

ANNUAL ACCOUNTS FOR THE YEAR



2022-2023




RAJIV GANDHI UNIVERSITY
RONO HILLS, DOIMUKH-791112
ARUNACHAL PRADESH

RAJIV GANDHI UNIVERSITY
RONO HILLS, DOIMUKH
ITANAGAR, ARUNACHAL PRADESH

BALANCE SHEET AS AT 31.03.2023

SOURCES OF FUNDS	SCH	Current Year Amount (₹)	Previous year Amount (₹)
Corpus /Capital Fund	1	3,026,624,947.62	2,513,455,997.85
Designated/Earmarked/ Endowment Funds	2	66,727,192.00	66,727,192.00
Current liabilities & Provisions	3	865,880,069.57	811,107,361.57
TOTAL		3,959,232,209.19	3,391,290,551.42

APPLICATION OF FUNDS	SCH	Current Year Amount (₹)	Previous year Amount (₹)
<u>Fixed Assets</u>	4		
Tangible Assets		2,047,230,314.61	1,591,690,060.70
Intangible Assets		28,869,888.62	30,010,454.37
Capital Work In progress		-	146,509,940.00
<u>Investments from Earmarked/ Endowment Funds</u>	5	-	-
Long Term			
Short Term			
<u>Investments(Others)</u>	6	-	-
<u>Current Assets</u>	7	1,603,815,227.46	1,523,462,660.85
<u>Loans, Advances and Deposits</u>	8	279,316,778.50	99,617,435.50
TOTAL		3,959,232,209.19	3,391,290,551.42


Assistant Registrar(Fin.)
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Finance Officer
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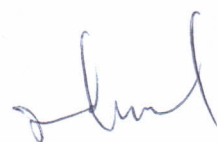
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2023

	SCH	Current Year Amount (₹)	Previous year Amount (₹)
<u>INCOME</u>			
Academic Receipts	9	141,433,789.24	131,454,697.32
Grants/ Subsidies	10	1,407,493,107.00	1,082,267,327.00
Income from Investments	11	-	-
Interest Earned	12	80,955,931.00	50,116,328.00
Other Income	13	8,811,037.00	53,150,347.00
Prior Period Income	14	-	8,428,328.00
TOTAL (A)		1,638,693,864.24	1,325,417,027.32
<u>EXPENDITURE</u>			
Staff payments and benefits(Establishment Expenses)	15	804,886,186.00	817,355,986.00
Academic Expenses	16	117,382,113.00	68,574,721.00
Administrative and General Expenses	17	38,030,682.00	27,605,760.00
Transportation expenses	18	11,377,973.00	6,699,269.00
Repairs & maintenance	19	91,983,700.00	57,636,639.00
Finance Costs	20	976,164.63	6,768,094.76
Depreciation	4	65,421,275.84	71,797,908.19
Other Expenses	21	18,897,645.00	17,690,472.00
Prior period expenses	22	-	2,360,535.00
TOTAL (B)		1,148,955,739.47	1,076,489,384.95
Balance being excess of Income over Expenditure (A-B)		489,738,124.77	248,927,642.37
Transfer to/from Designated Fund		-	
Building Fund			
Other (specify)			
a) Fund returned to UGC (GoI)		23,144,649.00	229,174,155.00
b) outstanding Expenditure paid during the yr		-17,690,472.00	-
Balance Being Surplus/ (Deficit) carried to capital Fund		484,283,947.77	19,753,487.37

Note: Fund returned to GoI include an amount of Rs 10,16,621 towards interest refund


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ITANAGAR, ARUNACHAL PRADESH**

		Amount (₹)
<u>SCHEDULE 1 – CORPUS/CAPITAL FUND</u>	CURRENT YEAR	PREVIOUS YEAR
Balance at the beginning of the year	2,513,455,997.85	2,095,003,380.48
Add: Contributions towards Corpus/ Capital		398,699,130.00
Add: Grants from UGC, Government of India and State Government to the extent utilised for capital expenditure	28,885,002.00	
Add: Assets purchased out of sponsored projects, where ownership vests in the institution		
Add: Assets donated/gifts received		
Add: Other Additions (Adj. of Excess Provision)*		
Add: Excess of income over expenditure from the income and expenditure account	484,283,947.77	19,753,487.37
Total	3,026,624,947.62	2,513,455,997.85
(Deduct) Deficit from the Income and expenditure Account		-
Total (B)	3,026,624,947.62	2,513,455,997.85

*Note: an amount of Rs 2,88,85,002/- has been utilised from previous balance of UGC


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SCHEDULE 2 DESIGNATED/EARMARKED FUNDS	FUND WISE BREAK UP					CURRENT YEAR	TOTAL PREVIOUS YEAR
	i) Vehicle Advance (2 and 4 Wheeler)	ii) Computer Advance	iii) House Building Advance	iv) Car Advance	v) Economic Corpus Fund		
a) Opening balance of the funds	716,219.00	374,980.00	1,162,341.00	-	64,473,652.00	66,727,192.00	66,727,192.00
b) Additions to the Funds							
c) Income from investments made of the funds							
d) Accrued Interest on investments/Advances							
e) Interest on Savings Bank Account							
f) Other Additions (Specify Nature)							
TOTAL (A)	716,219.00	374,980.00	1,162,341.00	-	64,473,652.00	66,727,192.00	66,727,192.00
c) Utilisation/Expenditure towards objectives of funds							
i. Capital Expenditure							
ii. Revenue Expenditure							
Others							
Total (B)	-	-	-	-	-	-	-
Closing Balance at the Year end (A-B)	716,219.00	374,980.00	1,162,341.00	-	64,473,652.00	66,727,192.00	66,727,192.00
Represented by							
Cash and bank Balances							
Investments							
Interest Accrued but not due							

Note:

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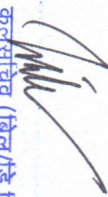
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SCHEDULE 2A- ENDOWMENT FUNDS

								Amount (₹)
1. Sl No.	2. Name of the endowment	Opening Balance		Additions during the year		Encashed		Expenditure on the object during the year
		3. Endowment	4. Accumulated Interest	5. Endowment	6. Accumulated Interest	7. Endowment	8. Accumulated Interest	
1	Economic Corpus Fund	100,000,000.00	4,703,746.00	-	4,243,592.00	-	4,703,746.00	-
	Total	100,000,000.00	4,703,746.00	-	4,243,592.00	-	4,703,746.00	-

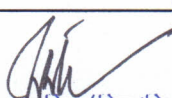
Closing Balance			Amount (₹)
10. Endowment	11. Accumulated Interest	Total (10+11)	
100,000,000.00	4,243,592.00	104,243,592.00	
100,000,000.00	4,243,592.00	104,243,592.00	


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	Amount (₹)	
SCHEDULE 3 - CURRENT LIABILITIES & PROVISIONS	CURRENT YEAR	PREVIOUS YEAR
A. CURRENT LIABILITIES		
1. Deposits from staff	-	-
2. Deposits from students	6,283,700.00	6,093,100.00
3. Sundry Creditors	-	-
a) For Goods & Services	-	-
b) Others	-	-
4. Deposit-others (Including EMD, Security Deposit)	53,479,333.00	30,181,439.00
5. Statutory Liabilities (GPF, TDS, WC TAX, CPF, GIS, NPS):	-11,278.00	-11,278.00
a) Overdue	-	-
b) Others	-	-
6. Other current Liabilities	-	-
a) Salaries	-	-
b) Receipts against sponsored projects	-	-
c) Receipts against sponsored fellowships & scholarships	-	-
d) Unutilised Grants^	249,575,245.57	278,460,247.57
e) Grants in advance	-	-
f) Other funds	14,265,166.00	-
g) Other liabilities	10,776,903.00	10,869,367.00
TOTAL (A)	334,369,069.57	325,592,875.57
B. PROVISIONS		
1. For Taxation	-	-
2. Gratuity	303,775,553.00	280,918,023.00
3. Superannuation/Pension	-	-
4. Accumulated Leave Encashment	209,340,305.00	186,905,991.00
5. Expenses payable	-	-
a. Retirement Benefits	1,000,276.00	399,420.00
b. NON Net Fellowship	862,685.00	2,592,718.00
c. NON Salary Expenditure	11,853,030.00	9,801,949.00
d. Medical Expenditure (Staff Welfare)	695,287.00	615,016.00
e. LTC (Staff Welfare)	26,270.00	271,293.00
f. Salary Expenses	3,957,594.00	4,010,076.00
6. Trade Warranties/Claims	-	-
7. Others (Specify) *(Note 1)	-	-
TOTAL (B)	531,511,000.00	485,514,486.00
TOTAL (A+B)	865,880,069.57	811,107,361.57


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Particulars	Opening Balance Previous	Addition/Received during the year	Refund during the year	Balance
A. CURRENT LIABILITIES				
1. Deposits from staff				-
2. Deposits from students	6,093,100.00	2,487,700.00	2,297,100.00	6,283,700.00
3. Sundry Creditors				-
a) For Goods & Services				-
b) Others				-
4. Deposit-others (Including EMD, Security Deposit)	30,181,439.00	26,432,595.00	3,134,701.00	53,479,333.00
5. Statutory Liabilities (GPF, TDS, WC TAX, CPF, GIS, NPS):	-11,278.00			-11,278.00
a) Overdue				-
b) Others				-
6. Other current Liabilities				-
a) Salaries				-
b) Receipts against sponsored projects				-
c) Receipts against sponsored fellowships & scholarships				-
d) Unutilised Grants	278,460,247.57	-	28,885,002.00	249,575,245.57
e) Grants in advance	-			-
f) Other funds	-	14,265,166.00		14,265,166.00
g) Other liabilities	10,869,367.00	367,484.00	459,948.00	10,776,903.00
TOTAL (A)	325,592,875.57	43,552,945.00	34,776,751.00	334,369,069.57
B. PROVISIONS				
1. For Taxation				-
2. Gratuity	280,918,023.00	22,857,530.00	-	303,775,553.00
3. Superannuation/Pension	-			-
4. Accumulated Leave Encashment	186,905,991.00	22,434,314.00	-	209,340,305.00
5. Expenses payable	-			-
a. Retirement Benefits	399,420.00	1,000,276.00	399,420.00	1,000,276.00
b. NON Net Fellowship	2,592,718.00	862,685.00	2,592,718.00	862,685.00
c. NON Salary Expenditure	9,801,949.00	11,853,030.00	9,801,949.00	11,853,030.00
d. Medical Expenditure (Staff Welfare)	615,016.00	695,287.00	615,016.00	695,287.00
e. LTC (Staff Welfare)	271,293.00	26,270.00	271,293.00	26,270.00
f. Salary Expenses	4,010,076.00	3,957,594.00	4,010,076.00	3,957,594.00
6. Trade Warranties/Claims				-
7. Others (Specify) *(Note 1)				-
TOTAL (B)	485,514,486.00	63,686,986.00	17,690,472.00	531,511,000.00
TOTAL (A+B)	811,107,361.57	107,239,931.00	52,467,223.00	865,880,069.57


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SCHEDULE 3(a)- SPONSORED PROJECTS

1. SI No.	2. Name of the Project	Opening Balance		5. Receipts/ Recoveries during the year	6. Total	7. Expenditure during the year	Closing Balance		Amount (₹)
		3. Credit	4. Debit				8. Credit	9. Debit	
	Project Account	49,693,269.50		-	49,693,269.50	-	49,693,269.50		
	Project DST	-		-	-	-	-		
	Project NEC	4,065,650.00		-	4,065,650.00	-	4,065,650.00		
	Project UGC	-3,458,614.00		-	-3,458,614.00	-	-3,458,614.00		
	Project ICSSR	-1,368,479.30		-	-1,368,479.30	-	-1,368,479.30		
	Total	48,931,826.20		-	48,931,826.20	-	48,931,826.20		-

SCHEDULE 3(b)- SPONSORED FELLOWSHIPS AND SCHOLARSHIPS

1. SI No.	2. Name of the Sponsor	Opening Balance		Transactions during the year		Closing Balance		Amount (₹)
		3. Credit	4. Debit	5. Credit	6. Debit	8. Credit	9. Debit	
	Project Account		-50,876,293.00	-	-		-50,876,293.00	
	Capital Grant		-873,510.00	-	-		-873,510.00	
	Total	-	-51,749,803.00	-	-	-	-51,749,803.00	

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

		Amount (₹)
SCHEDULE 3 - CURRENT LIABILITIES & PROVISIONS	CURRENT YEAR	PREVIOUS YEAR
A. Plan grants: Government of India		
Balance B/f	427,021.30	29,754,357.65
Add:- Receipts during the year		546,625,000.00
Total (a)	427,021.30	576,379,357.65
Less:- Refunds		89,261,239.00
Less:- Utilised for Revenue Expenditure		575,952,336.35
Less:- Utilised for Capital Expenditure		
Total (b)	-	575,952,336.35
Unutilised carried forward (a-b)	427,021.30	427,021.30
B. UGC Grants : Plan		
Balance B/f	672,329,517.96	652,844,585.36
Receipts during the year		187,500,000.00
Total (c)	672,329,517.96	840,344,585.36
Less:- Refunds		5,142,392.00
Less:- Utilised for Revenue Expenditure		72,777.40
Less:- Utilised for Capital Expenditure		162,799,898.00
Total (d)	-	168,015,067.40
Unutilised carried forward (c-d)	672,329,517.96	672,329,517.96
C. UGC Grants : Non Plan		
Balance B/f	303,153,935.20	309,650,139.20
Receipts during the year		262,631,000.00
Total (e)	303,153,935.20	572,281,139.20
Less:- Refunds		134,770,524.00
Less:- Utilised for Revenue Expenditure		259,120,603.00
Less:- Utilised for Capital Expenditure		10,006,601.00
Total (f)	-	269,127,204.00
Unutilised carried forward (e-f)	303,153,935.20	303,153,935.20
D. Grants from State Government		
Balance B/f		
Receipts during the year		
Total (g)		
Less:- Utilised for Revenue Expenditure		
Less:- Utilised for Capital Expenditure		
Total (h)		
Unutilised carried forward (g-h)		
Grand Total (A+B+C+D)	975,910,474.46	975,910,474.46

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SCHEDULE - 4

Amount (₹)

Assets Heads	GROSS BLOCK					DEPRECIATION			NET BLOCK	
	Cost/valuation As at beginning of the year	Additions during the year	Deductions during the year	Cost/valuation at the year end	As at the beginning of the year	Additions During the year	Deductions during the year	Total up to the year end	As at the current year end	As at the previous year end
1. Land	120,869,211.00	-	-	120,869,211.00	-	-	-	-	120,869,211.00	120,869,211.00
2. Site Development	130,778,103.00	140,000.00	-	130,918,103.00	-	-	-	-	130,918,103.00	130,778,103.00
3. Buildings	1,358,701,651.38	353,334,358.00	-	1,712,036,009.38	308,393,319.03	24,539,510.23	-	332,932,829.26	1,379,103,180.12	1,050,308,332.35
4. Roads & bridges	12,707,436.00	54,814,870.00	-	67,522,306.00	1,313,425.46	776,028.91	-	2,089,454.37	65,432,851.63	11,394,010.54
5. Tube wells & water supply	51,265,035.70	-	-	51,265,035.70	20,500,725.08	615,286.21	-	21,116,011.29	30,149,024.41	30,764,310.62
6. Sewerage & Drainage	1,724,849.00	-	-	1,724,849.00	51,400.50	33,468.97	-	84,869.47	1,639,979.53	1,673,448.50
7. Electrical Installations & Equipments	45,066,184.82	-	-	45,066,184.82	17,397,739.07	1,383,422.29	-	18,781,161.36	26,285,023.46	27,668,445.75
8. Plants & machinery	149,666,325.43	-	-	149,666,325.43	102,122,886.98	2,377,171.92	-	104,500,058.90	45,166,266.53	47,543,438.45
9. Scientific & laboratory Equipment	57,432,079.50	4,246,403.00	-	61,678,482.50	9,153,093.40	4,032,175.01	-	13,185,268.41	48,493,214.09	48,278,986.10
10. Office Equipment	22,337,440.00	12,986,973.00	-	35,324,413.00	7,519,421.06	1,598,362.91	-	9,117,783.97	26,206,629.04	14,818,018.95
11. Audio Visual Equipment	127,800.00	1,910,799.00	-	2,038,599.00	4,792.50	80,880.52	-	85,673.02	1,952,925.98	123,007.50
12. Computer & Peripherals*	127,809,309.27	9,647,557.00	-	137,456,866.27	111,643,482.10	4,197,921.13	-	115,841,403.23	21,615,463.04	16,165,827.17
13. Furniture, Fixtures & Fittings	93,322,536.64	40,966,083.00	-	134,288,619.64	52,943,410.61	4,564,662.56	-	57,508,073.17	76,780,546.47	40,379,126.03
14. Vehicles	3,148,195.00	1,257,381.00	-	4,405,576.00	933,127.64	284,375.79	-	1,217,503.43	3,188,072.57	2,215,067.36
15. Library Books & Scientific Journals	85,361,032.78	26,937,020.00	-	112,298,052.78	36,650,306.41	6,217,923.64	-	42,868,230.05	69,429,822.73	48,710,726.37
16. Small Value Assets*	16,399,402.00	-	-	16,399,402.00	16,399,401.00	-	-	16,399,401.00	1.00	1.00
Total (A)	2,276,716,591.52	506,241,444.00	-	2,782,958,035.52	685,026,530.82	50,701,190.09	-	735,727,720.91	2,047,230,314.61	1,591,690,060.70
17. Capital Work In Progress (B)										
Cap Gr C/o Social Science Building	59,867,810.00	-	59,867,810.00	-	-	-	-	-	-	59,867,810.00
Cap Gr C/o Education Building	22,199,542.00	-	22,199,542.00	-	-	-	-	-	-	22,199,542.00
Cap Gr C/o Mass Comm. Building	10,045,462.00	-	10,045,462.00	-	-	-	-	-	-	10,045,462.00
Construction of Zoology Building	49,922,716.00	-	49,922,716.00	-	-	-	-	-	-	49,922,716.00
Cap Gr Camp Dev (Old Power House) 19-20	-	-	-	-	-	-	-	-	-	-
Cap Gr Camp Dev (Renov VC's Office) 19-20	-	-	-	-	-	-	-	-	-	-
Cap Gr Swachh Bharat Toilet 19-20	4,474,410.00	-	4,474,410.00	-	-	-	-	-	-	4,474,410.00
Total Work in Progress	146,509,940.00	-	146,509,940.00	-	-	-	-	-	-	146,509,940.00

Intangible Assets	GROSS BLOCK					DEPRECIATION			NET BLOCK	
	Cost/valuation As at beginning of the year	Additions during the year	Deductions during the year	Cost/valuation at the year end	As at the beginning of the year	Additions During the year	Deductions during the year	Total up to the year end	As at the current year end	As at the previous year end
18. Computer Software	-	-	-	-	-	-	-	-	-	-
19. E-Books & Journals	58,882,055.00	13,579,520.00	-	72,461,575.00	28,871,600.63	14,720,085.75	-	43,591,686.38	28,869,888.62	30,010,454.37
20. Patents	-	-	-	-	-	-	-	-	-	-
Total (B)	58,882,055.00	13,579,520.00	-	72,461,575.00	28,871,600.63	14,720,085.75	-	43,591,686.38	28,869,888.62	30,010,454.37
Grand Total (A+B+C)	2,482,108,586.52	519,820,964.00	146,509,940.00	2,855,419,610.52	713,898,131.45	65,421,275.84	-	779,319,407.29	2,076,100,203.23	1,768,210,455.07


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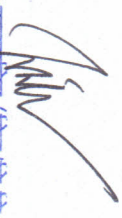

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SCHEDULE - 4 (WORK IN PROGRESS)

Assets Heads	GROSS BLOCK				DEPRECIATION			NET BLOCK		Amount (₹)
	Cost/valuation As at beginning of the year	Additions during the year	Deductions during the year	Cost/valuation at the year end	As at the beginning of the year	Additions During the year	Deductions during the year	Total up to the year end	As at the current year end	
17. Capital Work In Progress (B)										
Cap Gr C/o Social Science Building	59,867,810.00			59,867,810.00	-			-	59,867,810.00	59,867,810.00
Cap Gr C/o Education Building	22,199,542.00			22,199,542.00	-			-	22,199,542.00	22,199,542.00
Cap Gr C/o Mass Comm. Building	10,045,462.00			10,045,462.00	-			-	10,045,462.00	10,045,462.00
Construction of Zoology Building	49,922,716.00			49,922,716.00	-			-	49,922,716.00	49,922,716.00
Cap Gr Camp Dev (Old Power House) 19-20	-			-	-			-	-	-
Cap Gr Camp Dev (Renov VCs Office) 19-20	4,474,410.00			4,474,410.00	-			-	4,474,410.00	4,474,410.00
Cap Gr Swachh Bharat Toilet 19-20	-			-	-			-	-	-
Total Work in Progress	146,509,940.00	-	-	146,509,940.00	-	-	-	-	146,509,940.00	146,509,940.00

Year Wise Break up	2018-19	2019-20	2020-21	2021-22	Total	Capitalised	Balance
Cap Gr C/o Social Science Building		1,029,270.00	43,809,083.00	15,029,457.00	59,867,810.00	-	59,867,810.00
Cap Gr C/o Education Building		500,000.00	9,006,380.00	12,693,162.00	22,199,542.00	-	22,199,542.00
Cap Gr C/o Mass Comm. Building		200,000.00	9,845,462.00		10,045,462.00	-	10,045,462.00
Construction of Zoology Building	1,680,411.00	1,326,000.00	-	46,916,305.00	49,922,716.00	-	49,922,716.00
Cap Gr Camp Dev (Old Power House) 19-20			-		-	-	-
Cap Gr Camp Dev (Renov VCs Office) 19-20			-	2,058,410.00	4,474,410.00	-	4,474,410.00
Cap Gr Swachh Bharat Toilet 19-20			2,416,000.00	76,697,334.00	146,509,940.00	-	146,509,940.00
Total	1,680,411.00	3,055,270.00	65,076,925.00	76,697,334.00	146,509,940.00	-	146,509,940.00


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SCHEDULE 5 – INVESTMENTS FROM EARMARKED/ENDOWMENT FUNDS

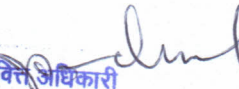
	Amount (₹)	
	CURRENT YEAR	PREVIOUS YEAR
1. In Central Government Securities		
2. In State Government Securities		
3. Other approved Securities		
4. Shares		
5. Debentures and Bonds		
6. Others (to be specified)		
TOTAL		

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

	Amount (₹)	
Funds	CURRENT YEAR	PREVIOUS YEAR
1.		
2.		
3.		
4.		
5. Endowment Fund Investments		
TOTAL		

Note : Not applicable for us as we have not any such type of investments



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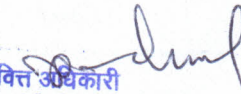

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		Amount (₹)
SCHEDULE 6 – INVESTMENTS OTHERS	CURRENT YEAR	PREVIOUS YEAR
1. In Central Government Securities		
2. In State Government Securities		
3. Other approved Securities		
4. Shares		
5. Debentures and Bonds		
6. Others (to be specified)		
TOTAL		


Note : Not applicable for us as we have not any such type of investments

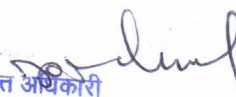

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ITANAGAR, ARUNACHAL PRADESH

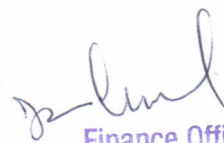
		Amount (₹)
SCHEDULE 7 - CURRENT ASSETS	CURRENT YEAR	PREVIOUS YEAR
1. Stock:		
a) Stores and Spares		
b) Loose Tools		
c) Publications		
d) Laboratory chemicals, Consumables and glass ware		
e) Building Material		
f) Electrical Material		
g) Stationery		
h) Water Supply material		
2. Sundry Debtors:		
a) Debts Outstanding for a period exceeding six months		
b) Others		
3. Cash and Bank Balances		
a) With Scheduled Banks:		
In Current Accounts	3,179,229.00	576,773.60
In term deposit Accounts	377,412,593.00	849,058,683.00
In Savings Accounts	1,223,223,405.46	673,827,204.25
b) With non-Scheduled Banks:		
In Current Accounts		
In term deposit Accounts		
In Savings Accounts		
5. Post Office- Savings Accounts		
TOTAL	1,603,815,227.46	1,523,462,660.85


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ANNEXURE A	Current Year	Previous Year
I. Savings Bank Accounts		
RGU Project Account 83420100000310	69,663,579.05	1,539,416.00
CAPITAL GRANT ACCOUNT	313,718,516.35	38,579,386.35
UNIVERSITY CORPUS ACCOUNT	43,181,841.00	5,147,279.00
WELFARE ACCOUNT 857	3,568,494.80	13,865,180.30
HEFA-ESCROW-2 (076)	3,678,328.00	3,549,409.00
DEBT DEPOSIT ACCOUNT NO. 951	219,149,703.15	318,025,950.15
REVENUE ACCOUNT NO. - 307	268,744,993.01	66,759,048.77
RECURRING ACCOUNT -1239	13,364,363.25	27,320,675.25
INST OF DISTANCE EDUCATION-BOB-4554	6,940,972.88	17,789,877.88
SALARY GRANT ACCOUNT	6,404,257.27	3,747,456.27
MIN. OF SPORTS & YOUTH AFFAIRS ACCOUNT	423,898.00	1,676,054.00
FOREIGN COLABORATION ACCOUNT NO.0363	-	74,971.00
PENSION CUM GRATUITY FUND ACCNT NO. 277	206,883,610.80	11,760,422.50
RGU- UGC Project Grant Account 83420100001747	1,491,290.00	99,873,081.48
RGU NEC Project Grant Account...0005997)	240.00	908,957.00
RGU CSSR PROJECT Account.....2865)	1,173,183.60	701,486.00
RGU DST PROJECT Grant Account...0001725)	9,995,910.00	3,994,485.00
CDS-CORPUS FUND, DEPTT OF ECONOMICS	54,840,224.30	58,514,068.30
II. Current Account		
1.Revenue SBI	-	288,390.60
2.IDE HDFC	3,179,229.00	288,383.00
III. Term Deposits with Scheduled banks		
CAPITAL GRANT ACCOUNT	-	221,429,222.00
UNIVERSITY CORPUS ACCOUNT	-	33,555,711.00
DEBT DEPOSIT ACCOUNT NO. 951	5,361,221.00	22,315,879.00
REVENUE ACCOUNT NO. - 307	164,527,429.00	167,096,864.00
HDFC Naharlagun -IDE REVENUE ACCOUNT	5,692,163.00	5,000,000.00
INST OF DISTANCE EDUCATION-BOB-4554	97,588,188.00	69,916,176.00
PENSION CUM GRATUITY FUND ACCOUNT NO. 277		229,744,831.00
RESERVE FUND	-	-
CORPUS FUND, DEPARTMENT OF ECONOMICS	104,243,592.00	100,000,000.00
Total	1,603,815,227.46	1,523,462,660.85


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ITANAGAR, ARUNACHAL PRADESH

		Amount (₹)
SCHEDULE 8 – LOANS, ADVANCES & DEPOSITS	CURRENT YEAR	PREVIOUS YEAR
1. Advances to employees: (Non-interest bearing)		
a) Salary	-	-
b) Festival	-	-
c) LTC	-	-
d) Medical Advance	25,512.00	115,512.00
e) Other (to be specified)	661,611.00	661,611.00
2. Long Term Advances to employees: (Interest bearing)		
a) Vehicle loan	196,500.00	467,900.00
b) Home loan	19,752,925.00	15,049,050.00
c) Others (to be specified)		
i) Computer Advance	712,500.00	1,469,000.00
ii) Consumables	42,132,875.00	13,639,000.00
3. Advances and other amounts recoverable in cash or in kind or for value to be received:		
a) On Capital Account	12,739,824.00	2,960,494.00
b) to suppliers	-	-
c) Others	-	-
1) Academic Advance	11,826,675.50	2,959,868.50
2) Other Non Academic Advance	1,314,133.00	-
d) HEFA Works-EWS-CPWD Kimin	154,295,000.00	33,295,000.00
e) HEFA Works-CPWD Kimin	35,659,223.00	29,000,000.00
4. Prepaid Expenses		
a) Insurance	-	-
b) Other expenses	-	-
5. Deposits		
a) Telephone	-	-
b) Lease Rent	-	-
c) Electricity	-	-
d) AICTE, if applicable	-	-
e) Others (to be specified)	-	-
6. Income Accrued:		
a) On Investments from Earmarked/ Endowment Funds	-	-
b) On Investments-Others	-	-
c) On Loans and Advances	-	-
d) Others (Crpus Fund Balvatika)	-	-
(includes income due unrealized)	-	-
7. Other receivable		
a) Debit balances in Sponsored Projects	-	-
b) Debit balances in Fellowship & Scholarship	-	-
c) Grants Recoverable	-	-
d) Other receivables	-	-
8. Claims Receivable		
TOTAL	279,316,778.50	99,617,435.50

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ITANAGAR, ARUNACHAL PRADESH

SCHEDULE 8 – LOANS, ADVANCES & DEPOSITS	Opening Balance	Addition during the year	Realisation during the year	Balance
<u>1. Advances to employees: (Non-interest bearing)</u>				-
a) Salary				-
b) Festival				-
c) LTC				-
d) Medical Advance	115,512.00	-	90,000.00	25,512.00
e) Other (to be specified)	661,611.00	-	-	661,611.00
<u>2. Long Term Advances to employees: (Interest bearing)</u>				-
a) Vehicle loan	467,900.00	-	271,400.00	196,500.00
b) Home loan	15,049,050.00	8,305,000.00	3,601,125.00	19,752,925.00
c) Others (to be specified)	-			-
i) Computer Advance	1,469,000.00	700,000.00	1,456,500.00	712,500.00
ii) Consumables	13,639,000.00	44,295,000.00	15,801,125.00	42,132,875.00
<u>3. Advances and other amounts recoverable in cash or in kind</u>				-
or for value to be received:				-
a) On Capital Account	2,960,494.00	9,828,330.00	49,000.00	12,739,824.00
b) to suppliers	-			-
c) Others				-
1) Academic Advance	2,959,868.50	10,452,870.00	1,586,063.00	11,826,675.50
2) Other Non Academic Advance	-	2,776,143.00	1,462,010.00	1,314,133.00
d) HEFA Works-EWS-CPWD Kimin	33,295,000.00	121,000,000.00	-	154,295,000.00
e) HEFA Works-CPWD Kimin	29,000,000.00	78,991,429.00	72,332,206.00	35,659,223.00
4. Prepaid Expenses				-
a) Insurance				-
b) Other expenses				-
5. Deposits				-
a) Telephone				-
b) Lease Rent				-
c) Electricity				-
d) AICTE, if applicable				-
e) Others (to be specified)				-
6. Income Accrued:				-
a) On Investments from Earmarked/ Endowment Funds				-
b) On Investments-Others				-
c) On Loans and Advances				-
d) Others				-
(includes income due unrealized)				-
7. Other receivable				-
a) Debit balances in Sponsored Projects				-
b) Debit balances in Fellowship & Scholarship				-
c) Grants Recoverable				-
d) Other receivables				-
8. Claims Receivable				-
TOTAL	99,617,435.50	276,348,772.00	96,649,429.00	279,316,778.50

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RONO HILLS, DOIMUKH
ITANAGAR, ARUNACHAL PRADESH

SCHEDULE 9 – ACADEMIC RECEIPTS

	Amount (₹)	
	CURRENT YEAR	PREVIOUS YEAR
FEE FROM STUDENTS		
Academic		
1. Tuition fee	10,026,415.00	27,347,158.40
2. Admission fee	30,251,111.00	24,431,650.00
3. Enrolment Fee	1,174,450.00	1,521,500.00
4. Library Admission fee		-
5. Laboratory fee		
6. Art & Craft fee		
7. Registration fee	4,316,639.28	5,803,690.00
8. Syllabus fee	1,318,500.00	569,250.00
9. Other Academic Fees	6,040,490.28	6,793,894.12
10. Phd Fee/ MPhil fees	3,632,340.00	2,776,330.00
11. Games & Sports Fees	660,500.00	1,230,350.00
Total (A)	57,420,445.56	70,473,822.52
Examinations		
1. Admission test fee		
2. Annual Examination fee	54,227,928.68	31,355,100.80
3. Mark sheet, certificate fee	8,789,425.00	8,540,143.00
4. Entrance examination fee		
5. Other Examination Fees	529,170.00	331,450.00
Total (B)	63,546,523.68	40,226,693.80
Other fees		
1. Identity card fee	261,290.00	82,500.00
2. Fine/Miscellaneous fee		
3. Medical fee		
4. Transportation fee	-	49,833.00
5. Other Miscellaneous Fee	981,630.00	5,087,323.00
6. Hostel fee	472,700.00	542,025.00
Total (C)	1,715,620.00	5,761,681.00
Sale of publications		
1. Sale admission forms		
2. Sale of syllabus and Question Paper, etc.		
3. Sale of prospectus including admission forms	11,130,000.00	11,166,400.00
4. Sale of other item	7,621,200.00	3,826,100.00
Total (D)	18,751,200.00	14,992,500.00
Other Academic Receipts		
1. Registration fee for Workshops, Programmes		
2. Registration Fee (Academic Staff College)		
Total (E)	-	-
GRAND TOTAL (A+B+C+D+E)	141,433,789.24	131,454,697.32

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SCHEDULE 10 – GRANTS & SUBSIDIES (Irrevocable Grants Received)

	1) Salary Grant	2) Recurring Grant	3) Capital Grant	4) Specific/Other Grants	Current Year Total	Previous Year Total
Balance B/F	3,747,456.27	27,320,675.25	260,008,608.35	337,540,836.76	628,617,576.63	915,855,427.38
Add:- Receipts during the year	636,200,000.00	356,830,000.00	310,900,000.00	-	1,303,930,000.00	-
a) GoI (Ministry of Sports)	-	-	-	1,082,756.00	1,082,756.00	998,356,000.00
b) against Sponsored projects	-	-	-	32,184,545.00	32,184,545.00	82,767,727.00
c) against Fellowship & Scholarship	-	-	-	295,806.00	295,806.00	1,143,600.00
d) Govt of AP (State Govt)	-	-	-	70,000,000.00	70,000,000.00	-
Sub Total	636,200,000.00	356,830,000.00	310,900,000.00	103,563,107.00	1,407,493,107.00	1,082,267,327.00
Add:- Interest Earned/Misc Receipts	-	-	16,423,779.00	2,846,255.00	19,270,034.00	50,089,498.00
Total	639,947,456.27	384,150,675.25	587,332,387.35	443,950,198.76	2,055,380,717.63	2,048,212,252.38
Balance	639,947,456.27	384,150,675.25	587,332,387.35	443,950,198.76	2,055,380,717.63	2,048,212,252.38
Less:- Utilised for Capital Expenditure (A)	-	109,155,482.00	249,075,995.00	-	358,231,477.00	203,621,143.00
Balance	639,947,456.27	274,995,193.25	338,256,392.35	443,950,198.76	1,697,149,240.63	1,844,591,109.38
Less:- Utilised for Revenue Expenditure (B)	631,262,277.00	310,898,990.00	-	315,608,087.11	1,257,769,354.11	835,145,716.75
Less:- i) Fund returned to UGC	-	-	5,001,555.00	-	5,001,555.00	22,742,392.00
Less:- ii) Fund pulled back by RBI	391,087.00	17,752,007.00	-	-	18,143,094.00	206,431,763.00
Less:- iii) Fund transferred to other Scheme	1,889,835.00	-67,020,167.00	19,536,321.00	45,594,011.00	-	151,653,661.00
Balance C/F (C)	6,404,257.27	13,364,363.25	313,718,516.35	82,748,100.65	416,235,237.52	628,617,576.63

Note:-

*Row Totalling of Fund returned to UGC, Fund pulled back by RBI & Fund Transferred to other Scheme was not done last year


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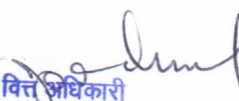

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SCHEDULE 11 – INCOME FROM INVESTMENTS

	Earmarked/ Endowment Funds		Other Investments	
	Current Year	Previous Year	Current Year	Previous Year
1. Interest				-
a. on Government Securities	-	-		
b. on Bonds/ Debentures	-	-		
2. Interest on term Deposits	-	-		
3. Income accrued but not due on Term Deposits/ bearing advances to employees	-	-		
4. Interest on Savings Bank Accounts	-	-		
5. Others (Specify)	-	-		
Total	-	-		
Transferred to Earmarked/ Endowment Funds	-	-		
Balance	NIL	NIL		


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SCHEDULE 12 – INTEREST EARNED

		Amount (₹)
<u>SCHEDULE 12 – INTEREST EARNED</u>	Current Year	Previous Year
1. On Savings Bank Account with Scheduled Banks	13,311,837.00	12,864,000.00
2. On loans		
a. Employees/ Staff	3,119,028.00	1,184,689.00
b. Others	660,088.00	-
3. On Term deposit	63,864,978.00	36,067,639.00
Total	80,955,931.00	50,116,328.00


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SCHEDULE 13 – OTHER INCOME

	Amount (₹)	
	Current Year	Previous Year
A. Income from land & Buildings		
1. Hostel Room Rent	743,000.00	477,830.00
2. License Fee	1,615,596.00	1,551,705.00
3. Hire Charges of Auditorium/Play ground/Convention Centre et	651,420.00	123,400.00
4. Electricity Charges recovered	2,254,273.00	1,385,115.00
5. Water Charges Recovered	92,166.00	107,082.00
Total	5,356,455.00	3,645,132.00
B. Sales of Institution's Publication		
C. Income from Holding Events		
1. Gross receipts from annual function/sports carnival		
Less:- Direct expenditure incurred on the annual function/ sports carnival		
2. Gross receipts from fetes		
Less:- Direct expenditure incurred on the fees		
3. Gross receipts for educational tours		
Less:- Direct expenditure incurred on the tours		
4. Other (to be specified and seperately disclosed)		
a. Day Care Fees		
b. Fine/Misc fee	9,000.00	-
c. Transportation Fee/Hire Charges	186,547.00	110,780.00
Total	195,547.00	110,780.00
D. Others		
1. Income from consultancy		
2. RTI Fees	7,151.00	1,582.00
3. Income from Royalty		-
4. Sale of Application form	7,970.00	21,670.00
5. Misc. Receipts (Sale of tender form, waste paper, etc)	54,000.00	259,890.00
6. Profit on Sale/ Disposal of Assests		-
a. Owned Assets		-
b. Assets received free of cost		3,120.00
c. Sale of Scrap/ Dismental items/other items	37,370.00	138,530.00
7. Grants/ Donations from Institutions, Welfare Bodies and International Organisations		
8. Others (specify)		
a) Penalty/Other Receipts	822,400.00	43,348.00
b) Grauity fund contribution	273,098.00	31,736,277.00
c) Other Misc	2,057,046.00	17,190,018.00
Total	3,259,035.00	49,394,435.00
Total (A+B+C+D)	8,811,037.00	53,150,347.00

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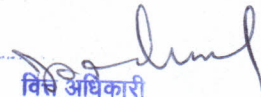
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SCHEDULE 14 – PRIOR PERIOD INCOME

	Amount (₹)	
	Current Year	Previous Year
1. Academic receipts		
2. Income from Investments		
3. Interest earned	-	8,428,328.00
4. Other income		
Total	-	8,428,328.00


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SCHEDULE 15 – STAFF PAYMENTS & BENEFITS (ESTABLISHMENT EXPENSES)

	Current Year				Amount (₹)
					Previous Year
	Salary Grant	Recurring Grant	Other fund	Total	Total
a) Salaries & Wages	585,826,093.00	42,819,861.00	7,135,636.00	635,781,590.00	593,386,177.00
b) Allowances & Bonus	-	-	-	-	-
c) Contribution to Provident Fund	-	56,380,625.00	33,960.00	56,414,585.00	66,228,004.00
d) Contribution to Other Fund	-	-	-	-	-
e) Staff Welfare Expenses	-	512,415.00	824,796.00	1,337,211.00	2,138,842.00
f) Retirement & Terminal benefits	35,451,759.00	4,200,000.00	-	39,651,759.00	77,317,667.00
g) LTC facility	2,262,542.00	-	-	2,262,542.00	823,364.00
h) LTC facility (Spl-package)	-	-	-	-	1,202,470.00
i) Medical facility	14,911,302.00	-	-	14,911,302.00	8,191,387.00
j) Children Education Allowance	6,539,400.00	-	-	6,539,400.00	9,245,886.00
k) Honorium	-	16,095,634.00	36,000.00	16,131,634.00	15,103,525.00
l) Leave Encashment	31,653,025.00	-	-	31,653,025.00	43,562,476.00
m) Leave Encashment (Spl-Package)	-	-	-	-	-
n) Others (specify)	-	-	203,138.00	203,138.00	156,188.00
Total	676,644,121.00	120,008,535.00	8,233,530.00	804,886,186.00	817,355,986.00

SCHEDULE 15A – EMPLOYEES RETIREMENT AND TERMINAL BENEFITS	Amount (₹)			
	Pension	Gratuity	Leave Encashment	Total
Opening balance as on 01.04.2022	-	72,616,583.00	43,562,476.00	116,179,059.00
Addition : Capitalized value of Contributions Received from other organisations				
Total (a)	-	72,616,583.00	43,562,476.00	116,179,059.00
Less: Actual payment during the year (b)		12,594,229.00	9,218,711.00	21,812,940.00
Balance available on 31.03.2023 c(a-b)	-	60,022,354.00	34,343,765.00	94,366,119.00
Provisions required on 31.03.2023 as per Actuarial valuation (d)		95,474,113.00	65,996,790.00	161,470,903.00
A. Provision to be made in the current year (d-c)	-	35,451,759.00	31,653,025.00	67,104,784.00
B. Contribution to New Pension Scheme				
C. Medical reimbursement to retired employees				
D. Deposit Linked insurance payment				
Total (A+B+C+D+E)	-	35,451,759.00	31,653,025.00	67,104,784.00


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SCHEDULE 16 – ACADEMIC EXPENSES

	Current Year				Amount (₹)
	i) Salary Grant	ii) Recurring Grant	iii) Other fund	Total	Previous Year Total
a) Laboratory Expenses		4,887,041.00		4,887,041.00	681,440.00
b) Field work/Participation in Conference		286,307.00		286,307.00	488,863.00
c) Expenses on Seminars/Workshops		3,572,747.00	1,964,427.00	5,537,174.00	1,503,431.00
d) Payment to Visiting Faculty		524,079.00		524,079.00	411,000.00
e) Examination		11,139,718.00	3,755,457.00	14,895,175.00	11,383,142.00
f) Student Welfare Expenses		976,732.00		976,732.00	1,235,611.00
g) Admission Expenses		2,885,573.00		2,885,573.00	1,582,101.00
h) Convocation Expenses		6,692,167.00		6,692,167.00	5,991,979.00
i) Publications		27,580.00		27,580.00	178,449.00
j) Stipend/means-cum-merit scholarship		24,468,497.00		24,468,497.00	23,589,683.00
k) Subscription Expenses			18,000.00	18,000.00	123,900.00
l) Others (specify)				-	-
1) College /Academic Inspection)				-	18,672.00
2) Other Academic Expenses		3,061,824.00	48,910,247.00	51,972,071.00	17,010,263.00
3) Other Research Project		-	4,211,717.00	4,211,717.00	2,172,240.00
4) Fellowship and Scholarship		-	-	-	2,203,947.00
Total	-	58,522,265.00	58,859,848.00	117,382,113.00	68,574,721.00

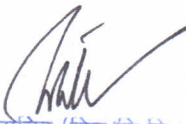

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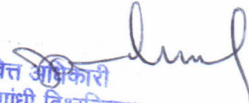

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SCHEDULE 17 – ADMINISTRATIVE AND GENERAL EXPENSES

	Current Year				Amount (₹)
	i) Salary Grant	ii) Recurring Grant	iii) Other fund	Total	Previous Year Total
<u>A. Infrastructure</u>				-	
a) Electricity and power	-	1,457,552.00		1,457,552.00	4,633,614.00
b) Water charges				-	
c) Insurance				-	
d) Rent, Rates and Taxes (including property tax)				-	
<u>B. Communication</u>				-	
e) Postage & telegram	-	74,746.00		74,746.00	47,454.00
f) Telephone and Internet Charges	-	375,807.00	5,805.00	381,612.00	398,655.00
<u>C. Others</u>				-	
g) Printing and Stationary	-	2,536,869.00	989,143.00	3,526,012.00	2,005,043.00
h) Traveling and Conveyance Expenses	-	3,302,303.00	141,072.00	3,443,375.00	537,115.00
i) Expenses on meetings, Workshops & Training	-	4,424,037.00	1,711.00	4,425,748.00	4,649,276.00
j) Hospitality	-	1,120,287.00		1,120,287.00	658,585.00
k) Auditors Remuneration				-	
l) Professional Charges	-	1,328,540.00		1,328,540.00	1,129,544.00
m) Advertisement and Publicity	-	847,099.00	89,384.00	936,483.00	252,493.00
n) Magazines & Journals & Preiodicals	-	171,900.00		171,900.00	66,340.00
o) Others				-	
i) Other Administrative & General Exp	-	21,168,417.00	-3,990.00	21,164,427.00	13,227,641.00
Total	-	36,807,557.00	1,223,125.00	38,030,682.00	27,605,760.00



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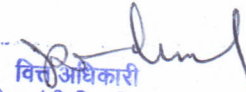

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SCHEDULE 18 – TRANSPORTATION EXPENSES

	Current Year				Amount (₹)
	Salary Grant	Recurring Grant	Other fund	Total	Previous Year
1. Vehicles (owned by educational institution)					
a) Running expenses		10,572,552.00		10,572,552.00	5,868,824.00
b) Repairs & maintenance				-	-23,997.00
c) Insurance expenses		805,421.00		805,421.00	854,442.00
2. Vehicles taken on rent/lease					
a) Rent/lease expenses				-	
3. Vehicle (Taxi) hiring expenses					
Total	-	11,377,973.00	-	11,377,973.00	6,699,269.00



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SCHEDULE 19 – REPAIRS & MAINTENANCE

	Current Year				Amount (₹)
					Previous Year
	Salary Grant	Recurring Grant	Other fund	Total	Total
a) Building		54,167,697.00	-	54,167,697.00	31,672,769.00
b) Furniture & Fixture			-	-	-
c) Plant & Machinery		903,024.00	-	903,024.00	1,064,535.00
d) Office Equipments			293,900.00	293,900.00	119,500.00
e) Computer & IT Tools				-	-
f) Laboratory & Scientific Equipment				-	-
g) Audio Visual Equipment				-	-
h) Cleaning material & services				-	-
i) Book binding Charges				-	-
j) Gardening		1,875,072.00	-	1,875,072.00	2,202,779.00
k) Estate maintenance		10,535,676.00	237,050.00	10,772,726.00	5,952,452.00
l) Others		9,679,560.00		9,679,560.00	8,668,636.00
m) Electrical		14,291,721.00		14,291,721.00	7,955,968.00
n) Prior Period Adjusted**				-	-
Total	-	91,452,750.00	530,950.00	91,983,700.00	57,636,639.00


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SCHEDULE 20 - FINANCE COSTS

	Current Year			Amount (₹)
	Salary Grant	Recurring Grant	Other fund	Previous Year
a) Bank charges	-	661.00	225,503.63	68,344.76
b) Others (specify)	-	-	750,000.00	6,699,750.00
Total	-	661.00	975,503.63	6,768,094.76

SCHEDULE 21 - OTHER EXPENSES

	Current Year			Amount (₹)
	Salary Grant	Recurring Grant	Other fund	Previous Year
a) Provision for Bad and Doubtful debts/ Advances				
b) Irrecoverable balances Written Off			74,971.00	-
c) Grants/ Subsidies to other institutions/ organisations			427,532.00	427,532.00
d) Other (Interest Refund)				-
Outstanding Liabilities				
a. Retirement Benefits	-	1,000,276.00	-	399,420.00
b. NON Net Fellowship	-	862,685.00	-	2,592,718.00
c. NON Salary Expenditure	-	11,853,030.00	-	9,801,949.00
d. Medical Expenditure (Staff Welfare)	695,287.00	-	-	615,016.00
e. LTC (Staff Welfare)	26,270.00	-	-	271,293.00
f. Salary Expenses	3,957,594.00	-	-	4,010,076.00
Total	4,679,151.00	13,715,991.00	502,503.00	17,690,472.00

SCHEDULE 22 - PRIOR PERIOD EXPENSES

	Current Year			Amount (₹)
	Salary Grant	Recurring Grant	Other fund	Previous Year
1. Establishment Expenses				
2. Academic Expenses				
3. Administrative and General Expenses				
4. Transportation expenses				
5. Repairs & maintenance				
6. Other Expenses (Depreciation of earlier Period)				
Total	-	-	-	2,360,535.00

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ITANAGAR, ARUNACHAL PRADESH
RECEIPTS AND PAYMENTS FOR THE YEAR ENDED ON 31.03.2023

Receipts	Current Year Amount (₹)	Previous year Amount (₹)	Payments	Current Year Amount (₹)	Previous year Amount (₹)
I Opening Balance			I Expenses		
a) Cash Balance		-	a) Establishment Expenses	804,886,186.00	711,584,504.00
b) Bank Balance			b) Academic Expenses	117,382,113.00	74,915,091.00
i. In Current Accounts	576,773.60	7,186,661.08	c) Administrative Expenses	38,030,682.00	28,042,557.00
ii. In Deposit Accounts	849,058,683.00	772,750,642.00	d) Transportation expenses	11,377,973.00	6,723,266.00
iii. In Savings Accounts	673,827,204.25	829,915,128.21	e) Repairs & maintenance	91,983,700.00	58,213,639.00
			f) Finance Cost	976,164.63	6,768,094.76
			g) Other Expenses	18,897,645.00	-
			h) Prior period expenses	-	-
II Grants Received			II Payments against earmarked /endowment funds		
a) From Government of India	1,305,012,756.00	996,756,000.00			
b) From State Government	70,000,000.00				
c) From Other Sources(details)		1,600,000.00			
III Academic receipts	141,433,789.24	70,473,822.52	III Payments against Sponsored projects/ Schemes	-	12,234,655.00
IV Receipts against Earmarked/ Endowment Funds			IV Payments against Sponsored Fellowship & Scholarship		2,203,947.00
V Receipts against Sponsored projects/ Schemes	32,184,545.00	82,767,727.00	V Investments and deposits made		
VI Receipts against Sponsored Fellowship & Scholarship	295,806.00	1,143,600.00	a) Out of Earmarked funds		
VII Income on investments from			b) Out of Own Funds(investment-others)		
a) Earmarked/ Endowment Funds			VI Term Deposits with scheduled Banks		
a) Other Funds					
VIII Interest received on			VII Expenditure on Fixed Assets and Capital work in Progress		
a) Bank Deposits	63,864,978.00	36,067,639.00	a) Fixed Assets	373,311,024.00	219,240,660.00
a) Loans and Advances	3,119,028.00	1,184,689.00	b) Capital Work in progress	-	
c) Savings Bank Accounts	13,311,837.00	12,864,000.00	c) Other payments including statutory payments	-	
d) Others	660,088.00	-	VIII Other Payments including statutory payments		
IX Investments Encashed	-	-	IX refunds of Grants		
X Term Deposits with Scheduled Banks Encashed			X Deposits and advances	276,348,772.00	87,715,494.00
XI Other Income(including prior period income)	-	61,578,675.00	XI Other Payments		
XII Deposits and Advances	96,649,429.00	17,683,601.00	a) Fund Returned to Govt	23,144,649.00	229,174,155.00
XIII Miscellaneous receipts including Statutory Receipts		-	b) any other payments	5,891,749.00	3,072,002.00
XIV Any Other receipts			XII Closing Balances		
a) Examination	-	40,226,693.80	a) Cash in hand		
b) Other Misc Fee	-	5,761,681.00	b) bank balances		
c) Other Receipts	116,050,968.00	10,397,666.00	In Current Accounts	3,179,229.00	576,773.60
d) from sale/disposal of assets etc	-	14,992,500.00	In Deposit Accounts	377,412,593.00	849,058,683.00
			In Savings Accounts	1,223,223,405.46	673,827,204.25
Internal fund Transfer	268,561,041.00	223,266,708.00	Internal fund Transfer	268,561,041.00	223,266,708.00
	3,634,606,926.09	3,186,617,433.61		3,634,606,926.09	3,186,617,433.61

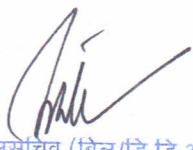

Assistant Registrar(Fin.)
Rajiv Gandhi University
Rono Hills Doimukh - 791112

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Finance Officer
Rajiv Gandhi University
Rono Hills Doimukh

RAJIV GANDHI UNIVERSITY
RONO HILLS, DOIMUKH
ITANAGAR, ARUNACHAL PRADESH
INTERNAL FUND TRANSFER

Sl No	TRANSFERRING ACCOUNT NAME	Amount (Rs)	RECEIVING ACCOUNT NAME	Amount (Rs)	Remarks
1	RGU PROJECT AC	900,000.00	SALARY AC	11,300,000.00	
2	RGU PROJECT AC	1,000,000.00	SALARY AC	7,200,000.00	
3	SALARY AC	866,506.00	SALARY AC	3,300,000.00	
4	SALARY AC	17,523,329.00	IDE BoB	5,000,000.00	
5	SALARY AC	1,300,000.00	IDE BoB	17,500,000.00	
6	SALARY AC	4,000,000.00	IDE BoB	145,834.00	
7	IDE BoB	918,000.00	IDE BoB	350,000.00	
8	IDE HDFC	17,500,000.00	IDE HDFC	5,000,000.00	
9	IDE HDFC	5,000,000.00	Recurring Ac	51,653,661.00	
10	Revenue	11,300,000.00	Recurring Ac	866,506.00	
11	Revenue	1,800,000.00	Recurring Ac	14,500,000.00	
12	Revenue	20,000,000.00	Revenue	54,893,624.00	
13	Revenue	14,500,000.00	Revenue	4,708,295.00	
14	Revenue	2,164,250.00	Revenue	17,523,329.00	
15	Debt Account	7,200,000.00	Revenue	900,000.00	
16	Debt Account	51,653,661.00	Revenue	15,814,148.00	
17	Debt Account	3,300,000.00	Revenue	4,000,000.00	
18	Debt Account	330,000.00	Revenue	5,000,000.00	
19	Debt Account	11,278,323.00	Revenue	10,000,496.00	
20	PENSION CUM GRATUITY	54,893,624.00	MIN SPORTS YOUTH	330,000.00	
21	WELFARE	5,000,000.00	MIN SPORTS YOUTH	1,800,000.00	
22	WELFARE	495,834.00	RGU CORPUS	1,000,000.00	
23	CAPITAL GRNT	10,000,496.00	RGU CORPUS	918,000.00	
24	CAPITAL GRNT	114,575.00	Debt Account	1,300,000.00	
25	CAPITAL GRNT	15,814,148.00	Debt Account	2,164,250.00	
26	CAPITAL GRNT	5,000,000.00	WELFARE	20,000,000.00	
27	Revenue-SBI	4,708,295.00	CAPITAL GRNT	114,575.00	
			CAPITAL GRNT	11,278,323.00	
	TOTAL	268,561,041.00	TOTAL	268,561,041.00	


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RAJIV GANDHI UNIVERSITY
RONO HILLS, DOIMUMUKH
ITANAGAR, ARUNACHAL PRADESH

CONTRIBUTORY PROVIDENT FUND ACCOUNT

BALANCE SHEET AS AT 31ST MARCH, 2023

Prev. Year Amt(₹)	Liabilities	Current Year Amt(₹)	Prev. Year Amt(₹)	Assets	Current Year Amt(₹)
31,36,67,911.00	Contributory Provident Fund - Employees' Part			Investments	
Opening Balance	31,36,67,911.00		-	FD with Bank of Baroda	42,50,51,563.00
Add: Subscription during the year	4,09,34,160.00		40,92,64,514.00	FD with Canara Bank	11,97,37,892.00
Add: Refund during the year	67,42,600.00		11,33,00,000.00	Welfare fund	1,50,00,000.00
Add: Interest Credited to Members' Account	2,01,10,679.00		1,00,00,000.00	BOB Mutual fund	2,50,00,000.00
Less: Advance/Payment	(61,08,000.00)		5,50,00,000.00	BOB Flexi Cap	10,00,000.00
Less: Final Payment	(1,52,19,063.00)			BOB SIP(ADITYA BIRLA)	6,60,00,000.00
Less: Non Refundable Withdrawal	(2,95,17,000.00)	33,06,11,287.00			
33,69,21,468.00	Contributory Provident Fund - University's Part		3,17,84,982.00	Interest accrued on Investments but not due	65,17,89,455.00
Opening Balance	33,69,21,468.00				
Add: Contribution during the year	2,36,39,314.00				
Add: Interest Credited to CPF - University's Contribution	2,08,61,755.00				
Less: Payment	(1,23,50,953.00)				
Add: Adjustment in Op. Balance	-	36,90,71,584.00			
(2,01,38,884.60)	Interest Reserve				
Opening Balance	(2,01,38,884.60)				
Less: Deficit for the year	(1,04,62,352.52)	(3,06,01,237.12)			
63,04,50,494.40	Total	66,90,81,633.88	63,04,50,494.40	Total	66,90,81,633.88

सहायक कुलसचिव (वित्त/ई.ई.अ)

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RAJIV GANDHI UNIVERSITY
RONO HILLS, DOIMUKH
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CONTRIBUTORY PROVIDENT FUND ACCOUNT

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

Prev. Year Amt(₹)	Expenditures	Amt.(Rs.)	Current Year Amt(₹)	Prev. Year Amt(₹)	Income	Amt(₹)	Current Year Amt(₹)
1,82,99,035.00	Interest credited to CPF Interest credited to CPF - Employees' Part Interest credited to CPF - University's Part	2,01,10,679.00	4,09,72,434.00	79,88,177.00	Interest Earned on Fixed Investments Interest Accrued during the year Interest earned & encashed during the year Saving Bank Interest	1,87,51,516.00	2,63,10,845.00
2,00,13,695.00		2,08,61,755.00		4,10,90,443.00		65,07,509.00	
884.50	Bank Charges		765.52	(2,25,04,415.00)		10,51,820.00	
				12,12,669.00			
				7,39,921.00			
				59,73,534.00	Interest Contrib. against CPF A/c		42,00,000.00
600.00	Misc Payments			1,98,805.84	Misc Receipts		2.00
				36,15,079.66	Excess expenditure over Income		1,04,62,352.52
3,83,14,214.50	Total		4,09,73,199.52	3,83,14,214.50	Total		4,09,73,199.52


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SCHEDULE: 23**SIGNIFICANT ACCOUNTING POLICIES****1. BASIS FOR PREPARATION OF ACCOUNTS**

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

2. REVENUE RECOGNITION

2.1 Fees from Students, Sale of Admission Forms, Royalty and Interest on Savings Bank account are accounted on cash basis. Tuition fees collected separately for each semester is accounted on accrual basis.

2.2 Income from Land, Building and Other Property and Interest on investments are accounted on accrual basis.

2.3 Interest on interest bearing advances to staff for house building, Purchase of vehicles and Computers is accounted on accrual basis every year, though the actual recovery of interest starts after the full repayment of the principal.

3. FIXED ASSETS AND DEPRECIATION

3.1 Fixed Assets has been regrouped and reclassified as and where necessary.

3.2 Gifted/Donated assets are valued at the declared value where available; if not available, the value is estimated based on the present market value adjusted with reference to the physical condition of the asset. They are set up by credit to Capital Fund and merged with the Fixed Assets of the Institution.

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

3.4 Fixed assets are valued at cost less accumulated depreciation. Depreciation on fixed assets is provided on Straight line method, at the following rates.

Tangible Assets:

1.	Land	0%
2.	Site Development	0%
3.	Buildings	2%
4.	Roads & Bridges	2%
5.	Tube wells & Water Supply	2%
6.	Sewerage & Drainage	2%
7.	Electrical Installation & Equipment	5%
8.	Plant & Machinery	5%
9.	Scientific & Laboratory Equipment	8%
10.	Office Equipment	7.5%
11.	Audio visual Equipment	7.5%
12.	Computers & Peripherals	20%
13.	Furniture, Fixture & Fittings	7.5%
14.	Vehicles	10%
15.	Lib. Books & Scientific Journals	10%

Intangible Assets (Amortization):

1.	E-Journals	40%
2.	Computer Software	40%
3.	Patents & Copyrights	9 years

Till 2014-15 RGU was adopting Written down value method for calculation of depreciation and from 2015-16 RGU has implemented Straight line method for calculation of depreciation for adopting new accounting system.

Straight line method for depreciation calculation starts from FY- 2015-16.

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- 3.5 Depreciation is provided for the half year on addition during the year.
- 3.6 Where an asset is fully depreciation, it will be carried at a residual value of Re.1 in the Balance Sheet and will not be further depreciated. Thereafter, depreciation is calculated on the additions of each year separately at the rate of depreciation applicable for the asset head.
- 3.7 Assets created out of unmarked Funds and funds of Sponsored Projects, where the ownership of such assets vests in the institution, are setup by credit to Capital Fund and merged with the Fixed assets of the institution. Depreciation is charged at the rates applicable to the respective assets. Assets created out of Sponsored Project funds, where the ownership is retained by the sponsors but held and used by the Institution are separately disclosed in the Notes on accounts.
- 3.8 Assets, the individual value of each of which is Rs.2000 or less(except Library books) are treated as Small Value Assets, 100% depreciation is provided in respect of such assets at the time of their acquisition. However physical accounting and control are continued by the holders of such assets.
4. **Intangible Assets:** Patents and Copy rights, E Journals and Computer Software are grouped under Intangible assets.
- 4.1 **PATENTS:** The Expenditure incurred from time to time (application fees, legal, expenses etc.) for obtaining Patents is temporarily capitalized and shown as part of intangible assets in the Balance Sheet. If Application for patents are rejected the cumulative expenditure incurred on the particular patent is written off to the income & expenditure Account in the year the application is rejected. The Expenditure on patents granted is written off over a life of 9 years on a conservative basis.
- 4.2 Electronic Journal (E-Journal) are separated from Library Books in view of the limited benefit that could be derived from the on-line access provided. E-Journals are not in a tangible form, but temporarily capitalized and in view of the magnitude of expenditure and the benefit derived in terms of perpetual knowledge acquired by the academic and Research Staff; Depreciation is provided in respect of E-Journal at a higher rate of 40% as against depreciation of 10% provided in respect of Library Books.
- 4.3 Expenditure on acquisition of software has been separated from computers and peripherals, as apart from being intangible assets, the rate of obsolescence in respect of these is very high. Depreciation is provided in respect of software at a higher rate of 40% as against depreciation 20% provided in respect of Computers & Peripherals.
5. **STOCKS :** Expenditure on purchase of chemicals, glassware, publications and other stores is accounted as revenue expenditure, except that the value of closing stocks held on 31st march is set up as inventories by reducing the corresponding Revenue Expenditure on the basis of information obtained from Departments. They are valued at cost.
6. **RETIREMENT BENEFITS**
Capitalized value of pension and gratuity received from previous employers of the Institution's employees, who have been absorbed in the Institution, is credited to the respective Provision Accounts. Pension contribution received in respect of employees on deputation is also credited to the provision for Pension Account. The actual payments of Pension, Gratuity and Leave encashment are debited in the accounts to the respective provisions. Other retirement benefits viz. Deposit Linked Insurance. Contribution to New Pension Scheme, Medical reimbursement to retired employees and Travel to home Home town on retirement are accounted on accrual basis (actual payments plus outstanding bills at the end of the year).
7. **INVESTMENTS**
- a. Long term investment are carried at their cost or face value whichever is lower.
- b. Short term investment are carried at their cost or market value (if quoted) whichever is lower.

8. DIFFERENT FUNDS & THEIR TREATMENT

- 8.1 **CORPUS FUND:** Surplus/Deficit of Grants received from University Grants Commission & Ministry of Education, Recognition & Various fee received from University, Colleges and other academic institutions, Institution's share of Consultancy fees and contributions from Research Projects are treated as additions to Corpus Fund.

Income from investments of the fund is added to the fund. The Corpus Fund is utilized for both Revenue and Capital expenditure based on the guidelines by the University Grants Commission and Executive council of the institution from time to time. The assets created out of the Corpus Fund are merged with the assets of the institution by crediting an equal amount to the capital Fund. The Balance in the Corpus Fund which is carried forward is represented by the balance in a separate Bank account, investment in RBI Bonds and Fixed Deposits with the Bank and Accrued interest on investments.

8.2. **A.D Fund**

This fund was established on 1st February 2006. The fund is to be utilized for some of the innovative Programmes, and for sustenance of its research and such other development activities as laid down by the Executive Council from time to time.

8.3. **Welfare Fund**

House building advances and consumable loans are provided to the faculty/Non faculty members from the welfare fund/account. This revolving fund is realised with interest.

8.4. **IRF/SRF Fund**

Fund provided by the UGC/Government for the purpose of paying fellowships to Junior/Senior Research Fellows.

8.5. **Conveyance Fund (including Computer advances)**

A revolving fund for the purpose of paying interest bearing advances to the officers & staff for the purchases of motor car.

8.6. **Non-NET Fellowship**

From the recurring grant the said fellowship is released to the university students.

8.7. **Endowment Fund**

Endowment are Funds received from various individuals donors, Trusts and other organizations, for establishing Chairs and for medals & Prizes, as specified by the Donors. While each of the endowment funds has its own investment there is one savings Bank Account for all the endowment funds, as the uninvested balances against them are negligible.

The income from investment of each Endowment fund is added to the fund. The interest on savings bank a/c is allocated to all the Endowment funds in the ratio of the year end closing balances in each fund. The expenditure on Medals & Prizes is met from the interest earned on investment of the respective Endowment funds and the balance is carried forward. In respect of chairs, however, the corpus of the endowment is also used.

The balances are represented by Investment in RBI Bonds and Fixed Deposits and balance in the saving Bank Account common for all Endowments, and accrued on Investment.

9. GOVERNMENT AND UGC GRANTS

- 9.1 Government Grants and UGC grants are accounted on realization basis. However where a section for release of grant pertaining to the financial year is received before 31st march and the grant is actually received in the next financial year. The grants is accounted on accrual basis and an equal amount is shown as recoverable from the Grantor.
- 9.2 To the extent utilized towards Capital Expenditure, (on accrual basis) government grants and grants from UGC are transferred to the capital Fund.
- 9.3 Governments and UGC grants for meeting Revenue Expenditure are treated, to the extent utilized, as income of the year in which they are realized.
- 9.4 Utilized grants (including advances paid out of such grants) are carried forward and exhibited as a liability in the Balance Sheet.

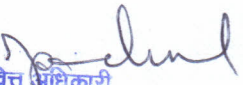
10. SPONSORED PROJECTS

- 10.1 In respect of ongoing Sponsored Projects, the amount received from sponsors are credited to the head "Current Liabilities and provisions -Current Liabilities-Other Liabilities-Receipts against ongoing sponsored projects." As an when expenditure is incurred/advances are paid against such projects, or the concerned project account is debited with allocated overhead charges, the liability account is debited.
- 10.2 In addition to the Earmarked Fund for the junior Research Fellowships funded by the University Grants Commission, Fellowships and Scholarships are also sponsored by various organizations. These are accounted in the same way as Sponsored projects except that the expenditure generally is only on disbursement of Fellowships and Scholarships, which may include allowances for contingent expenditure by the Fellows and Scholars.
- 10.3 The institution itself also awards Fellowships and Scholarships, which are accounted as Academic expenses.

11. INCOME TAX

The income of the Institution is exempt from Income Tax under section 10(23C) of the Income Tax Act. No Provision for tax is therefore made in the accounts.


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SCHEDULE: 24

CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS (ILLUSTRATIVE)

1. CONTINGENT LIABILITIES:

1.1 Contingent liability has not been provided in the books as there are no pending court cases in place.

2. CAPITAL COMMITMENTS

The value of contracts remaining to be executed on Capital Account and not provided for (Net of Advances) amounted to Rs. NIL as on 31.03.2023

3. FIXED ASSETS:

3.1. Additions in the year to Fixed Assets in are provided in the relevant Fixed Asset Schedule which includes the asset received by way of gifts etc.


3.2. In the Balance Sheet as 31.03.2023 and the Balance Sheet of earlier years, Fixed assets created out of plan funds and Fixed Assets created out of plan funds were not exhibited distinctly. The additions during the year from recurring grant, Capital grant and other fund, and the depreciation on those additions respectively have been included in to the main Schedule of Fixed Assets (Schedule 4)

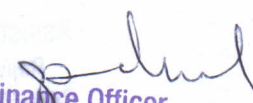
3.3. Fixed assets as set out in Schedule 4 do not include assets purchased out of funds of sponsored projects, held and used by the institution, as projects contracts include stipulations that all such assets purchased out of projects funds will remain the property of the sponsors.

3.4 During the period there is no assets lying as work in progress as on 31.03.2023, all the previous value of work in progress has been converted to capital assets and depreciation has been charged for half of the year and included in the SCH-4

4. **PATENTS:** The expenditure incurred on Patents granted during the years upto 31.03.2023 and the expenditure on the applications for Patents pending as on 31.03.2023 were set up in the accounts of 31.03.2023 is Rs. NIL

5. **DEPOSIT LIABILITIES-** The amount outstanding as Earnest Money Deposit & security Deposit towards unclaimed deposits, is lying at universtity debt deposit account.


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6. **EXPENDITURE IN FOREIGN CURRENCY:**

a.	Travel	NIL
b.	Foreign drafts for import of chemicals etc	NIL
c.	Others	NIL


7. **CURRENT ASSETS, LOANS, ADVANCES AND DEPOSITS**

In the opinion of the Management, the current assets, Loans, Advances and Deposits have a value on realization in the ordinary course, equal at least to the aggregate amount shown in the Balance Sheet.

8. The details of Balances in Savings Bank Accounts and Fixed Deposit Accounts with Banks are enclosed as attachment 'A' to the Schedule of Current Assets.
9. Previous year's figures have been regrouped wherever necessary.
10. Figures in the Final accounts have been rounded off to the nearest rupee.
11. Schedules 1 to 24 are annexed to and form an integral part of Balance Sheet at 31st March, 2023 And the Income & Expenditure account for the year ended on that date.
12. Internal Revenue amounting to Rs 145 Lakh Utilised during the year 2022-23 under recurring head.
13. Details of Internal Transferred has been shown in separate annexure
14. During the period 2021-22 due shortage in receipt of salary grant allocation an amount of Rs 3.40 Cr has been taken as temporary Brrowings from revenue account which was not recouped.
15. An amount of Rs. 40 lakh as temporary borrowing of 2021-22 to Salary account has been recouped from Salary account during 2022-23 & transfer to Revenue account.
16. Two no Bank account closed during this financial year.
(i) SBI-Revenue Account(Current) (ii) Foreign colaboration Proj. Account (363)
17. During the year 2022-23 provision for outstanding liabilities amounting to Rs 1,83,95,142 has been provided details of which has been given in annexure-21


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