

# ANNUAL ACCOUNTS FOR THE YEAR 2023-2024

(Revised Accounting format- MHRD-Vide No.29-4/2012-IFD dt.17.04.2015)



**RAJIV GANDHI UNIVERSITY  
RONO HILLS, DOIMUKH-791112  
ARUNACHAL PRADESH**



**RAJIV GANDHI UNIVERSITY**  
**RONO HILLS, DOIMUKH**  
**ITANAGAR, ARUNACHAL PRADESH**

**BALANCE SHEET AS AT 31.03.2024**

SOURCES OF FUNDS	SCH	Current Year Amount (₹)	Previous year Amount (₹)
Corpus /Capital Fund	1	3,314,576,519.99	3,026,624,947.62
Designated/Earmarked/ Endowment Funds	2	66,727,192.00	66,727,192.00
Current liabilities & Provisions	3	933,760,177.28	865,880,069.57
<b>TOTAL</b>		<b>4,315,063,889.27</b>	<b>3,959,232,209.19</b>

APPLICATION OF FUNDS	SCH	Current Year Amount (₹)	Previous year Amount (₹)
<b><u>Fixed Assets</u></b>	4		
Tangible Assets		2,177,214,556.95	2,047,230,314.61
Intangible Assets		25,321,933.17	28,869,888.62
Capital Work In progress		598,409.00	-
<b><u>Investments from Earmarked/ Endowment Funds</u></b>	5	-	-
Long Term			
Short Term			
<b><u>Investments(Others)</u></b>	6	-	-
<b><u>Current Assets</u></b>	7	1,702,351,887.65	1,603,815,227.46
<b><u>Loans, Advances and Deposits</u></b>	8	409,577,102.50	279,316,778.50
<b>TOTAL</b>		<b>4,315,063,889.27</b>	<b>3,959,232,209.19</b>

-0.00

  
Deputy Registrar (DDO)  
Rajiv Gandhi University  
Rono Hills, Doimukh

  
Finance Officer  
Rajiv Gandhi University  
Rono Hills, Doimukh

**RAJIV GANDHI UNIVERSITY**  
**RONO HILLS, DOIMUKH**  
**ITANAGAR, ARUNACHAL PRADESH**

**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2024**


	SCH	Current Year	Previous year
		Amount (₹)	Amount (₹)
<b><u>INCOME</u></b>			
Academic Receipts	9	152,290,093.68	141,433,789.24
Grants/ Subsidies	10	1,452,531,523.40	1,407,493,107.00
Income from Investments	11	-	-
Interest Earned	12	88,425,717.00	80,955,931.00
Other Income	13	20,232,168.00	8,811,037.00
Prior Period Income	14	2,087,593.00	-
<b>TOTAL (A)</b>		<b>1,715,567,095.08</b>	<b>1,638,693,864.24</b>
<b><u>EXPENDITURE</u></b>			
Staff payments and benefits(Establishment Expenses)	15	950,806,761.00	804,886,186.00
Academic Expenses	16	144,732,657.53	117,382,113.00
Administrative and General Expenses	17	46,284,414.00	38,030,682.00
Transportation expenses	18	11,207,349.00	11,377,973.00
Repairs & maintenance	19	120,847,103.00	91,983,700.00
Finance Costs	20	751,168.07	976,164.63
Depreciation	4	79,384,830.11	65,421,275.84
Other Expenses	21	19,336,437.00	18,897,645.00
Prior period expenses	22	-	-
<b>TOTAL (B)</b>		<b>1,373,350,719.71</b>	<b>1,148,955,739.47</b>
<b>Balance being excess of Income over Expenditure (A-B)</b>		<b>342,216,375.37</b>	<b>489,738,124.77</b>
Transfer to/from Designated Fund		-	
Building Fund			
Other (specify)			
a) Fund returned to UGC (GoI)		97,988,441.00	23,144,649.00
b) outstanding Expenditure paid during the yr		-43,723,638.00	-17,690,472.00
<b>Balance Being Surplus/ (Deficit) carried to capital Fund</b>		<b>287,951,572.37</b>	<b>484,283,947.77</b>

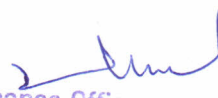
*Donam*  
Deputy Registrar (DDO)  
Rajiv Gandhi University  
Rono Hills, Doimukh

*[Signature]*  
Finance Officer  
Rajiv Gandhi University  
Rono Hills, Doimukh

**RAJIV GANDHI UNIVERSITY  
RONO HILLS, DOIMUKH  
ITANAGAR, ARUNACHAL PRADESH**

<b><u>SCHEDULE 1 – CORPUS/CAPITAL FUND</u></b>	<b>Amount (₹)</b>	
	<b>CURRENT YEAR</b>	<b>PREVIOUS YEAR</b>
Balance at the beginning of the year	3,026,624,947.62	2,513,455,997.85
Add: Contributions towards Corpus/ Capital		-
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	287,951,572.37	484,283,947.77
<b>Total</b>	<b>3,314,576,519.99</b>	<b>3,026,624,947.62</b>
(Deduct) Deficit from the Income and expenditure Account		-
<b>Total (B)</b>	<b>3,314,576,519.99</b>	<b>3,026,624,947.62</b>

  
Deputy Registrar (DDO)  
Rajiv Gandhi University  
Rono Hills, Doimukh


  
Finance Officer  
Rajiv Gandhi University  
Rono Hills, Doimukh



**RAJIV GANDHI UNIVERSITY**  
**RONO HILLS, DOIMUKH**  
**ITANAGAR, ARUNACHAL PRADESH**

SCHEDULE 2 DESIGNATED/EARMARKED FUNDS	FUND WISE BREAK UP					CURRENT YEAR	Amount (₹)
	i) Vehicle Advance (2 and 4 Wheeler)	ii) Computer Advance	iii) House Building Advance	iv) Car Advance	v) Economic Corpus Fund		TOTAL PREVIOUS YEAR
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:

  
Deputy Registrar (DDO)  
Rajiv Gandhi University  
Rono Hills, Doimukh

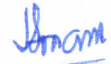
  
Finance Officer  
Rajiv Gandhi University  
Rono Hills, Doimukh

**RAJIV GANDHI UNIVERSITY**  
**RONO HILLS, DOIMUKH**  
**ITANAGAR, ARUNACHAL PRADESH**

**SCHEDULE 2A- ENDOWMENT FUNDS**

1. Sl No.	2. Name of the endowment	Opening Balance		Additions during the year		Encashed		Amount (₹)
		3. Endowment	4. Accumulated Interest	5. Endowment	6. Accumulated Interest	7. Endowment	8. Accumulated Interest	Expenditure on the object during the year 9.
1	Economic Corpus Fund	100,000,000.00	4,243,592.00	-	4,243,592.00	-	4,243,592.00	-
	Total	100,000,000.00	4,243,592.00	-	4,243,592.00	-	4,243,592.00	-

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

  
Deputy Registrar (DDO)  
Rajiv Gandhi University  
Rono Hills, Doimukh

  
Finance Officer  
Rajiv Gandhi University  
Rono Hills, Doimukh



**RAJIV GANDHI UNIVERSITY**  
**RONO HILLS, DOIMUKH**  
**ITANAGAR, ARUNACHAL PRADESH**

	Amount (₹)	
<b>SCHEDULE 3 - CURRENT LIABILITIES &amp; PROVISIONS</b>	<b>CURRENT YEAR</b>	<b>PREVIOUS YEAR</b>
<b>A. CURRENT LIABILITIES</b>		
1. Deposits from staff	-	-
2. Deposits from students	7,323,950.00	6,283,700.00
3. Sundry Creditors	-	-
a) For Goods & Services	-	-
b) Others	-	-
4. Deposit-others (Including EMD, Security Deposit)	54,866,119.00	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^	249,575,245.57	249,575,245.57
e) Grants in advance	-	-
f) Other funds	5,606,800.00	14,265,166.00
g) Other liabilities	30,746,199.71	10,776,903.00
<b>TOTAL (A)</b>	<b>348,107,036.28</b>	<b>334,369,069.57</b>
<b>B. PROVISIONS</b>		
1. For Taxation	-	-
2. Gratuity	346,606,423.00	303,775,553.00
3. Superannuation/Pension	-	-
4. Accumulated Leave Encashment	229,697,713.00	209,340,305.00
5. Expenses payable	-	-
a. Retirement Benefits	-	1,000,276.00
b. NON Net Fellowship	-	862,685.00
c. NON Salary Expenditure	9,149,871.00	11,853,030.00
d. Medical Expenditure (Staff Welfare)	199,134.00	695,287.00
e. LTC (Staff Welfare)	-	26,270.00
f. Salary Expenses	-	3,957,594.00
6. Trade Warranties/Claims	-	-
7. Others (Specify) *( Note 1)	-	-
<b>TOTAL (B)</b>	<b>585,653,141.00</b>	<b>531,511,000.00</b>
<b>TOTAL (A+B)</b>	<b>933,760,177.28</b>	<b>865,880,069.57</b>

*Dnam*  
Deputy Registrar (DDO)  
Rajiv Gandhi University  
Rono Hills, Doimukh

*[Signature]*  
Finance Officer  
Rajiv Gandhi University  
Rono Hills, Doimukh

**RAJIV GANDHI UNIVERSITY**  
**RONO HILLS, DOIMUKH**  
**ITANAGAR, ARUNACHAL PRADESH**

Particulars	Opening Balance Previous	Addition/Received during the year	Refund during the year	Balance
<b>A. CURRENT LIABILITIES</b>				-
1. Deposits from staff				-
2. Deposits from students	6,283,700.00	2,627,950.00	1,587,700.00	7,323,950.00
3. Sundry Creditors	-			-
a) For Goods & Services	-			-
b) Others	-			-
4. Deposit-others (Including EMD, Security Deposit)	53,479,333.00	10,008,422.00	8,621,636.00	54,866,119.00
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	-	-	249,575,245.57
e) Grants in advance	-			-
f) Other funds	14,265,166.00	-	8,658,366.00	5,606,800.00
g) Other liabilities	10,776,903.00	74,021,219.00	54,051,922.29	30,746,199.71
<b>TOTAL (A)</b>	<b>334,369,069.57</b>	<b>86,657,591.00</b>	<b>72,919,624.29</b>	<b>348,107,036.28</b>
<b>B. PROVISIONS</b>				-
1. For Taxation				-
2. Gratuity	303,775,553.00	55,784,399.00	12,953,529.00	346,606,423.00
3. Superannuation/Pension	-			-
4. Accumulated Leave Encashment	209,340,305.00	32,732,375.00	12,374,967.00	229,697,713.00
5. Expenses payable	-			-
a. Retirement Benefits	1,000,276.00	-	1,000,276.00	-
b. NON Net Fellowship	862,685.00	-	862,685.00	-
c. NON Salary Expenditure	11,853,030.00	9,149,871.00	11,853,030.00	9,149,871.00
d. Medical Expenditure (Staff Welfare)	695,287.00	199,134.00	695,287.00	199,134.00
e. LTC (Staff Welfare)	26,270.00	-	26,270.00	-
f. Salary Expenses	3,957,594.00	-	3,957,594.00	-
				-
6. Trade Warranties/Claims				-
7. Others (Specify) *( Note 1)				-
<b>TOTAL (B)</b>	<b>531,511,000.00</b>	<b>97,865,779.00</b>	<b>43,723,638.00</b>	<b>585,653,141.00</b>
<b>TOTAL (A+B)</b>	<b>865,880,069.57</b>	<b>184,523,370.00</b>	<b>116,643,262.29</b>	<b>933,760,177.28</b>

  
Deputy Registrar (DDO)  
Rajiv Gandhi University  
Rono Hills, Doimukh

  
Finance Officer  
Rajiv Gandhi University  
Rono Hills, Doimukh



**RAJIV GANDHI UNIVERSITY**  
**RONO HILLS, DOIMUKH**  
**ITANAGAR, ARUNACHAL PRADESH**

**SCHEDULE 3(a)- SPONSORED PROJECTS**

								Amount (₹)
1. Sl No.	2. Name of the Project	Opening Balance		5. Receipts/ Recoveries during the year	6. Total	7. Expenditure during the year	Closing Balance	
		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 SCHOLORSHIPS**

								Amount (₹)
1. Sl No.	2. Name of the Sponsor	Opening Balance		Transactions during the year			Closing Balance	
		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

*[Signature]*  
Deputy Registrar (DDO)  
Rajiv Gandhi University  
Rono Hills, Doimukh

*[Signature]*  
Finance Officer  
Rajiv Gandhi University  
Rono Hills, Doimukh

**RAJIV GANDHI UNIVERSITY**  
**RONO HILLS, DOIMUKH**  
**ITANAGAR, ARUNACHAL PRADESH**

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

		Amount (₹)
<b>SCHEDULE 3 - CURRENT LIABILITIES &amp; PROVISIONS</b>	<b>CURRENT YEAR</b>	<b>PREVIOUS YEAR</b>
A. Plan grants: Government of India		
Balance B/f	427,021.30	427,021.30
Add:- Receipts during the year		-
Total (a)	<b>427,021.30</b>	427,021.30
Less:- Refunds		-
Less:- Utilised for Revenue Expenditure		-
Less:- Utilised for Capital Expenditure		-
Total (b)	-	-
Unutilised carried forward (a-b)	<b>427,021.30</b>	<b>427,021.30</b>
B. UGC Grants : Plan		
Balance B/f	672,329,517.96	672,329,517.96
Receipts during the year		-
Total (c)	672,329,517.96	672,329,517.96
Less:- Refunds	<b>18,808,939.00</b>	-
Less:- Utilised for Revenue Expenditure		-
Less:- Utilised for Capital Expenditure		-
Total (d)	18,808,939.00	-
Unutilised carried forward (c-d)	<b>653,520,578.96</b>	<b>672,329,517.96</b>
C. UGC Grants : Non Plan		
Balance B/f	303,153,935.20	303,153,935.20
Receipts during the year		-
Total (e)	303,153,935.20	303,153,935.20
Less:- Refunds	-	-
Less:- Utilised for Revenue Expenditure		-
Less:- Utilised for Capital Expenditure		-
Total (f)	-	-
Unutilised carried forward (e-f)	<b>303,153,935.20</b>	<b>303,153,935.20</b>
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)	<b>957,101,535.46</b>	<b>975,910,474.46</b>

  
Deputy Registrar (DDO)  
Rajiv Gandhi University  
Rono Hills, Doimukh

  
Finance Officer  
Rajiv Gandhi University  
Rono Hills, Doimukh



**RAJIV GANDHI UNIVERSITY**  
**RONO HILLS, DOIMUKH**  
**ITANAGAR, ARUNACHAL PRADESH**

**SCHEDULE - 4**

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	130,918,103.00	-	-	130,918,103.00	-	-	-	-	130,918,103.00	130,918,103.00
3. Buildings	1,712,036,009.38	-	-	1,712,036,009.38	332,932,829.26	27,582,063.60	-	360,514,892.86	1,351,521,116.52	1,379,103,180.12
4. Roads & bridges	67,522,306.00	-	-	67,522,306.00	2,089,454.37	1,308,657.03	-	3,398,111.40	64,124,194.60	65,432,851.63
5. Tube wells & water supply	51,265,035.70	-	-	51,265,035.70	21,116,011.29	602,980.49	-	21,718,991.78	29,546,043.92	30,149,024.41
6. Sewrage & Drainage	1,724,849.00	-	-	1,724,849.00	84,869.47	32,799.59	-	117,669.06	1,607,179.94	1,639,979.53
7. Electrical Installations & Equipments	45,066,184.82	-	-	45,066,184.82	18,781,161.36	1,314,251.17	-	20,095,412.53	24,970,772.29	26,285,023.46
8. Plants & machinery	149,666,325.43	-	-	149,666,325.43	104,500,058.90	2,258,313.33	-	106,758,372.23	42,907,953.20	45,166,266.53
9. Scientific & laboratory Equipment	61,678,482.50	-	-	61,678,482.50	13,185,268.41	3,879,457.13	-	17,064,725.54	44,613,756.96	48,493,214.09
10. Office Equipment	35,324,413.00	-	-	35,324,413.00	9,117,783.97	1,965,497.18	-	11,083,281.15	24,241,131.86	26,206,629.04
11. Audio Visual Equipment	2,038,599.00	-	-	2,038,599.00	85,673.02	146,469.45	-	232,142.47	1,806,456.53	1,952,925.98
12. Computer & Peripherals*	137,456,866.27	-	-	137,456,866.27	115,841,403.23	4,323,092.61	-	120,164,495.84	17,292,370.43	21,615,463.04
13. Furniture, Fixtures & Fittings	134,288,619.64	-	-	134,288,619.64	57,508,073.17	5,758,540.99	-	63,266,614.16	71,022,005.48	76,780,546.47
14. Vehicles	4,405,576.00	-	917,555.00	3,488,021.00	1,217,503.43	318,807.26	-	1,536,310.69	1,951,710.31	3,188,072.57
15. Library Books & Scientific Journals	112,298,052.78	-	-	112,298,052.78	42,868,230.05	6,942,982.27	-	49,811,212.32	62,486,840.46	69,429,822.73
16. Small Value Assets*	16,399,402.00	-	-	16,399,402.00	16,399,401.00	-	-	16,399,401.00	1.00	1.00
<b>Total (A)</b>	<b>2,782,958,035.52</b>	<b>-</b>	<b>917,555.00</b>	<b>2,782,040,480.52</b>	<b>735,727,720.91</b>	<b>56,433,912.10</b>	<b>-</b>	<b>792,161,633.01</b>	<b>1,989,878,847.51</b>	<b>2,047,230,314.61</b>

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	72,461,575.00	-	-	72,461,575.00	43,591,686.38	11,547,955.45	-	55,139,641.83	17,321,933.17	28,869,888.62
20. Patents	-	-	-	-	-	-	-	-	-	-
<b>Total (B)</b>	<b>72,461,575.00</b>	<b>-</b>	<b>-</b>	<b>72,461,575.00</b>	<b>43,591,686.38</b>	<b>11,547,955.45</b>	<b>-</b>	<b>55,139,641.83</b>	<b>17,321,933.17</b>	<b>28,869,888.62</b>
<b>Grand Total (A+B+C)</b>	<b>2,855,419,610.52</b>	<b>-</b>	<b>917,555.00</b>	<b>2,854,502,055.52</b>	<b>779,319,407.29</b>	<b>67,981,867.55</b>	<b>-</b>	<b>847,301,274.84</b>	<b>2,007,200,780.68</b>	<b>2,076,100,203.23</b>

*[Signature]*  
Deputy Registrar (DDO)  
Rajiv Gandhi University  
Rono Hills, Doimukh


*[Signature]*  
Finance Officer  
Rajiv Gandhi University  
Rono Hills, Doimukh

**RAJIV GANDHI UNIVERSITY**  
**RONO HILLS, DOIMUKH**  
**ITANAGAR, ARUNACHAL PRADESH**

**SCHEDULE - 4(A)**

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	-	-	-	-	-	-	-	-	-	-
2. Site Development	-	10,202,299.00	-	10,202,299.00	-	-	-	-	10,202,299.00	-
3. Buildings	-	31,206,430.00	-	31,206,430.00	-	312,064.30	-	312,064.30	30,894,365.70	-
4. Roads & bridges	-	-	-	-	-	-	-	-	-	-
5. Tube wells & water supply	-	-	-	-	-	-	-	-	-	-
6. Sewrage & Drainage	-	-	-	-	-	-	-	-	-	-
7. Electrical Installations & Equipments	-	-	-	-	-	-	-	-	-	-
8. Plants & machinery	-	-	-	-	-	-	-	-	-	-
9. Scientific & laboratory Equipment	-	4,222,585.00	-	4,222,585.00	-	168,903.40	-	168,903.40	4,053,681.60	-
10. Office Equipment	-	6,064,745.00	-	6,064,745.00	-	227,427.94	-	227,427.94	5,837,317.06	-
11. Audio Visual Equipment	-	1,080,118.00	-	1,080,118.00	-	40,504.43	-	40,504.43	1,039,613.57	-
12. Computer & Peripherals*	-	43,355,551.00	-	43,355,551.00	-	4,335,555.10	-	4,335,555.10	39,019,995.90	-
13. Furniture, Fixtures & Fittings	-	56,947,185.00	-	56,947,185.00	-	2,135,519.44	-	2,135,519.44	54,811,665.56	-
14. Vehicles	-	13,829,812.00	-	13,829,812.00	-	691,490.60	-	691,490.60	13,138,321.40	-
15. Library Books & Scientific Journals	-	29,829,947.00	-	29,829,947.00	-	1,491,497.35	-	1,491,497.35	28,338,449.65	-
16. Small Value Assets*	-	-	-	-	-	-	-	-	-	-
<b>Total (A)</b>	-	<b>196,738,672.00</b>	-	<b>196,738,672.00</b>	-	<b>9,402,962.56</b>	-	<b>9,402,962.56</b>	<b>187,335,709.44</b>	-
<b>17. Capital Work In Progress (B)</b>										
Budhist Stdy Center 23-24	-	598,409.00	-	598,409.00	-	-	-	-	598,409.00	-
<b>Total Work in Progress</b>	-	<b>598,409.00</b>	-	<b>598,409.00</b>	-	-	-	-	<b>598,409.00</b>	-

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	-	10,000,000.00	-	10,000,000.00	-	2,000,000.00		2,000,000.00	8,000,000.00	-
20. Patents	-	-	-	-	-			-	-	
Total (B)	-	10,000,000.00	-	10,000,000.00	-	2,000,000.00	-	2,000,000.00	8,000,000.00	-
Grand Total (A+B+C)	-	207,337,081.00	-	207,337,081.00	-	11,402,962.56	-	11,402,962.56	195,934,118.44	


  
Deputy Registrar (DDO)  
Rajiv Gandhi University  
Rono Hills, Doimukh

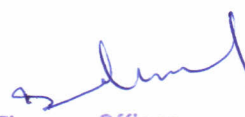
  
Finance Officer  
Rajiv Gandhi University  
Rono Hills, Doimukh



**RAJIV GANDHI UNIVERSITY**  
**RONO HILLS, DOIMUKH**  
**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	4,457,030.00	3,179,229.00
In term deposit Accounts	1,276,139,795.00	377,412,593.00
In Savings Accounts	421,755,062.65	1,223,223,405.46
b) With non-Scheduled Banks:		
In Current Accounts		
In term deposit Accounts		
In Savings Accounts		
5. Post Office- Savings Accounts		
TOTAL	1,702,351,887.65	1,603,815,227.46

  
Deputy Registrar (DDO)  
Rajiv Gandhi University  
Rono Hills, Doimukh

  
Finance Officer  
Rajiv Gandhi University  
Rono Hills, Doimukh

ANNEXURE A	Current Year	Previous Year
<b>I. Savings Bank Accounts</b>		
RGU Project Account 83420100000310	20,027,603.55	69,663,579.05
CAPITAL GRANT ACCOUNT-4536	1,489,501.35	313,718,516.35
UNIVERSITY CORPUS ACCOUNT-2067	2,821,291.00	43,181,841.00
WELFARE ACCOUNT (857) - 278	27,157,837.19	3,568,494.80
HEFA-ESCROW-3 (075)	3,332,752.00	0.00
HEFA-ESCROW-3 (076)	17,061,234.00	3,678,328.00
DEBT DEPOSIT ACCOUNT NO. (951)-4542	136,922,014.86	219,149,703.15
REVENUE ACCOUNT NO. - 307	111,718,397.60	268,744,993.01
RECURRING ACCOUNT -1239	10,103,835.25	13,364,363.25
INST OF DISTANCE EDUCATION-BOB-4554	6,961,295.88	6,940,972.88
SALARY GRANT ACCOUNT - 4553	2,944,858.27	6,404,257.27
MIN. OF SPORTS & YOUTH AFFAIRS ACCOUNT-2127	665,490.00	423,898.00
FOREIGN COLABORATION ACCOUNT NO.0363	0.00	0.00
PENSION CUM GRATUITY FUND ACCNT NO. 277	3,535,062.80	206,883,610.80
RGU- UGC Project Grant Account 83420100001747	383,348.00	1,491,290.00
RGU NEC Project Grant Account...0005997)	249.00	240.00
RGU NEC Project Grant Account...0006050)	872,856.00	0.00
RGU CSSR PROJECT Account.....2865)	3,648,342.60	1,173,183.60
RGU DST PROJECT Grant Account...0001725)	9,756,785.00	9,995,910.00
RGU DST PROJECT Grant Account...0000676)	422,385.00	0.00
RGU DST PROJECT Grant Account...00001296)	0.00	0.00
RGU DST PROJECT Grant Account...00005147)	0.00	0.00
Sports Authority of Ind(NCSSR) Union Bank-5258	0.00	0.00
BRD Project ICICI, Naharlagun-470	0.00	0.00
CDS-CORPUS FUND, DEPTT OF ECO-3213	61,929,923.30	54,840,224.30
TRI-SJETA Account (Punjab & Sindh_2410)	0.00	0.00
<b>II. Current Account</b>		
1.IDE HDFC	4,457,030.00	3,179,229.00
<b>III. Term Deposits with Scheduled banks</b>		
CAPITAL GRANT ACCOUNT	263,501,992.00	0.00
UNIVERSITY CORPUS ACCOUNT	45,721,174.00	0.00
DEBT DEPOSIT ACCOUNT NO. 951	100,503,361.00	5,361,221.00
REVENUE ACCOUNT NO. - 307	335,124,570.00	164,527,429.00
HDFC Naharlagun -IDE REVENUE ACCOUNT	5,802,874.00	5,692,163.00
INST OF DISTANCE EDUCATION-BOB-4554	104,696,651.00	97,588,188.00
PENSION CUM GRATUITY FUND ACCOUNT NO. 277	276,545,581.00	
CORPUS FUND, DEPARTMENT OF ECONOMICS	104,243,592.00	104,243,592.00
<b>IV. Mutual Funds</b>		
Mutual Fund- Bank of Baroda	40,000,000.00	0.00
<b>Total</b>	<b>1,702,351,887.65</b>	<b>1,603,815,227.46</b>

*Donam*  
Deputy Registrar (DDO)  
Rajiv Gandhi University  
Rono Hills, Doimukh

*[Signature]*  
Finance Officer  
Rajiv Gandhi University  
Rono Hills, Doimukh



**RAJIV GANDHI UNIVERSITY**  
**RONO HILLS, DOIMUKH**  
**ITANAGAR, ARUNACHAL PRADESH**

		Amount (₹)
<b>SCHEDULE 8 – LOANS, ADVANCES &amp; DEPOSITS</b>	<b>CURRENT YEAR</b>	<b>PREVIOUS YEAR</b>
<b>1. Advances to employees: (Non-interest bearing)</b>		
a) Salary	-	-
b) Festival	-	-
c) LTC	-	-
d) Medical Advance	25,512.00	25,512.00
e) Other (to be specified)	661,611.00	661,611.00
<b>2. Long Term Advances to employees: (Interest bearing)</b>		
a) Vehicle loan	71,700.00	196,500.00
b) Home loan	25,505,590.00	19,752,925.00
<b>c) Others (to be specified)</b>		
i) Computer Advance	1,776,547.00	712,500.00
ii) Consumables	35,356,786.00	42,132,875.00
<b>3. Advances and other amounts recoverable in cash or in kind or for value to be received:</b>		
a) On Capital Account	14,023,531.00	12,739,824.00
b) to suppliers	-	-
c) Others	-	-
1) Academic Advance	18,634,078.50	11,826,675.50
2) Other Non Academic Advance	59,503,675.00	1,314,133.00
d) HEFA Works-EWS-CPWD Kimin	234,295,000.00	154,295,000.00
e) HEFA Works-CPWD Kimin	19,723,072.00	35,659,223.00
<b>4. Prepaid Expenses</b>		
a) Insurance	-	-
b) Other expenses	-	-
<b>5. Deposits</b>		
a) Telephone	-	-
b) Lease Rent	-	-
c) Electricity	-	-
d) AICTE, if applicable	-	-
e) Others (to be specified)	-	-
<b>6. Income Accrued:</b>		
a) On Investments from Earmarked/ Endowment Funds	-	-
b) On Investments-Others	-	-
c) On Loans and Advances	-	-
d) Others (Crpus Fund Balvatika)	-	-
(includes income due unrealized)	-	-
<b>7. Other receivable</b>		
a) Debit balances in Sponsored Projects	-	-
b) Debit balances in Fellowship & Scholarship	-	-
c) Grants Recoverable	-	-
d) Other receivables	-	-
<b>8. Claims Receivable</b>		
<b>TOTAL</b>	<b>409,577,102.50</b>	<b>279,316,778.50</b>

  
Deputy Registrar (DDO)  
Rajiv Gandhi University  
Rono Hills, Doimukh

14

  
Finance Officer  
Rajiv Gandhi University  
Rono Hills, Doimukh

**RAJIV GANDHI UNIVERSITY**  
**RONO HILLS, DOIMUKH**  
**ITANAGAR, ARUNACHAL PRADESH**

<b>SCHEDULE 8 – LOANS, ADVANCES &amp; DEPOSITS</b>	<b>Opening Balance</b>	<b>Addition during the year</b>	<b>Realisation during the year</b>	<b>Balance</b>
<b><u>1. Advances to employees: (Non-interest bearing)</u></b>				-
a) Salary				-
b) Festival				-
c) LTC				-
d) Medical Advance	25,512.00	-	-	25,512.00
e) Other (to be specified)	661,611.00	-	-	661,611.00
<b><u>2. Long Term Advances to employees: (Interest bearing)</u></b>				-
a) Vehicle loan	196,500.00	-	124,800.00	71,700.00
b) Home loan	19,752,925.00	9,418,500.00	3,665,835.00	25,505,590.00
c) Others (to be specified)	-			-
i) Computer Advance	712,500.00	2,100,000.00	1,035,953.00	1,776,547.00
ii) Consumables	42,132,875.00	19,724,500.00	26,500,589.00	35,356,786.00
<b><u>3. Advances and other amounts recoverable in cash or in kind</u></b>				-
or for value to be received:				-
a) On Capital Account	12,739,824.00	1,283,707.00	-	14,023,531.00
b) to suppliers	-			-
c) Others	-			-
1) Academic Advance	11,826,675.50	10,197,947.00	3,390,544.00	18,634,078.50
2) Other Non Academic Advance	1,314,133.00	68,828,770.00	10,639,228.00	59,503,675.00
d) HEFA Works-EWS-CPWD Kimin	154,295,000.00	80,000,000.00	-	234,295,000.00
e) HEFA Works-CPWD Kimin	35,659,223.00	90,382,753.00	106,318,904.00	19,723,072.00
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	-			-
<b>TOTAL</b>	<b>279,316,778.50</b>	<b>281,936,177.00</b>	<b>151,675,853.00</b>	<b>409,577,102.50</b>

*Annam*  
Deputy Registrar (DDO)  
Rajiv Gandhi University  
Rono Hills, Doimukh

*[Signature]*  
Finance Officer  
Rajiv Gandhi University  
Rono Hills, Doimukh



**RAJIV GANDHI UNIVERSITY**  
**RONO HILLS, DOIMUKH**  
**ITANAGAR, ARUNACHAL PRADESH**

**SCHEDULE 9 – ACADEMIC RECEIPTS**

	<b>Amount (₹)</b>	
	<b>CURRENT YEAR</b>	<b>PREVIOUS YEAR</b>
<b>FEE FROM STUDENTS</b>		
Academic		
1. Tuition fee	40,312,230.00	10,026,415.00
2. Admission fee	1,293,749.50	30,251,111.00
3. Enrolment Fee	988,500.00	1,174,450.00
4. Library Admission fee		
5. Laboratory fee		
6. Art & Craft fee		
7. Registration fee	4,829,868.50	4,316,639.28
8. Syllabus fee	-	1,318,500.00
9. Other Academic Fees	8,861,605.14	6,040,490.28
10. Phd Fee/ MPhil fees	3,652,890.00	3,632,340.00
11. Games & Sports Fees	1,399,300.00	660,500.00
<b>Total (A)</b>	<b>61,338,143.14</b>	<b>57,420,445.56</b>
Examinations		
1. Admission test fee		
2. Annual Examination fee	61,275,815.04	54,227,928.68
3. Mark sheet, certificate fee	13,119,037.00	8,789,425.00
4. Entrance examination fee		
5. Other Examination Fees	662,800.00	529,170.00
<b>Total (B)</b>	<b>75,057,652.04</b>	<b>63,546,523.68</b>
Other fees		
1. Identity card fee	540,560.00	261,290.00
2. Fine/Miscellaneous fee		
3. Medical fee		
4. Transportation fee	-	-
5. Other Miscellaneous Fee	1,975,557.00	981,630.00
6. Hostel fee	180,200.00	472,700.00
<b>Total (C)</b>	<b>2,696,317.00</b>	<b>1,715,620.00</b>
Sale of publications		
1. Sale admission forms		
2. Sale of syllabus and Question Paper, etc.		
3. Sale of prospectus including admission forms	11,671,100.00	11,130,000.00
4. Sale of other item	1,032,773.50	7,621,200.00
<b>Total (D)</b>	<b>12,703,873.50</b>	<b>18,751,200.00</b>
Other Academic Receipts		
1. Registration fee for Workshops, Programmes	494,108.00	-
2. Registration Fee (Academic Staff College)		
<b>Total (E)</b>	<b>494,108.00</b>	<b>-</b>
<b>GRAND TOTAL (A+B+C+D+E)</b>	<b>152,290,093.68</b>	<b>141,433,789.24</b>

*Donam*  
Deputy Registrar (DDO)  
Rajiv Gandhi University  
Rono Hills, Doimukh


- 16 -

*[Signature]*  
Finance Officer  
Rajiv Gandhi University  
Rono Hills, Doimukh

**RAJIV GANDHI UNIVERSITY**  
**RONO HILLS, DOIMUKH**  
**ITANAGAR, ARUNACHAL PRADESH**

**SCHEDULE 10 – GRANTS & SUBSIDIES (Irrevocable Grants Received)**

	Amount (₹)					
	1) Salary Grant	2) Recurring Grant	3) Capital Grant	4) Specific/Other Grants	Current Year Total	Previous Year Total
Balance B/F	6,404,257.27	13,364,363.25	313,718,516.35	82,748,100.65	416,235,237.52	628,617,576.63
Add:- Receipts during the year	785,000,000.00	413,000,000.00	160,000,000.00	78,483,783.40	1,436,483,783.40	1,303,930,000.00
a) GoI (Ministry of Sports)	-	-	-	8,519,053.00	8,519,053.00	1,082,756.00
b) against Sponsored projects	-	-	-	7,528,687.00	7,528,687.00	32,184,545.00
c) against Fellowship & Scholarship	-	-	-	-	-	295,806.00
d) Govt of AP (State Govt)	-	-	-	-	-	70,000,000.00
Sub Total	785,000,000.00	413,000,000.00	160,000,000.00	94,531,523.40	1,452,531,523.40	1,407,493,107.00
Add:- Interest Earned/Misc Receipts	-	-	16,259,661.00	8,639,250.00	24,898,911.00	19,270,034.00
Total	791,404,257.27	426,364,363.25	489,978,177.35	185,918,874.05	1,893,665,671.92	2,055,380,717.63
Balance	791,404,257.27	426,364,363.25	489,978,177.35	185,918,874.05	1,893,665,671.92	2,055,380,717.63
Less:- Utilised for Capital Expenditure (A)	-	60,364,755.00	206,419,081.00	69,849,276.00	336,633,112.00	358,231,477.00
Balance	791,404,257.27	365,999,608.25	283,559,096.35	116,069,598.05	1,557,032,559.92	1,697,149,240.63
Less:- Utilised for Revenue Expenditure (B)	712,828,324.00	403,250,460.00	89.00	70,482,945.90	1,186,561,818.90	1,257,769,354.11
Less:- i) Fund returned to UGC	-	-	18,808,939.00	-	18,808,939.00	5,001,555.00
Less:- ii) Fund pulled back by RBI	75,769,684.00	3,085,813.00	324,005.00	-	79,179,502.00	18,143,094.00
Less:- iii) Fund transferred to other Scheme	-138,609.00	-36,770,000.00	60,266,525.00	-23,357,916.00	-	-
					-	-
Balance C/F ( C)	2,944,858.27	-3,566,664.75	204,159,538.35	68,944,568.15	272,482,300.02	416,235,237.52

  
Deputy Registrar (DDO)  
Rajiv Gandhi University  
Rono Hills, Doimukh


  
Finance Officer  
Rajiv Gandhi University  
Rono Hills, Doimukh



**RAJIV GANDHI UNIVERSITY**  
**RONO HILLS, DOIMUKH**  
**ITANAGAR, ARUNACHAL PRADESH**

**SCHEDULE 11 – INCOME FROM INVESTMENTS**

	Amount (₹)			
	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		


  
Deputy Registrar (DDO)  
Rajiv Gandhi University  
Rono Hills, Doimukh

  
Finance Officer  
Rajiv Gandhi University  
Rono Hills, Doimukh

**RAJIV GANDHI UNIVERSITY**  
**RONO HILLS, DOIMUKH**  
**ITANAGAR, ARUNACHAL PRADESH**

**SCHEDULE 12 – INTEREST EARNED**

		Amount (₹)
<b><u>SCHEDULE 12 – INTEREST EARNED</u></b>	Current Year	Previous Year
1. On Savings Bank Account with Scheduled Banks	14,474,324.00	13,311,837.00
2. On loans		
a. Employees/ Staff	3,920,804.00	3,119,028.00
b. Others	875,755.00	660,088.00
3. On Term deposit	69,154,834.00	63,864,978.00
Total	<b>88,425,717.00</b>	<b>80,955,931.00</b>

  
Deputy Registrar (DDO)  
Rajiv Gandhi University  
Rono Hills, Doimukh

  
Finance Officer  
Rajiv Gandhi University  
Rono Hills, Doimukh



**RAJIV GANDHI UNIVERSITY**  
**RONO HILLS, DOIMUKH**  
**ITANAGAR, ARUNACHAL PRADESH**

**SCHEDULE 13 – OTHER INCOME**

	<b>Amount (₹)</b>	
	<b>Current Year</b>	<b>Previous Year</b>
<b>A. Income from land &amp; Buildings</b>		
1. Hostel Room Rent	365,700.00	743,000.00
2. License Fee	1,824,155.00	1,615,596.00
3. Hire Charges of Auditorium/Play ground/Convention Centre etc.	314,300.00	651,420.00
4. Electricity Charges recovered	1,355,674.00	2,254,273.00
5. Water Charges Recovered	95,914.00	92,166.00
<b>Total</b>	<b>3,955,743.00</b>	<b>5,356,455.00</b>
<b>B. Sales of Institution's Publication</b>		
<b>C. Income from Holding Events</b>		
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	70,100.00	-
b. Fine/Misc fee	-	9,000.00
c. Transportation Fee/Hire Charges	62,360.00	186,547.00
<b>Total</b>	<b>132,460.00</b>	<b>195,547.00</b>
<b>D. Others</b>		
1. Income from consultancy	15,000.00	-
2. RTI Fees	34,312.00	7,151.00
3. Income from Royalty		
4. Sale of Application form	8,700.00	7,970.00
5. Misc. Receipts (Sale of tender form, waste paper, etc)	94,500.00	54,000.00
6. Profit on Sale/ Disposal of Assests		
a. Owned Assets		
b. Assets received free of cost		
c. Sale of Scrap/ Dismantal items/other items	1,000.00	37,370.00
7. Grants/ Donations from Institutions, Welfare Bodies and International Organisations		
8. Others (specify)		
a) Penalty/Other Receipts	855,540.00	822,400.00
b) Grautity fund contribution	2,000,000.00	273,098.00
c) Other Misc	13,134,913.00	2,057,046.00
<b>Total</b>	<b>16,143,965.00</b>	<b>3,259,035.00</b>
<b>Total (A+B+C+D)</b>	<b>20,232,168.00</b>	<b>8,811,037.00</b>


*Donam*  
Deputy Registrar (DDO)  
Rajiv Gandhi University  
Rono Hills, Doimukh

*[Signature]*  
Finance Officer  
Rajiv Gandhi University

**RAJIV GANDHI UNIVERSITY**  
**RONO HILLS, DOIMUKH**  
**ITANAGAR, ARUNACHAL PRADESH**

**SCHEDULE 14 – PRIOR PERIOD INCOME**

	Amount (₹)	
	Current Year	Previous Year
1. Academic receipts		
2. Income from Investments		
3. Interest earned	2,087,593.00	-
4. Other income		
Total	2,087,593.00	-

  
Deputy Registrar (DDO)  
Rajiv Gandhi University  
Rono Hills, Doimukh

  
Finance Officer  
Rajiv Gandhi University  
Rono Hills, Doimukh



**RAJIV GANDHI UNIVERSITY  
RONO HILLS, DOIMUKH  
ITANAGAR, ARUNACHAL PRADESH**

**SCHEDULE 15 – STAFF PAYMENTS & BENEFITS (ESTABLISHMENT EXPENSES)**

	Current Year				Amount (₹)
					Previous Year
	Salary Grant	Recurring Grant	Other fund	Total	Total
a) Salaries & Wages	662,391,917.00	50,448,742.00	8,905,599.00	721,746,258.00	635,781,590.00
b) Allowances & Bonus	-	-	-	-	-
c) Contribution to Provident Fund	-	65,468,508.00	-	65,468,508.00	56,414,585.00
d) Contribution to Other Fund	-	-	-	-	-
e) Staff Welfare Expenses	-	44,875.00	693,341.00	738,216.00	1,337,211.00
f) Retirement & Terminal benefits	68,737,928.00	7,200,000.00	-	75,937,928.00	39,651,759.00
g) LTC facility	2,204,762.00	-	-	2,204,762.00	2,262,542.00
h) LTC facility (Spl-package)	-	-	-	-	-
i) Medical facility	15,779,838.00	270,069.00	-	16,049,907.00	14,911,302.00
j) Children Education Allowance	6,885,493.00	-	-	6,885,493.00	6,539,400.00
k) Honorium	-	14,873,529.00	33,000.00	14,906,529.00	16,131,634.00
l) Leave Encashment	45,107,342.00	-	-	45,107,342.00	31,653,025.00
m) Leave Encashment (Spl-Package)	-	-	-	-	-
n) Others (specify)	237,818.00	1,524,000.00	-	1,761,818.00	203,138.00
<b>Total</b>	<b>801,345,098.00</b>	<b>139,829,723.00</b>	<b>9,631,940.00</b>	<b>950,806,761.00</b>	<b>804,886,186.00</b>

<b>SCHEDULE 15A – EMPLOYEES RETIREMENT AND TERMINAL BENEFITS</b>	Amount (₹)			
	Pension	Gratuity	Leave Encashment	Total
Opening balance as on 01.04.2023	-	35,451,759.00	31,653,025.00	67,104,784.00
Addition : Capitalized value of Contributions Received from other organisations				
<b>Total (a)</b>	<b>-</b>	<b>35,451,759.00</b>	<b>31,653,025.00</b>	<b>67,104,784.00</b>
Less: Actual payment during the year (b)		12,953,529.00	12,374,967.00	25,328,496.00
<b>Balance available on 31.03.2024 c(a-b)</b>	<b>-</b>	<b>22,498,230.00</b>	<b>19,278,058.00</b>	<b>41,776,288.00</b>
Provisions required on 31.03.2024 as per Actuarial valuation (d)		346,606,423.00	229,697,713.00	576,304,136.00
<b>A. Provision to be made in the current year (d-c)</b>	<b>-</b>	<b>324,108,193.00</b>	<b>210,419,655.00</b>	<b>534,527,848.00</b>
B. Contribution to New Pension Scheme				
C. Medical reimbursement to retired employees				
D. Deposit Linked insurance payment				
<b>Total (A+B+C+D+E)</b>	<b>-</b>	<b>324,108,193.00</b>	<b>210,419,655.00</b>	<b>534,527,848.00</b>


*Amam*  
Deputy Registrar (DDO)  
Rajiv Gandhi University  
Rono Hills, Doimukh

*Amam*  
Finance Officer  
Rajiv Gandhi University  
Rono Hills, Doimukh

**RAJIV GANDHI UNIVERSITY  
RONO HILLS, DOIMUKH  
ITANAGAR, ARUNACHAL PRADESH**

**SCHEDULE 16 – ACADEMIC EXPENSES**

	Current Year				Amount (₹)
	i) Salary Grant	ii) Recurring Grant	iii) Other fund	Total	Previous Year
a) Laboratory Expenses		6,716,716.00		6,716,716.00	4,887,041.00
b) Field work/Participation in Conference		646,983.00	4,200.00	651,183.00	286,307.00
c) Expenses on Seminars/Workshops		5,097,266.00	1,106,560.00	6,203,826.00	5,537,174.00
d) Payment to Visiting Faculty		877,600.00		877,600.00	524,079.00
e) Examination		34,042,993.00	3,139,689.00	37,182,682.00	14,895,175.00
f) Student Welfare Expenses		6,145,961.00	246,882.00	6,392,843.00	976,732.00
g) Admission Expenses		2,894,788.00		2,894,788.00	2,885,573.00
h) Convocation Expenses		7,335,218.00		7,335,218.00	6,692,167.00
i) Publications		189,775.00		189,775.00	27,580.00
j) Stipend/means-cum-merit scholarship		19,298,922.00		19,298,922.00	24,468,497.00
k) Subscription Expenses			-	-	18,000.00
l) Others (specify)				-	-
1) College /Academic Inspection)		20,600.00		20,600.00	-
2) Other Academic Expenses		6,017,957.00	3,872,945.00	9,890,902.00	51,972,071.00
3) Other Research Project		3,418,986.00	40,644,027.53	44,063,013.53	4,211,717.00
4) Fellowship and Scholarship		-	3,014,589.00	3,014,589.00	-
<b>Total</b>	-	<b>92,703,765.00</b>	<b>52,028,892.53</b>	<b>144,732,657.53</b>	<b>117,382,113.00</b>

  
Deputy Registrar (DDO)  
Rajiv Gandhi University  
Rono Hills, Doimukh


  
Finance Officer  
Rajiv Gandhi University  
Rono Hills, Doimukh



**RAJIV GANDHI UNIVERSITY  
RONO HILLS, DOIMUKH  
ITANAGAR, ARUNACHAL PRADESH**

**SCHEDULE 17 – ADMINISTRATIVE AND GENERAL EXPENSES**

	Current Year				Amount (₹)
					Previous Year
	i) Salary Grant	ii) Recurring Grant	iii) Other fund	Total	Total
<b><u>A. Infrastructure</u></b>					
a) Electricity and power	-	1,925,425.00		1,925,425.00	1,457,552.00
b) Water charges				-	-
c) Insurance				-	-
d) Rent, Rates and Taxes (including property tax)			14,259.00	14,259.00	-
<b><u>B. Communication</u></b>				-	-
e) Postage & telegram	-	60,000.00		60,000.00	74,746.00
f) Telephone and Internet Charges	-	94,811.00	10,267.00	105,078.00	381,612.00
<b><u>C. Others</u></b>				-	-
g) Printing and Stationary	-	2,561,155.00	3,621,022.00	6,182,177.00	3,526,012.00
h) Traveling and Conveyance Expenses	-	1,546,078.00	125,000.00	1,671,078.00	3,443,375.00
i) Expenses on meetings, Workshops & Training	-	5,094,915.00	501,342.00	5,596,257.00	4,425,748.00
j) Hospitality	-	1,855,846.00		1,855,846.00	1,120,287.00
k) Auditors Remuneration				-	-
l) Professional Charges	-	2,155,713.00	10,000.00	2,165,713.00	1,328,540.00
m) Advertisement and Publicity	-	1,872,036.00	89,174.00	1,961,210.00	936,483.00
n) Magazines & Journals & Periodicals	-	228,857.00		228,857.00	171,900.00
o) Others				-	-
i) Other Administrative & General Exp	-	24,470,034.00	48,480.00	24,518,514.00	21,164,427.00
<b>Total</b>	-	41,864,870.00	4,419,544.00	46,284,414.00	38,030,682.00


  
Deputy Registrar (DDO)  
Rajiv Gandhi University  
Rono Hills, Doimukh

  
Finance Officer  
Rajiv Gandhi University  
Rono Hills, Doimukh

**RAJIV GANDHI UNIVERSITY**  
**RONO HILLS, DOIMUKH**  
**ITANAGAR, ARUNACHAL PRADESH**

**SCHEDULE 18 – TRANSPORTATION EXPENSES**

					Amount (₹)
	Current Year				Previous Year
	Salary Grant	Recurring Grant	Other fund	Total	Total
1. Vehicles (owned by educational institution)					
a) Running expenses		10,376,518.00	24,672.00	10,401,190.00	10,572,552.00
b) Repairs & maintenance				-	-
c) Insurance expenses		806,159.00		806,159.00	805,421.00
2. Vehicles taken on rent/lease					
a) Rent/lease expenses				-	
3. Vehicle (Taxi) hiring expenses					
Total	-	11,182,677.00	24,672.00	11,207,349.00	11,377,973.00

  
Deputy Registrar (DDO)  
Rajiv Gandhi University  
Rono Hills, Doimukh


  
Finance Officer  
Rajiv Gandhi University  
Rono Hills, Doimukh



**RAJIV GANDHI UNIVERSITY**  
**RONO HILLS, DOIMUKH**  
**ITANAGAR, ARUNACHAL PRADESH**

**SCHEDULE 19 – REPAIRS & MAINTENANCE**

					Amount (₹)
	Current Year				Previous Year
	Salary Grant	Recurring Grant	Other fund	Total	Total
a) Building		63,776,247.00	425,866.00	64,202,113.00	54,167,697.00
b) Furniture & Fixture			-	-	-
c) Plant & Machinery		-	-	-	903,024.00
d) Office Equipments		626,556.00	-	626,556.00	293,900.00
e) Computer & IT Tools				-	-
f) Laboratory & Scientific Equipment				-	-
g) Audio Visual Equipment				-	-
h) Cleaning material & services				-	-
i) Book binding Charges				-	-
j) Gardening		2,012,917.00	-	2,012,917.00	1,875,072.00
k) Estate maintenance		34,310,075.00	26,705.00	34,336,780.00	10,772,726.00
l) Others		16,024,544.00		16,024,544.00	9,679,560.00
m) Electrical		3,644,193.00		3,644,193.00	14,291,721.00
n) Prior Period Adjusted**				-	-
Total	-	120,394,532.00	452,571.00	120,847,103.00	91,983,700.00

  
Deputy Registrar (DDO)  
Rajiv Gandhi University  
Rono Hills, Doimukh

  
Finance Officer  
Rajiv Gandhi University  
Rono Hills, Doimukh

**RAJIV GANDHI UNIVERSITY**  
**RONO HILLS, DOIMUKH**  
**ITANAGAR, ARUNACHAL PRADESH**

**SCHEDULE 20 - FINANCE COSTS**

	Amount (₹)			
	Current Year			
	Salary Grant	Recurring Grant	Other fund	Total
a) Bank charges	-	414.00	754.07	1,168.07
b) Others (specify)	-	-	750,000.00	750,000.00
Total	-	414.00	750,754.07	751,168.07

**SCHEDULE 21 - OTHER EXPENSES**

	Amount (₹)			
	Current Year			
	Salary Grant	Recurring Grant	Other fund	Total
a) Provision for Bad and Doubtful debts/ Advances			-	-
b) Irrecoverable balances Written Off			-	74,971.00
c) Grants/ Subsidies to other institutions/ organisations			-	-
d) Other (Interest Refund)			9,987,432.00	9,987,432.00
<u>Outstanding Liabilities</u>			-	-
a. Retirement Benefits	-	-	-	1,000,276.00
b. NON Net Fellowship	-	-	-	862,685.00
c. NON Salary Expenditure	-	9,149,871.00	-	11,853,030.00
d. Medical Expenditure (Staff Welfare)	199,134.00	-	-	695,287.00
e. LTC (Staff Welfare)	-	-	-	26,270.00
f. Salary Expenses	-	-	-	3,957,594.00
Total	199,134.00	9,149,871.00	9,987,432.00	18,897,645.00

**SCHEDULE 22 - PRIOR PERIOD EXPENSES**

	Amount (₹)			
	Current Year			
	Salary Grant	Recurring Grant	Other fund	Total
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	-	-	-	-

Deputy Registrar (DDO)  
Rajiv Gandhi University  
Rono Hills, Doimukh

Finance Officer  
Rajiv Gandhi University  
Rono Hills, Doimukh



**RAJIV GANDHI UNIVERSITY**  
**RONO HILLS, DOIMUKH**  
**ITANAGAR, ARUNACHAL PRADESH**  
**RECEIPTS AND PAYMENTS FOR THE YEAR ENDED ON 31.03.2024**

Receipts	Current Year Amount (₹)	Previous year Amount (₹)	Payments	Current Year Amount (₹)	Previous year Amount (₹)
<b>I Opening Balance</b>			<b>I Expenses</b>		
a) Cash Balance		-	a) Establishment Expenses	950,806,761.00	804,886,186.00
b) Bank Balance			b) Academic Expenses	144,732,657.53	117,382,113.00
i. In Current Accounts	3,179,229.00	576,773.60	c) Administrative Expenses	46,284,414.00	38,030,682.00
ii. In Deposit Accounts	377,412,593.00	849,058,683.00	d) Transportation expenses	11,207,349.00	11,377,973.00
iii. In Savings Accounts	1,223,223,405.46	673,827,204.25	e) Repairs & maintenance	120,847,103.00	91,983,700.00
			f) Finance Cost	751,168.07	976,164.63
			g) Other Expenses	19,336,437.00	18,897,645.00
			h) Prior period expenses	-	-
<b>II Grants Received</b>			<b>II Payments against earmarked /endowment funds</b>		
a) From Government of India	1,366,519,053.00	1,305,012,756.00			
b) From State Government	-	70,000,000.00			
c) From Other Sources(details)	78,483,783.40	-			
<b>III Academic receipts</b>	152,290,093.68	141,433,789.24	<b>III Payments against Sponsored projects/ Schemes</b>	-	-
<b>IV Receipts against Earmarked/ Endowment Funds</b>			<b>IV Payments against Sponsored Fellowship &amp; Scholarship</b>		
<b>V Receipts against Sponsored projects/ Schemes</b>	7,528,687.00	32,184,545.00	<b>V Investments and deposits made</b>		
<b>VI Receipts against Sponsored Fellowship &amp; Scholarship</b>	-	295,806.00	a) Out of Earmarked funds		
<b>VII Income on investments from</b>			b) Out of Own Funds(investment-others)		
a) Earmarked/ Endowment Funds			<b>VI Term Deposits with scheduled Banks</b>		
a) Other Funds					
<b>VIII Interest received on</b>			<b>VII Expenditure on Fixed Assets and Capital work in Progress</b>		
a) Bank Deposits	69,154,834.00	63,864,978.00	a) Fixed Assets	207,337,081.00	373,311,024.00
a) Loans and Advances	3,920,804.00	3,119,028.00	b) Capital Work in progress	-	
c) Savings Bank Accounts	14,474,324.00	13,311,837.00	c) Other payments including statutory payments	-	
d) Others	875,755.00	660,088.00	<b>VIII Other Payments including statutory payments</b>		
<b>IX Investments Encashed</b>	-	-	<b>IX refunds of Grants</b>		
<b>X Term Deposits with Scheduled Banks Encashed</b>			<b>X Deposits and advances</b>	281,936,177.00	276,348,772.00
<b>XI Other Income(including prior period income)</b>	2,087,593.00	-	<b>XI Other Payments</b>		
<b>XII Deposits and Advances</b>	151,675,853.00	96,649,429.00	a) Fund Returned to Gol	97,988,441.00	23,144,649.00
<b>XIII Miscellaneous receipts including Statutory Receipts</b>			b) any other payments	72,919,624.29	5,891,749.00
<b>XIV Any Other receipts</b>			<b>XII Closing Balances</b>		
a) Examination	-	-	a) Cash in hand		
b) Other Misc Fee	-	-	b) bank balances		
c) Other Receipts	204,755,538.00	116,050,968.00	In Current Accounts	4,457,030.00	3,179,229.00
d) from sale/disposal of assets etc	917,555.00	-	In Deposit Accounts	1,276,139,795.00	377,412,593.00
			In Savings Accounts	421,755,062.65	1,223,223,405.46
<b>Internal fund Transfer</b>	312,727,541.00	268,561,041.00	<b>Internal fund Transfer</b>	312,727,541.00	268,561,041.00
	<b>3,969,226,641.54</b>	<b>3,634,606,926.09</b>		<b>3,969,226,641.54</b>	<b>3,634,606,926.09</b>

Dy. Registrar (Finance)  
Rajiv Gandhi University  
Rono Hills, Doimukh

27(A)

Finance Officer  
Rajiv Gandhi University  
Rono Hills Doimukh

**RAJIV GANDHI UNIVERSITY**  
**RONO HOLLS, DOIMUKH**  
**ITANAGAR, ARUNACHAL PRADESH**

**CONTRIBUTORY PROVIDENT FUND ACCOUNT**

**BALANCE SHEET AS AT 31ST MARCH, 2024**

Prev. Year Amt(₹)	Liabilities	Current Year Amt(₹)	Prev. Year Amt(₹)	Assets	Current Year Amt(₹)
330,611,287.00	<b>Contributory Provident Fund - Employees' Part</b>			<b>Investments</b>	
	Opening Balance 330,611,287.00		425,051,563.00	FD with Bank of Boroda 542,272,557.00	
	Add: Subscription during the year 47,240,417.00		119,737,892.00	FD with Canara Bank 128,366,400.00	
	Add : Refund during the year 7,314,700.00		15,000,000.00	Welfare fund 15,000,000.00	
	Add: Interest Credited to Members' Account 22,177,057.00		25,000,000.00	BOB Mutual fund 25,000,000.00	
	Less: Advance/Payment (9,446,000.00)		1,000,000.00	BOB Flexi Cap 1,000,000.00	
	Less: Final Payment (8,330,195.00)		66,000,000.00		
	Less: Non Refundable Withdrawl (40,440,000.00)	349,127,266.00			711,638,957.00
369,071,584.00	<b>Contributory Provident Fund - University's Part</b>			Interest accrued on Investments but not due	-
	Opening Balance 369,071,584.00				
	Add: Contribution during the year 26,427,624.00				
	Add: Interest Credited to CPF - University's Contribution 25,140,884.00				
	Less: Payment (4,555,306.00)				
	Add: Adjustment in Op.Balance -	416,084,786.00		Balance with Savings Bank Account	
			17,292,178.88	Bank of Baroda	29,169,056.41
(30,601,237.12)	<b>Interest Reserve</b>				
	Opening Balance (30,601,237.12)				
	Less : Deficit for the year 6,197,198.53	(24,404,038.59)			
669,081,633.88	<b>Total</b>	740,808,013.41	669,081,633.88	<b>Total</b>	740,808,013.41

Deputy Registrar (DDO)  
Rajiv Gandhi University  
Rono Hills, Doimukh

Finance Officer  
Rajiv Gandhi University  
Rono Hills, Doimukh



RAJIV GANDHI UNIVERSITY  
RONO HILLS, DOIMUKH  
ITANAGAR, ARUNACHAL PRADESH

CONTRIBUTORY PROVIDENT FUND ACCOUNT

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2024

Prev. Year Amt(₹)	Expenditures	Amt.(Rs.)	Current Year Amt(₹)	Prev. Year Amt(₹)	Income	Amt(₹)	Current Year Amt(₹)
	<u>Interest credited to CPF</u>				<u>Interest Earned on Fixed Investments</u>		
20,110,679.00	Interest credited to CPF - Employees' Part	22,177,057.00		18,751,516.00	Interest Accrued during the year	37,571,697.53	
20,861,755.00	Interest credited to CPF - University's Part	25,140,884.00	47,317,941.00	6,507,509.00	Interest earned & encashed during the year	7,961,119.00	
				1,051,820.00	Saving Bank Interest	782,648.00	
765.52	Bank Charges		325.00				46,315,464.53
				4,200,000.00	Interest Contrib. against CPF A/c		7,200,000.00
-	Misc Payments		-	2.00	Misc Receipts		-
				10,462,352.52	Excess expenditure over Income		(6,197,198.53)
40,973,199.52	Total		47,318,266.00	40,973,199.52	Total		47,318,266.00

  
Deputy Registrar (DDO)  
Rajiv Gandhi University  
Rono Hills, Doimukh

  
Finance Officer  
Rajiv Gandhi University  
Rono Hills, Doimukh

**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 adopted from FY- 2015-16 but SLM implemented from FY 2023-24 with a new schedule for the current year additions naming Schedule 4(a).

  
Deputy Registrar (DDO)  
Rajiv Gandhi University  
Rono Hills, Doimukh

  
Finance Officer  
Rajiv Gandhi University  
Rono Hills, Doimukh



3.5 Depreciation is provided for the half year on addition during the year.

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

Deputy Registrar (DDO)  
Rajiv Gandhi University  
Rono Hills, Doimukh

## 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

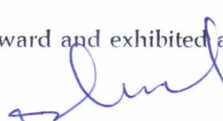
- 9.1 Government Gants and UGC grants are accounted on realization basis. However where a section for release of grant pertaining to the financial year is received before 31st march and the grant is actually received in the next financial year. The grants is accounted on accrual basis and an equal amount 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.

  
Deputy Registrar (DDO)  
Rajiv Gandhi University  
Rono Hills, Doimukh

  
Finance Officer  
Rajiv Gandhi University  
Rono Hills, Doimukh




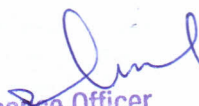
10. SPONSORED PROJECTS

- 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.

  
Deputy Registrar (DDO)  
Rajiv Gandhi University  
Rono Hills, Doimukh

  
Finance Officer  
Rajiv Gandhi University  
Rono Hills, Doimukh



**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 31.03.2024

**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 31.03.2024 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 one assets lying as work in progress as on 31.03.2024, 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 31.03.2024 and the expenditure on the applications for Patents pending as on 31.03.2024 were set up in the accounts of 31.03.2024 is Rs. NIL

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

  
Deputy Registrar (DDO)  
Rajiv Gandhi University  
Rono Hills, Doimukh

  
Finance Officer  
Rajiv Gandhi University  
Rono Hills, Doimukh

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, 2024 And the Income & Expenditure account for the year ended on that date.
12. IRG amounting to Rs 500 Lakh Utilised during the year 2023-24 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 Borrowings 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. Eight nos Bank account were opened during this financial year.
17. During the year 2023-24 provision for outstanding liabilities amounting to Rs 1,93,36,437 has been provided details of which has been given in annexure-21

---X---

  
Deputy Registrar (DDO)  
Rajiv Gandhi University  
Rono Hills, Doimukh

  
Finance Officer  
Rajiv Gandhi University  
Rono Hills, Doimukh