FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)
Name of Entity : BIRLA INDUSTRIAL & TECHNOLOGICAL MUSEUMS

RECEIPTS AND PAYMENTS A/C FOR THE PERIOD/YEAR ENDED 31.03.2018

RECEIPTS	Current Year (2017-18)	Previous Year (2016-17)	PAYMENTS	Current Year (2017-18)	Previous Year (2016-17)
I. Opening Balance :			**I. Expenses :**		
a) Cash-in-hand	19,540.00	20,765.00	a) Establishment Expenses	21,00,03,710.00	19,16,70,230.00
b) Bank Balances :			b) Other Administrative Expenses	13,37,51,606.04	6,52,63,808.34
i) In Current Accounts	33,872.50	0.00			
ii) In Deposit Accounts	0.00	0.00	**II. Payments made against Earmarked/Endowment Funds of NCSM for :**		
iii) (a) In Savings Accounts (B. Park Road Branch)	22,54,391.40	20,12,510.20	a) Innovation Hub (BITM & its units)	2,25,88,114.00	2,02,38,657.00
(b) In Savings Accounts (Park Circus Branch)	60,92,498.64	58,40,055.60	b) SRSC, Itanagar - Innovation Hub	0.00	27,00,000.00
			c) SRSC, Gangtok - NER Project (Phase-II)	8,08,840.00	2,28,353.00
II. Grants Received :			d) SRSC, Gangtok - Innovation Hub	6,66,690.00	11,396.00
a) From Government of India - NCSM Hqrs.	37,39,39,555.00	28,78,43,000.00	e) SRSC, Iranagar - NER Project	0.00	27,75,000.00
b) From Statement Government	0.00	0.00	f) SRSC, Bargarh	84,05,114.00	0.00
c) From Other Sources (Donation)	21,16,000.00	0.00	g) NEHS for Pensioners	17,41,500.00	0.00
d) Fund Recouped from NCSM under NEHS			h) SRSC, Mayabundar	8,56,751.00	0.00
on Pensioners Medical Expenditure	15,53,141.00	0.00	**Payments made against Earmarked/Endowment Funds of Other Source :**		
			a) Expenses for exposure visit for under previledged student	16,011.00	0.00
III. Income on Investments from :			b) Expenses for Prizes on EISF/Seminar/Sc. Quiz.	8,213.00	0.00
a) Earmarked/Endowment Funds	2,05,539.00	0.00			
b) Own Funds (Other Investment)	0.00	0.00	**III. Investment and deposits made :**		
			a) Out of Earmarked/Endowment funds	0.00	0.00
IV. Interest Received :			b) Out of own funds (Investment -Others)	0.00	0.00
a) On Bank Deposits {5(a) + 5(b)}	27,93,083.00	31,68,367.00			
b) Loans, Advances etc. {5 (c)}	4,26,175.00	2,23,811.00	**IV. Expenditure on Fixed Assets &**		
V. Other Income {4(a) + 4 (b)}	5,09,61,372.00	4,13,23,493.54	**Capital Work-in-Progres:**		
			a) Purchase of Fixed Assets	3,63,30,944.00	1,32,95,437.00
VI. Amount Borrowed	0.00	0.00	b) Expenditure on Capital Work-in-Progress	1,59,72,224.00	2,13,78,999.00
			d) Advance (Capital A/c.)	0.00	0.00
			e) Previous Year's Capital Exp. (Books & Films)	0.00	-97,636.00
VII. Any Other Receipts (details given):			**V. Refund of Surplus Money/Loans :**		
a) Deposits & Adv. A/c [7 (c) + (d) + (e)]	5,76,21,120.00	4,08,49,338.00	a) To the Govt. of India	0.00	0.00
b) Remittance Account [7(g)]	6,59,50,909.00	5,92,11,328.00	b) To the Statement Government	0.00	0.00
			c) To the Providers of Funds	0.00	0.00
			VI. Finance Charges (Interest)	0.00	0.00
VIII) Outstanding Income against			**VII. Other Payments (Specify) :**		
Provision [7 (f)]	6,74,137.00	5,09,475.00	a) Deposit & Adv. A/c [7(a+c+d)]	4,19,26,108.00	5,55,11,152.46
			b) Remittance Account [7(b(ii)]	6,63,46,759.00	5,96,15,237.00
			c) Payment of outstanding Lib. against Provision as on 31.03.2017 [7(b(I)]		11,207.00
			VIII. Closing Balances :		
			8) Bank Balances :		
			i) In Current A/c. with SBI (Park Circus, Purulia, BBSR, BDN & Digha Br.)	64,111.50	33,872.50
			ii) In Deposit Accounts	0.00	0.00
			iii) (a) In Savings Accounts (Ballygunge Park Road Branch)	7,19,020.76	22,54,391.40
			(b) In Savings Accounts (Park Circus Branch)	2,44,07,157.24	60,92,498.64
			iv) Cash-in-hand	28,460.00	19,540.00
TOTAL	**56,46,41,333.54**	**44,10,02,143.34**	**TOTAL**	**56,46,41,333.54**	**44,10,02,143.34**

Notes : Grants received in 2017-18 from NCSM for Capital Exp. of Rs. 5,06,00,000.00

Dy. Controller of Finance & Accounts

Director

DETAILS OF RECEIPTS & PAYMENTS A/C FOR THE PERIOD ENDED ON 31.03.2018 (CURRENT YEAR : 2017-18)

RECEIPTS					PAYMENTS				
Particulars	Recurring	Non-Recurring	Others	Total	Particulars	Recurring	Non-Recurring	Others	Total
1. Opening Balance					1. a) Establishment Expenses				
a) Cash-in-hand	0.00	0.00	19,540.00	19,540.00	i) GIA - Salaries				
b) Savings Bank A/c (Ballygunge Park Road Br.)	0.00	0.00	22,54,391.40	22,54,391.40	Salaries	16,81,87,415.00	0.00	0.00	16,81,87,415.00
c) Savings Bank A/c (Park Circus Branch)	0.00	0.00	60,92,498.64	60,92,498.64	Retirement Gratuity	89,99,474.00	0.00	0.00	89,99,474.00
d) Current Bank A/c (Park Circus Branch)			33,872.50	33,872.50	Leave Encashment (Retirement)	36,14,517.00	0.00	0.00	36,14,517.00
Total of 1	**0.00**	**0.00**	**84,00,302.54**	**84,00,302.54**	Commutation of Pension	1,61,92,903.00	0.00	0.00	1,61,92,903.00
2. Grants Received :					Other charges	5,23,558.00	0.00	0.00	5,23,558.00
a) Govt. Grant from NCSM Hqrs.	14,24,86,555.00	19,80,53,000.00	0.00	34,05,39,555.00	LTC	23,92,505.00	0.00	0.00	23,92,505.00
b) State Govts. (contribuition)	0.00	0.00	0.00	0.00	**Total (a) (i)**	**19,99,10,372.00**	**0.00**	**0.00**	**19,99,10,372.00**
c) Grant from NCSM for Innovation Hub	0.00	0.00	2,45,00,000.00	2,45,00,000.00	**ii) Allowances**				
d) Grant from NCSM for SRSC, Gangtok - NER Project	0.00	0.00	9,00,000.00	9,00,000.00	Honorarium	0.00	768.00	0.00	768.00
e) Grant from NCSM for SRSC, Bargarh Project	0.00	0.00	70,00,000.00	70,00,000.00	Medical	0.00	51,55,254.00	0.00	51,55,254.00
f) Grant from NCSM under NEHS	0.00	0.00	10,00,000.00	10,00,000.00	**Total (a) (ii)**	**0.00**	**51,56,022.00**	**0.00**	**51,56,022.00**
h) Grant from NCSM for SRSC, Mayabundar Project	0.00	0.00	0.00	0.00					
Total of 2	**14,24,86,555.00**	**19,80,53,000.00**	**3,34,00,000.00**	**37,39,39,555.00**	iii) Staff Welfare Exxpenses	0.00	14,27,280.00	0.00	14,27,280.00
					iv) NPS (Council Contribution)	0.00	35,10,036.00	0.00	35,10,036.00
					Total (1) (a)	**19,99,10,372.00**	**1,00,93,338.00**	**0.00**	**21,00,03,710.00**
					b) GIA - General :				
					Other Administrative Expenses				
3. Income on Investment (own fund)	0.00	0.00	0.00	0.00	Travelling Allowance (TA/DA)	0.00	8,49,166.00	0.00	8,49,166.00
4.(a) Other Income (Specify) :					Printing & Stationery	0.00	8,98,971.00	0.00	8,98,971.00
i) Sale of Tickets (for Museum Gallery)	4,01,25,615.00	0.00	0.00	4,01,25,615.00	Eelectricity & Power	0.00	1,11,72,502.05	0.00	1,11,72,502.05
ii) Sale of Tickets (for Car Parking)	5,39,371.00	0.00	0.00	5,39,371.00	Developmental Expenses (As per Annexure vide P/51)	0.00	1,67,52,085.95	0.00	1,67,52,085.95
iii) Application Fees	0.00	0.00	0.00	0.00	Security & Conservancy	0.00	3,95,47,581.00	0.00	3,95,47,581.00
iv) Hiring of Convention (Audi./Conf. Room etc.)	16,14,117.00	0.00	0.00	16,14,117.00	Cartage & Carriage Inward	0.00	0.00	0.00	0.00
v) Hiring/Rent of Premises	9,53,711.00	0.00	0.00	9,53,711.00	Repair & Maintenance	0.00	62,33,883.00	0.00	62,33,883.00
vi) Dormitory/Guest Room Accomodation ch.	1,06,895.00	0.00	0.00	1,06,895.00	Water charges	0.00	0.00	0.00	0.00
vii) Sale of Tender Paper	17,600.00	0.00	0.00	17,600.00	Insurance charges	0.00	29,176.00	0.00	29,176.00
viii) Sale of Surplus & Unserviceable Stores	4,98,853.00	0.00	0.00	4,98,853.00	Rent, Rates & Taxes	0.00	4,43,105.00	0.00	4,43,105.00
ix) Membership Subscription Fee	5,30,600.00	0.00	0.00	5,30,600.00	Vehicle Running & Maint	0.00	15,50,600.00	0.00	15,50,600.00
x) H.L.F. on Staff Quarters (Karmi Abas)	63,025.00	0.00	0.00	63,025.00	Postage, Telephone & Communication	0.00	6,26,454.00	0.00	6,26,454.00
xi) Water charges on Staff Quarter (Karmi Abas)	2,996.00	0.00	0.00	2,996.00	Travelling & Conveyance	0.00	26,921.00	0.00	26,921.00
xii) Fee/Contribution for various Educational Prog.	28,75,672.00	0.00	0.00	28,75,672.00	Subscription Expenses	0.00	944.00	0.00	944.00
xiii) Sponsorship	1,45,000.00	0.00	0.00	1,45,000.00	Expenses on Fees	0.00	14,22,664.00	0.00	14,22,664.00
xiv) Other Miscellaneous Receipts	33,45,172.00	0.00	0.00	33,45,172.00	Auditors Remuneration	0.00	0.00	0.00	0.00
Total of 4 (a)	**5,08,18,627.00**	**0.00**	**0.00**	**5,08,18,627.00**	Hospitalaty Expenses	0.00	46,965.00	0.00	46,965.00
					Profe. charges (TA/Hon. to outside Members)	0.00	31,980.00	0.00	31,980.00
(b) Recovery of Advances :					Packing & Freight charges	0.00	0.00	0.00	0.00
I) House Building Advance	37,925.00	0.00	0.00	37,925.00	Advertisement & Publicity	0.00	2,15,428.00	0.00	2,15,428.00
ii) Conveyance Adv. (Bi-Cycle & Motor Cycle)	75,720.00	0.00	0.00	75,720.00	Labour & Processing Expenses (Daily Wage)	0.00	82,059.00	0.00	82,059.00
iii) Computer Advance	29,100.00	0.00	0.00	29,100.00	Bank Charges	0.00	1,11,551.04	0.00	1,11,551.04
Total of 4 (b)	**1,42,745.00**	**0.00**	**0.00**	**1,42,745.00**	Liveries	0.00	10,648.00	0.00	10,648.00
					Pension	0.00	5,33,70,852.00	0.00	5,33,70,852.00
Total of 4 (a+b)	**5,09,61,372.00**	**0.00**	**0.00**	**5,09,61,372.00**	Other Miscellaneous	0.00	3,28,070.00	0.00	3,28,070.00
5. Interest Received on :					**COH :**				
a) Interest on Bank Account (Savings A/c.)	12,74,746.00	0.00	0.00	12,74,746.00	House Building Advance	0.00	0.00	0.00	0.00
b) Interest on Investment with Bank	15,18,337.00	0.00	0.00	15,18,337.00	Conveyance Advance	0.00	0.00	0.00	0.00
c) Interest on Advance from staff (HBA, Conv. & Computer)	4,26,175.00	0.00	0.00	4,26,175.00	Computer Advance	0.00	0.00	0.00	0.00
Total of 5	**32,19,258.00**	**0.00**	**0.00**	**32,19,258.00**	**Total (b)**	**0.00**	**13,37,51,606.04**	**0.00**	**13,37,51,606.04**
Total (3 + 4 + 5)	**5,41,80,630.00**	**0.00**	**0.00**	**5,41,80,630.00**	**Total of 1 (a+b)**	**19,99,10,372.00**	**14,38,44,944.04**	**0.00**	**34,37,55,316.04**

(Note : Grant received for Capital Exp. of Rs. 5,06,00,000.00)

DETAILS OF RECEIPTS & PAYMENTS A/C FOR THE PERIOD ENDED ON 31.03.2018 (CURRENT YEAR : 2017-18)

RECEIPTS					PAYMENT				
PARTICULARS	Recurring	Non-Recurring	Others	Total	PARTICULARS	Recurring	Non-Recurring	Others	Total
6. Amount Borrowed (Details)	0.00	0.00	0.00	0.00					
7. Any Other Receipts (details given)									
7 (a) Earmarked fund (Sc-3) :									
(iii) Donation for EISF/Seminar/Sc. Quiz (Sc-3)	0.00	0.00	1,16,000.00	1,16,000.00					
(iii) Donation for Under Previledged Students (Sc-3)	0.00	0.00	20,00,000.00	20,00,000.00					
Total of 7 (a)	**0.00**	**0.00**	**21,16,000.00**	**21,16,000.00**					
7 (b) Interest on Investment against Earmarked Fund :									
i) Interest on Investment against Donation (Sc.Fair/Seminar)	0.00	0.00	8,213.00	8,213.00					
ii) Interest on Invest. against Donation (under Previ. Studt)	0.00	0.00	1,41,612.00	1,41,612.00					
iii) Interest on Invest. against NEHS fund of NCSM	0.00	0.00	55,714.00	55,714.00					
Total of 7 (b)	**0.00**	**0.00**	**2,05,539.00**	**2,05,539.00**					
7(b) (iv) Recouped from NCSM of NEHS Medical Exp.	0.00	0.00	15,53,141.00	15,53,141.00					
Total of 7 (a + b)	**0.00**	**0.00**	**38,74,680.00**	**38,74,680.00**					
c) Deposit & Advance A/c.(Current Lib.) :									
(i) GDA - SD/EM/CM	0.00	0.00	34,31,109.00	34,31,109.00					
(ii) GDA (Miscellaneous)	0.00	0.00	62,64,467.00	62,64,467.00					
Total of 7 (c)	**0.00**	**0.00**	**96,95,576.00**	**96,95,576.00**					
					2) GIA - Creation of Capital Asset				
					I. Fixed Assets :				
7 (d) Deposit & Adv. A/c (Current Assets) :					i) Land				
7 (d) I-Recoupment :					ii) Complete Building (Office)	0.00	1,52,19,148.00	0.00	1,52,19,148.00
I) NCSM/CRTL (Recoupment)	0.00	0.00	9,67,408.00	9,67,408.00	iii) Complete Building (Staff Quarter)	0.00	4,73,628.00	0.00	4,73,628.00
ii) Science City (Recoupment)	0.00	0.00	60,210.00	60,210.00	iv) Furniture & Fixtures	0.00	19,18,258.00	0.00	19,18,258.00
iii) W.B. Youth Service Deptt. (Recoupment)	0.00	0.00	19,922.00	19,922.00	v) Books & Films	0.00	4,72,914.00	0.00	4,72,914.00
iv) NSC, Delhi (Recoupment)	0.00	0.00	33,847.00	33,847.00	vi) Apparatus & Equipments (Mechanical)	0.00	1,45,91,571.00	0.00	1,45,91,571.00
v) NSC, Mumbai (Recoupment)	0.00	0.00	2,095.00	2,095.00	vii) Apparatus & Equip. (Computer & Peripherals)	0.00	36,55,425.00	0.00	36,55,425.00
vi) VITM, Bangalore (Recoupment)	0.00	0.00	88,076.00	88,076.00	viii) Vehicles	0.00	0.00	0.00	0.00
					viii) Complete Models & Exhibits	0.00	0.00	0.00	0.00
					Total (I)	**0.00**	**3,63,30,944.00**	**0.00**	**3,63,30,944.00**
Total of 7 (d) I-Recoupment	**0.00**	**0.00**	**11,71,558.00**	**11,71,558.00**	**II) Work-in-Progress :**				
7 (e) Investment with Bank :					i) Building (Office)	0.00	54,47,479.00	0.00	54,47,479.00
(a) Investment with SBI, Park Circus Branch	0.00	0.00	4,66,53,986.00	4,66,53,986.00	ii) Building (Staff Quarter)	0.00	4,16,704.00	0.00	4,16,704.00
(b) Investment with SBI, Bally. Park Road Branch	0.00	0.00	1,00,000.00	1,00,000.00	iii) Fabrication of Exhibits	0.00	1,01,08,041.00	0.00	1,01,08,041.00
Total of 7 (e) Investment with Bank	**0.00**	**0.00**	**4,67,53,986.00**	**4,67,53,986.00**	**Total (II)**	**0.00**	**1,59,72,224.00**	**0.00**	**1,59,72,224.00**
					III) Advances (Capital A/c)	0.00	0.00	0.00	0.00
7 (f) Outstanding Income against Provision :					**Total (2)**	**0.00**	**5,23,03,168.00**	**0.00**	**5,23,03,168.00**
Refund from NCSM against TDS Deducted by others	0.00	0.00	1,41,610.00	1,41,610.00					
Income against Provision of Previous Yrs.	0.00	0.00	5,32,527.00	5,32,527.00					
Total of 7 (f) - Income against Provision	**0.00**	**0.00**	**6,74,137.00**	**6,74,137.00**	**Total : GIA-Salaries + General + CCA (1+2+3)**	**19,99,10,372.00**	**19,61,48,112.04**	**0.00**	**39,60,58,484.04**

DETAILS OF RECEIPTS & PAYMENTS A/C FOR THE PERIOD ENDED ON 31.03.2018 (CURRENT YEAR : 2017-18)

RECEIPTS					PAYMENT				
PARTICULARS	Recurring	Non-Recurring	Others	Total	PARTICULARS	Recurring	Non-Recurring	Others	Total
7 (g) Remittance A/c. :					**3. (I) Payment against Fund (Earmarked) of NCSM Projects. :**				
i) IncomeTax on Salary	0.00	0.00	1,23,30,014.00	1,23,30,014.00	a) Expenses on Innovation Hub (BITM & Units) - Sch-3	0.00	0.00	2,25,88,114.00	2,25,88,114.00
ii) IncomeTax on Pension	0.00	0.00	4,39,922.00	4,39,922.00	b) Expenses on Innovatio Hub - SRSC, Gangtok (Sch-3)	0.00	0.00	6,66,690.00	6,66,690.00
iii) West Bengal Profession Tax (WBP Tax)	0.00	0.00	3,56,040.00	3,56,040.00	c) Expnses on Phase - II of SRSC, Gangtok - NER (Sch-3)	0.00	0.00	8,08,840.00	8,08,840.00
iiv) Income Tax on Contractor	0.00	0.00	21,54,862.00	21,54,862.00	d) Expenses on SRSC, Bargarh Project (Sch-3)	0.00	0.00	84,05,114.00	84,05,114.00
v) West Bengal Sales Tax (WCT)	0.00	0.00	62,888.00	62,888.00	e) Expenses on NEHS for Pensioners (Sch-3)	0.00	0.00	17,41,500.00	17,41,500.00
vi) LIC Premium to LICI, Kolkata	0.00	0.00	41,61,795.00	41,61,795.00	f) SRSC, Mayabandar Project (Sch-3)	0.00	0.00	8,56,751.00	8,56,751.00
vii) BITM Employees Co-operative	0.00	0.00	97,26,053.00	97,26,053.00	**Total of 3 (I) :**	**0.00**	**0.00**	**3,50,67,009.00**	**3,50,67,009.00**
viii) Group Insurance : (a) LIC Portion	0.00	0.00	39,168.00	39,168.00	**3. (II) Payment against Fund (Earmarked) of other Sources :**				
: (b) Savings Portion	0.00	0.00	1,77,344.00	1,77,344.00	a) Exp. for Exposure visit of Under Previledged Student (Sc-3)	0.00	0.00	16,011.00	16,011.00
ix) NCSM Staff Welfare Fund-unit BITM	0.00	0.00	36,380.00	36,380.00	b) Expenses for Prizes on EISF/ Sc. Seminar/ Quiz (Sc-3)	0.00	0.00	8,213.00	8,213.00
x) BITM Club Subscription	0.00	0.00	17,310.00	17,310.00					
xi) G.P.F. Subscription & Loan	0.00	0.00	2,92,87,758.00	2,92,87,758.00	**Total of 3 (II) :**	**0.00**	**0.00**	**24,224.00**	**24,224.00**
xii) C.P.F. Subscription & Loan	0.00	0.00	2,31,444.00	2,31,444.00	**Total of 3 (I + II) :**	**0.00**	**0.00**	**3,50,91,233.00**	**3,50,91,233.00**
xiii) H. L. F. (NCSM)	0.00	0.00	12,717.00	12,717.00	4. Investments & Deposits made :				
xiv) Water Charges (NCSM)	0.00	0.00	465.00	465.00	a) Out of earmarked fund	0.00	0.00	0.00	0.00
xv) HBA/Interest on HBA - NCSM	0.00	0.00	0.00	0.00	b) Out of own fund	0.00	0.00	0.00	0.00
xvi) Electricity Charges (NCSM)	0.00	0.00	15,232.00	15,232.00	**Total of 4 (a + b)**	**0.00**	**0.00**	**0.00**	**0.00**
xvii) Computer Adv./Interest (NCSM)	0.00	0.00	2,952.00	2,952.00	5. Refund of Loan	0.00	0.00	0.00	0.00
xviii) NCSM Staff Co-operative	0.00	0.00	17,19,891.00	17,19,891.00	6. Finance Charges (Interest)	0.00	0.00	0.00	0.00
xix) HBA/Interest on HBA (Science City)	0.00	0.00	66,000.00	66,000.00					
xx) Computer Adv./Interest (Science City)	0.00	0.00	4,800.00	4,800.00	**7. Other Payments (Specify) :**				
xxi) Pension Contri. from employees under NPS	0.00	0.00	35,11,086.00	35,11,086.00	**a) Deposits & Adv. (Currrent Lib.)**				
xxii) Bihar State Sales Tax (Work Contract Tax)	0.00	0.00	0.00	0.00	(i) GDA - SD/EM/CM	0.00	0.00	13,94,373.00	13,94,373.00
xxiii) Labour Welfare Cess	0.00	0.00	3,08,124.00	3,08,124.00	(ii) GDA (Miscellaneous)	0.00	0.00	84,07,791.00	84,07,791.00
xxiv) Goods & Service Tax (CGST & SGST)	0.00	0.00	4,04,902.00	4,04,902.00	**Total of 7 (a)**	**0.00**	**0.00**	**98,02,164.00**	**98,02,164.00**
xxv) NEHS Subs. of Pensioners & Employees (NCSM)	0.00	0.00	7,27,400.00	7,27,400.00					
xxvi) Festival Advance (NCSM)	0.00	0.00	1,350.00	1,350.00					
xxvii) Odisha State Profession Tax	0.00	0.00	73,450.00	73,450.00	**7 (b) Deposit & Adv. (Current Liab.) :**				
xxviii) Odisha State Sales Tax (WCT)	0.00	0.00	81,562.00	81,562.00	**7 (b) (i) Payment against Provision :**				
Total of 7 (g)	**0.00**	**0.00**	**6,59,50,909.00**	**6,59,50,909.00**	Payment of Outstanding Liab. against Provi. as on 31.03.2017	0.00	0.00	0.00	0.00
Total of 7 (a + b + c + d + e + f +g)	**0.00**	**0.00**	**12,81,20,846.00**	**12,81,20,846.00**	**Total of 7 (b) (I)**	**0.00**	**0.00**	**0.00**	**0.00**

DETAILS OF RECEIPTS & PAYMENTS A/C FOR THE PERIOD ENDED ON 31.03.2018 (CURRENT YEAR : 2017-18)

RECEIPTS					PAYMENT				
PARTICULARS	Recurring	Non-Recurring	Others	Total	PARTICULARS	Recurring	Non-Recurring	Others	Total
					7. (b) (ii) Remittance :				
					i) IncomeTax on Salary	0.00	0.00	1,21,24,114.00	1,21,24,114.00
					ii) IncomeTax on Pension	0.00	0.00	4,04,422.00	4,04,422.00
					iii) West Bengal Profession Tax (WBP Tax)	0.00	0.00	3,53,080.00	3,53,080.00
					iiv) Income Tax on Contractor	0.00	0.00	21,24,396.00	21,24,396.00
					v) West Bengal Sales Tax (WCT)	0.00	0.00	2,58,654.00	2,58,654.00
					vi) LIC Premium to LICI, Kolkata	0.00	0.00	41,61,795.00	41,61,795.00
					vii) BITM Employees Co-operative	0.00	0.00	97,26,053.00	97,26,053.00
					viii) Group Insurance : (a) LIC Portion	0.00	0.00	39,168.00	39,168.00
					: (b) Savings Portion	0.00	0.00	1,77,344.00	1,77,344.00
					ix) NCSM Staff Welfare Fund-unit BITM	0.00	0.00	36,380.00	36,380.00
					x) BITM Club Subscription	0.00	0.00	17,310.00	17,310.00
					xi) G.P.F. Subscription & Loan	0.00	0.00	2,97,32,909.00	2,97,32,909.00
					xii) C.P.F. Subscription & Loan	0.00	0.00	2,36,344.00	2,36,344.00
					xiii) H. L. F. (NCSM)	0.00	0.00	12,717.00	12,717.00
					xiv) Water Charges (NCSM)	0.00	0.00	465.00	465.00
					xv) HBA/Interest on HBA - NCSM	0.00	0.00	0.00	0.00
					xvi) Electricity Charges (NCSM)	0.00	0.00	15,232.00	15,232.00
					xvii) Computer Adv./Interest (NCSM)	0.00	0.00	2,952.00	2,952.00
					xviii) NCSM Staff Co-operative	0.00	0.00	17,19,891.00	17,19,891.00
					xix) HBA/Interest on HBA (Science City)	0.00	0.00	66,000.00	66,000.00
					xx) Computer Adv./Interest (Science City)	0.00	0.00	4,800.00	4,800.00
					xxi) Pension Contri. from employees under NPS	0.00	0.00	35,10,036.00	35,10,036.00
					xxii) Bihar State Sales Tax (Work Contract Tax)	0.00	0.00	0.00	0.00
					xxiii) Labour Welfare Cess	0.00	0.00	3,51,449.00	3,51,449.00
					xxiv) Goods & Service Tax (CGST & SGST)	0.00	0.00	2,76,952.00	2,76,952.00
					xxv) NEHS Subs. of Pensioners & Employees (NCSM)	0.00	0.00	7,25,600.00	7,25,600.00
					xxvi) Festival Advance (NCSM)	0.00	0.00	1,350.00	1,350.00
					xxvii) Odisha State Profession Tax	0.00	0.00	73,475.00	73,475.00
					xxviii) Odisha State Sales Tax (WCT)	0.00	0.00	1,93,871.00	1,93,871.00
					Total of 7 (b) (ii)	**0.00**	**0.00**	**6,63,46,759.00**	**6,63,46,759.00**

DETAILS OF RECEIPTS & PAYMENTS A/C FOR THE PERIOD ENDED ON 31.03.2018 (CURRENT YEAR : 2017-18)

RECEIPTS					PAYMENT				
PARTICULARS	Recurring	Non-Recurring	Others	Total	PARTICULARS	Recurring	Non-Recurring	Others	Total
					7 (c) Deposits & Adv. (Current Assets):				
					i) I-Recoupment :				
					a) NCSM/CRTL (Recoupment)	0.00	0.00	2,70,585.00	2,70,585.00
					b) NSC, Delhi (Recoupment)	0.00	0.00	5,964.00	5,964.00
					c) NSC, Mumbai (Recoupment)	0.00	0.00	18,308.00	18,308.00
					d) VITM, Bangalore (Recoupment)	0.00	0.00	88,858.00	88,858.00
					e) Science City, Kolkata (Recoupment)	0.00	0.00	0.00	0.00
					f) W.B. Youth Service Deptt., Kolkata (Recoup.)	0.00	0.00	0.00	0.00
					Total of 7 (c) (i) - I-Recoupment	**0.00**	**0.00**	**3,83,715.00**	**3,83,715.00**
					7 (c) (ii) - Service Tax for Cen. Vat.	0.00	0.00	-1,28,855.00	-1,28,855.00
					7 (c) (iii) - Investment with SBI, Park Circus Branch	0.00	0.00	3,16,82,860.00	3,16,82,860.00
					7 (c) (iv) - Investment with SBI, Bally. Park Road Br.	0.00	0.00	0.00	0.00
					7 (c) (v) - TDS deducted by others from Income	0.00	0.00	1,86,224.00	1,86,224.00
					Total of 7 (c) :	**0.00**	**0.00**	**3,21,23,944.00**	**3,21,23,944.00**
					7 (d) Permanent Advance :				
					7 (d) (i) Permanent Advances to other bodies	0.00	0.00	0.00	0.00
					7 (d) (ii) Permanent Advances to Imprest A/c	0.00	0.00	0.00	0.00
					Total of 7 (d)	**0.00**	**0.00**	**0.00**	**0.00**
					Total of 7(a + b + c+ d)	**0.00**	**0.00**	**10,82,72,867.00**	**10,82,72,867.00**
					Total : (1 + 2 + 3 + 4 + 5 + 6 + 7)	**19,99,10,372.00**	**19,61,48,112.04**	**14,33,64,100.00**	**53,94,22,584.04**
					8. Closing Balance :				
					a) Cash - in - hand	0.00	0.00	28,460.00	28,460.00
					b) Cash-in-Savings Bank A/c with SBI, Ballygunge Park Road Branch, Kolkata	0.00	0.00	7,19,020.76	7,19,020.76
					c) Cash-in-Savings Bank A/c.with SBI, Park Circus Branch, Kolkata	0.00	0.00	2,44,07,157.24	2,44,07,157.24
					d) Cash-in-Current Bank A/c with SBI - Park Circus/Purulia/BBSR/Burdwan/Digha branch	0.00	0.00	64,111.50	64,111.50
					Total of 8 (Closing Balance)	**0.00**	**0.00**	**2,52,18,749.50**	**2,52,18,749.50**
GRAND TOTAL	**19,66,67,185.00**	**19,80,53,000.00**	**16,99,21,148.54**	**56,46,41,333.54**	**GRAND TOTAL**	**19,99,10,372.00**	**19,61,48,112.04**	**16,85,82,849.50**	**56,46,41,333.54**

Notes : Detail of Current A/c Balance as on 31.03.2018 with (1) SBI, Park Circus for BITM (Rs. 29,606.50), (2) SBI, Purulia for DSCP (Rs. 9,137.50), (3) SBI, Bhubaneswar for RSCB (Rs. 10,000.00), (4) SBI, Burdwan for SC-BDN (Rs. 5,367.50), (5) SBI, Digha (10,000.00)

REPLY OF AUDIT QUERY FOR THE YEAR – 2016-17

Reply to the Inspection Report on the Account of BITM, Kolkata for the period from 01.04.2016 to 31.03.2017

PART – I

NIL.

PART – II (A)

NIL.

PART – II (B)

Period of IR	Para No.	Subject in brief	Director's Reply	D.G.'s Comments
2016-17	2	**Outsourced services**		
	2.1	**Non-compliance of Labour Act** While checking of relevant records pertaining to 'monitoring the incoming and outgoing movements of persons and materials and safety of exhibits, installations and other assets' maintained by BITM, Kolkata, it was noticed that the local office entered into an agreement with M/s Ideal Securities Pvt. Ltd., Kolkata on 30.11.2015 for receiving services of security guards w.e.f. 01.12.2015 (vide Letter dt. 09.11.2015) from the said agency. The monthly rate had been quoted / offered as Daily Rate X 365/12 by BITM, Kolkata during the agreement / engagement of the service provider. The wages applicable as per the minimum wages as prescribed by Ministry of Labour and Employment, Govt. of India are inclusive of rest days wages. As per the Agreement, the agency shall ensure that minimum wages and allied benefits like PF, bonus, ESIC are paid to their employees and deduction of professional tax as applicable. The agency shall remain liable to the authorities concerned for compliance of the respective existing rules and regulations of the government for this purpose and shall remain liable for any contravention thereof. As such, the minimum wages per month would have been 26 days X (Basic + VDA).	In connection with contract for 'Monitoring the incoming and outgoing movements of persons and materials and safety of exhibits, installations and other assets', it is submitted that BITM entered into an Agreement with M/s. Ideal Security Enterprise on 30.11.2015 for availing aforesaid services from the Agency. **It may please be noted that the said contract is a service contact and not a labour contract.** So far as overpayment to the Agency is concerned, it is stated that no overpayment has been made to them as would be evident from the records. Observations of the audit that the workmen of the contractor should perform duties for 26 days in a month are being followed scrupulously. However, in case of extreme urgency, when a particular security guard does not report for duty on a holiday, another security guard is required to perform duties to man the security point. However, as pointed out by the audit, the centre will take adequate steps so that the agency pays them at double the normal rate for duties beyond normal duty hours. As regards observations of audit about the overpayment to the	No comments.

Test checking of relevant records revealed that the BITM, Kolkata had confirmed the deployment of total 20 no. of security guards out of which 10 no. in Gallery Duty against 9 points & 11 nol. In Shifting Duty (3 persons each in 2 points, 1 person each in 2 points & 2 persons in 1 point) for overall protection of the office premises involving covered area of 14097 Sqm.

To execute the smooth functioning of security and upkeep services of the Museum, the BITM, Kolkata maintained Duty Roster, Monthly Duty Register and Wage Bill. Audit noticed that in some cases though the security guards were present as per Duty Roster but they were shown as absent in the Monthly Duty Register as authenticated by the local office as under:

Sl No.	Name	Date of present as per Duty Roster (DR)	Date of absent as per monthly Duty Register(MDR)	Place of Duty	Total no. of days p as for which duty rendered (MDR)	Total no. of days for which payment made by the Agency & BITM
1.	Gayatri Home Roy	19.11.16	19.11.16	Reception	24+1 (OT)	26
2.	Ganesh Chandra Maity	11.11.16	11.11.16	Coalmine	20+1 (OT)	26
3.	Trishuli P. S. Kundu	02.11.16	02.11.16	Workshop	22+2 (OT)	26
4.	S. N. Pramanik	24.11.16	24.11.16	Pop Science	24+1 (OT)	26
5.	PintuModak	11.01.17	11.01.17	Workshop	25+1 (OT)	28
6.	Atanu Biswas	12.01.17	12.01.17	M/G	26	28

It transpires from the above that the security guard engaged for overtime duty was paid as normal duty (Sl. No. 1 to 5) instead of O.T. Charges as per prescribed rules. Further, in two cases, the security guards were paid for 28 days instead of 26 days in contravention of Minimum Wage Act, 1948 (Sl. No.5 & 6).

Further, test checking of relevant records revealed that the security guards rendered service less number of days per month as detailed below:

contractor, it is submitted that due to closure of one of the galleries during July-October, 2016, the agency was paid proportionately less. As such, question of overpayment to the contractor or imposition of penalty on unsatisfactory performance does not arise. In this connection, it is clarified that in terms of the provisions of the contract signed with the agency, the centre is liable to ensure that the workmen deployed by the contractor are paid minimum wages, PF, ESI & bonus and other statutory charges as per rule and no complaint has been received from any workmen regarding non-payment or non-compliance of any of the provisions by the contactor.

Hence, the para may be dropped.

Sl. No.	Month in which rendered less duty	Total no. of days of less duty rendered
1.	July, 2016	8
2.	August, 2016	19
3.	September, 2016	14
4.	October, 2016	29

It transpires from the above that for rendering less number of day's duty per month, many a points in the premises of the local office remained unmanned and for which gross security risk or gross damage to Museum's property involving crores of rupees due to agencies failure or persistent failure of the agency cannot be rules out.

Despite mentioning in NIT (under Clause 38) to the effect that in the event of any deficiency in the service rendered by the agency, any time during the currency of the contract, the Museums/ Centre shall impose a suitable penalty which may be recovered from the monthly bill(s) of the Agency, no suitable action was taken on behalf of the principal employer i.e. BITM, Kolkata. As a result, undue benefit was allowed to the Agency i.e. M/s Ideal Securities Pvt. Ltd. till date.

It was also noticed from records that a theft of cash involving Rs.19,11,213/- took place in January, 2017 in the satellite unit in Patna where security agency, M/s Ideal Security Enterprise was engaged. The BITM, Kolkata confirmed the said incident of theft was occurred due to total security lapse.

Thus, lackadaisical approach as well as poor contract management of the BITM, Kolkata for monitoring of security services attracts violattion of contractual obligations, undue favours to contractors leading to invitation of legal complicacy.

[illegible]	Para No.	Subject in brief	Director's Reply	D.G.'s Comments
01[illegible]7	7	**Pay and allowances**		
	7.1	**Observation on Pay & Allowance**		
		While checking of Salary Statements along with Pay Bill Register, Service Books; it had been noticed that as per decision of the Governing Body, NCSM in its 109th Meeting held in February, 2012 as approved vide agenda item No. 109-9, the proposal for adoption of revised pay band of 9300/- -34800/- with grade pay of Rs.4,800/- in P.B.2 and 15,600/- - 39,100/- with grade pay of Rs.5,400/- in P.B.3 on completion of 4 years of service for the Section Officers/ Private Secretaries and pay band of Rs.9,300/- – Rs.34,800/- with grade pay of Rs.4,600/- in PB2 for Assistant/ Senior Stenographers. As per NCSM Order NO.04/2012, dated 29.03.2012, the notional benefit w.e.f. 01.01.2006 and financial benefits w.e.f. 25.02.2012 would be payable to the concerned officials. The BITM, in accordance with the NCSM Order dated 29.03.2012, had revised the pay and grade pay of 13 such officials (as per Annexure-I) w.e.f. February, 2012. Subsequently, Ministry of Culture vide F. No.9-28/2010-M.11, dt.24.02.2016 directed to implement scrapping of higher pay(s) to SOs/PSs w.e.f. 02.02.2016. Accordingly, the NCSM vide Order No.06/2016 dated 26.02.2016 stated that in the light of the Ministry's directive, it has been decided to scrap the higher pay scales w.e.f. 02.02.2016 which was allowed to SOs/Pas/SPOs/Assistants & Sr. Stenographers. The BITM, in March, 2016 implemented the NCSM Order by only reducing the grade pay of SOs/PSs instead of scrapping i.e. removing all the financial benefits. Thus, the concerned officials had drawn pay and	In pursuance of CAG Audit Query and as per the NCSM Office Order No. 25/2017 dated 11.09.2017 received subsequently in this regard, fixation of pay in respect of all such employees has been rectified by decreasing their pay w.e.f. the respective dates from which the benefit of pay fixation was extended to them. Rectification of pay as done will be shown to the next Audit team. Recovery of pay and allowances, drawn in excess, from 02.02.2016 has been made from the 7th CPC arrears of the concerned employees. The para may, therefore, be dropped.	Since action has already been taken by BITM, Kolkata, the para may be dropped.

		allowances on higher basic pay as was fixed on the basis of promotion allowed as detailed in **Annexure-I**. Further, as per CCS (Revised Pay Rules, 2008), benefit of pay fixation available at the time of regular promotion shall also be allowed at the time of financial upgradation of the Scheme. Therefore, the pay shall be raised by 3% of the total pay in the pay band and the grade pay drawn before such upgradation. There shall, however, be no further fixation of pay at the time of regular promotion if it is in the same grade pay as granted under MACPs. However, at the time of actual promotion if it happens to be in a post carrying higher grade pay than what is available under MACPs, no fixation would be available and only difference of grade pay would be made available. During verification of re-fixation respect of the officials as detailed in the Annexure-I (Sl. No. 2, 4 & 7), Audit noticed that the BITM, Kolkata had allowed financial benefits by overlooking the above provisions of Pay Rules. Thus, due to non-compliance of Ministry's Order and granting undue financial benefit on implementation of MACP, an amount of Rs.1.87 lakhs was incurred as excess expenditure.		

of IR	Para No.	Subject in brief	Director's Reply	D.G.'s Comments
2016-17	7.2	**Irregular Pay & Allowances** While checking of Salary Statements along with Pay Bill Register, Service Books; it had been noticed that as per decision of the Governing Body, NCSM in its 109th Meeting held in February, 2012 as approved vide agenda item No. 109-9, the proposal for adoption of revised pay band of 9300/- -34800/- with grade pay of Rs.4,800/- in P.B.2 and 15,600/- - 39,100/- with grade pay of Rs.5,400/- in P.B.3 on completion of 4 years of service for the Section Officers/ Private Secretaries and pay band of Rs.9,300/- – Rs.34,800/- with grade pay of Rs.4,600/- in PB2 for Assistant/ Senior Stenographers. As per NCSM Order No.04/2012, dated 29.03.2012, the notional benefit w.e.f. 01.01.2006 and financial benefits w.e.f. 25.02.2012 would be payable to the concerned officials. The BITM, in accordance with the NCSM Order dated 29.03.12, had revised the pay and grade pay of Shri Subhashis Paul, Dy. COA, notionally w.e.f. 01.01.2016 and financial benefit w.e.f. 30.11.10 to grade pay of Rs.5,400/- instead of 25.02.2012 from grade pay Rs.4,800/-. Audit noticed that initially, Shri Paul was allowed financial upgradation on 30.11.2010 under MACP Scheme in the pay band Rs.9,300/- - RS.34,800/- with grade pay Rs.4,800/-. Subsequently, as per Ministry's Order, his pay was fixed on notional basis with grade pay of Rs.5,400/- w.e.f. from 01.01.06. Thus, the BITM allowed him an excess arrear pay and allowances of Rs.79,301/- from 30.11.2010 (date of MACP which was prior to 25.02.12) to 24.02.12 vide payment voucher no.56; dated-04.01.2014 which was irregular.	Following adoption of revised Pay Band of Rs.15,600/- - 39,100/- with Grade Pay of Rs.5,400/- vide NCSM Office Order No. 4/2012 dated 29.03.2012, the pay of Shri Subhashis Paul as Section Officer was notionally fixed w.e.f. 01.01.2006 increasing the Grade Pay to Rs.5,400/- and financial benefit was extended w.e.f. 25.02.2012. Shri Paul was earlier given financial upgradation with Grade Pay of Rs.4,800/- under MACP Scheme on 30.11.2010 after completion of ten years service as Section Officer. Since, notional fixation with Grade Pay of Rs.5,400/- was allowed w.e.f. 01.01.2006 and no financial benefit to that effect was allowed before 25.02.2012 even after upgradation under MACPS, the benefit of difference of Grade Pay was extended to him. As per Govt. of India Rules, the beneficiary under MACPS is required to be given financial benefits from the date of effect of the upgradation. So, arrear pay and allowances of Rs.79,301/- paid to Shri S. Paul w.e.f. 30.11.2010 to 24.02.2012 is in order. The para may thus be dropped.	No comments.

Ad IR	Para No.	Subject in brief	Director's Reply	D.G.'s Comments
2016-17	8.	**Cash books/bank books and other books of accounts**		
	8.1	**Comments on Accounts:** Based on Ledgers and Annual Accounts with various Schedules and Annexure, the following observations are made which may please be looked into and actual position may be stated.		
	8.1.1	**Balance Sheet:**		
	8.1.1.1	**Schedule-7 Other Current liabilities** (i) Schedule 7 pertaining to Current Liabilities and provisions exhibited an amount of Rs.179.66 lakh as Sundry Creditors (others) which included Rs.4.59 lakh as deposits pertaining to the years 2011-12 to 2013-14. Since the above amount has remained unchanged for long it is implied that the Institute is no longer required to discharge the same. The amount should have been written back in accounts. This has resulted in overstatement of Current liabilities and understatement of Corpus fund by Rs.4.59 lakh. In reply the unit stated that as far as possible the amount will be transferred to receipts in the next financial year.	In the financial year 2016-17 Rs.1.35 lakhs has already been transferred to Receipts. Rs.4.59 lakhs from the financial year 2011-12, 2012-13 and 2013-14 is still under Current Liabilities (Sh-7) SD/EMD, since some activities of the concerned agencies are still going on, and in a few cases, the defect liability period is not yet over. So, this will be considered for discharging from current liabilities later on. However, the para is noted and as much as possible it will be transferred to Receipts from the next financial year i.e. 2017-18 and thus the para may be dropped.	Action has already been initiated by BITM, Kolkata. Hence, para may please be dropped.
		(ii) Schedule 7 pertaining to Current Liabilities and provisions exhibited an amount of Rs.179.66 lakh as Sundry Creditors (others) which included Rs.121.15 lakh as Other Deposits (GDA-Misc). This amount further included Rs.21.02 lakh pertaining to donations received for award of prizes. This amount should have been shown under earmarked fund. By showing the above amount under schedule 7 Current liabilities was overstated and earmarked fund under schedule 2 was understated by Rs.20.96 lakh. In reply, the unit stated that donations cannot be shown under earmarked fund as interest received against it is utilized for giving prizes which also includes funds expended from grant received. The reply is not tenable	Observation of audit has been considered and amount to be transferred to Earmarked Fund from FY 2017-18.	Based on the reply furnished by BITM, Kolkata, audit may please drop the para.

		as funds received for specific purpose should be shown under earmarked funds.		
8.1.1.2	**Schedule-8 Fixed Assets** (i) BITM, Kolkata incurred an expenditure of Rs.2.99 lakh (final payment, V.R. No. 487 dated 29.03.2017) towards creation of 3D theatre at RSC, Bhubaneswar. However, BITM booked the item as Work-in-progress. By doing so WIP were overstated and fixed assets were understated by Rs.2.99 lakh. In reply the unit stated that the expenditure of creation of 3D theatre was booked under "work in progress" which is itself a part of capital expenditure. The reply is not tenable as consequent on receipt of completion certificate, the same was required to be booked under capital expenditure and subsequently depreciation would be charged as per prescribed rate.	Rs.2.99 lakhs which was paid to Chabbi Maharana towards payment of 1st RA and final bill for creation of 3D Theatre at RSC, Bhubaneswar is booked under PL-5(V)(b). As this is a part expenditure for creation of a new 3D Theatre, it is booked under 'work in progress' which is a part of capital expenditure. When the fabrication of 3D Theatre is complete, then after valuation, it will be debited to 5(V)(a) Model Exhibits and credited to 5(V)(b) Fabrication of Exhibits which is under 'work in progress'. Thus the para may be dropped.	All the expenditure for creation of assets like 3D Theatre at Bhubaneswar are booked under PL-5(v)(b) Work-in-progress until completion of the work. After completion of asset, the cost value thereof are transferred to PL-5(v)(a) Completed Models & Exhibits after necessary journal entry and accordingly, depreciations are charged at prescribed rate. Hence, audit may please drop the para.
	(ii) BITM, Kolkata incurred an expenditure of Rs.0.32 lakh (VR No. 109 dated 08.06.2016) towards purchase of projector (zoom table and tilt table). The above expenditure is capital in nature. However, BITM booked the item as Consumable Stores under the head "Exp. On Seminar/Workshop-(Development Activities)". By doing so revenue expenditure were overstated and fixed assets were understated by Rs.0.32 lakh. Further, depreciation of Rs.0.19 lakh (60% on Rs.0.32 lakh) was not charged leading to understatement of depreciation. In reply the unit stated that the expenditure for Projector was booked under consumable stores by treating the same as 'maintenance of exhibits'. The reply is not tenable as the expenditure to this effect is nothing but replacement of goods and hence, the same was required to be booked under capital expenditure and subsequently depreciation would also be charged as per prescribed rate.	Noted for future guidance.	No comments.

		(iii) BITM, Kolkata incurred an expenditure of Rs.0.63 lakh (Vr No. 257 dated 21.12.2016) towards purchase of 28" Led TV (3 nos). The above expenditure is capital in nature. However, BITM booked the item as Consumable Stores under the head "Exp. on Seminar/Workshop-(Development Activities)". By doing so revenue expenditure was overstated and fixed assets were understated by Rs.0.63 lakh. Further, depreciation of Rs.0.19 lakh (30% on Rs.0.63 lakh) was not charged leading to understatement of depreciation. In reply the unit stated that the expenditure for LED TV was booked under consumable stores by treating the same as 'maintenance of exhibits'. The reply is not tenable as the expenditure to this effect in nothing but replacement of goods and hence, the same was required to be booked under capital expenditure and subsequently depreciation would also be charged as per prescribed rate.	Noted for future guidance.	No comments.
		(iv)BITM, Kolkata incurred an expenditure of Rs.0.49 lakh (Vr No. 441 dated 28.03.2017) towards purchase of online UPS with Battery Rack. The above expenditure is capital in nature. However, BITM booked the item as Consumable Stores under the head "Exp. on Seminar/Workshop-(Development Activities)". By doing so revenue expenditure was overstated and fixed assets were understated by Rs.0.49 lakh. Further, depreciation of Rs.0.15 lakh (30% on Rs.0.49 lakh) was not charged leading to understatement of depreciation. In reply the unit stated that the expenditure for UPS with Battery rack was booked under consumable stores by treating the same as 'maintenance of exhibits'. The reply is not tenable as the expenditure to this effect in nothing but replacement of goods and hence, the same was required to be booked under capital expenditure and subsequently depreciation would also be charged as per prescribed rate.	Noted for future guidance.	No comments.

		(v) BITM, Kolkata incurred an expenditure of Rs.2.99 lakh (final payment, Vr No. 487 dated 29.03.2017) towards creation of 3D theatre at RSC, Bhubaneswar. However, BITM booked the item as Work-in-progress. The above expenditure should be treated as Capital expenditure. By not doing so Fixed assets were understated by Rs.2.99 lkah. Further, depreciation of Rs.0.15 lakh (5% on Rs.2.99 lakh) was not charged leading to understatement of expenditure.	It is a part of the expenditure incurred for creation of a new 3D Theatre at RSC, Bhubaneswar, and therefore, is booked under 'Work-in-progress'. However, on completion of the project, the total cost including Rs.2.99 lakh shall be booked under completed works and capitalized. Thus the para may be dropped.	No comments.
2016-17	8.1.1.3	**Income & expenditure (Schedule-21)** (i) BITM, Kolkata incurred an expenditure of Rs.10.70 lakh towards payment of 1st RA & final bill for renovation and upgradation of visitors Toilet at DSC, Purulia (Vr. no 333 dt. 31.03.2017). The above works is of repair and maintenance in nature and should be treated as revenue expenditure. However, BITM classified the items as capital expenditure and booked under fixed assets. By doing so fixed assets and corpus fund were overstated by Rs.10.70 lakh. In reply, the unit stated that the expenditure for renovation of toilet was booked under capital heads as while passing the final bill, it had been mentioned therein the expenditure was incurred for renovation/creation of a completely new toilet by dismantling the old one. The reply is not tenable as in the final bill the name of the work was mentioned as 'renovation of 1st floor visitors ladies toilet, which is nothing but a revenue expenditure.	Renovation and upgradation involve construction of a new toilet in place of the old one. Hence, Rs.10.70 lakh being the expenditure towards 1st R.A. and final bill for renovation of a completely new toilet by dismantling the old one is capital in nature and cannot be booked under 'Maintenance' head. The para may therefore be dropped.	No comments.
		(ii) BITM, Kolkata incurred an expenditure of Rs.6.67 lakh towards payment of 1st RA & Final bill for renovation of civil work SDL & 3D room at DSC, Digha (Vr. No. 96 dt. 10/02/2017). The above works is of repair and maintenance nature	Renovation involves construction of new SDL and 3D room in place of the old ones. Hence, Rs.6.67 lakh being the expenditure towards 1st R.A. and final bill for renovation of a completely new SDL and 3D room by dismantling the old one is capital in nature and cannot be booked under 'Maintenance' head. The para may therefore be dropped.	No comments.

		and should be treated as revenue expenditure. However, BITM classified the items as capital expenditure and booked under fixed assets. By doing so fixed assets and corpus fund were overstated by Rs.6.67 lakh. In reply, the unit stated that the expenditure for renovation of civil works SDL & 3D room at DSC was booked under capital heads as while passing the final bill, it had been mentioned therein the expenditure was incurred for renovation/creation for SDI and 3D room, being an additional assets. The reply is not enable as in the final bill the name of the work was mentioned as 'renovation SDL & 3D room, which is nothing but a revenue expenditure.		
		(iii) BITM, Kolkata incurred an expenditure of Rs.3.29 lakh towards payment of 1st RA & final bill for renovation of Cafeteria (including Chajja Facia) at NBSC, Siliguri (Vr no 419 dt 31/12/2016). The above works is of repair and maintenance nature and should be treated as revenue expenditure. However, BITM classified the items as capital expenditure and booked under fixed assets. By doing so fixed assets and corpus fund were overstated by Rs.3.29 lakh. In reply, the unit stated that the expenditure for the work is to create an additional assets and cannot be booked under 'maintenance'. The reply is not tenable as in the final bill the name of the work was mentioned as 'renovation Cafeteria etc.", which is exclusively revenue expenditure.	Renovation involves construction of a new Cafeteria (including Chajja Facia) in place of old one. Hence, Rs.3.29 lakh being the expenditure towards 1st R.A. and final bill for renovation of a completely new Cafeteria (including Chajja Facia) in place of the old one is capital in nature and cannot be booked under 'Maintenance' head. The para may therefore be dropped.	No comments.

		General Comments (i) As per common format of accounts applicable to central autonomous bodies, Provision shall be made for all known liabilities and losses even though the amount cannot be determined with substantial accuracy. But Institute did not provide any Provision for the year 2016-17 in respect of following cases: a) Provisions for liability towards accumulated leave encashment of employees needs to be accrued on actuarial basis, and provided upto the year end. b) Provisions for liability towards gratuity payable on death/retirement of employees needs to be accrued on actuarial basis, and provided upto the year end. c) Provisions for liability payable towards superannuating of employees needs to be actuarial basis, and provided upto the year end. d) In reply, the unit stated that the matter would be referred to Hd. Qtr for necessary decision.	The observation of audit for providing liabilities in respect of accumulated Leave Encashment, Retirement Benefits to the employees on actuarial basis as per guidelines in Common Format of Accounts will be complied with during 2017-18. Hence, para may please be dropped.	No comments.
		(ii) Amount booked under schedule 11 Loans, Advances & Deposits under long term advance to employees was Rs.3.26 lakh. Institute had not account for the accrued interest receivable on House building Advance (Rs.8.85 lakh), Scooter/bicycle Advance (Rs1.1. lakh) and Computer Advance (Rs.0.52) in the Current Assets, Loans and Advances as at 31 March 2017. This resulted in non-compliance of Common Format of Account regarding the treatment of interest bearing staff advance. In reply, the unit stated that the matter would be referred to H. Qtr. For necessary decision.	Interest receivable on House Building Advance, Conveyance Advance and Computer Advance will be complied with during 2017-18 following the Common Format of Accounts. Hence, para may please be dropped.	No comments.

		(iii) BITM, Kolkata paid an amount to its official of Rs.4000 towards incidental expenses during official tour at Dc Digha, (as advance) and booked as final expenditure for the financial year 2016-17 but final adjustment was made on 31/05/2017 with a refund of Rs.465. By doing so expenditure was overstated by Rs.465 as well as total advance of Rs.4000 was booked in the final head of account under TA & DA for the year 2016-17 stands supression of fact. The department accepted the audit observation.	The adjustment against advance of Rs.4,000/- has been made vide B.R. No. 408 dated 02.05.2017 and the refund of Rs.465/- has been adjusted against expenditure of TA/DA in 2017-18 and thus the para may be dropped.	No comments.
		(iv) BITM, Kolkata paid an amount to its official of Rs.2100 for conducting Hindi workshop, (as advance) and booked as final expenditure for the financial year 2016-17 but final adjustment was made on 31/05/2017 with a refund of Rs.20. BY doing so expenditure was overstated by Rs.20 as well as total advance of Rs2100 was booked in the final head of account under office expenses for the year 2016-17 stands supression of fact. The department accepted the audit observation.	The adjustment for the advance of Rs.2,100/- has been made vide B.R. No. 199 dated 06.05.2017 and the refund of Rs.20/- has been adjusted against Revenue Expenditure under the similar budget head in 2017-18 and thus the para may be dropped.	No comments.

of	Para No.	Subject in brief	Director's Reply	D.G.'s Comments
016-17	9.	**Other issues**		
	9.1	**Unrealistic budget formulation** Test check of budget files revealed that the office of the Director, BITM, Kolkata has made savings/excess range between 15-114 per cent of the budgetary allocation under five heads of account, indicating unrealistic budgetary formulation. Similar trend was noticed during 2014-15, 2015-16, there were savings/excess expenditure of more than 10 per cent of the budgetary allocation. The case are illustrated below:	In 2016-17, the budget under salary, allowances and pension heads was made considering the implications of 7th CPC recommendations. But subsequently, 7th CPC was not implemented in NCSM during 2016-17. BITM, however, received fund from NCSM Hqrs. as per actual requirement, which it utilized fully. Hence, the question of savings due to unrealistic budgeting does not arise. The para may thus be dropped. The excess/less expenditure of 68.5% under Plan (office building and staff quarter) was as per the extra fund allocated under 'Plan' Head with concurrence of the Competent Authority. Therefore, the para may be dropped.	No comments.

Year	Sub-Head	Budget (Rs. in Lakh)		Expenditure (Rs. in Lakh)		Savings/Excess(-) (Rs. in Lakh)		% of Savings/Excess (-) (Rs. in Lakh)	
		Plan	Non-plan	Plan	Non-plan	Plan	Non-plan	Plan	Non-plan
2014-15	Allowances	8.89	81.30	6.78	69.41	2.02	11.89	22.95	14.62
	Contingency	–	188.50	–	218.49	–	49.99	–	26.51
	Works (Office bldg.)	331.53	–	216.64	–	114.89	–	34.65	–
	Works (Staff Quarter)	5.00	–	0.26	–	4.25	–	95	–
	Other Assets	232.63	–	192.94	0	39.69	–	17	–
2015-16	Allowances	7.00	–	0	–	7.00	–	100	–
	Works (Office Bldg.)	141.36	–	114.15	–	27.21	–	19.24	–
2016-17	Salary	–	1543	–	1282.79	–	260.21	–	16.86
	Allowances	–	102.20	–	70.11	–	32.09	–	31.39
	Pension, NPS etc.	–	782.00	–	565.80	–	218.20	–	27.90
	Works (Office Bldg.)	55.00	–	117.81	–	-62.81	–	-114.20	–
	Works (Staff Quarter)	17.00	–	9.23	–	7.77	–	45.70	–

The reasons for savings/excess of expenditure in the final grant even after taking Revised Estimate may kindly be stated to Audit, For the faulty budget formulation financially suffer from the other needy organization.

In reply, the unit stated that excess amount during 2016-17 lying unutilized considering the implementation of the 7th Pay Commission. The reply is not tenable as the same practice was made in preceding years 2014-15 and 2015-16 also.

PART – III

NIL

21/3/18
Section Officer

21/3/18
Dy. Controller of Administration

21/03/18
Director

Highlights
Annual Action Plan 2018 -19
(National Council of Science Museums, Kolkata)

BITM and its satellite units

i) **New Galleries and renovation of galleries**

BITM, Kolkata

- Development of new gallery"Digital Adventure" (Phase – II) will be completed by 31.12.18

RSC, BBSR

- Development of new MSE unit will be completed by 31.03.19

NBSC, Siliguri

- Development of 6 nos. gallery and science park exhibits will be completed by 31.03.19

DSC, Digha

- Renovation of 6 nos. gallery exhibits will be completed by 28.02.19

DSC, Purulia

- Partial renovation of Fun Science Gallery will be completed by 28.02.19

SRSC, Bargarh

- Development of new galleries, science park and other facilities of the upcoming Science Centre at Bargarh, Odisha will be completed by 31.06.18

ii) **Major Educational Activities :**

- Eastern India Science Fair and Engineering Fair at BITM will be organized in January, 2019
- Science Fair (District and State level, Science Drama, Science Seminar, Science Quiz and other educational activities will be organized throughout the year in BITM and its satellite units
- Vacation Science Camps will be organized at BITM and its satellite units

iii) **Major Civil Works :**

BITM, Kolkata

- External restoration work and painting of old museum building (Phase II) will be completed by 31.12.18
- Construction of RCC road at the museum entry and other areas inside the premises will be completed by 31.12.18
- Structural Health Audit and Internal Restoration work and painting of museum building will be completed by 31.03.2019

SSC, Patna

- Renovation of auditorium with stage craft, gate plaza will be completed by 31.12.18
- Modernization of lift in old building will be completed by 31.03.19.
- Renovation of auditorium toilet and construction of new toilet for the handicapped will be completed by 31.03.19

RSC, BBSR

- Construction of shed over connecting passage from Math Gallery will be completed by 31.12.18

DSC, Purulia

- Renovation of existing auditorium will be completed by 31.03.19.

DSC, Burdwan

- Renovation of existing toilet and development of a new toilet for the handicapped will be completed by 31.03.19

DSC, Digha

- Construction of Science Park pathways, lighting and landscaping will be completed by 31.03.19.
- Re-laying work of sewerage line of the centre will be completed by 31.12.18.

NBSC, Siliguri

- Renovation of Drinking Water facility with water tank, toilet block and construction of a toilet for the handicapped will be completed by 31.12.18.
- Extension of Ticket Counter and Security Room will be completed by 31.03.19

--- xx ---

ANNUAL ACTION PLAN (PHYSICAL & FINANCIAL TARGET) FOR 2018-19

National Council of Science Museums, Kolkata

(Figures in lakh)

GIA- CCA -BE 2018-19 Expenditure (Head-wise) of BITM and its Satellite units

Sl. No.	Name of the units	Works	Furniture & Fittings	Books & Films	Vehicles	Apparatus & Equipments	Models & Exhibits	Const. of Staff Qtrs.	Total
1	BITM, Kolkata	68.00	3.00	3.00	0.00	20.15	15.00	5.00	**114.15**
2	SSC, Patna	75.00	12.00	0.20	0.00	7.40	3.00	0.00	**97.60**
3	RSC, Bhubaneswar	13.00	1.00	0.10	0.00	5.50	6.00	0.00	**25.60**
4	DSC, Purulia	14.00	0.50	0.10	0.00	26.55	7.00	0.00	**48.15**
5	DSC, Dhenkanal	0.00	0.20	0.10	0.00	27.60	3.50	0.00	**31.40**
6	SC, Bardhaman	11.00	0.20	0.10	0.00	29.95	2.00	0.00	**43.25**
7	DSC, Digha	15.00	3.00	0.10	0.00	9.60	6.00	0.00	**33.70**
8	NBSC, Siliguri	19.50	0.60	0.10	0.00	6.30	8.00	0.00	**34.50**
	Total	**215.50**	**20.50**	**3.80**	**0.00**	**133.05**	**50.50**	**5.00**	**428.35**

Section Officer (Finance & Accounts)

19/01/18

Director

BIRLA INDUSTRIAL & TECHNOLOGICAL MUSEUM

(NATIONAL COUNCIL OF SCIENCE MUSEUM)

19A, Gurusaday Road, Kolkata - 700 019

GIA- SALARIES & GIA-GENERAL

Head-wise Summary of AAP (B.E.) for 2018-19

(Figure in lakhs)

Sl. No.	Units	GIA - SALARIES							GIA- GENERAL									Grand Total
		Salaries	Ret. Gratuity	Leave Encash. (Ret.)	Commu. of Pension	Other charges (CEA/OTA/ Dress)	LTC	Total	TA/DA	Medical	Honm.	Contg.	Maint.	Dev. Act.	COH Adv./ NPS	Pension	Total	
1	BITM, Kolkata	925.00	61.50	46.95	83.19	10.00	10.00	**1136.64**	6.00	19.00	0.10	188.00	35.00	100.00	35.00	690.00	**1073.10**	**2209.74**
2	SSC, Patna	168.00	0.00	0.00	0.00	2.00	1.00	**171.00**	1.00	5.00	0.00	71.00	3.00	15.00	0.00	0.00	**95.00**	**266.00**
3	RSC, Bhubaneswar	180.00	0.00	0.00	0.00	2.00	1.00	**183.00**	1.00	4.00	0.00	64.00	3.00	21.00	0.00	0.00	**93.00**	**276.00**
4	DSC, Purulia	72.00	0.00	0.00	0.00	1.00	1.00	**74.00**	0.50	2.00	0.00	31.00	1.00	22.00	0.00	0.00	**56.50**	**130.50**
5	DSC, Dhenkanal	66.00	0.00	0.00	0.00	0.75	1.00	**67.75**	0.30	2.00	0.00	50.00	2.00	15.00	0.00	0.00	**69.30**	**137.05**
6	SC, Burdwan	105.00	0.00	0.00	0.00	1.50	1.00	**107.50**	0.20	2.00	0.00	43.00	1.00	22.00	0.00	0.00	**68.20**	**175.70**
7	DSC, Digha	82.00	0.00	0.00	0.00	0.50	1.00	**83.50**	0.40	2.00	0.00	48.00	2.00	15.00	0.00	0.00	**67.40**	**150.90**
8	NBSC, Siliguri	92.00	0.00	0.00	0.00	1.00	1.00	**94.00**	0.50	2.00	0.00	53.00	2.00	15.00	0.00	0.00	**72.50**	**166.50**
	TOTAL	**1690.00**	**61.50**	**46.95**	**83.19**	**18.75**	**17.00**	**1917.39**	**9.90**	**38.00**	**0.10**	**548.00**	**49.00**	**225.00**	**35.00**	**690.00**	**1595.00**	**3512.39**

Note- Retirement Benefits in respect of Sk. E. Islam, Director (Rs. 79.62 lakhs), Sri Satish Ranjan, Ed.O-B (Rs. 46.55 lakhs), Sri Amitava Saha, TO-C (Rs. 44.71 lakhs), Sri B. Hembram, Driver-Gr-I (Rs. 20.76 lakhs) consists of Commutation of Pension, Retirement Gratuity and Leave Encashment.

19/1/18

Section Officer (Inc. of F&A)

19/01/18

Director