

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

**BALANCE SHEET AS AT 31.03.2018**

SOURCES OF FUNDS	SCH	Current Year	Previous year
		Amount (₹)	Amount (₹)
Corpus /Capital Fund	1	843,006,770.21	680,834,772.52
Designated/Earmarked/ Endowment Funds	2	20,982,010.00	-
Current liabilities & Provisions	3	1,532,437,020.66	1,452,563,917.45
<b>TOTAL</b>		<b>2,396,425,800.87</b>	<b>2,133,398,689.97</b>

APPLICATION OF FUNDS	SCH	Current Year	Previous year
		Amount (₹)	Amount (₹)
<b>Fixed Assets</b>	4		-
Tangible Assets		1,118,834,877.42	638,028,538.05
Intangible Assets			
Capital Work In progress		271,313,600.00	610,039,746.00
<b>Investments from Earmarked/ Endowment Funds</b>	5		-
Long Term			
Short Term			
<b>Investments(Others)</b>	6		-
<b>Current Assets</b>	7	940,133,642.45	865,423,611.92
<b>Loans, Advances and Deposits</b>	8	66,143,681.00	19,906,794.00
<b>TOTAL</b>		<b>2,396,425,800.87</b>	<b>2,133,398,689.97</b>

  
 27/8/18  
 उप कुलसचिव (वित्त)  
 राजीव गांधी विश्वविद्यालय  
 Deputy Registrar (Finance)  
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 Rono Hills, Doimukh

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 Finance Officer  
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**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2018**

	SCH	Current Year	Previous year
		Amount (₹)	Amount (₹)
<b><u>INCOME</u></b>			
Academic Receipts	9	76,498,686.00	80,787,536.00
Grants/ Subsidies	10	599,899,467.50	6,129,841.00
Income from Investments	11	-	28,384,479.00
Interest Earned	12	65,347,320.00	13,301,272.00
Other Income	13	10,417,927.50	9,354,079.00
Prior Period Income	14	-	-
<b>TOTAL (A)</b>		<b>752,163,401.00</b>	<b>137,957,207.00</b>
<b><u>EXPENDITURE</u></b>			
Staff payments and benefits(Establishment Expenses)	15	573,566,333.00	951,196,974.00
Academic Expenses	16	44,249,309.50	43,564,923.00
Administrative and General Expenses	17	10,763,744.00	12,326,421.60
Transportation expenses	18	7,997,726.00	7,170,328.00
Repairs & maintenance	19	39,515,904.00	36,797,204.00
Finance Costs	20	44,065.18	3,942,137.00
Depreciation	4	46,935,093.00	33,472,769.00
Other Expenses	21	38,401,795.00	11,848,282.00
Prior period expenses	22	-	-
<b>TOTAL (B)</b>		<b>761,473,969.68</b>	<b>1,100,319,038.60</b>
<b>Balance being excess of Income over Expenditure (A-B)</b>		<b>(9,310,568.68)</b>	<b>(962,361,831.60)</b>
Transfer to/from Designated Fund		-	-
Building Fund			
Other (specify)			
<b>Balance Being Surplus/ (Deficit) carried to capital Fund</b>		<b>(9,310,568.68)</b>	<b>(962,361,831.60)</b>

  
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<u>SCHEDULE 1 – CORPUS/CAPITAL FUND</u>	Amount (₹)	
	CURRENT YEAR	PREVIOUS YEAR
Balance at the beginning of the year	680,834,772.52	1,297,570,902.12
Add: Contributions towards Corpus/ Capital	-	10,000,000.00
Add: Grants from UGC, Government of India and State Government to the extent utilised for capital expenditure	164,509,854.00	335,524,926.00
Add: Assets purchased out of sponsored projects, where ownership vests in the institution	-	-
Add: Assets donated/gifts received	-	100,776.00
Add: Other Additions (Small Value Assets)**	6,972,712.37	-
Add: Excess of income over expenditure from the income and expenditure account	(9,310,568.68)	-
<b>Total</b>	<b>843,006,770.21</b>	<b>1,643,196,604.12</b>
(Deduct) Deficit from the Income and expenditure Account		(962,361,831.60)
<b>Total (B)</b>	<b>843,006,770.21</b>	<b>680,834,772.52</b>

\*\* Note : Wrong value of Small Assets now rectified this year

  
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DESIGNATED/EARMARKED FUNDS	FUND WISE BREAK UP					Amount (₹)
	Scooter Advance	Computer Advance	House Building Advance	Car Advance	Economic Corpus Fund	
a) Opening balance of the funds	-	-	-	-	108,225,715.00	6,834,060.00
b) Additions to the Funds	-	-	-	-	-	-
c) Income from investments made of the funds	91,776.00	112,998.00	318,484.00	93,085.00	12,354,209.00	12,970,552.00
d) Accrued Interest on investments/Advances						
e) Interest on Savings Bank Account	261,247.00				916,151.00	1,177,398.00
f) Other Additions (Specify Nature)						
<b>TOTAL (A)</b>	<b>353,023.00</b>	<b>112,998.00</b>	<b>318,484.00</b>	<b>93,085.00</b>	<b>121,496,075.00</b>	<b>20,982,010.00</b>
c) Utilisation/Expenditure towards objectives of funds						
i. Capital Expenditure						
ii. Revenue Expenditure						
Others						
<b>Total (B)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Closing Balance at the Year end (A-B)</b>	<b>353,023.00</b>	<b>112,998.00</b>	<b>318,484.00</b>	<b>93,085.00</b>	<b>121,496,075.00</b>	<b>20,982,010.00</b>
Represented by						
Cash and bank Balances						
Investments						
Interest Accrued but not due						

Note : As there is no historic value available with University we have started the process to implement the same



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**SCHEDULE 2A- ENDOWMENT FUNDS**

1. Sl No.	2. Name of the endowment	Opening Balance		Additions during the year		Total		Expenditure on the object during the year 9.	Closing Balance		Amount (₹) Total (10+11)
		3. Endowment	4. Accumulated Interest	5. Endowment	6. Accumulated Interest	7. Endowment	8. Accumulated Interest		10. Endowment	11. Accumulated Interest	
	<b>Economic Corpus Fund</b>	100,000,000.00	8,225,715.00	-	13,270,360.00	100,000,000.00	21,496,075.00	2,412,063.00	100,000,000.00	21,496,075.00	121,496,075.00
	<b>Total</b>	100,000,000.00	8,225,715.00	-	13,270,360.00	100,000,000.00	21,496,075.00	2,412,063.00	100,000,000.00	21,496,075.00	121,496,075.00

Note : This schedule has no impact with Income & Expenditure as this is a particulars nature of Corpus Type Fund where interest should be added with this particulars Fund itself.

  
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SCHEDULE 3 - CURRENT LIABILITIES & PROVISIONS	CURRENT YEAR	Amount (₹)
		PREVIOUS YEAR
<b>A. CURRENT LIABILITIES</b>		
1. Deposits from staff	8,664,002.00	
2. Deposits from students	4,641,495.00	
3. Sundry Creditors		
a) For Goods & Services		
b) Others		
4. Deposit-others (Including EMD, Security Deposit)	7,127,344.00	
5. Statutory Liabilities (GPF, TDS, WC TAX, CPF, GIS, NPS):		
a) Overdue		
b) Others		
6. Other current Liabilities		
a) Salaries		
b) Receipts against sponsored projects	58,040,092.20	
c) Receipts against sponsored fellowships & scholarships	(44,267,163.00)	
d) Unutilised Grants	811,004,474.46	811,905,924.45
e) Grants in advance		
f) Other funds	1,256,986.00	
g) Other liabilities	22,537,845.00	38,535,480.00
<b>TOTAL (A)</b>	<b>869,005,075.66</b>	<b>850,441,404.45</b>
<b>B. PROVISIONS</b>		
1. For Taxation	-	-
2. Gratuity	407,716,599.00	419,381,663.00
3. Superannuation/Pension	-	-
4. Accumulated Leave Encashment	255,715,346.00	182,740,850.00
5. Expenses payable	-	-
6. Trade Warranties/Claims	-	-
7. Others (Specify)	-	-
<b>TOTAL (B)</b>	<b>663,431,945.00</b>	<b>602,122,513.00</b>
<b>TOTAL (A+B)</b>	<b>1,532,437,020.66</b>	<b>1,452,563,917.45</b>

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

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
		90,518,961.20		34,249,836.00	124,768,797.20	66,728,705.00	58,040,092.20	
	Total	90,518,961.20	-	34,249,836.00	124,768,797.20	66,728,705.00	58,040,092.20	-

**SCHEDULE 3(b)- SPONSORED FELLOWSHIPS AND SCHOLARSHIPS**

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
			28,513,518.00	3,787,850.00	19,541,495.00		44,267,163.00
	Total	-		3,787,850.00			44,267,163.00

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

SCHEDULE 3 - CURRENT LIABILITIES & PROVISIONS	Amount (₹)	
	CURRENT YEAR	PREVIOUS YEAR
<b>A. Plan grants: Government of India</b>		
Balance B/f	16,631,333.00	
Add:- Receipts during the year	31,019,000.00	
Total (a)	47,650,333.00	
Less:- Refunds		
Less:- Utilised for Revenue Expenditure	-	
Less:- Utilised for Capital Expenditure	-	
Total (b)	-	
Unutilised carried forward (a-b)	47,650,333.00	
<b>B. UGC Grants : Plan</b>		
Balance B/f	347,638,311.00	202,140,703.15
Receipts during the year	226,310,740.00	362,565,500.00
Total (c)	573,949,051.00	564,706,203.15
Less:- Refunds		
Less:- Utilised for Revenue Expenditure		-
Less:- Utilised for Capital Expenditure	144,376,272.00	306,327,155.00
Total (d)	144,376,272.00	306,327,155.00
Unutilised carried forward (c-d)	429,572,779.00	258,379,048.15
<b>C. UGC Grants : Non Plan</b>		
Balance B/f	384,700,111.96	52,293,527.10
Receipts during the year	564,792,000.00	446,042,000.00
Total (e)	949,492,111.96	498,335,527.10
Less:- Refunds		
Less:- Utilised for Revenue Expenditure	599,899,467.50	6,129,841.00
Less:- Utilised for Capital Expenditure	20,133,582.00	29,197,771.00
Total (f)	620,033,049.50	35,327,612.00
Unutilised carried forward (e-f)	329,459,062.46	463,007,915.10
<b>D. Grants from State Government</b>		
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)		
<b>Grand Total (A+B+C+D)</b>	<b>806,682,174.46</b>	<b>721,386,963.25</b>



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**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	1,779,591.00	-	122,648,802.00	-	-	-	-	122,648,802.00	120,869,211.00
2. Site Development	7,748,451.00	419,070.00	-	8,167,521.00	-	-	-	-	8,167,521.00	7,748,451.00
3. Buildings	567,004,327.38	486,927,939.00	-	1,053,932,266.38	205,235,827.62	16,209,366.00	-	221,445,193.62	832,487,072.76	361,768,499.76
4. Roads & bridges	10,610,650.00	784,821.00	-	11,395,471.00	216,544.00	220,061.00	-	436,605.00	10,958,866.00	10,394,106.00
5. Tube wells & water supply	47,573,006.70	125,000.00	-	47,698,006.70	16,662,232.30	952,710.00	-	17,614,942.30	30,083,064.40	30,910,774.40
6. Sewerage & Drainage	-	-	-	-	-	-	-	-	-	-
7. Electrical Installations & Equipments	25,663,601.82	2,586,303.00	-	28,249,904.82	11,236,053.18	1,347,838.00	-	12,583,891.18	15,666,013.64	14,427,548.64
8. Plants & machinery	140,729,475.43	-	-	140,729,475.43	79,917,629.91	7,036,474.00	-	86,954,103.91	53,775,371.52	60,811,845.52
9. Scientific & laboratory Equipment	2,305,695.00	12,411,057.00	-	14,716,752.00	200,495.00	680,898.00	-	881,393.00	13,835,359.00	2,105,200.00
10. Office Equipment	18,977,276.00	-	-	18,977,276.00	1,234,413.00	1,423,296.00	-	2,657,709.00	16,319,567.00	17,742,863.00
11. Audio Visual Equipment	-	-	-	-	-	-	-	-	-	-
12. Computer & Peripherals	55,367,395.27	7,565,477.00	-	62,932,872.27	52,978,516.73	11,830,027.00	-	64,808,543.73	(1,875,671.46)	2,388,878.54
13. Furniture, Fixtures & Fittings	44,674,416.64	6,813,220.00	-	51,487,636.64	39,542,462.77	3,606,077.00	-	43,148,539.77	8,339,096.87	5,131,953.87
14. Vehicles	-	-	-	-	-	-	-	-	-	-
15. Library Books & Scientific Journals	30,448,932.78	1,356,242.00	-	31,805,174.78	21,250,056.72	3,112,705.00	-	24,362,761.72	7,442,413.06	9,198,876.06
16. Small Value Assets	1,670,047.63	6,972,712.37	-	8,642,760.00	7,139,717.37	515,641.00	-	7,655,358.37	987,401.63	(5,469,669.74)
<b>Total (A)</b>	<b>1,073,642,486.65</b>	<b>527,741,432.37</b>	<b>-</b>	<b>1,601,383,919.02</b>	<b>435,613,948.60</b>	<b>46,935,093.00</b>	<b>-</b>	<b>482,549,041.60</b>	<b>1,118,834,877.42</b>	<b>638,028,538.05</b>
17. Capital Work In Progress (B)	610,039,746.00	112,668,994.00	451,395,050.00	271,313,600.00	-	-	-	-	271,313,600.00	610,039,746.00
<b>Total</b>	<b>1,683,682,232.65</b>	<b>640,410,336.37</b>	<b>451,395,050.00</b>	<b>1,872,697,519.02</b>	<b>435,613,948.60</b>	<b>46,935,093.00</b>	<b>-</b>	<b>482,549,041.60</b>	<b>1,390,148,477.42</b>	<b>1,248,068,284.05</b>

Note : Wrong allocation of asset amounting Rs 4,19,070/- of earlier year transferred from Building to Site Development as per CAG Audit Observation

Note : There was a calculation error on Small Value Asset in the last year now rectified

*(Signature)*


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**SCHEDULE - 4A PLAN**

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	As at the previous year end	
1. Land	-	-	-	-	-	-	-	-	-	-	-
2. Site Development	-	-	-	-	-	-	-	-	-	-	-
3. Buildings	-	-	-	-	-	-	-	-	-	-	-
4. Roads & bridges	-	-	-	-	-	-	-	-	-	-	-
5. Tube wells & water supply	-	-	-	-	-	-	-	-	-	-	-
6. Sewrage & Drainage	-	-	-	-	-	-	-	-	-	-	-
7. Electrical Installations & Equipments	-	-	-	-	-	-	-	-	-	-	-
8. Plants & machinery	-	-	-	-	-	-	-	-	-	-	-
9. Scientific & laboratory Equipment	-	-	-	-	-	-	-	-	-	-	-
10. Office Equipment	-	-	-	-	-	-	-	-	-	-	-
11. Audio Visual Equipment	-	-	-	-	-	-	-	-	-	-	-
12. Computer & Peripherals	-	-	-	-	-	-	-	-	-	-	-
13. Furniture, Fixtures & Fittings	-	-	-	-	-	-	-	-	-	-	-
14. Vehicles	-	-	-	-	-	-	-	-	-	-	-
15. Library Books & Scientific Journals	-	-	-	-	-	-	-	-	-	-	-
16. Small Value Assets	-	-	-	-	-	-	-	-	-	-	-
Total (A)	-	-	-	-	-	-	-	-	-	-	-
17. Capital Work In Progress (B)	-	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-	-
18. Computer Software	-	-	-	-	-	-	-	-	-	-	-
19. E-Journals	-	-	-	-	-	-	-	-	-	-	-
20. Patents	-	-	-	-	-	-	-	-	-	-	-
Total (B)	-	-	-	-	-	-	-	-	-	-	-
Grand Total (A+B+C)	-	-	-	-	-	-	-	-	-	-	-



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**SCHEDULE - 4B NON PLAN**

Assets Heads	GROSS BLOCK				DEPRECIATION				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	As at the previous year end
1. Land	-	-	-	-	-	-	-	-	-	-
2. Site Development	-	-	-	-	-	-	-	-	-	-
3. Buildings	-	-	-	-	-	-	-	-	-	-
4. Roads & bridges	-	-	-	-	-	-	-	-	-	-
5. Tube wells & water supply	-	-	-	-	-	-	-	-	-	-
6. Sewrage & Drainage	-	-	-	-	-	-	-	-	-	-
7. Electrical Installations & Equipments	-	-	-	-	-	-	-	-	-	-
8. Plants & machinery	-	-	-	-	-	-	-	-	-	-
9. Scientific & laboratory Equipment	-	-	-	-	-	-	-	-	-	-
10. Office Equipment	-	-	-	-	-	-	-	-	-	-
11. Audio Visual Equipment	-	-	-	-	-	-	-	-	-	-
12. Computer & Peripherals	-	-	-	-	-	-	-	-	-	-
13. Furniture, Fixtures & Fittings	-	-	-	-	-	-	-	-	-	-
14. Vehicles	-	-	-	-	-	-	-	-	-	-
15. Library Books & Scientific Journals	-	-	-	-	-	-	-	-	-	-
16. Small Value Assets	-	-	-	-	-	-	-	-	-	-
Total (A)	-	-	-	-	-	-	-	-	-	-
17. Capital Work In Progress (B)	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-
18. Computer Software	-	-	-	-	-	-	-	-	-	-
19. E-Journals	-	-	-	-	-	-	-	-	-	-
20. Patents	-	-	-	-	-	-	-	-	-	-
Total (B)	-	-	-	-	-	-	-	-	-	-
Grand Total (A+B+C)	-	-	-	-	-	-	-	-	-	-

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

**SCHEDULE - 4C: INTANGIBLE ASSETS**

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	As at the previous year end	
1. Computer Software	-	-	-	-	-	-	-	-	-	-	-
2. E-Journals	-	-	-	-	-	-	-	-	-	-	-
3. Patents.	-	-	-	-	-	-	-	-	-	-	-

  
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**RAJIV GANDHI UNIVERSITY  
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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	As at the previous year end	
1. Land	-	-	-	-	-	-	-	-	-	-	-
2. Site Development	-	-	-	-	-	-	-	-	-	-	-
3. Buildings	-	-	-	-	-	-	-	-	-	-	-
4. Roads & bridges	-	-	-	-	-	-	-	-	-	-	-
5. Tube wells & water supply	-	-	-	-	-	-	-	-	-	-	-
6. Sewrage & Drainage	-	-	-	-	-	-	-	-	-	-	-
7. Electrical Installations & Equipments	-	-	-	-	-	-	-	-	-	-	-
8. Plants & machinery	-	-	-	-	-	-	-	-	-	-	-
9. Scientific & laboratory Equipment	-	-	-	-	-	-	-	-	-	-	-
10. Office Equipment	-	-	-	-	-	-	-	-	-	-	-
11. Audio Visual Equipment	-	-	-	-	-	-	-	-	-	-	-
12. Computer & Peripherals	-	-	-	-	-	-	-	-	-	-	-
13. Furniture, Fixtures & Fittings	-	-	-	-	-	-	-	-	-	-	-
14. Vehicles	-	-	-	-	-	-	-	-	-	-	-
15. Library Books & Scientific Journals	-	-	-	-	-	-	-	-	-	-	-
16. Small Value Assets	-	-	-	-	-	-	-	-	-	-	-
Total (A)	-	-	-	-	-	-	-	-	-	-	-
17. Capital Work In Progress (B)	-	-	-	-	-	-	-	-	-	-	-

Note :- The additions during the year include additions from

Gifted	-
Earmarked Funds	-
Sponsored Projects	-
Own Funds	-
<b>Total</b>	-

  
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ITANAGAR, ARUNACHAL PRADESH

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)

Funds	Amount (₹)	
	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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ITANAGAR, ARUNACHAL PRADESH

SCHEDULE 6 – INVESTMENTS OTHERS	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		

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



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**ITANAGAR, ARUNACHAL PRADESH**

SCHEDULE 7 - CURRENT ASSETS	CURRENT YEAR	Amount (₹)
		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	5,664,481.00	15,000.00
In term deposit Accounts	422,843,976.00	478,478,997.00
In Savings Accounts	511,625,185.45	386,929,614.92
b) With non-Scheduled Banks: In Current Accounts In term deposit Accounts In Savings Accounts		
5. Post Office- Savings Accounts		
<b>TOTAL</b>	<b>940,133,642.45</b>	<b>865,423,611.92</b>

Note : The Closing Stock of Building materials amounting Rs.50,04,877.83/- has already been taken in to Annual Account under WIP.


  
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Arunachal Pradesh



## ANNEXURE A

<b>I. Savings Bank Accounts</b>		
1. Grants from UGC a/c	353,292,962.10	196,958,982.00
2. University Receipts a/c (Revenue)	21,822,201.50	30,726,048.50
3. Scholarship A/c	-	-
4. Academic fee Receipt A/c	-	-
5. Development A/c	-	5,595.00
6. Combined Entrance Exams (CBT) A/c	-	-
7. UGC plan Fellowship A/c	-	-
8. Corpus Fund A/c	22,823,383.00	17,060,986.00
9. Sponsored Projects A/c (Projects)	10,994,879.26	35,723,902.46
10. Sposored Fellowship A/c	-	-
11. Endowment & Chair A/c (EMF)	-	-
12. UGC JRF Fellowship A/c	-	-
13. HBA Fund A/c (Welfare Account)	8,060,577.00	6,834,060.00
14. Conveyance A/c (EMF)	-	-
15. UGC Rajiv Gandhi National Fellowship a/c (EMF)	-	-
16. Academic Development Fund A/c (EMF)	-	-
17. Deposit A/c	16,170,225.00	16,395,973.00
18. Student Fund A/c	-	-
19. Student Aid Fund A/c	-	-
20. Plan Grants for Specific Scheme	-	-
Foreign Colaboration	69,810.00	67,165.00
Gratuity Fund Account	795,423.00	640,893.00
Gl. Imprest A/c (REV)	15,000.00	15,000.00
Distance	52,282,375.13	43,229,441.00
Maintenance Fund	25,313,349.46	39,286,568.96
<b>II. Current Account</b>		
1.Revenue SBI	3,570,853.00	-
2.IDE SBI	2,078,628.00	-
<b>III. Term Deposits with Scheduled banks</b>		
Debt Deposit Account	9,404,785.00	14,817,524.00
Revenue Fund	64,020,523.00	43,266,674.00
Revenue Fund (Interest on Corpus Fund)	-	20,000,000.00
Development Account	-	-
Foreign Colaboration	-	-
Gratuity Fund Account	47,322,661.00	46,530,071.00
Distance	21,600,000.00	20,000,000.00
Maintenance Fund	-	-
Corpus Fund	108,637,726.00	108,098,362.00
Project account	41,377,046.00	38,497,053.00
Reserve Fund	36,114,064.00	34,634,572.00
UGC Fund	94,367,171.00	152,634,741.00
<b>Total</b>	<b>940,133,642.45</b>	<b>865,423,611.92</b>

  
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**RAJIV GANDHI UNIVERSITY**  
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**ITANAGAR, ARUNACHAL PRADESH**

SCHEDULE 8 – LOANS, ADVANCES & DEPOSITS	CURRENT YEAR	Amount (₹) PREVIOUS YEAR
1. Advances to employees: (Non-interest bearing)		-
a) Salary	-	
b) Festival	24,300.00	
c) LTC	102,000.00	
d) Medical Advance	857,804.00	580,500.00
e) Other (to be specified)	-	
2. Long Term Advances to employees: (Interest bearing)		
a) Vehicle loan	900,000.00	742,000.00
b) Home loan	2,435,000.00	2,295,000.00
c) Others (to be specified)	1,759,000.00	
3. Advances and other amounts recoverable in cash or in kind or for value to be received:		
a) On Capital Account	-	
b) to suppliers	-	
c) Others	25,338,760.00	
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	31,430,434.00	
c) On Loans and Advances	-	
d) Others (Crpus Fund Balvatika) (includes income due unrealized)	50,000.00	16,289,294.00
7. Other receivable		
a) Debit balances in Sponsored Projects	3,246,383.00	
b) Debit balances in Fellowship & Scholarship		
c) Grants Recoverable		
d) Other receivables	-	
8. Claims Receivable		
<b>TOTAL</b>	<b>66,143,681.00</b>	<b>19,906,794.00</b>

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

**SCHEDULE 9 – ACADEMIC RECEIPTS**

	Amount (₹)	
	CURRENT YEAR	PREVIOUS YEAR
<b>FEE FROM STUDENTS</b>		
Academic		
1. Tuition fee	3,576,805.00	3,100,995.00
2. Admission fee	4,160,527.00	33,487,318.00
3. Enrolment Fee	590,955.00	-
4. Library Admission fee	792,095.00	680,530.00
5. Laboratory fee	752,110.00	-
6. Art & Craft fee	-	-
7. Registration fee	3,950,685.00	7,173,170.00
8. Syllabus fee	-	-
9. Other Academic Fees	14,818,047.00	12,770,581.00
<b>Total (A)</b>	<b>28,641,224.00</b>	<b>57,212,594.00</b>
Examinations		
1. Admission test fee	-	-
2. Annual Examination fee	20,458,924.00	16,933,461.00
3. Mark sheet, certificate fee	4,099,831.00	3,265,665.00
4. Entrance examination fee	-	-
5. Other Examination Fees	-	-
<b>Total (B)</b>	<b>24,558,755.00</b>	<b>20,199,126.00</b>
Other fees		
1. Identity card fee	362,240.00	108,280.00
2. Fine/Miscellaneous fee	-	-
3. Medical fee	-	-
4. Transportation fee	1,732,570.00	1,236,560.00
5. Other Miscellaneous Fee	18,526,597.00	-
6. Hostel fee	177,480.00	572,620.00
<b>Total (C)</b>	<b>20,798,887.00</b>	<b>1,917,460.00</b>
Sale of publications		
1. Sale admission forms	-	4,200.00
2. Sale of syllabus and Question Paper, etc.	64,700.00	-
3. Sale of prospectus including admission forms	2,435,120.00	1,293,046.00
4. Sale of other item	-	161,110.00
<b>Total (D)</b>	<b>2,499,820.00</b>	<b>1,458,356.00</b>
Other Academic Receipts		
1. Registration fee for Workshops, Programmes	-	-
2. Registration Fee (Academic Staff College)	-	-
<b>Total (E)</b>	<b>-</b>	<b>-</b>
<b>GRAND TOTAL (A+B+C+D+E)</b>	<b>76,498,686.00</b>	<b>80,787,536.00</b>


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

	Govt of India	Plan		Total plan	Non Plan UGC	Current Year Total	Previous Year Total
		UGC					
		Plan	Specific Schemes				
Balance B/F		347,638,311.00	16,631,333.00	364,269,644.00	384,700,111.96	748,969,755.96	282,017,022.96
Add:- Receipts during the year		226,310,740.00	31,019,000.00	257,329,740.00	564,792,000.00	822,121,740.00	808,607,500.00
Add:- Interest Earned		2,910,901.00		2,910,901.00	1,411,399.00	4,322,300.00	
Total	-	576,859,952.00	47,650,333.00	624,510,285.00	950,903,510.96	1,575,413,795.96	1,090,624,522.96
Less:- Refund To UGC		-	-	-		-	
Balance	-	576,859,952.00	47,650,333.00	624,510,285.00	950,903,510.96	1,575,413,795.96	1,090,624,522.96
Less:- Utilised for Capital Expenditure (A)		144,376,272.00	-	144,376,272.00	20,133,582.00	164,509,854.00	335,524,926.00
Balance	-	432,483,680.00	47,650,333.00	480,134,013.00	930,769,928.96	1,410,903,941.96	755,099,596.96
Less:- Utilised for Revenue Expenditure (B)		-	-	-	599,899,467.50	599,899,467.50	6,129,841.00
Balance C/F ( C )	-	432,483,680.00	47,650,333.00	480,134,013.00	330,870,461.46	811,004,474.46	748,969,755.96

  
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**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	-	28,384,479.00		
3. Income accrued but not due on Term Deposits/ bearing advances to employees	12,970,552.00	-		
4. Interest on Savings Bank Accounts	1,177,398.00	-		
5. Others (Specify)	-			
<b>Total</b>	<b>14,147,950.00</b>	28,384,479.00		
Transferred to Earmarked/ Endowment Funds	14,147,950.00	28,384,479.00		
Balance	NIL	NIL		

  
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SCHEDULE 12 – INTEREST EARNED

<u>SCHEDULE 12 – INTEREST EARNED</u>	Amount (₹)	
	Current Year	Previous Year
1. On Savings Bank Account with Scheduled Banks	4,030,430.00	12,236,265.00
2. On loans		
a. Employees/ Staff	5,500.00	1,065,007.00
b. Others	-	-
3. On Term deposit	61,311,390.00	-
Total	65,347,320.00	13,301,272.00


  
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**SCHEDULE 13 – OTHER INCOME**

	<b>Amount (₹)</b>	
	Current Year	Previous Year
<b>A. Income from land &amp; Buildings</b>		
1. Hostel Room Rent	699,560.00	572,620.00
2. License Fee	1,268,604.00	1,299,713.00
3. Hire Charges of Auditorium/Play ground/Convention Centre etc.	245,150.00	511,375.00
4. Electricity Charges recovered	1,428,059.00	518,934.00
5. Water Charges Recovered	91,763.00	92,784.00
<b>Total</b>	<b>3,733,136.00</b>	<b>2,995,426.00</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 fetes	-	
3. Gross receipts for educational tours	-	
Less:- Direct expenditure incurred on the tours	-	
4. Other (to be specified and seperately disclosed)	-	
Day Care Fees	57,200.00	41,950.00
Fine/Misc fee	131.00	2,000.00
Transportation Fee	169,120.00	104,385.00
<b>Total</b>	<b>226,451.00</b>	<b>148,335.00</b>
<b>D. Others</b>		
1. Income from consultancy	-	
2. RTI Fees	380.00	4,030.00
3. Income from Royalty	-	
4. Sale of Application form (recruitment)	-	
5. Misc. Receipts (Sale of tender form, waste paper, etc)	-	
6. Profit on Sale/ Disposal of Assests	-	
a. Owned Assets	-	
b. Assets received free of cost	-	
7. Grants/ Donations from Institutions, Welfare Bodies and International Organisations	999,600.00	
8. Others (specify)	5,458,360.50	6,206,288.00
<b>Total</b>	<b>6,458,340.50</b>	<b>6,210,318.00</b>
<b>Total (A+B+C+D)</b>	<b>10,417,927.50</b>	<b>9,354,079.00</b>

  
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**SCHEDULE 14 – PRIOR PERIOD INCOME**

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

Note : This year we have not consider the prior period income but will do the same from the next Financial Year



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SCHEDULE 15 – STAFF PAYMENTS & BENEFITS (ESTABLISHMENT EXPENSES)

	Current Year			Previous Year			Amount (₹)
	Plan	Non Plan	Total	Plan	Non Plan	Total	
a) Salaries & Wages	-	450,012,467.00	450,012,467.00	-	291,089,153.00	291,089,153.00	478
b) Allowances & Bonus	-	-	-	-	20,822.00	20,822.00	
c) Contribution to Provident Fund	-	17,999,928.00	17,999,928.00	-	20,292,818.00	20,292,818.00	
d) Contribution to Other Fund	-	8,365,634.00	8,365,634.00	-	623,803.00	623,803.00	
e) Staff Welfare Expenses	-	4,968,903.00	4,968,903.00	-	18,710,132.00	18,710,132.00	
f) Retirement & Terminal benefits	-	73,577,327.00	73,577,327.00	-	602,122,513.00	602,122,513.00	
g) LTC facility	-	2,081,667.00	2,081,667.00	-	2,314,826.00	2,314,826.00	
h) Medical facility	-	6,924,188.00	6,924,188.00	-	7,036,723.00	7,036,723.00	
i) Children Education Allowance	-	5,547,971.00	5,547,971.00	-	5,221,757.00	5,221,757.00	
j) Honorium	-	4,088,248.00	4,088,248.00	-	3,764,427.00	3,764,427.00	
k) Others (specify)	-	-	-	-	-	-	
Total	-	573,566,333.00	573,566,333.00	-	951,196,974.00	951,196,974.00	

	Current Year			Previous Year			Amount (₹)
	Pension	Gratuity	Leave Encashment	Pension	Gratuity	Leave Encashment	
<b>SCHEDULE 15A – EMPLOYEES RETIREMENT AND TERMINAL BENEFITS</b>							
Opening balance as on 31.03.2018	4,500.00	415,804,216.00	179,576,299.00	-	-	-	595,385,015.00
Addition : Capitalized value of Contributions Received from other organisations	-	-	-	-	-	-	-
Total (a)	4,500.00	415,804,216.00	179,576,299.00	-	-	-	595,385,015.00
Less: Actual payment during the year (b)	4,500.00	2,000,000.00	3,525,897.00	-	-	-	5,530,397.00
Balance available on 31.03.2018 c(a-b)	-	413,804,216.00	176,050,402.00	-	-	-	589,854,618.00
Provisions required on 31.03.2018 as per Actuarial valuation (d)	-	407,716,599.00	255,715,346.00	-	-	-	663,431,945.00
A. Provision to be made in the current year. (d-c)	-	(6,087,617.00)	79,664,944.00	-	-	-	73,577,327.00
B. Contribution to New Pension Scheme	-	-	-	-	-	-	-
C. Medical reimbursement to retired employees	-	-	-	-	-	-	-
D. Deposit Linked insurance payment	-	-	-	-	-	-	-
Total (A+B+C+D+E)	-	(6,087,617.00)	79,664,944.00	-	-	-	73,577,327.00

  
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**SCHEDULE 16 – ACADEMIC EXPENSES**

	<b>Amount (₹)</b>					
	Current Year			Previous Year		
	Plan	Non Plan	Total	Plan	Non Plan	Total
a) Laboratory Expenses	-	674,585.00	674,585.00	503,680.00	-	503,680.00
b) Field work/Participation in Conference	-	-	-	-	-	-
c) Expenses on Seminars/Workshops	-	2,511,138.00	2,511,138.00	98,273.00	699,943.00	798,216.00
d) Payment to Visiting Faculty	-	336,600.00	336,600.00	-	-	-
e) Examination	-	29,284,697.00	29,284,697.00	-	32,085,260.00	32,085,260.00
f) Student Welfare Expenses	-	2,640,292.00	2,640,292.00	-	3,768,461.00	3,768,461.00
g) Admission Expenses	-	936,286.00	936,286.00	-	939,287.00	939,287.00
h) Convocation Expenses	-	519,354.00	519,354.00	-	-	-
i) Publications	-	2,580,378.00	2,580,378.00	-	-	-
j) Stipend/means-cum-merit scholarship	-	-	-	-	-	-
k) Subscription Expenses	-	-	-	-	-	-
l) Others (specify)	-	4,765,979.50	4,765,979.50	-	5,470,019.00	5,470,019.00
<b>Total</b>	-	<b>44,249,309.50</b>	<b>44,249,309.50</b>	<b>601,953.00</b>	<b>42,962,970.00</b>	<b>43,564,923.00</b>

  
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SCHEDULE 17 – ADMINISTRATIVE AND GENERAL EXPENSES

	Amount (₹)					
	Current Year			Previous Year		
	Plan	Non Plan	Total	Plan	Non Plan	Total
<b>A. Infrastructure</b>						
a) Electricity and power	-	6,299,825.00	6,299,825.00	-	5,827,530.00	5,827,530.00
b) Water charges	-	-	-	-	-	-
c) Insurance	-	628,678.00	628,678.00	-	612,221.00	612,221.00
d) Rent, Rates and Taxes (including property tax)	-	-	-	-	-	-
<b>B. Communication</b>						
e) Postage & telegram	-	116,443.00	116,443.00	-	99,932.60	99,932.60
f) Telephone and Internet Charges	-	420,647.00	420,647.00	-	501,516.00	501,516.00
<b>C. Others</b>						
g) Printing and Stationary	-	1,346,427.00	1,346,427.00	-	2,747,414.00	2,747,414.00
h) Traveling and Conveyance Expenses	-	10,191.00	10,191.00	-	-	-
i) Expenses on Seminar/Workshops	-	-	-	-	-	-
j) Hospitality	-	-	-	-	782,555.00	782,555.00
k) Auditors Remuneration	-	-	-	-	-	-
l) Professional Charges	-	400,750.00	400,750.00	-	737,282.00	737,282.00
m) Advertisement and Publicity	-	1,540,783.00	1,540,783.00	-	997,044.00	997,044.00
n) Magazines & Journals	-	-	-	-	-	-
o) Others (NAAC)	-	-	-	-	20,927.00	20,927.00
<b>Total</b>	-	<b>10,763,744.00</b>	<b>10,763,744.00</b>	-	<b>12,326,421.60</b>	<b>12,326,421.60</b>

  
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**SCHEDULE 18 – TRANSPORTATION EXPENSES**

	Amount (₹)					
	Current Year			Previous Year		
	Plan	Non Plan	Total	Plan	Non Plan	Total
1. Vehicles (owned by educational institution)						
a) Running expenses	-	7,997,726.00	7,997,726.00	-	6,947,328.00	6,947,328.00
b) Repairs & maintenance	-		-	-		-
c) Insurance expenses	-		-	-		-
2. Vehicles taken on rent/lease			-	-		-
a) Rent/lease expenses	-		-	-		-
3. Vehicle (Taxi) hiring expenses	-		-	-		-
<b>Total</b>	-	<b>7,997,726.00</b>	<b>7,997,726.00</b>	-	<b>6,947,328.00</b>	<b>6,947,328.00</b>


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**SCHEDULE 19 – REPAIRS & MAINTENANCE**

	Amount (₹)					
	Current Year			Previous Year		
	Plan	Non Plan	Total	Plan	Non Plan	Total
a) Building	-	28,813,529.00	28,813,529.00	-	9,936,637.00	9,936,637.00
b) Furniture & Fixture	-	-	-	-	-	-
c) Plant & Machinery	-	-	-	-	18,165,606.00	18,165,606.00
d) Office Equipments	790,129.00	854,060.00	1,644,189.00	-	323,047.00	323,047.00
e) Computer	-	-	-	-	-	-
f) Laboratory & Scientific Equipment	-	-	-	-	-	-
g) Audio Visual Equipment	-	-	-	-	-	-
h) Cleaning material & services	-	-	-	-	-	-
i) Book binding Charges	-	-	-	-	-	-
j) Gardening	-	798,105.00	798,105.00	-	-	-
k) Estate maintenance(Water Supply)	-	7,610,770.00	7,610,770.00	-	7,334,639.00	7,334,639.00
l) Others (WT Park))	-	649,311.00	649,311.00	-	1,037,275.00	1,037,275.00
<b>Total</b>	<b>790,129.00</b>	<b>38,725,775.00</b>	<b>39,515,904.00</b>	<b>-</b>	<b>36,797,204.00</b>	<b>36,797,204.00</b>

  
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**SCHEDULE 20 - FINANCE COSTS**

	Current Year			Previous Year			Amount (₹)
	Plan	Non Plan	Total	Plan	Non Plan	Total	
	a) Bank charges	-	44,065.18	44,065.18	18,197.00	58,058.00	
b) Others (specify)	-	-	-	-	3,865,882.00	3,865,882.00	
<b>Total</b>	-	<b>44,065.18</b>	<b>44,065.18</b>	<b>18,197.00</b>	<b>3,923,940.00</b>	<b>3,942,137.00</b>	


**SCHEDULE 21 - OTHER EXPENSES**

	Current Year			Previous Year			Amount (₹)
	Plan	Non Plan	Total	Plan	Non Plan	Total	
	a) Provision for Bad and Doubtful debts/Advances	-	-	-	-	-	
b) Irrecoverable balances Written Off	-	-	-	-	-	-	
c) Grants/ Subsidies to other institutions/organisations	-	-	-	-	-	-	
d) Other(specify)	-	15,863,950.00	15,863,950.00	-	11,848,282.00	11,848,282.00	
Outstanding Liabilities	-	-	-	-	-	-	
<b>Total</b>	-	<b>15,863,950.00</b>	<b>15,863,950.00</b>	-	<b>11,848,282.00</b>	<b>11,848,282.00</b>	

**SCHEDULE 22 - PRIOR PERIOD EXPENSES**

	Current Year			Previous Year			Amount (₹)
	Plan	Non Plan	Total	Plan	Non Plan	Total	
	1. Establishment Expenses	-	-	-	-	-	
2. Academic Expenses	-	-	-	-	-	-	
3. Administrative and General Expenses	-	-	-	-	-	-	
4. Transportation expenses	-	-	-	-	-	-	
5. Repairs & maintenance	-	-	-	-	-	-	
6. Other Expenses	-	-	-	-	-	-	
<b>Total</b>	-	-	-	-	-	-	

Note : This year we have not consider the prior period expenses but will do the same from the next Financial Year


  
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**ITANAGAR, ARUNACHAL PRADESH**  
**RECEIPTS AND PAYMENTS FOR THE YEAR ENDED ON 31.03.2018**

Receipts	Current Year	Previous year	Payments	Current Year	Previous year
	Amount (₹)	Amount (₹)		Amount (₹)	Amount (₹)
<b>I Opening Balance</b>			<b>I Expenses</b>		
a) Cash Balance	-	-	a) Establishment Expenses	505,519,403.00	356,261,928.00
b) Bank Balance			b) Academic Expenses	43,729,955.50	43,564,923.00
i. In Current Accounts	15,000.00	15,000.00	c) Administrative Expenses	11,219,347.00	12,325,816.00
ii. In Deposit Accounts	478,478,997.00	400,744,137.00	d) transportation expenses	7,997,726.00	7,170,328.00
iii. In Savings Accounts	386,929,615.05	416,960,977.92	e) repairs & maintenance	39,515,904.00	36,797,204.00
			f) prior period expenses		
<b>II Grants Received</b>			<b>II Payments against earmarked /endowment funds</b>		
a) From Government of India	791,102,740.00	775,202,000.00			
b) From State Government	-	-			
c) From Other Sources(details)	32,018,600.00	39,871,500.00	<b>III Payments against Sponsored projects/ Schemes</b>	66,728,705.00	73,104,335.00
<b>III Academic receipts</b>	77,378,771.00	81,506,491.00			
<b>IV Receipts against Earmarked/ Endowment Funds</b>	-	-	<b>IV Payments against Sponsored Fellowship &amp; Scholarship</b>	19,541,495.00	32,524,828.00
<b>V Receipts against Sponsored projects/ Schemes</b>	31,925,104.00	29,495,595.00	<b>V Investments and deposits made</b>		
<b>VI Receipts against Sponsored Fellowship &amp; Scholarship</b>	3,787,850.00	1,103,600.00	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	29,880,956.00	28,384,479.00	a) Fixed Assests	164,828,335.00	293,119,462.00
a) Loans and Advances	621,843.00	1,120,007.00	b) Capital Work in progress	11,906,666.00	51,806,652.00
c) Savings Bank Accounts	9,530,028.00	12,236,265.00	c) other payments including statutory payments	48,894,966.00	17,759,235.00
<b>IX Investments Encashed</b>			<b>VIII Other Payments including statutory payments</b>	14,160,234.60	81,953,153.00
<b>X Term Deposits with Scheduled Banks Encashed</b>			<b>IX refunds of Grants</b>		
<b>XI Other Income(including prior period income)</b>	6,912,524.50	51,587,109.00	<b>X Deposits and advances</b>		
<b>XII Deposits and Advances</b>	24,424,854.00	25,008,438.00	<b>XI Other Payments</b>		
<b>XIII Miscellaneous receipts including Statutory Receipts</b>	657,905.00	163,528.00	<b>XII Closing Balances</b>		
<b>XIV Any Other receipts</b>	511,592.00	8,412,349.00	a) Cash in hand		15,000.00
			b) bank balances		
			In Current Accounts	5,664,481.00	
			In Deposit Accounts	422,843,976.00	478,478,997.00
			In Savings Accounts	511,625,185.45	386,929,614.92
	<b>1,874,176,379.55</b>	<b>1,871,811,475.92</b>		<b>1,874,176,379.55</b>	<b>1,871,811,475.92</b>

  
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**CONTRIBUTORY PROVIDENT FUND ACCOUNT**

**BALANCE SHEET AS AT 31ST MARCH, 2018**

Prev. Year Amt(₹)	Liabilities	Current Year Amt(₹)	Prev. Year Amt(₹)	Assets	Current Year Amt(₹)
193,970,924.00	<b>Contributory Provident Fund - Employees' Part</b> Opening Balance Add: Subscription during the year Add: Refund during the year Add: Interest Credited to Members' Account Less: Advance/Payment Less: Final Payment Less: Non Refundable Withdrawal	193,970,924.00 37,096,186.00 7,740,700.00 13,762,250.00 (9,219,000.00) (38,254,537.00) (15,725,000.00)	52,915,861.00 309,181,003.00	<b>Investments</b> Fixed Deposit with IDBI Bank Fixed Deposit with Vijaya Bank	76,575,558.00 288,694,245.00
218,426,349.00	<b>Contributory Provident Fund - University's Part</b> Opening Balance Add: Contribution during the year Add: Interest Credited to CPF - University's Contribution Less: Payment Add: Adjustment in Op. Balance	218,426,349.00 23,117,009.00 16,053,463.00 (35,212,516.00)	36,064,979.00 18,385,622.00	Interest accrued on Investments but not due  Balance with Savings Bank Account (Vijaya Bank)	25,765,611.00  21,515,797.00
416,547,465.00	<b>Interest Reserve</b> Opening Balance Less: Deficit for the year	4,150,192.00 (3,354,809.00)	795,383.00		
<b>Total</b>		<b>412,551,211.00</b>	<b>416,547,465.00</b>	<b>Total</b>	<b>412,551,211.00</b>



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CONTRIBUTORY PROVIDENT FUND ACCOUNT

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2018

Prev. Year Amt(₹)	Expenditures	Amt. (Rs.)	Current Year Amt(₹)	Prev. Year Amt(₹)	Income	Amt(₹)	Current Year Amt(₹)
14,534,348.00	<u>Interest credited to CPF</u>	13,762,250.00		6,215,427.00	<u>Interest Earned on Fixed Investments</u>	36,202,846.00	
16,467,819.00	Interest credited to CPF - Employees' Part	16,053,463.00	29,815,713.00	21,117,748.00	Interest earned on Investments	25,765,611.00	
	Interest credited to CPF - University's Part				Add : Interest Accrued but not due this year	(36,064,979.00)	
1,720.00	Bank Charges		1,000.00	1,077,051.00	Less : Interest accrued last year		26,461,904.00
				2,593,661.00	Add : Savings Bank Interest Received	558,426.00	
					Excess expenditure over Income		3,354,809.00
31,003,887.00	<b>Total</b>		29,816,713.00	31,003,887.00	<b>Total</b>		29,816,713.00



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**CONTRIBUTORY PROVIDENT FUND ACCOUNT**

**RECEIPT & PAYMENTS ACCOUNTS FOR THE FINANCIAL YEAR 2017-18**

Receipt	Amount.(₹)	Payment	Amount.(₹)
<b>Opening Balance</b>		CPF Advance	9,219,000.00
Cash at Bank (Savings )	18,385,622.00	CPF Final Payment - Employee Part	38,254,537.00
<b>Term Deposit</b>	-	CPF Final Payment - University Part	35,212,516.00
with Vijaya Bank	309,181,003.00	CPF Withdrawal	15,725,000.00
with IDBI Bank	52,915,861.00		
		Bank Charges	1,000.00
CPF Subscription	36,847,197.00		
CPF Recovery	7,740,700.00	Closing Balance	
CPF Contribution	23,117,009.00	Cash at Bank (Savings )	21,515,797.00
CPF Subscription (Borrowing)	248,989.00	Term Deposit	
		with Vijaya Bank	288,694,245.00
Interest on Savings Bank	558,426.00	with IDBI Bank	76,575,558.00
Interest on Term Deposit A/c	36,202,846.00		
<b>Total</b>	<b>485,197,653.00</b>	<b>Total</b>	<b>485,197,653.00</b>

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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:**

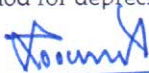
1.	Land	0%
2.	Site Development	0%
3.	Buildings	2%
4.	Roads & Bridges	2%
5.	Tube wells & Water Supply	2%
6.	Sewerage & Drainage	2%
7.	Electrical Installation & Equipment	5%
8.	Plant & Machinery	5%
9.	Scientific & Laboratory Equipment	8%
10.	Office Equipment	7.5%
11.	Audio visual Equipment	7.5%
12.	Computers & 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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Finance Officer  
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3.5 Depreciation is provided for the whole 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.

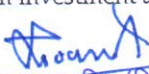
#### 6. **RETIREMENT BENEFITS**

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.

  
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## 8. DIFFERENT FUNDS & THEIR TREATMENT

8.1 **CORPUS FUND:** Matching contribution from University Grants Commission, Recognition/Affiliation fee received from 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 1<sup>st</sup> 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. **House Building Advances Fund**

A revolving fund for the purpose of paying interest bearing advances to the officers & staff for house building.

### 8.4. **JRF/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. **Rajiv Gandhi National Fellowship Fund**

Fund provided by University Grants Commission for fellowship to SC/ST Students of the university.

### 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.

  
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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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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 31.03.2018

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 31.03.2018 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 plan, non-plan funds, and other funds, and the depreciation on those additions respectively have been exhibited distinctly in sub schedules A,B,C and D to

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

4. **PATENTS:** The expenditure incurred on Patents granted during the years upto 31.03.2018 and the expenditure on the applications for Patents pending as on 31.03.2018 were set up in the accounts of 31.03.2018 is Rs. NIL

5. **DEPOSIT LIABILITIES-** The amount outstanding as Earnest Money Deposit & security Deposit towards unclaimed deposits, prior to the Financial Year 2018 was transferred to Revenue Account and accounted as Miscellaneous Income for the year

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

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 31<sup>st</sup> March, 2018 And the Income & Expenditure account for the year ended on that date.