

**ANNUAL ACCOUNTS
FOR THE YEAR
2020-2021**



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

RAJIV GANDHI UNIVERSITY
RONO HILLS, DOIMUKH
ITANAGAR, ARUNACHAL PRADESH

BALANCE SHEET AS AT 31.03.2021

SOURCES OF FUNDS	SCH	Current Year	Previous year
		Amount (₹)	Amount (₹)
Corpus /Capital Fund	1	2,095,003,380.48	1,676,281,976.47
Designated/Earmarked/ Endowment Funds	2	66,727,192.00	66,727,192.00
Current liabilities & Provisions	3	1,091,085,538.57	1,077,990,726.87
TOTAL		3,252,816,111.05	2,820,999,895.34

APPLICATION OF FUNDS	SCH	Current Year	Previous year
		Amount (₹)	Amount (₹)
Fixed Assets	4		
Tangible Assets		1,515,093,906.98	1,488,321,282.94
Intangible Assets		36,019,418.28	-
Capital Work In progress		72,014,913.00	4,735,681.00
Investments from Earmarked/ Endowment Funds	5	-	-
Long Term			
Short Term			
Investments(Others)	6	-	-
Current Assets	7	1,609,852,431.29	1,305,206,326.90
Loans, Advances and Deposits	8	19,835,441.50	22,736,604.50
TOTAL		3,252,816,111.05	2,820,999,895.34


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Joint Registrar (Fin)
Rajiv Gandhi University
Rono Hills, Doimukh


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INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2021

	SCH	Current Year Amount (₹)	Previous year Amount (₹)
<u>INCOME</u>			
Academic Receipts	9	107,018,371.26	105,083,930.64
Grants/ Subsidies	10	1,033,257,859.00	1,083,051,289.66
Income from Investments	11	-	-
Interest Earned	12	42,324,983.00	51,211,761.00
Other Income	13	5,158,369.36	7,209,351.00
Prior Period Income	14	21,259,915.00	-
	Interal Trfs	229,703,000.00	
TOTAL (A)		1,438,722,497.62	1,246,556,332.30
<u>EXPENDITURE</u>			
Staff payments and benefits(Establishment Expenses)	15	602,781,867.00	559,951,424.44
Academic Expenses	16	37,559,229.00	86,126,925.00
Administrative and General Expenses	17	23,688,806.00	74,989,928.00
Transportation expenses	18	3,326,729.00	10,068,700.00
Repairs & maintenance	19	49,457,524.00	46,857,953.00
Finance Costs	20	16,728.93	77,067.86
Depreciation	4	68,477,328.68	30,425,237.98
Other Expenses	21	4,978,831.00	3,760,634.00
Prior period expenses	22	11,050.00	14,726,689.00
	Interal -TRf	229,703,000.00	
TOTAL (B)		1,020,001,093.61	826,984,559.28
Balance being excess of Income over Expenditure (A-B)		418,721,404.01	419,571,773.02
Transfer to/from Designated Fund		-	130,964,563.71
Building Fund			
Other (specify)		-	-21,259,915.00
Balance Being Surplus/ (Deficit) carried to capital Fund		418,721,404.01	309,867,124.31


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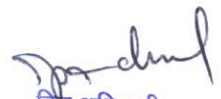

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RONO HILLS, DOIMUKH
ITANAGAR, ARUNACHAL PRADESH**

SCHEDULE 1 – CORPUS/CAPITAL FUND	CURRENT YEAR	Amount (₹)
		PREVIOUS YEAR
Balance at the beginning of the year	1,676,281,976.47	1,365,058,739.66
Add: Contributions towards Corpus/ Capital	-	-
Add: Grants from UGC, Government of India and State Government to the extent utilised for capital expenditure	-	67,690,170.50
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)*	-	-66,334,058.00
Add: Excess of income over expenditure from the income and expenditure account	418,721,404.01	309,867,124.31
Total	2,095,003,380.48	1,676,281,976.47
(Deduct) Deficit from the Income and expenditure Account		-
Total (B)	2,095,003,380.48	1,676,281,976.47



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SCHEDULE 2 DESIGNATED/EARMARKED FUNDS	FUND WISE BREAK UP						CURRENT YEAR	TOTAL PREVIOUS YEAR
	Scooter Advance	Computer Advance	House Building Advance	Car Advance	Economic Corpus Fund			
a) Opening balance of the funds	402,021.00	374,980.00	1,162,341.00	314,198.00	64,473,652.00	66,727,192.00	57,691,071.00	
b) Additions to the Funds	-	-	-	-	-	-	-	
c) Income from investments made of the funds	-	-	-	-	-	-	7,532,002.00	
d) Accrued Interest on investments/Advances	-	-	-	-	-	-	-	
e) Interest on Savings Bank Account	-	-	-	-	-	-	1,504,119.00	
f) Other Additions (Specify Nature)	-	-	-	-	-	-	-	
TOTAL (A)	402,021.00	374,980.00	1,162,341.00	314,198.00	64,473,652.00	66,727,192.00	66,727,192.00	
c) Utilisation/Expenditure towards objectives of funds								
i. Capital Expenditure	-	-	-	-	-	-	-	
ii. Revenue Expenditure	-	-	-	-	-	-	-	
Others	-	-	-	-	-	-	-	
Total (B)	-	-	-	-	-	-	-	
Closing Balance at the Year end (A-B)	402,021.00	374,980.00	1,162,341.00	314,198.00	64,473,652.00	66,727,192.00	66,727,192.00	
Represented by								
Cash and bank Balances								
Investments								
Interest Accrued but not due								

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SCHEDULE 2A- ENDOWMENT FUNDS

1. Sl No.	2. Name of the endowment	Opening Balance		Additions during the year		Total		9. 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		10. Endowment	11. Accumulated Interest	
	Economic Corpus Fund	100,000,000.00	66,727,192.00	-	-	100,000,000.00	66,727,192.00	-	100,000,000.00	66,727,192.00	166,727,192.00
	Total	100,000,000.00	66,727,192.00	-	-	100,000,000.00	66,727,192.00	-	100,000,000.00	66,727,192.00	166,727,192.00

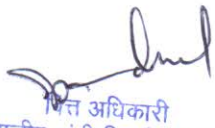

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SCHEDULE 3 - CURRENT LIABILITIES & PROVISIONS	Amount (₹)	
	CURRENT YEAR	PREVIOUS YEAR
A. CURRENT LIABILITIES		
1. Deposits from staff	-	-
2. Deposits from students	4,671,800.00	4,671,800.00
3. Sundry Creditors	-	
a) For Goods & Services	-	
b) Others	-	
4. Deposit-others (Including EMD, Security Deposit)	24,265,797.00	14,257,283.00
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	48,931,826.20	55,388,646.50
c) Receipts against sponsored fellowships & scholarships	-51,749,803.00	-51,292,921.00
d) Unutilised Grants	692,212,009.37	692,212,009.37
e) Grants in advance	-	
f) Other funds	-	-
g) Other liabilities	10,869,367.00	869,367.00
TOTAL (A)	729,200,996.57	716,106,184.87
B. PROVISIONS		
1. For Taxation	-	-
2. Gratuity	214,617,822.00	214,617,822.00
3. Superannuation/Pension	-	-
4. Accumulated Leave Encashment	147,266,720.00	147,266,720.00
5. Expenses payable	-	-
6. Trade Warranties/Claims	-	-
7. Others (Specify) *(Note 1)	-	-
TOTAL (B)	361,884,542.00	361,884,542.00
TOTAL (A+B)	1,091,085,538.57	1,077,990,726.87

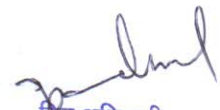

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Particulars	Opening Balance	Addition during the year	Realisation during the year	Balance
A. CURRENT LIABILITIES				
1. Deposits from staff	-			-
2. Deposits from students	4,671,800.00			4,671,800.00
3. Sundry Creditors				-
a) For Goods & Services				-
b) Others				-
4. Deposit-others (Including EMD, Security Deposit)	14,257,283.00	12,723,178.00	2,714,664.00	24,265,797.00
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	55,388,646.50	20,578,140.00	27,034,960.30	48,931,826.20
c) Receipts against sponsored fellowships & scholarship	-51,292,921.00	2,968,303.00	3,425,185.00	-51,749,803.00
d) Unutilised Grants	692,212,009.37			692,212,009.37
e) Grants in advance				-
f) Other funds	-			-
g) Other liabilities	869,367.00	10,000,000.00		10,869,367.00
TOTAL (A)	716,106,184.87	46,269,621.00	33,174,809.30	729,200,996.57
B. PROVISIONS				
1. For Taxation	-			-
2. Gratuity	214,617,822.00			214,617,822.00
3. Superannuation/Pension	-			-
4. Accumulated Leave Encashment	147,266,720.00			147,266,720.00
5. Expenses payable	-			-
6. Trade Warranties/Claims	-			-
7. Others (Specify) *(Note 1)	-			-
TOTAL (B)	361,884,542.00	-	-	361,884,542.00
TOTAL (A+B)	1,077,990,726.87	46,269,621.00	33,174,809.30	1,091,085,538.57


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RAJIV GANDHI UNIVERSITY
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SCHEDULE 3(a)- SPONSORED PROJECTS

1. SI No.	2. Name of the Project	Opening Balance		5. Receipts/ Recoveries during the year	6. Total	7. Expenditure during the year	Closing Balance		Amount (₹)
		3. Credit	4. Debit				8. Credit	9. Debit	
	Project Account	55,388,646.50		14,475,074.00	69,863,720.50	20,170,451.00	49,693,269.50		
	Project DST			256,166.00	256,166.00	256,166.00	-		
	Project NEC			4,500,000.00	4,500,000.00	434,350.00	4,065,650.00		
	Project UGC			1,201,000.00	1,201,000.00	4,659,614.00	-3,458,614.00		
	Project ICSSR			145,900.00	145,900.00	1,514,379.30	-1,368,479.30		
	Total	55,388,646.50	-	20,578,140.00	75,966,786.50	27,034,960.30	48,931,826.20	-	-

SCHEDULE 3(b)- SPONSORED FELLOWSHIPS AND SCHOLARSHIPS

1. SI No.	2. Name of the Sponsor	Opening Balance		Transactions during the year		Closing Balance		Amount (₹)
		3. Credit	4. Debit	5. Credit	6. Debit	8. Credit	9. Debit	
	Project Account		-51,292,921.00	2,968,303.00	2,551,675.00			-50,876,293.00
	Capital Grant		-	-	873,510.00			-873,510.00
	Total	-	-51,292,921.00	2,968,303.00	3,425,185.00	-	-	-51,749,803.00


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

SCHEDULE 3 - CURRENT LIABILITIES & PROVISIONS	CURRENT YEAR	Amount (₹)
		PREVIOUS YEAR
A. Plan grants: Government of India		
Balance B/f	84,471,810.65	1,005,756.15
Add:- Receipts during the year	431,714,000.00	328,839,083.66
Total (a)	516,185,810.65	329,844,839.81
Less:- Refunds		
Less:- Utilised for Revenue Expenditure	486,431,453.00	241,520,245.16
Less:- Utilised for Capital Expenditure	-	3,852,784.00
Total (b)	486,431,453.00	245,373,029.16
Unutilised carried forward (a-b)	29,754,357.65	84,471,810.65
B. UGC Grants : Plan		
Balance B/f	656,386,855.66	25,552,855.66
Receipts during the year	192,500,000.00	630,834,000.00
Total (c)	848,886,855.66	656,386,855.66
Less:- Refunds		
Less:- Utilised for Revenue Expenditure	3,418,397.30	-
Less:- Utilised for Capital Expenditure	192,623,873.00	-
Total (d)	196,042,270.30	-
Unutilised carried forward (c-d)	652,844,585.36	656,386,855.66
C. UGC Grants : Non Plan		
Balance B/f	177,946,542.60	444,466,708.00
Receipts during the year	274,720,000.00	18,378,206.00
Total (e)	452,666,542.60	462,844,914.00
Less:- Refunds		
Less:- Utilised for Revenue Expenditure	140,743,824.40	284,898,371.40
Less:- Utilised for Capital Expenditure	2,272,579.00	-
Total (f)	143,016,403.40	284,898,371.40
Unutilised carried forward (e-f)	309,650,139.20	177,946,542.60
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)	992,249,082.21	918,805,208.91


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SCHEDULE - 4

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	120,869,211.00	-	-	120,869,211.00	-	-	-	-	120,869,211.00	120,869,211.00	-
2. Site Development	123,196,433.00	5,380,595.00	-	128,577,028.00	-	-	-	-	128,577,028.00	123,196,433.00	5,380,595.00
3. Buildings	1,319,663,314.38	4,399,358.00	-	1,324,062,672.38	266,198,626.74	21,113,287.33	287,311,914.07	1,036,750,758.31	1,036,750,758.31	1,053,464,687.64	-17,713,929.33
4. Roads & bridges	11,395,471.00	238,671.00	-	11,634,142.00	879,133.14	212,713.47	1,091,846.61	10,542,295.39	10,542,295.39	10,516,337.86	26,857.53
5. Tube wells & water supply	50,917,076.70	347,959.00	-	51,265,035.70	19,235,776.41	637,105.60	19,872,882.01	31,392,153.69	31,392,153.69	31,681,300.29	-289,146.60
6. Sewerage & Drainage	-	1,724,849.00	-	1,724,849.00	17,248.49	17,248.49	17,248.49	1,707,600.51	1,707,600.51	1,707,600.51	-
7. Electrical installations & Equipments	31,391,879.82	10,946,108.00	-	42,337,987.82	14,915,845.31	1,097,454.43	16,013,299.74	26,324,688.08	26,324,688.08	16,476,034.51	9,848,653.57
8. Plants & machinery	149,666,325.43	5,536,470.00	-	149,666,325.43	96,986,615.24	2,633,985.51	99,620,600.75	50,045,724.68	50,045,724.68	52,679,710.19	-2,633,985.51
9. Scientific & laboratory Equipment	29,359,591.50	2,193,974.00	-	34,896,061.50	3,657,088.52	2,277,659.04	5,934,747.56	28,961,313.94	28,961,313.94	25,702,502.98	3,258,814.56
10. Office Equipment	18,977,276.00	-	-	21,171,250.00	5,198,225.33	1,115,702.83	6,313,928.16	14,857,321.85	14,857,321.85	13,779,050.68	1,078,271.17
11. Audio Visual Equipment	-	25,546,897.00	-	93,485,432.27	75,327,382.44	18,158,049.83	93,485,432.27	0.00	0.00	-7,388,847.17	93,485,432.27
12. Computer & Peripherals*	67,938,535.27	9,656,340.00	-	76,230,788.64	48,620,615.51	1,708,650.23	50,329,265.74	25,901,522.90	25,901,522.90	17,953,833.13	28,375,692.51
13. Furniture, Fixtures & Fittings	66,574,448.64	-	-	3,013,082.00	436,896.80	257,618.52	694,515.32	2,318,566.68	2,318,566.68	2,576,185.20	-257,618.52
14. Vehicles	3,013,082.00	-	-	68,274,278.78	30,149,494.23	3,083,783.81	31,428,557.84	36,845,720.94	36,845,720.94	20,072,101.55	16,773,619.39
15. Library Books & Scientific Journals	50,221,595.78	21,531,473.00	3,478,790.00	16,399,402.00	9,656,659.93	6,742,741.07	16,399,401.00	1.00	1.00	6,742,742.07	10,656,658.93
16. Small Value Assets*	16,399,402.00	87,502,694.00	3,478,790.00	2,143,607,546.52	571,262,359.58	59,056,000.16	628,513,639.54	1,515,093,906.98	1,515,093,906.98	1,488,321,282.94	26,772,624.04
17. Capital Work In Progress (B)	4,735,681.00	67,279,232.00	-	72,014,913.00	-	-	-	-	72,014,913.00	4,735,681.00	-
GROSS BLOCK											
DEPRECIATION											
NET BLOCK											
Inangible 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	43,774,851.00	-	47,245,467.00	1,804,720.20	9,421,328.52	-	11,226,048.72	36,019,418.28	1,665,895.80	9,560,152.92
19. E-Journals	3,470,616.00	43,774,851.00	-	47,245,467.00	1,804,720.20	9,421,328.52	-	11,226,048.72	36,019,418.28	1,665,895.80	9,560,152.92
20. Patents	-	-	-	-	-	-	-	-	-	-	-
Total (B)	3,470,616.00	43,774,851.00	-	47,245,467.00	1,804,720.20	9,421,328.52	-	11,226,048.72	36,019,418.28	1,665,895.80	9,560,152.92
Grand Total (A+B+C)	2,067,789,939.52	198,556,777.00	3,478,790.00	2,262,867,926.52	573,067,079.78	68,477,328.68	1,804,720.20	639,739,688.26	1,623,128,238.26	1,494,722,859.74	145,016,828.52

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RAJIV GANDHI UNIVERSITY
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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)

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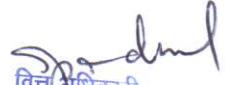
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SCHEDULE 6 – INVESTMENTS OTHERS	Amount (₹)	
	CURRENT YEAR	PREVIOUS YEAR
1. In Central Government Securities		
2. In State Government Securities		
3. Other approved Securities		
4. Shares		
5. Debentures and Bonds		
6. Others (to be specified)		
TOTAL		

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	7,186,661.08	5,406,560.00
In term deposit Accounts	772,750,642.00	645,225,489.00
In Savings Accounts	829,915,128.21	654,574,277.90
b) With non-Scheduled Banks: In Current Accounts In term deposit Accounts In Savings Accounts		
5. Post Office- Savings Accounts		
TOTAL	1,609,852,431.29	1,305,206,326.90


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ANNEXURE A

I. Savings Bank Accounts		
1. Grants from UGC a/c	94,027,725.75	242,490,499.05
2. University Receipts a/c (Revenue)	79,173,743.45	45,850,996.29
3. Scholarship A/c		
4. Academic fee Receipt A/c		
5. Development A/c		
6. Combined Entrance Exams (CBT) A/c		
7. UGC plan Fellowship A/c		
8. Corpus Fund A/c	42,852,642.30	35,933,517.00
9. Sponsored Projects A/c (Projects)	43,856,358.81	47,935,997.26
10. Sposored Fellowship A/c (PROJECT ICSSR)	1,473,833.70	1,926,988.00
UNIVERSITY CORPUS	129,637.00	1,537,867.00
PROJECT UGC	1,667,676.00	4,990,758.00
11. Endowment & Chair A/c (EMF)		
12. UGC JRF Fellowship A/c		
13. HBA Fund A/c (Welfare Account)	27,093,340.30	6,222,211.00
14. Conveyence A/c (EMF)		
15. UGC Rajiv Gandhi National Fellowship a/c (EMF)		
16. Academic Development Fund A/c (EMF)		
17. Deposit A/c	164,741,526.50	14,392,872.70
18. Student Fund A/c		
19. Student Aid Fund A/c		
20. Plan Grants for Specific Scheme		
Foreign Colaboration	74,971.00	74,971.00
Gratuity Fund Account	1,290,910.30	854,227.00
IDE- HDFC	108,137.00	14,431,505.00
Gl. Imprest A/c (REV)	-	-
Distance	15,747,717.23	6,851,880.33
Salary Grant	88,336,031.62	145,117,872.62
Recurring A/c	217,650,712.25	85,947,115.65
3.GI Imprest Account	15,000.00	15,000.00
MIN. OF SPORTS & YOUTH AFFAIRS ACCOUNT	17,517,140.00	-
Development Grant(HEFA)	30,299,000.00	-
Project DST	5,702.00	-
NEC Project	3,853,323.00	-
II. Current Account		
1.Revenue SBI	7,010,304.80	5,283,561.00
2.IDE SBI	176,356.28	122,999.00
III. Term Deposits with Scheduled banks		
Debt Deposit Account	21,341,093.00	10,730,870.00
Revenue Fund	103,023,658.00	96,611,326.00
UNIVERSITY CORPUS	32,000,000.00	20,000,000.00
Revenue Fund (Interest on Corpus Fund)		
Gratuity Fund Account	153,108,361.00	67,293,904.00
Distance	67,188,728.00	65,902,518.00
Maintenance Fund		
ECONOMICS CORPUS	109,825,266.00	109,000,000.00
Corpus Fund	-	10,340,858.00
Reserve Fund	48,266,732.00	46,689,491.00
Capital Grant	232,996,804.00	218,656,522.00
IDE- HDFC	5,000,000.00	-
Total	1,609,852,431.29	1,305,206,326.90

RAJIV GANDHI UNIVERSITY
RONO HILLS, DOIMUKH
ITANAGAR, ARUNACHAL PRADESH

SCHEDULE 8 – LOANS, ADVANCES & DEPOSITS	Amount (₹)	
	CURRENT YEAR	PREVIOUS YEAR
1. Advances to employees: (Non-interest bearing)		
a) Salary	-	-
b) Festival	-	-
c) LTC	115,512.00	115,512.00
d) Medical Advance	661,611.00	691,611.00
e) Other (to be specified)	-	-
2. Long Term Advances to employees: (Interest bearing)		
a) Vehicle loan	-863,703.00	-532,428.00
b) Home loan	3,749,989.00	6,707,600.00
c) Others (to be specified)	-5,007,278.00	-3,950,528.00
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	3,964,044.50	2,489,571.50
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	17,215,266.00	17,215,266.00
c) On Loans and Advances	-	-
d) Others (Crpus Fund Balvatika)	-	-
(includes income due unrealized)	-	-
7. Other receivable		
a) Debit balances in Sponsored Projects	-	-
b) Debit balances in Fellowship & Scholarship	-	-
c) Grants Recoverable	-	-
d) Other receivables	-	-
8. Claims Receivable		
TOTAL	19,835,441.50	22,736,604.50


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RAJIV GANDHI UNIVERSITY
RONO HILLS, DOIMUKH
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SCHEDULE 8 – LOANS, ADVANCES & DEPOSITS	Opening Balance	Addition during the year	Realisation during the year	Balance
1. Advances to employees: (Non-interest bearing)				-
a) Salary	-			-
b) Festival	-			-
c) LTC	115,512.00			115,512.00
d) Medical Advance	691,611.00		30000	661,611.00
e) Other (to be specified)	-			-
2. Long Term Advances to employees: (Interest bearing)				-
a) Vehicle loan	-532,428.00		331275	-863,703.00
b) Home loan	6,707,600.00	350000.00	3307611	3,749,989.00
c) Others (to be specified)	-3,950,528.00	792,800.00	1849550	-5,007,278.00
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	2,489,571.50	2205570	731097	3,964,044.50
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	17,215,266.00			17,215,266.00
c) On Loans and Advances	-			-
d) Others (Crpus Fund Balvatika)	-			-
(includes income due unrealized)	-			-
7. Other receivable				-
a) Debit balances in Sponsored Projects	-			-
b) Debit balances in Fellowship & Scholarship	-			-
c) Grants Recoverable	-			-
d) Other receivables	-			-
8. Claims Receivable				-
TOTAL	22,736,604.50	3,348,370.00	6,249,533.00	19,835,441.50


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RAJIV GANDHI UNIVERSITY
RONO HILLS, DOIMUKH
ITANAGAR, ARUNACHAL PRADESH

SCHEDULE 9 – ACADEMIC RECEIPTS

	CURRENT YEAR	Amount (₹) PREVIOUS YEAR
FEE FROM STUDENTS		
Academic		
1. Tuition fee	612,775.00	3,394,000.00
2. Admission fee	37,098,536.00	21,186,450.00
3. Enrolment Fee		-
4. Library Admission fee	89,200.00	956,900.00
5. Laboratory fee		-
6. Art & Craft fee		-
7. Registration fee	6,795,117.00	7,756,417.64
8. Syllabus fee		2,087,600.00
9. Other Academic Fees	13,545,271.26	10,117,365.00
Total (A)	58,140,899.26	45,498,732.64
Examinations		
1. Admission test fee		-
2. Annual Examination fee	30,538,292.00	26,012,095.00
3. Mark sheet, certificate fee	3,856,709.00	9,276,420.00
4. Entrance examination fee		-
5. Other Examination Fees	9,001,410.00	6,826,525.00
Total (B)	43,396,411.00	42,115,040.00
Other fees		
1. Identity card fee	165,450.00	247,450.00
2. Fine/Miscellaneous fee		
3. Medical fee		
4. Transportation fee	31,170.00	1,345,500.00
5. Other Miscellaneous Fee	4,286,944.00	1,461,700.00
6. Hostel fee	912,743.00	1,004,700.00
Total (C)	5,396,307.00	4,059,350.00
Sale of publications		
1. Sale admission forms		-
2. Sale of syllabus and Question Paper, etc.	84,754.00	6,785,120.00
3. Sale of prospectus including admission forms		6,611,688.00
4. Sale of other item		-
Total (D)	84,754.00	13,396,808.00
Other Academic Receipts		
1. Registration fee for Workshops, Programmes		14,000.00
2. Registration Fee (Academic Staff College)		
Total (E)	-	14,000.00
GRAND TOTAL (A+B+C+D+E)	107,018,371.26	105,083,930.64

RAJIV GANDHI UNIVERSITY
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SCHEDULE 10 – GRANTS & SUBSIDIES (Irrevocable Grants Received)

	Salary Grant	Recurring Grant	Capital Grant	Specific/Other Grants	Current Year Total	Amount (₹) Previous Year Total
Balance B/F	145,117,872.62	85,947,115.65	325,487,303.05	135,659,718.05	692,212,009.37	694,387,576.81
Add:- Receipts during the year	431,714,000.00	274,720,000.00	192,500,000.00	134,323,859.00	1,033,257,859.00	1,083,051,289.66
Add:- Interest Earned/Misc. Receipts	-	-	6,518,635.00	169,243,003.62	175,761,638.62	22,215,301.00
Total	576,831,872.62	360,667,115.65	524,505,938.05	439,226,580.67	1,901,231,506.99	1,799,654,167.47
Less:- Refund To UGC	2,064,388.00	1,475,305.00	1,439,138.00	-	4,978,831.00	-
Balance	574,767,484.62	359,191,810.65	523,066,800.05	439,226,580.67	1,896,252,675.99	1,799,654,167.47
Less:- Utilised for Capital Expenditure (A)	-	2,272,579.00	192,623,873.00	181,535.00	195,077,987.00	67,690,170.50
Balance	574,767,484.62	356,919,231.65	330,442,927.05	439,045,045.67	1,701,174,688.99	1,731,963,996.97
Less:- Utilised for Revenue Expenditure (B)	486,431,453.00	139,268,519.40	3,418,397.30	156,200,891.91	785,319,261.61	1,039,751,987.60
Balance C/F (C)	88,336,031.62	217,650,712.25	327,024,529.75	282,844,153.76	915,855,427.38	692,212,009.37

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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	-	-		
4. Interest on Savings Bank Accounts	-	-		
5. Others (Specify)	-	-		
Total	-	-		
Transferred to Earmarked/ Endowment Funds	-	-		
Balance	NIL	NIL		



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ITANAGAR, ARUNACHAL PRADESH

SCHEDULE 12 – INTEREST EARNED

<u>SCHEDULE 12 – INTEREST EARNED</u>	Amount (₹)	
	Current Year	Previous Year
1. On Savings Bank Account with Scheduled Banks	10,236,016.00	15,871,813.00
2. On loans		
a. Employees/ Staff	1,223,082.00	603,578.00
b. Others	-	-
3. On Term deposit	30,865,885.00	34,736,370.00
Total	42,324,983.00	68,035,873.00

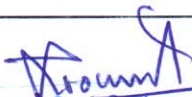

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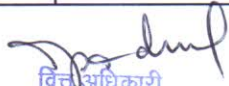
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SCHEDULE 13 – OTHER INCOME

	Amount (₹)	
	Current Year	Previous Year
A. Income from land & Buildings		
1. Hostel Room Rent	-	1,466,750.00
2. License Fee	-	1,445,722.00
3. Hire Charges of Auditorium/Play ground/Convention Centre etc.	-	39,500.00
4. Electricity Charges recovered	1,043,974.00	1,080,657.00
5. Water Charges Recovered	95,280.00	100,645.00
Total	1,139,254.00	4,133,274.00
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	-	47,450.00
Fine/Misc fee	-	-
Transportation Fee	-	147,916.00
Total	-	195,366.00
D. Others		
1. Income from consultancy	-	-
2. RTI Fees	80.00	674.00
3. Income from Royalty	-	-
4. Sale of Application form (recruitment)	-	151,700.00
5. Misc. Receipts (Sale of tender form, waste paper, etc)	2,159,635.00	53,000.00
6. Profit on Sale/ Disposal of Assests	-	-
a. Owned Assets	-	-
b. Assets received free of cost	-	-
7. Grants/ Donations fron Institutions, Welfare Bodies and International Organisations	-	-
8. Others (specify)	1,859,400.36	2,675,337.00
Total	4,019,115.36	2,880,711.00
Total (A+B+C+D)	5,158,369.36	7,209,351.00


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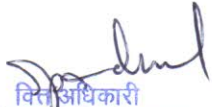

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RAJIV GANDHI UNIVERSITY
RONO HILLS, DOIMUKH
ITANAGAR, ARUNACHAL PRADESH

SCHEDULE 14 – PRIOR PERIOD INCOME

	Amount (₹)	
	Current Year	Previous Year
1. Academic receipts	-	-
2. Income from Investments	-	
3. Interest earned		
4. Other income	21,259,915.00	
Total	21,259,915.00	-


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SCHEDULE 15 – STAFF PAYMENTS & BENEFITS (ESTABLISHMENT EXPENSES)

	Current Year			Total	Previous Year	
	Salary Grant	Recurring Grant	Other fund		Total	Total
a) Salaries & Wages	454,666,760.00	36,789,065.00	4,341,255.00	495,797,080.00	441,717,549.00	
b) Allowances & Bonus	-	-	-	-	41,594,250.00	
c) Contribution to Provident Fund	-	25,724,649.00	-	25,724,649.00	21,125,319.00	
d) Contribution to Other Fund	-	19,930,158.00	-	19,930,158.00	21,465,493.00	
e) Staff Welfare Expenses	-	506,614.00	-	506,614.00	3,878,591.00	
f) Retirement & Terminal benefits	8,026,803.00	-	164,848.00	8,191,651.00	-	
g) LTC facility	502,298.00	-	-	502,298.00	1,905,009.78	
h) LTC facility (Spl-package)	6,965,624.00	-	-	6,965,624.00	10,574,849.00	
i) Medical facility	6,026,828.00	-	-	6,026,828.00	10,419,693.00	
j) Children Education Allowance	3,295,642.00	-	-	3,295,642.00	86,194.00	
k) Honorium	-	1,687,829.00	510,000.00	2,197,829.00	3,232,738.00	
l) Leave Encashment	4,901,987.00	-	-	4,901,987.00	-	
m) Leave Encashment (Spl-Package)	2,061,111.00	-	-	2,061,111.00	3,951,738.66	
n) Others (specify)	-	4,888,681.00	21,791,715.00	26,680,396.00	-	
Total	486,447,053.00	89,526,996.00	26,807,818.00	602,781,867.00	559,951,424.44	

* On Audit observation of 2019-20 item incorporated in Other expenses

SCHEDULE 15A – EMPLOYEES RETIREMENT AND TERMINAL BENEFITS	Pension	Gratuity	Leave Encashment	Amount (₹)	
				Total	
Opening balance as on 31.03.2020	-	214,617,822.00	147,266,720.00	361,884,542.00	
Addition : Capitalized value of Contributions Received from other organisations	-	-	-	-	
Total (a)	-	214,617,822.00	147,266,720.00	361,884,542.00	
Less: Actual payment during the year (b)	-	-	-	-	
Balance available on 31.03.2021 c(a-b)	-	214,617,822.00	147,266,720.00	361,884,542.00	
Provisions required on 31.03.2021 as per Actuarial valuation (d)	-	214,617,822.00	147,266,720.00	361,884,542.00	
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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**RAJIV GANDHI UNIVERSITY
RONO HILLS, DOIMUKH
ITANAGAR, ARUNACHAL PRADESH**

SCHEDULE 16 – ACADEMIC EXPENSES

	Current Year				Amount (₹)
	Salary Grant	Recurring Grant	Other fund	Total	Previous Year Total
a) Laboratory Expenses				-	1,386,434.00
b) Field work/Participation in Conference			1,106,200.00	1,106,200.00	352,811.00
c) Expenses on Seminars/Workshops	-80,965.00	-1,089,031.00	-91,622.00	-1,261,618.00	3,355,778.00
d) Payment to Visiting Faculty				-	9,102,491.00
e) Examination		6,445,042.00	2,202,041.00	8,647,083.00	13,826,605.00
f) Student Welfare Expenses				-	100,000.00
g) Admission Expenses		733,312.00		733,312.00	2,665,044.00
h) Convocation Expenses		3,055,164.00		3,055,164.00	3,260,379.00
i) Publications				-	933,178.00
j) Stipend/means-cum-merit scholarship				-	35,397,499.00
k) Subscription Expenses				-	115,570.00
l) Others (specify)		16,825,438.00	8,453,650.00	25,279,088.00	15,631,136.00
Total	-80,965.00	25,969,925.00	11,670,269.00	37,559,229.00	49,932,900.00



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SCHEDULE 17 – ADMINISTRATIVE AND GENERAL EXPENSES

	Current Year				Amount (₹)
	Salary Grant	Recurring Grant	Other fund	Total	Previous Year Total
<u>A. Infrastructure</u>					
a) Electricity and power		5,423,887.00		5,423,887.00	7,895,037.00
b) Water charges				-	-
c) Insurance				-	-
d) Rent, Rates and Taxes (including property tax)				-	-
<u>B. Communication</u>					
e) Postage & telegram		63,986.00		63,986.00	121,026.00
f) Telephone and Internet Charges		120,309.00	6,785.00	127,094.00	187,573.00
<u>C. Others</u>					
g) Printing and Stationary		5,352,161.00	425,716.00	5,777,877.00	9,980,994.00
h) Traveling and Conveyance Expenses			13,100.00	13,100.00	1,555,638.00
i) Expenses on Seminar/Workshops				-	-
j) Hospitality		427,624.00		427,624.00	292,407.00
k) Auditors Remuneration				-	-
l) Professional Charges		708,292.00		708,292.00	714,489.00
m) Advertisement and Publicity		105,221.00	14,667.00	119,888.00	1,335,440.00
n) Magazines & Journals		518,729.00		518,729.00	816,312.00
o) Others (College /Academic Inspection)		10,508,329.00		10,508,329.00	52,091,012.00
Total	-	23,228,538.00	460,268.00	23,688,806.00	74,989,928.00


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RAJIV GANDHI UNIVERSITY
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SCHEDULE 18 – TRANSPORTATION EXPENSES

	Current Year				Amount (₹)
	Salary Grant	Recurring Grant	Other fund	Total	Previous Year Total
1. Vehicles (owned by educational institution)				-	
a) Running expenses		2,475,973.00	6,450.00	2,482,423.00	9,110,776.00
b) Repairs & maintenance				-	-
c) Insurance expenses		799,306.00		799,306.00	768,924.00
2. Vehicles taken on rent/lease				-	-
a) Rent/lease expenses				-	-
3. Vehicle (Taxi) hiring expenses			45,000.00	45,000.00	189,000.00
Total	-	3,275,279.00	51,450.00	3,326,729.00	10,068,700.00


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RAJIV GANDHI UNIVERSITY
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SCHEDULE 19 – REPAIRS & MAINTENANCE

	Current Year				Amount (₹)
	Salary Grant	Recurring Grant	Other fund	Total	Previous Year
					Total
a) Building		611,071.00		611,071.00	424,815.00
b) Furniture & Fixture				-	-
c) Plant & Machinery				-	105,900.00
d) Office Equipments		1,374,452.00		1,374,452.00	844,735.00
e) Computer		6,685,539.00		6,685,539.00	-
f) Laboratory & Scientific Equipment				-	-
g) Audio Visual Equipment				-	-
h) Cleaning material & services				-	-
i) Book binding Charges				-	-
j) Gardening		1,198,206.00		1,198,206.00	1,621,596.00
k) Estate maintenance(Water Supply)		39,522,372.00		39,522,372.00	35,961,535.00
l) Others (WT Park))			65,884.00	65,884.00	7,899,372.00
m) Electrical				-	-
n) Prior Period Adjusted**				-	-
Total	-	49,391,640.00	65,884.00	49,457,524.00	46,857,953.00


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ITANAGAR, ARUNACHAL PRADESH

SCHEDULE 20 - FINANCE COSTS

	Current Year			Amount (₹) Previous Year
	Salary Grant	Recurring Grant	Other fund	
a) Bank charges	-	1,814.40	14,914.53	16,728.93
b) Others (specify)	-	-	-	-
Total	-	1,814.40	14,914.53	16,728.93
				77,067.86

SCHEDULE 21 - OTHER EXPENSES

	Current Year			Amount (₹) Previous Year
	Salary Grant	Recurring Grant	Other fund	
a) Provision for Bad and Doubtful debts/ Advances	-	-	-	-
b) Irrecoverable balances Written Off	-	-	-	-
c) Grants/ Subsidies to other institutions/organisations	2,064,388.00	1,475,305.00	1,439,138.00	4,978,831.00
d) Other(Interest Refund)	-	-	-	-
Outstanding Liabilities	-	-	-	-
Total	2,064,388.00	1,475,305.00	1,439,138.00	4,978,831.00
				3,760,634.00

SCHEDULE 22 - PRIOR PERIOD EXPENSES


	Current Year			Amount (₹) Previous Year
	Salary Grant	Recurring Grant	Other fund	
1. Establishment Expenses	-	-	-	2,499,724.00
2. Academic Expenses	-	-	-	-
3. Administrative and General Expenses	-	-	-	-
4. Transportation expenses	-	-	-	-
5. Repairs & maintenance	-	-	-	12,226,965.00
6. Other Expenses	-	-	11,050.00	-
Total	-	-	11,050.00	14,726,689.00


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 इटानगर, अरुणाचल प्रदेश


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RAJIV GANDHI UNIVERSITY
RONO HILLS, DOIMUKH
ITANAGAR, ARUNACHAL PRADESH
RECEIPTS AND PAYMENTS FOR THE YEAR ENDED ON 31.03.2021

Receipts	Current Year	Previous year	Payments	Current Year	Previous year
	Amount (₹)	Amount (₹)		Amount (₹)	Amount (₹)
I Opening Balance			I Expenses		
a) Cash Balance	-	-	a) Establishment Expenses*	581,521,952.00	559,951,424.44
b) Bank Balance			b) Academic Expenses	37,559,229.00	86,126,925.00
i. In Current Accounts	5,406,560.00	3,922,375.00	c) Administrative Expenses	23,688,806.00	75,066,995.86
ii. In Deposit Accounts	645,225,489.00	554,405,339.00	d) Transportation expenses	3,326,729.00	10,068,700.00
iii. In Savings Accounts	654,574,277.90	374,281,869.75	e) Repairs & maintenance	49,457,524.00	46,857,953.00
II Grants Received			f) Finance Cost	16,728.93	
a) From Government of India	1,033,257,859.00	1,012,658,000.00	g) Other Expenses	4,978,831.00	
b) From State Government		-	h) Prior period expenses	11,050.00	
c) From Other Sources(details)		12,378,206.00	II Payments against earmarked /endowment funds		
III Academic receipts	107,018,371.26	105,083,930.64	III Payments against Sponsored projects/ Schemes	27,034,960.30	39,461,279.70
IV Receipts against Earmarked/ Endowment Funds			IV Payments against Sponsored Fellowship & Scholarship	3,425,185.00	3,220,364.00
V Receipts against Sponsored projects/ Schemes	20,578,140.00	40,678,244.00	V Investments and deposits made		
VI Receipts against Sponsored Fellowship & Scholarship	2,968,303.00	3,220,364.00	a) Out of Earmarked funds		
VII Income on investments from			b) Out of Own Funds(investment-others)		
a) Earmarked/ Endowment Funds			VI Term Deposits with scheduled Banks		
a) Other Funds			VII Expenditure on Fixed Assets and Capital work in Progress		
VIII Interest received on			a) Fixed Assests	198,556,777.00	64,859,206.50
a) Bank Deposits	30,865,885.00	58,850,471.00	b) Capital Work in progress		3,055,270.00
a) Loans and Advances	1,223,082.00	603,578.00	c) Other payments including statutory payments		7,410,262.65
c) Savings Bank Accounts	10,236,016.00	15,871,813.00	VIII Other Payments including statutory payments		
IX Investments Encashed			IX refunds of Grants		
X Term Deposits with Scheduled Banks Encashed			X Deposits and advances	1,142,800.00	17,417,289.00
XI Other Income(including prior period income)	5,158,369.36	7,774,157.66	XI Other Payments	4,920,234.00	
XII Deposits and Advances	10,000,000.00	23,478,992.00	XII Closing Balances		
XIII Miscellaneous receipts including Statutory Receipts	8,174.00	194,796.00	a) Cash in hand		
XIV Any Other receipts	18,972,711.00	5,299,861.00	b) bank balances		
			In Current Accounts	7,186,661.08	5,406,560.00
			In Deposit Accounts	772,750,642.00	645,225,489.00
			In Savings Accounts	829,915,128.21	654,574,277.90
	2,775,196,237.52	2,218,701,997.05		2,775,196,237.52	2,218,701,997.05


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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, 2021

Prev. Year Amt(₹)	Expenditures	Amt.(Rs.)	Current Year Amt(₹)	Prev. Year Amt(₹)	Income	Amt(₹)	Current Year Amt(₹)
17,540,163.00	Interest credited to CPF - Employees' Part	18,299,036.00	38,312,730.00	45,266,499.00	Interest Earned on Fixed Investments	7,988,177.00	28,526,795.00
19,568,097.00		20,013,695.00		22,504,415.00		Interest earned on Investments	
	Interest credited to CPF - University's Part		884.50	(37,531,005.00)	Add : Interest accrued but not due this year	(22,504,415.00)	3,615,079.66
1,180.00		Bank Charges		895,157.00	Less : Interest accrued last year	Add : Savings Bank Interest Received	
	Misc Payments		600.00	Add: Interest on TD (TDS Refund)	Contrib. against CPF A/c	739,921.00	198,805.84
						Misc Receipts	
				840.00			
37,109,440.00	Total		38,314,214.50	37,109,440.00	Total		38,314,214.50


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RAJIV GANDHI UNIVERSITY
RONO HILLS, DOIMUKH
ITANAGAR, ARUNACHAL PRADESH

CONTRIBUTORY PROVIDENT FUND ACCOUNT
BALANCE SHEET AS AT 31ST MARCH, 2021

Prev. Year Amt(₹)	Liabilities	Current Year Amt(₹)	Prev. Year Amt(₹)	Assets	Current Year Amt(₹)
254,081,098.00	Contributory Provident Fund - Employees' Part			Investments	
	Opening Balance	254,081,098.00	82,137,349.00	Fixed Deposit with IDBI Bank	82,137,349.00
	Add: Subscription during the year	37,487,626.00	382,380,609.00	Fixed Deposit with Vijaya Bank	420,368,786.00
	Add : Refund during the year	7,699,245.00		Investments in Welfare Account	10,000,000.00
	Add: Interest Credited to Members' Account	18,299,035.00		SIP Investment with Bank of Baroda	28,000,000.00
	Less: Advance/Payment	(6,108,600.00)			
	Less: Final Payment	(5,554,819.00)			
	Less: Non Refundable Withdrawal	(21,042,000.00)	284,861,585.00		540,506,135.00
288,967,775.00	Contributory Provident Fund - University's Part		22,504,415.00	Interest accrued on Investments but not due	41,090,443.00
	Opening Balance	288,967,775.00			
	Add: Contribution during the year	21,508,269.00			
	Add: Interest Credited to CPF - University's Contribution	20,013,695.00			
	Less: Payment	(8,687,447.00)	321,802,292.00	Balance with Savings Bank Account	10,777,601.34
	Add: Adjustment in Op. Balance	-		Bank of Baroda	
(10,674,618.00)	Interest Reserve		45,351,882.00		
	Opening Balance	(10,674,618.00)			
	Less: Deficit for the year	(3,615,079.66)	(14,289,697.66)		
532,374,255.00	Total	592,374,179.34	532,374,255.00	Total	592,374,179.34



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RAJIV GANDHI UNIVERSITY- RONO HILLS, ITANAGAR
FUND UTILISATION/EXPENDITURE DURING 2020-21

SALARY-(36)

OBJECT HEAD-(31)	Opening Balance	Grant Received from UGC		Interest earned on Salary Grant	Total Funds available (2+3+4)	Interest of 2019-20 refunded during 20-21	Fund utilised During the Year 2020-21	Unspent Balance AS ON 1.4.2021	Remarks
1	2	3		4	5		6	7	8
SALARY GRANT	130,954,003.62	431,714,000		-	562,668,003.62	1,847,308	485,865,053.00	74,955,642.62	Actual Closing Balance is Nil/RBI taken back all C/B on 31.03.2021 night
Sal-Gr. EWS	10,145,830.00	-		-	10,145,830.00	145,830	-	10,000,000.00	0.00
NATIONAL SECURITY STUDIES	4,018,039.00	0.00		-	4,018,039.00	71,250	566,400.00	3,380,389.00	0.00
TOTAL	145,117,872.62	431,714,000	-	-	576,831,872.62	2,064,388	486,431,453.00	88,336,031.62	0.00

Note Interest earned during the year (20-21) remitted the same during the year,


RECURRING (31)

OBJECT HEAD-(31)	Opening Balance	Grant Received from UGC	Internal Receipt	Interest earned on Recurring Grant	Total Funds available (2+3+4+5)	Interest of 2019-20 refunded during 20-21	Fund utilised During the Year 2020-21	Unspent Balance AS ON 1.4.2021	Remarks
1	2	3	4	5	6		7	8	9
RECURRING GRANT	78,236,285.65	274,720,000	53,379,000.00		406,335,285.65	1,364,475	194,920,098.40	210,050,712.25	Actual Closing Balance is Nil/RBI taken back all C/B on 31.03.2021 night
RECURRING-Gr.EWS	7,710,830.00		0.00		7,710,830.00	110,830	0.00	7,600,000.00	0.00
TOTAL	85,947,115.65	274,720,000	53,379,000.00	-	414,046,115.65		194,920,098.40	217,650,712.25	0.00

Note Interest earned during the year (20-21) remitted the same during the year,

CAPITAL ASSETS-35

OBJECT HEAD-(35)	Opening Balance	Grant Received	Other Income	Interest earned	Total Funds available (2+3+4)	Interest of 2019-20 refunded during 20-21	Fund utilised During the Year 2020-21	Unspent Balance AS ON 1.4.2021	Remarks
1	2	3		4	5			7	8
CAPITAL ASSETS (Pvs)	265,964,008.50	0.00	0.00	0.00	265,964,008.50	1,439,138	156,085,399.00	109,878,609.50	
CAPITAL ASSETS (20-21)	0.00	42,500,000	0.00	0.00	42,500,000.00	0.00	36,538,474.00	5,961,526.00	Actual TSA Closing Balance is Nil/RBI taken back all C/B on 31.03.2021 night
CAP GR INFS.DEV - EWS	0.00	150,000,000	0.00	0.00	150,000,000.00	0.00	150,000,000.00	0.00	Amount transfer to DEBT DEPOSIT ACCOUNT
OTHER	195,183,012.55	0.00	1,995,975.00	18,862,942	216,041,929.55		4,857,535.30	211,184,394.25	
TOTAL	461,147,021.05	192,500,000	1,995,975	18,862,942	674,505,938.05	1,439,138	347,481,408.30	327,024,529.75	0.00


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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.

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.

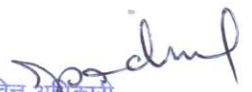
3.5 Depreciation is provided for the half year on addition during the year.

3.6 Where an asset is fully depreciation, it will be carried at a residual value of Re.1 in the Balance Sheet and will not be further depreciated. Thereafter, depreciation is calculated on the additions of each year separately at the rate of depreciation applicable for the asset head.

3.7 Assets created out of unmarked Funds and funds of Sponsored Projects, where the ownership of such assets vests in the institution, are setup by credit to Capital Fund and merged with the Fixed assets of the institution. Depreciation is charged at the rates applicable to the respective assets. Assets created out of Sponsored Project funds, where the ownership is retained by the sponsors but held and used by the Institution are separately disclosed in the Notes on accounts.

3.8 Assets, the individual value of each of which is Rs.2000 or less(except Library books) are treated as Small Value Assets, 100% depreciation is provided in respect of such assets at the time of their acquisition. However physical accounting and control are continued by the holders of such assets.


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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.

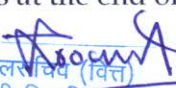
4.2 Electronic Journal (E-Journal) are separated from Library Books in view of the limited benefit that could be derived from the on-line access provided. E-Journals are not in a tangible form, but temporarily capitalized and in view of the magnitude of expenditure and the benefit derived in terms of 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).


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7. INVESTMENTS

- a. Long term investment are carried at their cost or face value whichever is lower.
- b. Short term investment are carried at their cost or market value (if quoted) whichever is lower.

8. DIFFERENT FUNDS & THEIR TREATMENT

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

8.3. 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.

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.


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10. SPONSORED PROJECTS

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

11. INCOME TAX

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


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SCHEDULE: 24

CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS (ILLUSTRATIVE)

1. CONTINGENT LIABILITIES:

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

2. CAPITAL COMMITMENTS

The value of contracts remaining to be executed on Capital Account and not provided for (Net of Advances) amounted to Rs. NIL as on 31.03.2021

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 31.03.2021 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

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 31.03.2021 and the expenditure on the applications for Patents pending as on 31.03.2021 were set up in the accounts of 31.03.2021 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

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, 2021 And the Income & Expenditure account for the year ended on that date.
- 12 Internal Revenue amounting to ₹ 522 lakh utilised during 2020-21 under non salary head.
- 13 Details of Internal Transfer showing in Income & Expenditure Account.

REVENUE ACCOUNT	TO	HEFA-ESCROW-2 (076)	UNIVERSITY CONTRIBUTION(SHARE)	333000
IDE-HDFC	TO	IDE REVENUE ACCOUNT	HDFC COLLECTION TRANSF TO IDE MAIN ACCOUNT	16900000
IDE-HDFC	TO	UNIVERSITY WELFARE ACCOUNT	TEMP-BORROWING	5000000
SBI-REVENUE	TO	UNIVERSITY REVENUE ACCOUNT	SBI COLLECTION TRANSF TO IDE MAIN ACCOUNT	5270000
CAPITAL GR ACCOUNT	TO	DEBT DEPOSIT ACCOUNT	INFRASTURE DEV EWS 20-21	150000000
REVENUE ACCOUNT	TO	RECURRING GR ACCOUNT	NON SALARY ITEM (AS BUDGETORY COLLECTION)	52200000

- 14 In Income & Expenditure Account of 2019-20 an amount of Rs 21259915 is related to rectification of Mistake identified by Audit of 2018-19 in respect of Following ledgers which has wrongly over casted:
1. Establishment Expenses- Rs 25,05,785/-
 2. Repairs & maintenance- Rs 18754130/-


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