

RAJIV GANDHI UNIVERSITY
RONO HILLS, DOIMUKH
ITANAGAR, ARUNACHAL PRADESH

BALANCE SHEET AS AT 31.03.2019

SOURCES OF FUNDS	SCH	Current Year	Previous year
		Amount (₹)	Amount (₹)
Corpus /Capital Fund	1	1,365,058,739.66	843,006,770.21
Designated/Earmarked/ Endowment Funds	2	57,691,071.00	20,982,010.00
Current liabilities & Provisions	3	1,043,782,127.51	1,532,437,020.66
TOTAL		2,466,531,938.17	2,396,425,800.87

APPLICATION OF FUNDS	SCH	Current Year	Previous year
		Amount (₹)	Amount (₹)
Fixed Assets	4		-
Tangible Assets		1,453,929,029.42	1,118,834,877.42
Intangible Assets			
Capital Work In progress		1,680,411.00	271,313,600.00
Investments from Earmarked/ Endowment Funds	5	-	-
Long Term			
Short Term			
Investments(Others)	6	-	-
Current Assets	7	932,609,583.75	940,133,642.45
Loans, Advances and Deposits	8	78,312,914.00	66,143,681.00
TOTAL		2,466,531,938.17	2,396,425,800.87



उप कुलसचिव (वित्त)
राजीव गांधी विश्वविद्यालय
Deputy Registrar (Finance)
Rajiv Gandhi University
Rono Hills, Doimukh



Finance Officer
Rajiv Gandhi University
Rono Hills, Doimukh

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INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2019

	SCH	Current Year	Previous year
		Amount (₹)	Amount (₹)
<u>INCOME</u>			
Academic Receipts	9	83,808,242.70	76,498,686.00
Grants/ Subsidies	10	615,469,434.65	599,899,467.50
Income from Investments	11	-	-
Interest Earned	12	68,035,873.00	65,347,320.00
Other Income	13	15,409,011.35	10,417,927.50
Prior Period Income	14	19,498,834.00	-
TOTAL (A)		802,221,395.70	752,163,401.00
<u>EXPENDITURE</u>			
Staff payments and benefits(Establishment Expenses)	15	493,405,166.00	573,566,333.00
Academic Expenses	16	49,932,900.00	44,249,309.50
Administrative and General Expenses	17	11,606,884.00	10,763,744.00
Transportation expenses	18	7,395,048.00	7,997,726.00
Repairs & maintenance	19	27,174,170.00	39,515,904.00
Finance Costs	20	73,673.25	44,065.18
Depreciation	4	58,982,203.00	46,935,093.00
Other Expenses	21	13,905,386.00	38,401,795.00
Prior period expenses	22	21,259,915.00	-
TOTAL (B)		683,735,345.25	761,473,969.68
Balance being excess of Income over Expenditure (A-B)		118,486,050.45	(9,310,568.68)
Transfer to/from Designated Fund		-	-
Building Fund			
Other (specify)			
Balance Being Surplus/ (Deficit) carried to capital Fund		118,486,050.45	(9,310,568.68)


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SCHEDULE 1 – CORPUS/CAPITAL FUND	Amount (₹)	
	CURRENT YEAR	PREVIOUS YEAR
Balance at the beginning of the year	843,006,770.21	680,834,772.52
Add: Contributions towards Corpus/ Capital	-	-
Add: Grants from UGC, Government of India and State Government to the extent utilised for capital expenditure	119,320,648.00	164,509,854.00
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)*	284,245,271.00	6,972,712.37
Add: Excess of income over expenditure from the income and expenditure account	118,486,050.45	(9,310,568.68)
Total	1,365,058,739.66	843,006,770.21
(Deduct) Deficit from the Income and expenditure Account		-
Total (B)	1,365,058,739.66	843,006,770.21

* Note 1 - Due to over provisioning in Leave Encashment & Gratuity over the past several years this amount has been generated as per correct calculations of respective provisions in the current year. The calculation is reflected in Format 15A. This Excess provision was instrumental behind the earlier year's losses hence rectified this year by increasing the capital to that tune.


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SCHEDULE 2 DESIGNATED/EARMARKED FUNDS	FUND WISE BREAK UP						CURRENT YEAR	TOTAL PREVIOUS YEAR	Amount (₹)
	Scooter Advance	Computer Advance	House Building Advance	Car Advance	Economic Corpus Fund				
a) Opening balance of the funds	3,53,023.00	1,12,998.00	3,18,484.00	93,085.00	1214,96,075.00	209,82,010.00	68,34,060.00		
b) Additions to the Funds	-	-	-	-	-	-	-		
c) Income from investments made of the funds	48,998.00	1,73,495.00	4,06,479.00	1,43,400.00	60,99,516.00	68,71,888.00	129,70,552.00		
d) Accrued Interest on investments/Advances									
e) Interest on Savings Bank Account					11,20,791.00	11,20,791.00	11,77,398.00		
f) Other Additions (Specify Nature)									
TOTAL (A)	4,02,021.00	2,86,493.00	7,24,963.00	2,36,485.00	1287,16,382.00	289,74,689.00	209,82,010.00		
c) Utilisation/Expenditure towards objectives of funds									
i. Capital Expenditure									
ii. Revenue Expenditure									
Others									
Total (B)	-	-	-	-	-	-	-		
Closing Balance at the Year end (A-B)	4,02,021.00	2,86,493.00	7,24,963.00	2,36,485.00	1287,16,382.00	289,74,689.00	209,82,010.00		
Represented by									
Cash and bank Balances									
Investments									
Interest Accrued but not due									



राजिव गान्धी विश्वविद्यालय,
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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	Closing Balance		Amount (₹)
		3. Endowment	4. Accumulated Interest	5. Endowment	6. Accumulated Interest	7. Endowment	8. Accumulated Interest		9.	10. Endowment	
	Economic Corpus Fund	100,000,000.00	21,496,075.00	-	7,220,307.00	100,000,000.00	28,716,382.00	1,028,194.00	100,000,000.00	28,716,382.00	128,716,382.00
	Total	100,000,000.00	21,496,075.00	-	7,220,307.00	100,000,000.00	28,716,382.00	1,028,194.00	100,000,000.00	28,716,382.00	128,716,382.00


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SCHEDULE 3 - CURRENT LIABILITIES & PROVISIONS	Amount (₹)	
	CURRENT YEAR	PREVIOUS YEAR
A. CURRENT LIABILITIES		
1. Deposits from staff	7,382,614.00	8,664,002.00
2. Deposits from students	7,173,700.00	4,641,495.00
3. Sundry Creditors		
a) For Goods & Services		
b) Others		
4. Deposit-others (Including EMD, Security Deposit)	8,024,409.00	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	54,171,682.20	58,040,092.20
c) Receipts against sponsored fellowships & scholarships	(52,059,797.00)	(44,267,163.00)
d) Unutilised Grants	694,387,576.81	811,004,474.46
e) Grants in advance		
f) Other funds	5,635,416.50	1,256,986.00
g) Other liabilities	23,516,042.00	22,537,845.00
TOTAL (A)	748,231,643.51	869,005,075.66
B. PROVISIONS		
1. For Taxation	-	-
2. Gratuity	196,716,381.00	407,716,599.00
3. Superannuation/Pension	-	-
4. Accumulated Leave Encashment	98,834,103.00	255,715,346.00
5. Expenses payable	-	-
6. Trade Warranties/Claims	-	-
7. Others (Specify) *(Note 1)	-	-
TOTAL (B)	295,550,484.00	663,431,945.00
TOTAL (A+B)	1,043,782,127.51	1,532,437,020.66


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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		Amount (₹)
		3. Credit	4. Debit				8. Credit	9. Debit	
		58,040,092.20		27,420,232.50	85,460,324.70	31,288,642.50	54,171,682.20		
	Total	58,040,092.20	-	27,420,232.50	85,460,324.70	31,288,642.50	54,171,682.20		-

SCHEDULE 3(b)- SPONSORED FELLOWSHIPS AND SCHOLARSHIPS

1. Sl No.	2. Name of the Sponsor	Opening Balance		Transactions during the year		Closing Balance		Amount (₹)
		3. Credit	4. Debit	5. Credit	6. Debit	8. Credit	9. Debit	
			44,267,163.00	1,774,376.00	9,567,010.00		52,059,797.00	
	Total			1,774,376.00			52,059,797.00	

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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
A. Plan grants: Government of India		
Balance B/f	47,650,333.00	16,631,333.00
Add:- Receipts during the year	87,190.00	31,019,000.00
Total (a)	47,737,523.00	47,650,333.00
Less:- Refunds		
Less:- Utilised for Revenue Expenditure	-	-
Less:- Utilised for Capital Expenditure	-	-
Total (b)	-	-
Unutilised carried forward (a-b)	47,737,523.00	47,650,333.00
B. UGC Grants : Plan		
Balance B/f	432,483,680.00	347,638,311.00
Receipts during the year	51,210,530.00	226,310,740.00
Total (c)	483,694,210.00	573,949,051.00
Less:- Refunds		
Less:- Utilised for Revenue Expenditure		
Less:- Utilised for Capital Expenditure	105,458,087.00	144,376,272.00
Total (d)	105,458,087.00	144,376,272.00
Unutilised carried forward (c-d)	378,236,123.00	429,572,779.00
C. UGC Grants : Non Plan		
Balance B/f	330,870,461.46	384,700,111.96
Receipts during the year	567,546,000.00	564,792,000.00
Total (e)	898,416,461.46	949,492,111.96
Less:- Refunds		
Less:- Utilised for Revenue Expenditure	615,469,434.65	599,899,467.50
Less:- Utilised for Capital Expenditure	13,862,561.00	20,133,582.00
Total (f)	629,331,995.65	620,033,049.50
Unutilised carried forward (e-f)	269,084,465.81	329,459,062.46
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)	695,058,111.81	806,682,174.46


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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	Amount (₹)	
1 Land	122,648,802.00	-	1,779,591.00	120,869,211.00	-	-	-	14,062,147.18	16,818,202.64	120,869,211.00	120,869,211.00	
2 Site Development	8,167,521.00	103,410,838.00	-	111,578,359.00	-	-	-	94,213,998.91	55,452,326.52	111,578,359.00	7,748,451.00	
3 Buildings	1,053,932,266.38	241,884,321.00	-	1,295,816,587.38	221,445,193.62	23,497,488.00	244,942,681.62	2,105,200.00	12,658,019.00	1,050,873,905.76	361,768,499.76	
4 Roads & bridges	11,395,471.00	-	-	11,395,471.00	436,605.00	227,909.00	664,514.00	4,081,005.00	10,730,957.00	10,730,957.00	10,394,106.00	
5 Tube wells & water supply	47,698,006.70	2,631,365.00	-	50,329,371.70	17,614,942.30	980,274.00	18,595,216.30	4,081,005.00	31,734,155.40	31,734,155.40	30,910,774.40	
6 Sewerage & Drainage	-	-	-	-	-	-	-	-	-	-	-	
7 Electrical Installations & Equipments	28,249,904.82	2,630,445.00	-	30,880,349.82	12,583,891.18	1,478,256.00	14,062,147.18	4,081,005.00	16,818,202.64	14,227,548.64	14,227,548.64	
8 Plants & machinery	140,729,475.43	8,936,850.00	-	149,666,325.43	86,954,103.91	7,259,895.00	94,213,998.91	2,105,200.00	12,658,019.00	140,729,475.43	60,811,845.52	
9 Scientific & laboratory Equipment	14,716,752.00	-	-	14,716,752.00	881,393.00	1,177,340.00	2,058,733.00	4,081,005.00	14,896,271.00	14,896,271.00	17,742,863.00	
10 Office Equipment	18,977,276.00	-	-	18,977,276.00	2,657,709.00	1,423,296.00	4,081,005.00	-	14,896,271.00	14,896,271.00	17,742,863.00	
11 Audio Visual Equipment	-	-	-	-	-	-	-	-	-	-	-	
12 Computer & Peripherals	62,932,872.27	1,800,816.00	-	64,733,688.27	64,808,543.73	12,766,656.00	77,575,199.73	-	(12,841,511.46)	62,932,872.27	2,388,878.54	
13 Furniture, Fixtures & Fittings	51,487,636.64	9,820,723.00	-	61,308,359.64	43,148,539.77	4,229,850.00	47,378,389.77	-	13,929,969.87	51,487,636.64	5,131,953.87	
14 Vehicles	-	3,013,082.00	-	3,013,082.00	-	1,50,654.00	150,654.00	-	2,862,428.00	-	-	
15 Library Books & Scientific Journals	31,805,174.78	13,276,741.00	-	45,081,915.78	24,362,761.72	3,844,354.00	28,207,115.72	-	16,874,800.06	31,805,174.78	9,198,876.06	
16 Small Value Assets	8,642,760.00	7,756,642.00	-	16,399,402.00	7,655,358.37	1,252,108.00	8,907,466.37	-	7,491,935.63	8,642,760.00	(5,469,669.74)	
Total (A)	1,601,383,919.02	395,161,823.00	1,779,591.00	1,994,766,451.02	482,549,041.60	58,288,080.00	540,837,121.60	-	1,453,929,029.42	1,601,383,919.02	638,028,538.05	
17 Capital Work In Progress (B)	271,313,600.00	53,952,710.00	323,585,899.00	1,680,411.00	-	-	-	-	1,680,411.00	-	610,039,746.00	
GROSS BLOCK												
DEPRECIATION												
NET BLOCK												
Intangible Assets	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	-	3,470,616.00	-	3,470,616.00	-	694,123.00	-	694,123.00	2,776,493.00	-	-	
19 E-Journals	-	-	-	-	-	-	-	-	-	-	-	
20 Patents	-	-	-	-	-	-	-	-	-	-	-	
Total (B)	-	3,470,616.00	-	3,470,616.00	-	694,123.00	-	694,123.00	2,776,493.00	-	-	
Grand Total (A+B+C)	1,872,697,519.02	432,585,149.00	323,365,490.00	1,999,912,178.02	482,549,041.60	58,982,203.00	-	541,531,244.60	1,458,385,933.42	1,248,068,284.05		

Note : Wrong allocation of asset amounting Rs 17,79,591/- of earlier year transferred from Land to Site Development as per CAG Audit Observation

Prasanna A

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SCHEDULE 5 – INVESTMENTS FROM EARMARKED/ENDOWMENT FUNDS

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

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

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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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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SCHEDULE 7 - CURRENT ASSETS	Amount (₹)	
	CURRENT YEAR	PREVIOUS YEAR
1. Stock:		
a) Stores and Spares		
b) Loose Tools		
c) Publications		
d) Laboratory chemicals, Consumables and glass ware		
e) Building Material		
f) Electrical Material		
g) Stationery		
h) Water Supply material		
2. Sundry Debtors:		
a) Debts Outstanding for a period exceeding six months		
b) Others		
3. Cash and Bank Balances		
a) With Scheduled Banks:		
In Current Accounts	3,922,375.00	5,664,481.00
In term deposit Accounts	554,405,339.00	422,843,976.00
In Savings Accounts	374,281,869.75	511,625,185.45
b) With non-Scheduled Banks:		
In Current Accounts		
In term deposit Accounts		
In Savings Accounts		
5. Post Office- Savings Accounts		
TOTAL	932,609,583.75	940,133,642.45

Note : There was a stock of materials amounting Rs.47,10,444.66 lying as on 31st March,2019 in our campus certified by competent authority which is already taken in to accounts under WIP/ Assets.


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SCHEDULE 8 – LOANS, ADVANCES & DEPOSITS	Amount (₹)	
	CURRENT YEAR	PREVIOUS YEAR
1. Advances to employees: (Non-interest bearing)		-
a) Salary	-	-
b) Festival	-	24,300.00
c) LTC	115,512.00	102,000.00
d) Medical Advance	691,611.00	857,804.00
e) Other (to be specified)	-	-
2. Long Term Advances to employees: (Interest bearing)		-
a) Vehicle loan	-	900,000.00
b) Home loan	6,103,000.00	2,435,000.00
c) Others (to be specified)	4,700,000.00	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	25,373,424.00	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	41,329,367.00	31,430,434.00
c) On Loans and Advances	-	-
d) Others (Crpus Fund Balvatika)	-	50,000.00
(includes income due unrealized)	-	-
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		-
TOTAL	78,312,914.00	66,143,681.00


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SCHEDULE 9 – ACADEMIC RECEIPTS

	Amount (₹)	
	CURRENT YEAR	PREVIOUS YEAR
FEE FROM STUDENTS		
Academic		
1. Tuition fee	6,454,650.00	3,576,805.00
2. Admission fee	3,351,640.00	4,160,527.00
3. Enrolment Fee	787,850.50	590,955.00
4. Library Admission fee	1,519,750.00	792,095.00
5. Laboratory fee	-	752,110.00
6. Art & Craft fee	-	-
7. Registration fee	5,825,093.10	3,950,685.00
8. Syllabus fee	-	-
9. Other Academic Fees	18,472,013.00	14,818,047.00
Total (A)	36,410,996.60	28,641,224.00
Examinations		
1. Admission test fee	-	-
2. Annual Examination fee	14,578,805.10	20,458,924.00
3. Mark sheet, certificate fee	8,114,344.00	4,099,831.00
4. Entrance examination fee	968,300.00	-
5. Other Examination Fees	-	-
Total (B)	23,661,449.10	24,558,755.00
Other fees		
1. Identity card fee	461,250.00	362,240.00
2. Fine/Miscellaneous fee	-	-
3. Medical fee	-	-
4. Transportation fee	2,584,850.00	1,732,570.00
5. Other Miscellaneous Fee	17,431,745.00	18,526,597.00
6. Hostel fee	692,500.00	177,480.00
Total (C)	21,170,345.00	20,798,887.00
Sale of publications		
1. Sale admission forms	-	-
2. Sale of syllabus and Question Paper, etc.	209,780.00	64,700.00
3. Sale of prospectus including admission forms	2,355,672.00	2,435,120.00
4. Sale of other item	-	-
Total (D)	2,565,452.00	2,499,820.00
Other Academic Receipts		
1. Registration fee for Workshops, Programmes	-	-
2. Registration Fee (Academic Staff College)	-	-
Total (E)	-	-
GRAND TOTAL (A+B+C+D+E)	83,808,242.70	76,498,686.00


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SCHEDULE 10 – GRANTS & SUBSIDIES (Irrevocable Grants Received)

	Plan		Total plan	Non Plan UGC	Current Year Total	Previous Year Total	
	Govt of India	UGC					
		Plan					Specific Schemes
Balance B/F		432,483,680.00	47,650,333.00	480,134,013.00	330,870,461.46	811,004,474.46	748,969,755.96
Add:- Receipts during the year		51,210,530.00	87,190.00	51,297,720.00	567,546,000.00	618,843,720.00	822,121,740.00
Add:- Interest Earned		4,207,198.00	-	4,207,198.00	-	4,207,198.00	4,322,300.00
Total		487,901,408.00	47,737,523.00	535,638,931.00	898,416,461.46	1,434,055,392.46	1,575,413,795.96
Less:- Refund To UGC		753,392.00	-	753,392.00	4,124,341.00	4,877,733.00	
Balance		487,148,016.00	47,737,523.00	534,885,539.00	894,292,120.46	1,429,177,659.46	1,575,413,795.96
Less:- Utilised for Capital Expenditure (A)		105,458,087.00	-	105,458,087.00	13,862,561.00	119,320,648.00	164,509,854.00
Balance		381,689,929.00	47,737,523.00	429,427,452.00	880,429,559.46	1,309,857,011.46	1,410,903,941.96
Less:- Utilised for Revenue Expenditure (B)		-	-	-	615,469,434.65	615,469,434.65	599,899,467.50
Balance C/F (C)		381,689,929.00	47,737,523.00	429,427,452.00	264,960,124.81	694,387,576.81	811,004,474.46


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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	-	-		
3. Income accrued but not due on Term Deposits/ bearing advances to employees	6,099,516.00	12,970,552.00		
4. Interest on Savings Bank Accounts	1,120,791.00	1,177,398.00		
5. Others (Specify)	-			
Total	7,220,307.00	14,147,950.00		
Transferred to Earmarked/ Endowment Funds	7,220,307.00	14,147,950.00		
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	11,440,874.00	4,030,430.00
2. On loans		
a. Employees/ Staff	6,000.00	5,500.00
b. Others	10,495.00	-
3. On Term deposit	56,578,504.00	61,311,390.00
Total	68,035,873.00	65,347,320.00


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SCHEDULE 13 – OTHER INCOME

	Amount (₹)	
	Current Year	Previous Year
A. Income from land & Buildings		
1. Hostel Room Rent	1,264,620.00	699,560.00
2. License Fee	1,422,185.00	1,268,604.00
3. Hire Charges of Auditorium/Play ground/Convention Centre etc.	235,560.00	245,150.00
4. Electricity Charges recovered	2,014,465.35	1,428,059.00
5. Water Charges Recovered	99,884.00	91,763.00
Total	5,036,714.35	3,733,136.00
B. Sales of Institution's Publication	-	-
C. Income from Holding Events		
1. Gross receipts from annual function/sports carnival	-	-
Less:- Direct expenditure incurred on the annual function/ sports carnival	-	-
2. Gross receipts from fetes	-	-
Less:- Direct expenditure incurred on the 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	42,800.00	57,200.00
Fine/Misc fee	484,452.00	131.00
Transportation Fee	140,066.00	169,120.00
Total	667,318.00	226,451.00
D. Others		
1. Income from consultancy	-	-
2. RTI Fees	130.00	380.00
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	3,764,500.00	999,600.00
8. Others (specify)	5,940,349.00	5,458,360.50
Total	9,704,979.00	6,458,340.50
Total (A+B+C+D)	15,409,011.35	10,417,927.50


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SCHEDULE 14 – PRIOR PERIOD INCOME

	Amount (₹)	
	Current Year	Previous Year
1. Academic receipts	19,498,834.00	
2. Income from Investments	-	
3. Interest earned		
4. Other income		
Total	19,498,834.00	-


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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	-	422,413,326.00	422,413,326.00	-	450,012,467.00	
b) Allowances & Bonus	-	-	-	-	-	-	
c) Contribution to Provident Fund	-	19,826,708.00	19,826,708.00	-	17,999,928.00	17,999,928.00	
d) Contribution to Other Fund	-	13,186,113.00	13,186,113.00	-	8,365,634.00	8,365,634.00	
e) Staff Welfare Expenses	-	16,679,956.00	16,679,956.00	-	4,968,903.00	4,968,903.00	
f) Retirement & Terminal benefits	-	-	-	-	73,577,327.00	73,577,327.00	
g) LTC facility	-	2,257,906.00	2,257,906.00	-	2,081,667.00	2,081,667.00	
h) Medical facility	-	10,124,357.00	10,124,357.00	-	6,924,188.00	6,924,188.00	
i) Children Education Allowance	-	4,699,252.00	4,699,252.00	-	5,547,971.00	5,547,971.00	
j) Honorarium	-	4,217,548.00	4,217,548.00	-	4,088,248.00	4,088,248.00	
k) Others (specify)	-	-	-	-	-	-	
Total	-	493,405,166.00	493,405,166.00	-	573,566,333.00	573,566,333.00	

SCHEDULE 15A - EMPLOYEES RETIREMENT AND TERMINAL BENEFITS					Amount (₹)
	Pension	Gratuity	Leave Encashment	Total	
Opening balance as on 31.03.2019	-	413,804,216.00	176,050,402.00	589,854,618.00	
Addition : Capitalized value of Contributions Received from other organisations	4,125.00	(210,769,802.00)	(73,479,594.00)	(284,245,271.00)	
Total (a)	4,125.00	203,034,414.00	102,570,808.00	305,609,347.00	
Less: Actual payment during the year (b)	4,125.00	6,318,033.00	3,736,705.00	10,058,863.00	
Balance available on 31.03.2019 c(a-b)	-	196,716,381.00	98,834,103.00	295,550,484.00	
Provisions required on 31.03.2019 as per Actuarial valuation (d)	-	196,716,381.00	98,834,103.00	295,550,484.00	
A. Provision to be made in the current year (d-c)	-	-	-	-	
B. Contribution to New Pension Scheme	-	-	-	-	
C. Medical reimbursement to retired employees	-	-	-	-	
D. Deposit Linked insurance payment	-	-	-	-	
Total (A+B+C+D+E)	-	-	-	-	

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SCHEDULE 16 – ACADEMIC EXPENSES

	Amount (₹)					
	Current Year			Previous Year		
	Plan	Non Plan	Total	Plan	Non Plan	Total
a) Laboratory Expenses	-	446,540.00	446,540.00	-	674,585.00	674,585.00
b) Field work/Participation in Conference	-	-	-	-	-	-
c) Expenses on Seminars/Workshops	-	4,485,633.00	4,485,633.00	2,511,138.00	2,511,138.00	2,511,138.00
d) Payment to Visiting Faculty	-	437,438.00	437,438.00	336,600.00	336,600.00	336,600.00
e) Examination	-	30,774,104.00	30,774,104.00	29,284,697.00	29,284,697.00	29,284,697.00
f) Student Welfare Expenses	-	7,117,279.00	7,117,279.00	2,640,292.00	2,640,292.00	2,640,292.00
g) Admission Expenses	-	810,775.00	810,775.00	936,286.00	936,286.00	936,286.00
h) Convocation Expenses	-	2,224,282.00	2,224,282.00	519,354.00	519,354.00	519,354.00
i) Publications	-	461,815.00	461,815.00	2,580,378.00	2,580,378.00	2,580,378.00
j) Stipend/means-cum-merit scholarship	-	-	-	-	-	-
k) Subscription Expenses	-	-	-	-	-	-
l) Others (specify)	-	3,175,034.00	3,175,034.00	4,765,979.50	4,765,979.50	4,765,979.50
Total	-	49,932,900.00	49,932,900.00	-	44,249,309.50	44,249,309.50


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SCHEDULE 17 – ADMINISTRATIVE AND GENERAL EXPENSES

	Amount (₹)					
	Current Year			Previous Year		
	Plan	Non Plan	Total	Plan	Non Plan	Total
<u>A. Infrastructure</u>						
a) Electricity and power	-	6,251,887.00	6,251,887.00	-	6,299,825.00	6,299,825.00
b) Water charges	-	-	-	-	-	-
c) Insurance	-	886,732.00	886,732.00	-	628,678.00	628,678.00
d) Rent, Rates and Taxes (including property tax)	-	-	-	-	-	-
<u>B. Communication</u>						
e) Postage & telegram	-	53,275.00	53,275.00	-	116,443.00	116,443.00
f) Telephone and Internet Charges	-	168,242.00	168,242.00	-	420,647.00	420,647.00
<u>C. Others</u>						
g) Printing and Stationary	-	1,676,123.00	1,676,123.00	-	1,346,427.00	1,346,427.00
h) Traveling and Conveyance Expenses	-	-	-	-	10,191.00	10,191.00
i) Expenses on Seminar/Workshops	-	-	-	-	-	-
j) Hospitality	-	217,774.00	217,774.00	-	-	-
k) Auditors Remuneration	-	-	-	-	-	-
l) Professional Charges	-	640,774.00	640,774.00	-	400,750.00	400,750.00
m) Advertisement and Publicity	-	1,587,602.00	1,587,602.00	-	1,540,783.00	1,540,783.00
n) Magazines & Journals	-	-	-	-	-	-
o) Others (College /Academic Inspection)	-	124,475.00	124,475.00	-	-	-
Total	-	11,606,884.00	11,606,884.00	-	10,763,744.00	10,763,744.00


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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	-	7,206,048.00	7,206,048.00	-	7,997,726.00	7,997,726.00
b) Repairs & maintenance	-		-	-		-
c) Insurance expenses	-		-	-		-
2. Vehicles taken on rent/lease						
a) Rent/lease expenses	-		-	-		-
3. Vehicle (Taxi) hiring expenses	-	189,000.00	189,000.00	-		-
Total	-	7,395,048.00	7,395,048.00	-	7,997,726.00	7,997,726.00


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SCHEDULE 19 – REPAIRS & MAINTENANCE

	Amount (₹)					
	Current Year			Previous Year		
	Plan	Non Plan	Total	Plan	Non Plan	Total
a) Building	1,341,866.00	12,119,883.00	13,461,749.00	-	28,813,529.00	28,813,529.00
b) Furniture & Fixture	-	-	-	-	-	-
c) Plant & Machinery	-	-	-	-	-	-
d) Office Equipments	-	3,906,117.00	3,906,117.00	790,129.00	854,060.00	1,644,189.00
e) Computer	-	7,390,015.00	7,390,015.00	-	-	-
f) Laboratory & Scientific Equipment	-	-	-	-	-	-
g) Audio Visual Equipment	-	-	-	-	-	-
h) Cleaning material & services	-	-	-	-	-	-
i) Book binding Charges	-	-	-	-	-	-
j) Gardening	-	681,780.00	681,780.00	-	798,105.00	798,105.00
k) Estate maintenance(Water Supply)	-	7,315,007.00	7,315,007.00	-	7,610,770.00	7,610,770.00
l) Others (WT Park))	-	189,071.00	189,071.00	-	649,311.00	649,311.00
m) Electrical	178,793.00	12,805,768.00	12,984,561.00	-	-	-
n) Prior Period Adjusted**	-	(18,754,130.00)	(18,754,130.00)	-	-	-
Total	1,520,659.00	25,653,511.00	27,174,170.00	790,129.00	38,725,775.00	39,515,904.00

** Note : Prior Period expenses adjusted related to Sch.22 on account of Salary and Non Salary


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SCHEDULE 20 – FINANCE COSTS

	Current Year			Previous Year		Amount (₹)
	Plan	Non Plan	Total	Plan	Non Plan	
a) Bank charges	-	73,673.25	73,673.25	-	44,065.18	44,065.18
b) Others (specify)	-	-	-	-	-	-
Total	-	73,673.25	73,673.25	-	44,065.18	44,065.18

SCHEDULE 21 – OTHER EXPENSES

	Current Year			Previous Year		Amount (₹)
	Plan	Non Plan	Total	Plan	Non Plan	
a) Provision for Bad and Doubtful debts/ Advances	-	-	-	-	-	-
b) Irrecoverable Balances Written Off	-	-	-	-	-	-
c) Grants/ Subsidies to other institutions/ organisations	-	13,905,386.00	13,905,386.00	-	15,863,950.00	15,863,950.00
d) Other (specify)	-	-	-	-	-	-
Outstanding Liabilities	-	-	-	-	-	-
Total	-	13,905,386.00	13,905,386.00	-	15,863,950.00	15,863,950.00

SCHEDULE 22 – PRIOR PERIOD EXPENSES

	Current Year			Previous Year		Amount (₹)
	Plan	Non Plan	Total	Plan	Non Plan	
1. Establishment Expenses	-	2,505,785.00	2,505,785.00	-	-	-
2. Academic Expenses	-	-	-	-	-	-
3. Administrative and General Expenses	-	-	-	-	-	-
4. Transportation expenses	-	18,754,130.00	18,754,130.00	-	-	-
5. Repairs & maintenance	-	-	-	-	-	-
6. Other Expenses	-	21,259,915.00	21,259,915.00	-	-	-
Total	-	21,259,915.00	21,259,915.00	-	-	-

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RAJIV GANDHI UNIVERSITY
RONO HILLS, DOIMUKH
ITANAGAR, ARUNACHAL PRADESH
RECEIPTS AND PAYMENTS FOR THE YEAR ENDED ON 31.03.2019

Receipts	Current Year	Previous year	Payments	Current Year	Previous year
	Amount (₹)	Amount (₹)		Amount (₹)	Amount (₹)
I <u>Opening Balance</u>			I <u>Expenses</u>		
a) Cash Balance	-	-	a) Establishment Expenses	486,928,657.00	505,519,403.00
b) Bank Balance			b) Academic Expenses	48,472,855.00	43,729,955.50
i. In Current Accounts	5,664,481.00	15,000.00	c) Administrative Expenses	11,067,512.00	11,219,347.00
ii. In Deposit Accounts	422,843,976.00	478,478,997.00	d) Transportation expenses	7,395,048.00	7,997,726.00
iii. In Savings Accounts	511,625,185.45	386,929,615.05	e) Repairs & maintenance	47,161,589.00	39,515,904.00
II <u>Grants Received</u>			f) Prior period expenses	-	-
a) From Government of India	618,756,530.00	791,102,740.00	II Payments against earmarked /endowment funds		
b) From State Government	-	-			
c) From Other Sources(details)	5,918,257.00	32,018,600.00	III Payments against Sponsored projects/ Schemes	31,288,642.50	66,728,705.00
III Academic receipts	105,239,014.70	77,378,771.00	IV Payments against Sponsored Fellowship & Scholarship	16,193,010.00	19,541,495.00
IV Receipts against Earmarked/ Endowment Funds	-	-	V Investments and deposits made		
V Receipts against Sponsored projects/ Schemes	25,266,475.50	31,925,104.00	a) Out of Earmarked funds	-	-
VI Receipts against Sponsored Fellowship & Scholarship	1,774,376.00	3,787,850.00	b) Out of Own Funds(investment-others)	-	-
VII Income on investments from			VI Term Deposits with scheduled Banks		
a) Earmarked/ Endowment Funds	87,190.00	-	VII Expenditure on Fixed Assets and Capital work in Progress		
a) Other Funds	-	-	a) Fixed Assests	69,383,887.00	164,826,335.00
VIII Interest received on			b) Capital Work in progress	53,952,710.00	11,906,666.00
a) Bank Deposits	25,555,851.00	29,880,956.00	c) other payments including statutory payments	49,428,881.00	48,894,966.00
a) Loans and Advances	788,867.00	621,843.00	VIII Other Payments including statutory payments	13,979,059.25	14,160,234.60
c) Savings Bank Accounts	12,561,665.00	9,530,026.00	IX refunds of Grants		
IX Investments Encashed			X Deposits and advances		
X Term Deposits with Scheduled Banks Encashed			XI Other Payments		
XI Other Income(including prior period income)	9,712,443.35	6,912,524.50	XII Closing Balances		
XII Deposits and Advances	21,088,795.50	24,424,854.00	a) Cash in hand		
XIII Miscellaneous receipts including Statutory Receipts	417,482.00	657,905.00	b) bank balances		
XIV Any Other receipts	560,845.00	511,592.00	In Current Accounts	3,922,375.00	5,664,481.00
			In Deposit Accounts	554,405,339.00	422,843,976.00
			In Savings Accounts	374,281,869.75	511,625,185.45
	1,767,861,434.50	1,874,176,379.55		1,767,861,434.50	1,874,176,379.55


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RAJIV GANDHI UNIVERSITY
RONO HILLS, DOIMUKH
ITANAGAR, ARUNNACHAL PRADESH

CONTRIBUTORY PROVIDENT FUND ACCOUNT

BALANCE SHEET AS AT 31ST MARCH, 2019

Prev. Year Amt(₹)	Liabilities	Current Year Amt(₹)	Prev. Year Amt(₹)	Assets	Current Year Amt(₹)
189,371,523.00	Contributory Provident Fund - Employees' Part				
	Opening Balance		189,371,523.00	Investments	
	Add: Subscription during the year		34,919,858.00	Fixed Deposit with IDBI Bank	79,143,166.00
	Add: Refund during the year		9,908,600.00	Fixed Deposit with Vijaya Bank	340,108,293.00
	Add: Interest Credited to Members' Account		15,046,231.00		
	Less: Advance/Payment		(9,911,100.00)		
	Less: Final Payment		(6,875,652.00)	Interest accrued on Investments but not due	37,531,005.00
	Less: Non Refundable Withdrawal		(9,495,000.00)		
222,384,305.00	Contributory Provident Fund - University's Part	222,964,460.00	25,765,611.00		
	Opening Balance		222,384,305.00	Balance with Savings Bank Account	13,566,599.00
	Add: Contribution during the year		19,770,270.00	(Vijaya Bank)	
	Add: Interest Credited to CPF - University's Contribution		17,416,092.00		
	Less: Payment		(7,484,980.00)		
	Add: Adjustment in Op Balance		252,085,687.00		
795,383.00	Interest Reserve				
	Opening Balance		795,383.00		
	Less: Deficit for the year		(5,496,467.00)		
412,551,211.00	Total	470,349,063.00	412,551,211.00	Total	470,349,063.00


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RAJIV GANDHI UNIVERSITY
RONO HILLS, DOIMUKH
ITANAGAR, ARUNACHAL PRADESH

CONTRIBUTORY PROVIDENT FUND ACCOUNT

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2019

Prev. Year Amt(₹)	Expenditures	Amt.(Rs.)	Current Year Amt(₹)	Prev. Year Amt(₹)	Income	Amt(₹)	Current Year Amt(₹)
13,762,250.00	<u>Interest credited to CPF</u>	15,046,231.00	32,462,323.00	36,202,846.00	<u>Interest Earned on Fixed Investments</u>	14,481,656.00	
16,053,463.00	Interest credited to CPF - Employees' Part	17,416,092.00		25,765,611.00	Interest earned on Investments	37,531,005.00	
	Interest credited to CPF - University's Part		535.00	(36,064,979.00)	Add : Interest Accrued but not due this year	(25,765,611.00)	26,966,391.00
1,000.00	Bank Charges			558,426.00	Less : Interest accrued last year	719,341.00	5,496,467.00
				3,354,809.00	Add : Savings Bank Interest Received		
					Excess expenditure over Income		
29,816,713.00	Total		32,462,858.00	29,816,713.00	Total		32,462,858.00


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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.

3.5 Wrong allocation of asset amounting Rs.17,79,591/- of earlier year transferred from Land to Site Development as per CAG Audit Observation of previous year

Tangible Assets:

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

Intangible Assets (Amortization):

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

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

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


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3.5 Depreciation is provided at full rate for the whole year and on addition at the rate of half period, during the year.

3.6 Residual Value of Fixed Assets: 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 value wise. 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**


Due to over provisioning in Pension, Leave Encashment & Gratuity amounting to Rs. 4,125/-, 7,34,79,594/- , 21,07,69,802/- respectively, totalling to Rs. 28,42,45,271/-over the past several years this amount has been generated and after correct calculations of respective provisions in the current year the same has been revealed. This Excess provision was instrumental behind the earlier year's losses hence rectified this year by increasing the capital to that tune. 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:** The 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**

Established on 1st February 2006 and this 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**

Funds received from various individuals donors, Trusts and other organizations, for establishing Chairs and for medals & Prizes, as specified by the Donors are known as the Endowment Funds. 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 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 income from investment of each Endowment fund is added to the 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 All Government Grants and UGC grants are accounted on realization basis. However where a section for release of grant pertaining to the financial year is received before 31st march and the grant is actually received in the next financial year. The grants is accounted on accrual basis and an equal amount is shown as recoverable from the Grantor.

9.2 To the extent utilized towards Capital Expenditure, (on accrual basis) government grants and grants from UGC are transferred to the capital Fund.


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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 All 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 For all 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 Self award of 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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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 31.03.2019

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 31.03.2019 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 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 Fixed Assets of the University needs Revaluation & Re-classification. This is due to non availability of Historical data of the fixed assets. University is planning to launch special drive to streamline the same during the current financial year.

4. **PATENTS:** The expenditure incurred on Patents granted during the years upto 31.03.2019 and the expenditure on the applications for Patents pending as on 31.03.2019 were set up in the accounts of 31.03.2019 is Rs. NIL

5. **DEPOSIT LIABILITIES-** The amount outstanding as Earnest Money Deposit & security Deposit towards unclaimed deposits, prior to the Financial Year 2019 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

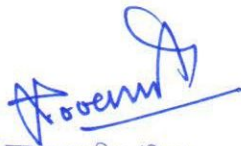
7. **CURRENT ASSETS, LOANS, ADVANCES AND DEPOSITS**

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 amount shown in

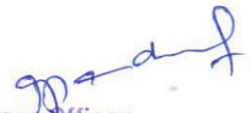

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8. The details of Balances in Savings Bank Accounts and Fixed Deposit Accounts with Banks are enclosed as attachment 'A' to the Schedule of Current Assets.
9. Previous year's figures have been regrouped wherever necessary.
10. Figures in the Final 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, 2019 And the Income & Expenditure account for the year ended on that date.



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**ANNUAL ACCOUNTS
FOR THE YEAR
2018- 2019**



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