                           |
| 39     | MIRD      | K/RSAS             | Ranjan Kumar(01011)  | 6122000          | 04-01-14   | 31-10-2017 | -6370                            |                                      | -6370                            |
| 40     | MIRD      | K/MPN              | Jayashankar Das Mahapatra(13040)   | 4802000          | 04-01-14   | 31-10-2017 | -2400                            |                                      | -2400                            |
| 41     | MIRD      | K/MSA              | Hemanta Kumar(01043)   | 3000000          | 19-07-2014 | 31-10-2017 | -20000                           |                                      | -20000                           |
| 42     | MIRD      | R/BCW              | Haimanti Banerjee(10011),Joy Sen(00035)  | 13000000         | 18-01-2014 | 31-03-2018 | -142900                          |                                      | -142900                          |
| 43     | MIRD      | R/CPH              | Ashmita Rakesh(00074)  | 15000000         | 15-11-2013 | 31-12-2018 | -281137                          |                                      | -281137                          |
| 44     | MIRD      | R/SPM              | William Kumar Mahanta(00000)   | 13000000         | 15-01-2014 | 31-12-2018 | -81000                           |                                      | -81000                           |
| 45     | MIRD      | R/VM               | Sanku Kumar Patra(01021)   | 13000000         | 14-10-2018 | 13-10-2019 | -307090                          |                                      | -307090                          |
| 46     | MIRD      | R/MS/0             | Debatie Sawant(04034)  | 5481000          | 04-01-10   | 24-05-2017 | -1254820                         |                                      | -1254820                         |
| 47     | MIRD      | R/MS/2             | Chaitankumar Sureshbhai(16005)   | 5000000          | 04-01-10   | 30-09-2017 | -127582                          |                                      | -127582                          |
| 48     | MIRD      | R/MS/3             | Arunabha Rout(00074)   | 5000000          | 04-01-10   | 24-09-2017 | -430590                          |                                      | -430590                          |
| 49     | MIRD      | R/MS/5             | V.N Anshu Nair(00003)  | 5200000          | 04-01-10   | 24-09-2017 | -1032072                         |                                      | -1032072                         |
| 50     | MIRD      | R/MS/6             | Anitya Ranjan Mahanti(06009)   | 5100000          | 04-01-10   | 24-09-2017 | -50667                           |                                      | -50667                           |
| 51     | MIRD      | R/MS/7             | Mani Kumar(00035)  | 5000000          | 04-01-10   | 24-09-2017 | -356952                          |                                      | -356952                          |
| 52     | MIRD      | R/MS/8             | Chaitankumar Sureshbhai(16005)   | 5000000          | 04-01-10   | 24-09-2017 | -744405                          |                                      | -744405                          |
| 53     | MIRD      | R/MS/9             | Charuvinaya Kumar(00074)   | 5700000          | 04-01-10   | 24-09-2017 | -375728                          |                                      | -375728                          |
| 54     | MIRD      | R/MS/10            | Soma Srinivas Das(01030)   | 5000000          | 04-01-10   | 24-09-2017 | -373028                          |                                      | -373028                          |
| 55     | MIRD      | R/MS/11            | Sudha Mishra(00074)  | 5481000          | 04-01-10   | 24-09-2017 | -1464057                         |                                      | -1464057                         |
| 56     | MIRD      | DPV                | Charuvinaya Kumar(00074)   | 4000000          | 10-01-17   | 31-03-2019 | -83710                           |                                      | -83710                           |
| 57     | MIRD      | DYM QTG            | Pallab Dasgupta(05014),Prayodanah Palitak(07026)   | 4000000          | 07-12-18   | 31-03-2019 | -152135                          |                                      | -152135                          |
| 58     | MIRD      | FOC                | Jay Sen(00035),Bhargava Malra(01013)   | 25000000         | 23-01-2014 | 22-01-2019 | -11209200                        | 11209200                             | 0                                |
| 59     | MIRD      | W/PZ               | Somesh Kumar(04030)  | 80000            | 05-11-17   | 10-07-2017 | -52420                           |                                      | -52420                           |
| 60     | MIRD      | VN                 | Dhruvraj Sen(00074)  | 500000           | 15-12-2014 | 14-12-2015 | -4900                            |                                      | -4900                            |
| 61     | MIRD      | WV                 | Chaitankumar Sureshbhai(16005)   | 250000           | 12-12-16   | 12-11-16   | -200150                          |                                      | -200150                          |
| 62     | MIRD      | SHH                | Jay Sen(00035)   | 21500000         | 01-01-14   | 31-12-2018 | -1900000                         |                                      | -1900000                         |
| 63     | MIRD      | VLS                | Charuvinaya Kumar(00074)   | 10343000         | 04-01-10   | 30-03-2017 | -3400040                         |                                      | -3400040                         |
| 64     | MIRD      | W/LA1              | Anup Kumar Sankar(04047)   | 775000           | 09-05-12   | 09-05-14   | -837                             |                                      | -837                             |
| 65     | RS-SB     | R/CMPI1            | Binujayoti Sen(00074),Anshu Kumar(11002)   | 2500000          | 03-10-2010 | 31-03-2015 | -7200                            |                                      | -7200                            |
| 66     | RS-SB     | R/CMPI2            | Shikha Day Barua(07050)  | 2500000          | 30-10-2010 | 31-03-2015 | -141935                          |                                      | -141935                          |
| 67     | RS-SB     | R/CMPI3            | Mouyan Chandra Das(00057)  | 2500000          | 30-10-2010 | 31-03-2015 | -24007                           |                                      | -24007                           |
| 68     | RS-SB     | R/CMPI4            | Indrajit Dubey(07017)  | 2500000          | 30-10-2010 | 31-03-2015 | -150992                          |                                      | -150992                          |
| 69     | RS-SB     | R/CMPI5            | Sudeshna Mishra(00052)   | 7177000          | 05-01-10   | 31-12-2015 | -28050                           |                                      | -28050                           |
| 70     | RS-SB     | R/RR               | DEAN, Quality Conit. Edu. Programme(R108),Puban Kumar Chowdhury(13008),Anupam Das(04013) | 2048000          | 20-04-2018 | 30-04-2018 | -492550                          |                                      | -492550                          |
| 71     | RS-SB     | R/DEM              | Shikha Day Barua(07050)  | 3000000          | 17-04-2018 | 30-03-2018 | -27752                           |                                      | -27752                           |
| 72     | RS-SB     | R/MPN              | Mouyan Chandra Das(13008)  | 2070000          | 25-04-2016 | 24-04-2019 | -2044                            |                                      | -2044                            |
| 73     | RS-SB     | R/MS/1             | Somnath Ghosh(07018)   | 1074000          | 05-08-15   | 31-10-2019 | -24651                           |                                      | -24651                           |
| 74     | RS-SB     | R/MS/2             | Santosh Kumar Bhowmik(00000)   | 415400           | 20-07-2015 | 31-12-2019 | -30375                           |                                      | -30375                           |
| 75     | RS-SB     | R/MS/3             | Anup Kumar Das(00014)  | 314000           | 04-03-17   | 31-03-2018 | -1                               |                                      | -1                               |
| 76     | RS-SB     | R/MS/4             | Jyotirmoy Chatterjee(07009)  | 2250000          | 07-01-12   | 30-06-2016 | -50074                           |                                      | -50074                           |
| 77     | RS-SB     | R/MS/5             | Chaitankumar Sureshbhai(16005)   | 1150000          | 07-01-13   | 31-03-2017 | -1000                            |                                      | -1000                            |

|     |       |     |   |          |            |            |         |  |         |
|-----|-------|-----|---|----------|------------|------------|---------|--|---------|
| 77  | RS-SB | AKD | Debanish Chakravarty(0024)                          | 1890000  | 07-02-19   | 07-01-15   | -47154  |  | -47154  |
| 78  | RS-SB | ALI | Marudatan Mandal(0066)                              | 8492440  | 25-09-2011 | 15-05-2016 | -100119 |  | -100119 |
| 79  | RS-SB | ANB | Arun Chakrabarty(0058)                              | 2414000  | 31-05-2016 | 30-05-2019 | -6892   |  | -6892   |
| 80  | RS-SB | APA | Jayanta Mukhopadhyay(0000)                          | 3295000  | 07-07-10   | 31-01-2017 | -3484   |  | -3484   |
| 81  | RS-SB | APN | Aurobinda Dasgupta(0097)                            | 890000   | 19-03-2014 | 19-03-2015 | -420    |  | -420    |
| 82  | RS-SB | ASH | Ramul Khatun(0029)                                  | 3000000  | 16-12-2014 | 20-04-2016 | -33460  |  | -33460  |
| 83  | RS-SB | ATR | Madan Ramgopal(0000)                                | 4050000  | 07-01-12   | 31-12-2015 | -56200  |  | -56200  |
| 84  | RS-SB | ATW | Birthebu Das(0072)                                  | 2231000  | 09-08-12   | 31-12-2014 | -17998  |  | -17998  |
| 85  | RS-SB | AAA | Tarun Kish Bhowmik(0004)                            | 47447000 | 01-01-09   | 31-12-2014 | -319    |  | -319    |
| 86  | RS-SB | BAK | Srimay Gupta(0011)                                  | 1041810  | 07-01-12   | 31-12-2014 | -2703   |  | -2703   |
| 87  | RS-SB | BBV | Satyashan Das(0012)                                 | 1760200  | 12-01-08   | 31-03-2015 | -93     |  | -93     |
| 88  | RS-SB | BBC | Karabi Biswas(0031)                                 | 4145000  | 22-05-2012 | 21-05-2015 | -73102  |  | -73102  |
| 89  | RS-SB | BDR | Paras Das(0007)                                     | 4125521  | 20-06-2018 | 24-12-2010 | -7675   |  | -7675   |
| 90  | RS-SB | BGL | Anandya Sundar Ghosh(0157)                          | 4040000  | 15-12-2011 | 15-06-2015 | -1426   |  | -1426   |
| 91  | RS-SB | BGP | Debasra Saha(0059)                                  | 3717600  | 09-01-16   | 31-08-2018 | -8420   |  | -8420   |
| 92  | RS-SB | BPI | Kaol Chaudhury(0020)                                | 756000   | 09-04-12   | 02-03-14   | -2019   |  | -2019   |
| 93  | RS-SB | BTD | Basuam Adityan(1051)                                | 4000000  | 22-02-2014 | 24-02-2015 | -2951   |  | -2951   |
| 94  | RS-SB | CAC | Rutna Datta(0005)                                   | 1092000  | 30-07-2012 | 29-07-2015 | -47     |  | -47     |
| 95  | RS-SB | CCB | Jyotirmoy Chatterjee(0028)                          | 5165200  | 14-05-2012 | 13-02-2018 | -73416  |  | -73416  |
| 96  | RS-SB | CCE | Rishi Banerjee(0011)                                | 1960000  | 15-12-2012 | 30-10-2016 | -193793 |  | -193793 |
| 97  | RS-SB | CCP | Debasra Pradhan(0017)                               | 2547000  | 12-01-11   | 30-11-2014 | -29529  |  | -29529  |
| 98  | RS-SB | CDH | Ananta Kumar Ghosh(0019)                            | 3497000  | 01-08-15   | 05-07-16   | -10000  |  | -10000  |
| 99  | RS-SB | CDS | Satyashan Mishra(1200)                              | 3300000  | 02-11-16   | 03-10-19   | -14     |  | -14     |
| 100 | RS-SB | CSZ | Madan A Mandal(0075)                                | 809000   | 08-06-14   | 06-05-14   | -11608  |  | -11608  |
| 101 | RS-SB | COA | Hausik Das(1000)                                    | 2341000  | 31-10-2011 | 30-10-2014 | -685    |  | -685    |
| 102 | RS-SB | CPH | Sudip Das(0054)                                     | 1035000  | 05-01-19   | 31-10-2019 | -3483   |  | -3483   |
| 103 | RS-SB | CR  | Gour Gopal Roy(0002)                                | 849000   | 01-01-12   | 31-03-2015 | -5985   |  | -5985   |
| 104 | RS-SB | CSR | Birbhan Sankar Das(0030)                            | 1395000  | 23-03-2010 | 31-10-2014 | -11562  |  | -11562  |
| 105 | RS-SB | CTO | Jyotirmoy Chakrabarty(0023)                         | 1020000  | 16-07-2011 | 14-07-2018 | -1325   |  | -1325   |
| 106 | RS-SB | DJI | Kalyan Kumar Ray(1001)                              | 3200000  | 23-12-2009 | 31-03-2016 | -6252   |  | -6252   |
| 107 | RS-SB | DDE | Kaol Choudhury(0020)                                | 2355000  | 30-01-2017 | 29-07-2020 | -1182   |  | -1182   |
| 108 | RS-SB | DEJ | Amiya Ranjan Ghosh(0005)                            | 900000   | 16-08-2017 | 30-08-2019 | -1020   |  | -1020   |
| 109 | RS-SB | DFW | Amalendu Bhattacharya(0021)                         | 880000   | 18-03-2008 | 11-10-2010 | -9      |  | -9      |
| 110 | RS-SB | UGN | Jayanta Mukhopadhyay(0058)                          | 322200   | 01-10-18   | 30-08-2018 | -7009   |  | -7009   |
| 111 | RS-SB | DIS | Sudip Das(0052)                                     | 1770200  | 01-07-13   | 31-12-2013 | -20196  |  | -20196  |
| 112 | RS-SB | DMO | Kaol Das(1004)                                      | 2833000  | 21-07-2016 | 20-07-2019 | -8830   |  | -8830   |
| 113 | RS-SB | DIT | Jyotirmoy Datta Ray(0002)                           | 2767000  | 13-01-12   | 31-03-2017 | -33184  |  | -33184  |
| 114 | RS-SB | DOD | Sumanand Rayantra Pharo(1401)                       | 322000   | 11-01-17   | 30-04-2018 | -1000   |  | -1000   |
| 115 | RS-SB | DUK | Mahimab Mandal(0060)                                | 2184000  | 28-12-2014 | 28-12-2017 | -19267  |  | -19267  |
| 116 | RS-SB | FAC | Chirubis Biswas(0055)                               | 3000000  | 05-04-07   | 31-03-2015 | -47330  |  | -47330  |
| 117 | RS-SB | EBW | Gouranga Lal Datta(1004),Gour Gopal Roy(07002)      | 13250000 | 03-07-07   | 31-03-2016 | -3000   |  | -3000   |
| 118 | RS-SB | CCP | Jyanta Mukhopadhyay(0000)                           | 900000   | 04-01-16   | 31-08-2019 | -6251   |  | -6251   |
| 119 | RS-SB | CCD | Anuradha Dasgupta(0010)                             | 708000   | 08-01-12   | 29-02-2018 | -29049  |  | -29049  |
| 120 | RS-SB | EEB | G Robin Ray(0028)                                   | 4675071  | 02-01-13   | 31-01-2017 | -36294  |  | -36294  |
| 121 | RS-SB | BHR | Raj Niwas Mishra(01041)                             | 8300000  | 16-03-2015 | 09-10-16   | -1634   |  | -1634   |
| 122 | RS-SB | BIA | Rahul Mondal(0029)                                  | 800000   | 13-12-2013 | 30-06-2015 | -595    |  | -595    |
| 123 | RS-SB | ELB | Sudip Das(0052)                                     | 398400   | 04-01-13   | 31-03-2015 | -3029   |  | -3029   |
| 124 | RS-SB | BMA | Hausik Das(0007)                                    | 2020000  | 15-03-2011 | 15-03-2014 | -21891  |  | -21891  |
| 125 | RS-SB | BMS | Narayan Chandra Das(1000)                           | 7240000  | 29-09-2011 | 30-06-2015 | -286    |  | -286    |
| 126 | RS-SB | EDM | Narayan Chandra Das(1000)                           | 2781000  | 08-05-15   | 19-12-2018 | -519    |  | -519    |
| 127 | RS-SB | BFA | Paras Das(0007)                                     | 1390000  | 04-01-11   | 31-03-2014 | -2260   |  | -2260   |
| 128 | RS-SB | ERL | Suhani Chakravarty(0027)                            | 4096000  | 24-04-16   | 01-03-15   | -1348   |  | -1348   |
| 129 | RS-SB | ETS | Heeta Ghosh(0502)                                   | 2490000  | 07-01-16   | 31-03-2020 | -30901  |  | -30901  |
| 130 | RS-SB | EIT | Chirubis Biswas(0004)                               | 2480000  | 22-03-2013 | 31-03-2017 | -24     |  | -24     |
| 131 | RS-SB | FCO | Mukunda Vastava Ray(0000)                           | 3502000  | 01-01-15   | 31-03-2017 | -59     |  | -59     |
| 132 | RS-SB | FDO | Gour Gopal Roy(07002)                               | 6130000  | 10-09-2013 | 31-03-2017 | -1      |  | -1      |
| 133 | RS-SB | FEO | Kaushal Kumar Ghosh(1008)                           | 209800   | 15-07-2019 | 30-08-2019 | -8347   |  | -8347   |
| 134 | RS-SB | FET | Srinan Kumar Bhattacharya(07041)                    | 24500000 | 17-03-2009 | 10-03-2014 | -2652   |  | -2652   |
| 135 | RS-SB | FPB | Birbhan Sankar Das(0030)                            | 354000   | 03-08-19   | 31-07-2019 | -18401  |  | -18401  |
| 136 | RS-SB | FMC | Chirubis Biswas(0000)                               | 3877400  | 01-01-03   | 31-03-2014 | -169286 |  | -169286 |
| 137 | RS-SB | FML | Debasra Chakravarty(0011)                           | 5919000  | 21-06-2013 | 20-06-2015 | -3199   |  | -3199   |
| 138 | RS-SB | FST | HOS, School of Medical Science and Technology(0026) | 8000000  | 02-01-11   | 31-01-2016 | -654    |  | -654    |
| 139 | RS-SB | FUD | Rutna Sankar Das(1401)                              | 1920000  | 17-10-2013 | 16-10-2016 | -55     |  | -55     |
| 140 | RS-SB | GAP | Narayan Chakravarty(0000)                           | 589000   | 08-01-13   | 31-03-2016 | -3276   |  | -3276   |
| 141 | RS-SB | GCR | Kaushal Kumar Ghosh(1000)                           | 11954041 | 20-03-2016 | 29-03-2019 | -24744  |  | -24744  |
| 142 | RS-SB | GDR | Kaushal Kumar Ghosh(0000)                           | 1103000  | 16-01-11   | 31-03-2015 | -300    |  | -300    |
| 143 | RS-SB | GLI | ASITAVA DAS(12810P00001)                            | 3478001  | 20-08-2012 | 19-08-2015 | -6486   |  | -6486   |
| 144 | RS-SB | GMP | Chirubis Biswas(0004)                               | 2500000  | 30-10-2010 | 31-03-2015 | -18009  |  | -18009  |
| 145 | RS-SB | GMP | Chirubis Biswas(1101)                               | 3245000  | 08-01-13   | 30-08-2016 | -1833   |  | -1833   |
| 146 | RS-SB | GMR | Chirubis Biswas(0004)                               | 1100000  | 01-10-16   | 31-10-2018 | -9304   |  | -9304   |
| 147 | RS-SB | HAF | Sankar Kumar Nath(0043)                             | 4150000  | 07-08-14   | 30-09-2017 | -385    |  | -385    |
| 148 | RS-SB | HAS | Debasra Chakravarty(0002)                           | 2852001  | 03-01-11   | 27-02-2014 | -112411 |  | -112411 |
| 149 | RS-SB | HDE | Anil Kumar Bhattacharya(0000)                       | 613000   | 11-01-14   | 15-04-2019 | -18204  |  | -18204  |
| 150 | RS-SB | HFI | Shobha Vemba(0012)                                  | 1924800  | 27-08-2013 | 16-09-2018 | -9970   |  | -9970   |
| 151 | RS-SB | HGB | Debasra Roy(0033)                                   | 1020000  | 01-01-16   | 03-08-19   | -685    |  | -685    |
| 152 | RS-SB | HGI | Jyotirmoy Datta Ray(0002)                           | 1000000  | 07-08-14   | 08-04-16   | -30461  |  | -30461  |
| 153 | RS-SB | HGP | Chirubis Biswas(0004)                               | 706000   | 20-03-2016 | 29-03-2019 | -19243  |  | -19243  |
| 154 | RS-SB | HHR | Sumanand Rayantra Pharo(1401)                       | 1091249  | 08-01-17   | 29-02-2019 | -392    |  | -392    |
| 155 | RS-SB | HIO | Kaushal Kumar Ghosh(1000)                           | 2799100  | 09-02-12   | 04-01-19   | -46122  |  | -46122  |
| 156 | RS-SB | HJI | Rajni Jaiswal(1000)                                 | 1400000  | 01-01-17   | 01-03-19   | -23819  |  | -23819  |
| 157 | RS-SB | HKB | Debasra Chakravarty(0002)                           | 3292533  | 30-08-2016 | 29-09-2018 | -2339   |  | -2339   |
| 158 | RS-SB | HAF | Debasra Chakravarty(0002)                           | 6090000  | 07-09-18   | 31-03-2020 | -18013  |  | -18013  |
| 159 | RS-SB | HFN | Debasra Chakravarty(0002)                           | 4818500  | 05-12-14   | 05-11-17   | -23600  |  | -23600  |
| 160 | RS-SB | HFP | Debasra Chakravarty(0002)                           | 2470000  | 01-09-13   | 01-09-16   | -35245  |  | -35245  |
| 161 | RS-SB | HFR | Debasra Chakravarty(0002)                           | 380000   | 16-12-2013 | 15-12-2016 | -2358   |  | -2358   |
| 162 | RS-SB | HFS | Debasra Chakravarty(0002)                           | 6002141  | 27-10-2016 | 26-10-2016 | -19     |  | -19     |
| 163 | RS-SB | HFC | Debasra Chakravarty(0002)                           | 3500000  | 16-01-13   | 31-08-2014 | -30172  |  | -30172  |

|     |       |      |  |          |            |            |         |         |
|-----|-------|------|--|----------|------------|------------|---------|---------|
| 164 | RS-SB | ISI  | Suthas Chandra Kuruti(04037),Mahitosh Mandal(06009)  | 3413500  | 04-01-11   | 16-09-2014 | -40     | -40     |
| 166 | RS-SB | IAVV | Makarand Madhao Chhangrekar(04003)   | 9611200  | 16-03-2016 | 31-07-2019 | -879    | -879    |
| 166 | RS-SB | IvZ  | Swayam Dasgupta(00018)   | 3170000  | 04-01-13   | 31-03-2016 | -280    | -280    |
| 167 | RS-SB | DV6  | Debatra Pradhan(10017)   | 1920000  | 09-10-17   | 09-09-19   | -6356   | -6356   |
| 168 | RS-SB | JSA  | Aditya Mitra(00004)  | 840000   | 21-03-2019 | 19-05-2020 | -2824   | -2824   |
| 169 | RS-SB | LDE  | Manoharan Murali(00000)  | 1604000  | 10-01-19   | 31-01-2019 | -7500   | -7500   |
| 170 | RS-SB | LEI  | Jyoti Datta Majumdar(00000)  | 070000   | 03-01-12   | 28-07-2015 | -107    | -107    |
| 171 | RS-SB | CFM  | Manohar Marpa(00000)   | 1920000  | 16-01-2017 | 17-04-2019 | -0      | -0      |
| 172 | RS-SB | COL  | Rishi Banerjee(00011)  | 2478000  | 16-03-2009 | 31-01-2014 | -6500   | -6500   |
| 173 | RS-SB | IMC  | Shivakiran U N Bhaktha(11018)  | 2424000  | 07-05-13   | 07-04-16   | -17448  | -17448  |
| 174 | RS-SB | URR  | Arzo Ray(07011)  | 2695000  | 15-09-2017 | 18-09-2018 | -34688  | -34688  |
| 175 | RS-SB | LFI  | Manoharan Mandal(00000)  | 1030000  | 23-09-2011 | 23-09-2015 | -23441  | -23441  |
| 176 | RS-SB | LTI  | Anshu Bhat(11002)  | 2280000  | 08-04-14   | 08-03-17   | -4      | -4      |
| 177 | RS-SB | MVG  | Shancho Prasad Bhattacharya(11017),Sumans Gupta(10025),Subrata Chattopadhyay(00030),Hemanti Banerji(00011) | 1247000  | 11-01-16   | 31-10-2017 | -5782   | -5782   |
| 178 | RS-SB | WOD  | Makarand Madhao Chhangrekar(04031)   | 6110000  | 08-01-12   | 31-03-2016 | -101185 | -101185 |
| 179 | RS-SB | WCH  | Shy Dhr Singh(00007)   | 4140000  | 25-01-2017 | 19-07-2019 | -282    | -282    |
| 180 | RS-SB | WKA  | Kausthik(00000)  | 4382000  | 29-09-2014 | 28-08-2018 | -71     | -71     |
| 181 | RS-SB | WBJ  | Satyajit Dey(00012)  | 25000000 | 21-01-2016 | 31-03-2020 | -750000 | -750000 |
| 182 | RS-SB | WWD  | Gour Gopal Roy(07002)  | 2371000  | 15-01-2015 | 31-03-2018 | -184    | -184    |
| 183 | RS-SB | WVW  | Abhishek Kumar Sen(00002)  | 1995000  | 16-01-16   | 31-03-2019 | -273    | -273    |
| 184 | RS-SB | NAR  | Anushree Roy(01001)  | 1870001  | 13-10-2014 | 30-04-2018 | -48     | -48     |
| 185 | RS-SB | BCO  | Somnath Bhattacharyya(00005),Kayan Prasad Santhamahapasa(00000)  | 1065300  | 05-01-13   | 31-05-2015 | -52378  | -52378  |
| 186 | RS-SB | BDG  | Jayanti Chandra Nayak(00007)   | 1600000  | 15-01-2018 | 14-07-2020 | -12443  | -12443  |
| 187 | RS-SB | BFS  | Jay Madhukar Sridhar(16008)  | 1428072  | 27-09-2018 | 31-03-2017 | -448    | -448    |
| 188 | RS-SB | BFP  | Indu Chandra(00000)  | 4970000  | 12-04-16   | 12-05-16   | -332    | -332    |
| 189 | RS-SB | BFS  | Animesh Bhattacharya(10018)  | 2000000  | 07-01-12   | 30-06-2015 | -78     | -78     |
| 190 | RS-SB | BSC  | Tarun Kanti Bhattacharyya(00001)   | 5000000  | 07-01-11   | 31-12-2017 | -1610   | -1610   |
| 191 | RS-SB | BUA  | Soumitra(00013)  | 1099000  | 01-05-12   | 19-06-2014 | -6158   | -6158   |
| 192 | RS-SB | BUP  | Ravi Ganguly(00000)  | 12870000 | 10-11-13   | 31-12-2018 | -4001   | -4001   |
| 193 | RS-SB | CAF  | Jayanti Mukherjee(00004)   | 6000000  | 29-09-2014 | 28-09-2018 | -1144   | -1144   |
| 194 | RS-SB | CAF  | Binayak Mitra(01011)   | 2200000  | 15-02-2013 | 31-12-2018 | -26199  | -26199  |
| 195 | RS-SB | PAI  | Dhyanan Chatterjee(00000)  | 5227000  | 09-03-13   | 08-02-17   | -80262  | -80262  |
| 196 | RS-SB | PBA  | Hari Nimesh(01001)   | 6659000  | 09-07-10   | 09-06-15   | -2283   | -2283   |
| 197 | RS-SB | PBM  | Ramakrishna Sen(00000)   | 4147000  | 02-01-11   | 03-03-14   | -7028   | -7028   |
| 198 | RS-SB | PCH  | Ashok Kumar Pradhan(00000)   | 7060000  | 19-09-2014 | 28-09-2018 | -65785  | -65785  |
| 199 | RS-SB | PDS  | Pran Prakash Silvastava(00014)   | 7712000  | 30-03-2012 | 23-09-2015 | -18234  | -18234  |
| 200 | RS-SB | PFC  | Suman Chakrabarty(00007)   | 1310000  | 24-01-2014 | 23-06-2017 | -14333  | -14333  |
| 201 | RS-SB | PMP  | Aditya Nita(00004)   | 4310000  | 02-03-18   | 02-07-18   | -4552   | -4552   |
| 202 | RS-SB | PMS  | Susanta Banerjee(00001)  | 8062453  | 10-07-2012 | 16-07-2013 | -163500 | -163500 |
| 203 | RS-SB | PNA  | Narayan Dhuleep Pradeep Singh(07048)   | 515000   | 12-02-14   | 12-01-16   | -12458  | -12458  |
| 204 | RS-SB | PVA  | Jayanti Das(12005)   | 1800000  | 06-06-12   | 05-05-15   | -47     | -47     |
| 205 | RS-SB | QDA  | Pragati Nait Singh(00004)  | 2700000  | 10-03-2012 | 15-03-2017 | -87     | -87     |
| 206 | RS-SB | RAK  | Sangeeta Das Bhattacharyya(00000)  | 1420000  | 17-04-2014 | 16-07-2016 | -4375   | -4375   |
| 207 | RS-SB | RDS  | Souvik Chattopadhyay(00002)  | 3802000  | 26-06-2011 | 26-11-2015 | -18099  | -18099  |
| 208 | RS-SB | RER  | Chandan Chakrabarty(02014)   | 53610000 | 17-11-2014 | 29-06-2019 | -7314   | -7314   |
| 209 | RS-SB | RST  | Nitin Gupta(10020)   | 1041000  | 02-12-14   | 02-11-17   | -278    | -278    |
| 210 | RS-SB | RTU  | Sanjay Kumar(01001)  | 1874000  | 03-01-13   | 28-02-2018 | -63200  | -63200  |
| 211 | RS-SB | SAP  | Budhya Bhattacharyya(00000)  | 1500000  | 04-07-09   | 31-03-2014 | -31000  | -31000  |
| 212 | RS-SB | SAG  | Ashok Kumar Dash(00007)  | 1545000  | 18-02-2010 | 31-03-2015 | -47151  | -47151  |
| 213 | RS-SB | SCH  | Pradip Kumar Sen(10016)  | 1230000  | 20-12-2010 | 31-03-2014 | -1285   | -1285   |
| 214 | RS-SB | SDF  | Ranjana Anand(00000)   | 2620000  | 30-05-2012 | 29-06-2013 | -650    | -650    |
| 215 | RS-SB | SH   | T N Sankar(13003)  | 1002000  | 07-10-14   | 05-09-17   | -18     | -18     |
| 216 | RS-SB | SIR  | Soumya Majumdar(00000)   | 1871000  | 04-01-11   | 31-03-2015 | -20080  | -20080  |
| 217 | RS-SB | SIP  | Sourangho Bhattacharyya(10014)   | 4200000  | 03-03-15   | 29-09-18   | -160140 | -160140 |
| 218 | RS-SB | SNE  | Sudhansu Chandra Kundu(12113)  | 3400000  | 05-11-13   | 06-10-16   | -1891   | -1891   |
| 219 | RS-SB | SOM  | Anir Kumar Dash(00007)   | 3133700  | 23-07-2010 | 31-01-2016 | -130274 | -130274 |
| 220 | RS-SB | SFD  | Om Prakash Das(00000)  | 2748000  | 05-10-11   | 31-12-2014 | -240    | -240    |
| 221 | RS-SB | SVL  | Debasmita Sanyal(00004)  | 2012000  | 18-03-2013 | 31-03-2016 | -60775  | -60775  |
| 222 | RS-SB | SYM  | Soumya Kanta Ray(00000)  | 4404000  | 17-03-2016 | 10-03-2019 | -12291  | -12291  |
| 223 | RS-SB | TBA  | Sankar Mitra(07017)  | 6700000  | 10-03-2012 | 18-03-2015 | -455    | -455    |
| 224 | RS-SB | TDP  | Parth Pratibha Dasgupta(00015)   | 4000000  | 03-01-13   | 31-03-2017 | -807    | -807    |
| 225 | RS-SB | TED  | PR, HR & IT(00011)   | 2000000  | 17-01-2013 | 31-03-2019 | -143656 | -143656 |
| 226 | RS-SB | TET  | MANAGING DIRECTOR, Science and Technology Entrepreneurs Park(04514)  | 600000   | 20-05-2019 | 19-05-2020 | -20472  | -20472  |
| 227 | RS-SB | TIDC | MANAGING DIRECTOR, Science and Technology Entrepreneurs Park(04514)  | 1500000  | 10-01-09   | 31-03-2017 | -287821 | -287821 |
| 228 | RS-SB | TME  | Manojit Das(00002)   | 6400000  | 15-03-2015 | 14-09-2018 | -63323  | -63323  |
| 229 | RS-SB | TNP  | Manojit Das(00000)   | 2000000  | 31-03-2007 | 31-03-2017 | -180358 | -180358 |
| 230 | RS-SB | TNR  | Debasmita Sanyal(00004)  | 4000000  | 01-01-10   | 31-01-2015 | -8170   | -8170   |
| 231 | RS-SB | TTO  | PR, HR & IT(00011)   | 5000000  | 02-01-11   | 31-03-2019 | -70709  | -70709  |
| 232 | RS-SB | TVP  | Manoj Kumar Singh(00000)   | 4150000  | 14-10-2015 | 08-01-20   | -154    | -154    |
| 233 | RS-SB | UCW  | Srinivasa Das(00002)   | 2980000  | 31-09-2018 | 30-03-2019 | -3129   | -3129   |
| 234 | RS-SB | UFS  | Madhusudhan Das(00011)   | 750000   | 27-08-2014 | 26-08-2019 | -8000   | -8000   |
| 235 | RS-SB | UHF  | Ananya Manojit Das(00000)  | 6000000  | 23-09-2010 | 31-12-2014 | -280000 | -280000 |
| 236 | RS-SB | UHC  | Budhya Bhattacharyya(00000)  | 2100000  | 01-01-19   | 31-12-2018 | -43000  | -43000  |
| 237 | RS-SB | UNA  | Manojit Das(00000)   | 2000000  | 03-11-10   | 03-10-19   | -47070  | -47070  |
| 238 | RS-SB | UTM  | Ranjana Sen(00000)   | 1720000  | 04-09-14   | 04-08-17   | -452    | -452    |

|  |       |       |   |           |            |            |            |          |            |
|--|-------|-------|---|-----------|------------|------------|------------|----------|------------|
| 239  | RS-SU | UWV   | Sudipto Ghosh(24050)  | 7602400   | 18-08-2011 | 15-09-2015 | -9937      |          | -5997      |
|  |       |       | Ramona Varada Raja<br>Kumar(24023),Sant Sharan<br>Patna(85023),Saswat<br>Chakrabarti(91008) |           |            |            |            |          |            |
| 240  | RS-SB | VDA   |   | 120000000 | 16-10-2007 | 15-10-2015 | -482397    |          | -482397    |
| 241  | RS-SB | VDM   | Mahitash Mandal(00068)  | 4931324   | 07-01-14   | 30-06-2018 | -800       |          | -800       |
| 242  | RS-SB | VMS   | Higer Romanon(99037)  | 2612690   | 02-01-16   | 31-01-2018 | -10663     |          | -10663     |
| 243  | RS-SU | VNA   | Sankar Kumar Nali(28043)  | 750000    | 12-01-15   | 31-07-2018 | -15173     |          | -15173     |
| 244  | RS-SU | VWV   | Ritwanika Gayen(00011)  | 1118079   | 16-04-2012 | 15-04-2018 | -51        |          | -51        |
| 245  | SRIC  | R/ATL | Anur Haq Gupta(13019)   | 2000000   | 27-02-2014 | 20-02-2018 | -616       |          | -616       |
| 246  | SRIC  | R/BAL | Mangal Roy(13047)   | 2800000   | 08-07-14   | 08-06-17   | -1377      |          | -1377      |
| 247  | SRIC  | R/BCB | Ravik Kumar Loya(10247)   | 2600000   | 26-02-2014 | 26-02-2017 | -137857    |          | -137857    |
| 248  | SRIC  | R/DRP | Jitendra Kumar Jana(13034)  | 456000    | 23-07-2011 | 21-08-2014 | -4284      |          | -4284      |
| 249  | JRC   | R/EPF | Sumantra Mandal(15005)  | 2600000   | 26-08-2015 | 25-08-2016 | -60219     |          | -60219     |
| 250  | SRIC  | R/CP  | Sanjib Kumar Patra(11019)   | 500000    | 26-03-2012 | 25-03-2018 | -607310    |          | -607310    |
| 251  | SRIC  | R/MOH | Debabrata Pradhon(11017)  | 500000    | 27-01-2011 | 31-01-2014 | -513412    |          | -513412    |
| 252  | SRIC  | R/MPH | Debraj Chatterjee(15003)  | 2770000   | 01-01-15   | 31-12-2016 | -1908      |          | -1908      |
| 253  | SRIC  | R/NNR | Pawan Goyal(10340)  | 300000    | 12-01-13   | 30-11-2016 | -10347     |          | -10347     |
| 254  | SRIC  | R/SNA | Indrani Sen(13044)  | 2730000   | 15-09-2014 | 14-09-2019 | -5         |          | -5         |
| 255  | SRIC  | R/URN | Himansu Banerji(10011)  | 470000    | 01-02-12   | 01-01-16   | -2607      |          | -2607      |
| 256  | SRIC  | ADA   | Debaraj Ghosh(00044)  | 3490000   | 22-04-2014 | 21-04-2017 | -1827428   |          | -1827428   |
| 257  | SRIC  | UCI   | Debalay Chakrabarti(00027)  | 2500000   | 08-01-14   | 31-05-2017 | -630       |          | -630       |
| 258  | SRIC  | CIT   | Jyotirmay Chatterjee(07020)   | 2100000   | 22-07-2014 | 21-07-2017 | -25828     |          | -25828     |
| 259  | SRIC  | EPI   | Arunanya Mitra(00034)   | 2500000   | 16-09-2014 | 14-09-2017 | -399       |          | -399       |
| 260  | SRIC  | GAF   | Tapan Laha(00028)   | 2500000   | 05-02-14   | 05-01-17   | -11316     |          | -11316     |
| 261  | SRIC  | GIB   | Shiva Sankar Das(00030)   | 2500000   | 20-11-2014 | 19-11-2017 | -21811328  |          | -21811328  |
| 262  | SRIC  | GSA   | Debalay Chakrabarti(00027)  | 2500000   | 21-01-2018 | 20-01-2019 | -1928177   |          | -1928177   |
| 263  | SRIC  | LBU   | Rudrata Ghosh(01058)  | 2400000   | 29-05-2014 | 28-05-2017 | -17789     |          | -17789     |
| 264  | SRIC  | NBI   | Debjani Baidhyan Chatterjee(00026)  | 2500000   | 12-01-14   | 30-11-2019 | -20778872  |          | -20778872  |
| 265  | SRIC  | ODM   | Pinkal Sarin(00017)   | 1000000   | 21-01-2016 | 20-01-2018 | -33        |          | -33        |
| 266  | SRIC  | OLE   | Jyoti Das(17005)  | 1000000   | 07-01-14   | 30-05-2017 | -10874     |          | -10874     |
| 267  | SRIC  | POC   | Suman Chatterjee(02027)   | 2500000   | 05-01-14   | 30-04-2017 | -13554     |          | -13554     |
| 268  | SRIC  | PYS   | B D Sanyal(10006)   | 400000    | 24-05-2011 | 23-09-2014 | -19900     |          | -19900     |
| 269  | SRIC  | UDF   | Tapan Kumar Nali(10117)   | 2000000   | 05-01-14   | 31-08-2017 | -85        |          | -85        |
| GRAND TOTAL  |       |       |   |           |            |            | -147318934 | 17401647 | -132213992 |
| Less: Amortised cost Capital fund ending FY 2022-23 as per approval of Competent Authority |       |       |   |           |            |            |            |          | 500000     |
|  |       |       |   |           |            |            |            |          | -132213992 |
| Reversion  |       |       |   |           |            |            |            |          | -132213992 |
| Contingency  |       |       |   |           |            |            |            |          | -400000    |


  
 08/08/2023