

**ANNUAL ACCOUNTS
FOR THE YEAR
2019- 2020**



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

RAJIV GANDHI UNIVERSITY
RONO HILLS, DOIMUKH
ITANAGAR, ARUNACHAL PRADESH

BALANCE SHEET AS AT 31.03.2020

SOURCES OF FUNDS	SCH	Current Year	Previous year
		Amount (₹)	Amount (₹)
Corpus /Capital Fund	1	1,676,281,976.47	1,365,058,739.66
Designated/Earmarked/ Endowment Funds	2	66,727,192.00	57,691,071.00
Current liabilities & Provisions	3	1,077,990,726.87	1,043,782,127.51
TOTAL		2,820,999,895.34	2,466,531,938.17

APPLICATION OF FUNDS	SCH	Current Year	Previous year
		Amount (₹)	Amount (₹)
Fixed Assets	4		
Tangible Assets		1,488,321,282.94	1,453,929,029.42
Intangible Assets			
Capital Work In progress		4,735,681.00	1,680,411.00
Investments from Earmarked/ Endowment Funds	5	-	-
Long Term			
Short Term			
Investments(Others)	6	-	-
Current Assets	7	1,305,206,326.90	932,609,583.75
Loans, Advances and Deposits	8	22,736,604.50	78,312,914.00
TOTAL		2,820,999,895.34	2,466,531,938.17


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Rono Hills, Doimukh


1


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ITANAGAR, ARUNACHAL PRADESH

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2020

SCH	Current Year	Previous year
	Amount (₹)	Amount (₹)
INCOME		
Academic Receipts	105,083,930.64	83,808,242.70
Grants/ Subsidies	1,083,051,289.66	615,469,434.65
Income from Investments	-	-
Interest Earned	51,211,761.00	68,035,873.00
Other Income	7,209,351.00	15,409,011.35
Prior Period Income	-	19,498,834.00
TOTAL (A)	1,246,556,332.30	802,221,395.70
EXPENDITURE		
Staff payments and benefits(Establishment Expenses)	559,951,424.44	493,405,166.00
Academic Expenses	86,126,925.00	49,932,900.00
Administrative and General Expenses	74,989,928.00	11,606,884.00
Transportation expenses	10,068,700.00	7,395,048.00
Repairs & maintenance	46,857,953.00	27,174,170.00
Finance Costs	77,067.86	73,673.25
Depreciation	30,425,237.98	58,982,203.00
Other Expenses	3,760,634.00	13,905,386.00
Prior period expenses	14,726,689.00	21,259,915.00
TOTAL (B)	826,984,559.28	683,735,345.25
Balance being excess of Income over Expenditure (A-B)	419,571,773.02	118,486,050.45
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	309,867,124.31	118,486,050.45


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**RAJIV GANDHI UNIVERSITY
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ITANAGAR, ARUNACHAL PRADESH**

SCHEDULE 1 – CORPUS/CAPITAL FUND	Amount (₹)	
	CURRENT YEAR	PREVIOUS YEAR
Balance at the beginning of the year	1,365,058,739.66	843,006,770.21
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	119,320,648.00
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)*	(66,334,058.00)	284,245,271.00
Add: Excess of income over expenditure from the income and expenditure account	309,867,124.31	118,486,050.45
Total	1,676,281,976.47	1,365,058,739.66
(Deduct) Deficit from the Income and expenditure Account		-
Total (B)	1,676,281,976.47	1,365,058,739.66


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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	402,021.00	286,493.00	724,963.00	236,485.00	128,716,382.00	28,974,689.00	20,982,010.00	-
b) Additions to the Funds	-	88,487.00	437,378.00	77,713.00	6,928,424.00	7,532,002.00	6,871,888.00	-
c) Income from investments made of the funds	-	-	-	-	1,504,119.00	1,504,119.00	1,120,791.00	-
d) Accrued Interest on investments/Advances	-	-	-	-	-	-	-	-
e) Interest on Savings Bank Account	-	-	-	-	-	-	-	-
f) Other Additions (Specify Nature)	-	-	-	-	-	-	-	-
TOTAL (A)	402,021.00	374,980.00	1,162,341.00	314,198.00	137,148,925.00	38,010,810.00	28,974,689.00	-
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	137,148,925.00	38,010,810.00	28,974,689.00	-
Represented by								
Cash and bank Balances								
Investments								
Interest Accrued but not due								


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SCHEDULE 2A- ENDOWMENT FUNDS

1. SI 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	28,716,382.00	-	-	100,000,000.00	28,716,382.00	-	100,000,000.00	28,716,382.00	128,716,382.00
	Total	100,000,000.00	28,716,382.00	-	-	100,000,000.00	28,716,382.00	-	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
2. Deposits from students	4,671,800.00	7,173,700.00
3. Sundry Creditors		
a) For Goods & Services		
b) Others		
4. Deposit-others (Including EMD, Security Deposit)	14,257,283.00	8,024,409.00
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	54,171,682.20
c) Receipts against sponsored fellowships & scholarships	(51,292,921.00)	(52,059,797.00)
d) Unutilised Grants	692,212,009.37	694,387,576.81
e) Grants in advance		
f) Other funds	-	5,635,416.50
g) Other liabilities	869,367.00	23,516,042.00
TOTAL (A)	716,106,184.87	748,231,643.51
B. PROVISIONS		
1. For Taxation	-	-
2. Gratuity	214,617,822.00	196,716,381.00
3. Superannuation/Pension	-	-
4. Accumulated Leave Encashment	147,266,720.00	98,834,103.00
5. Expenses payable	-	-
6. Trade Warranties/Claims	-	-
7. Others (Specify) *(Note 1)	-	-
TOTAL (B)	361,884,542.00	295,550,484.00
TOTAL (A+B)	1,077,990,726.87	1,043,782,127.51

*Note amount of Rs -7382614 Deposits from staff & Amount of Rs. 5635416.5 /- has been transferred to SCH-8


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ITANAGAR, ARUNACHAL PRADESH

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


	Amount (₹)	
SCHEDULE 3 - CURRENT LIABILITIES & PROVISIONS	CURRENT YEAR	PREVIOUS YEAR
A. Plan grants: Government of India		
Balance B/f	1,005,756.15	47,650,333.00
Add:- Receipts during the year	328,839,083.66	87,190.00
Total (a)	329,844,839.81	47,737,523.00
Less:- Refunds		
Less:- Utilised for Revenue Expenditure	241,520,245.16	-
Less:- Utilised for Capital Expenditure	3,852,784.00	-
Total (b)	245,373,029.16	-
Unutilised carried forward (a-b)	84,471,810.65	47,737,523.00
B. UGC Grants : Plan		
Balance B/f	25,552,855.66	432,483,680.00
Receipts during the year	630,834,000.00	51,210,530.00
Total (c)	656,386,855.66	483,694,210.00
Less:- Refunds		
Less:- Utilised for Revenue Expenditure		-
Less:- Utilised for Capital Expenditure	-	105,458,087.00
Total (d)	-	105,458,087.00
Unutilised carried forward (c-d)	656,386,855.66	378,236,123.00
C. UGC Grants : Non Plan		
Balance B/f	444,466,708.00	330,870,461.46
Receipts during the year	18,378,206.00	567,546,000.00
Total (e)	462,844,914.00	898,416,461.46
Less:- Refunds		
Less:- Utilised for Revenue Expenditure	284,898,371.40	615,469,434.65
Less:- Utilised for Capital Expenditure	-	13,862,561.00
Total (f)	284,898,371.40	629,331,995.65
Unutilised carried forward (e-f)	177,946,542.60	269,084,465.81
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)	918,805,208.91	695,058,111.81


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Assets Heads	Amount (₹)									
	GROSS BLOCK				DEPRECIATION				NET BLOCK	
	Cost/valuation As at beginning of the year	Additions during the year	Deductions during the year	Cost/valuation at the year end	As at the beginning of the year	Additions During the year	Deductions during the year	Total up to the year end	As at the current year end	As at the previous year end
1. Land	120,869,211.00			120,869,211.00					120,869,211.00	120,869,211.00
2. Site Development	111,578,359.00	11,618,074.00		123,196,433.00	-				123,196,433.00	111,578,359.00
3. Buildings	1,295,816,587.38	23,846,727.00		1,319,663,314.38	244,942,681.62	21,255,945.12		266,198,626.74	1,053,464,687.64	1,050,873,905.76
4. Roads & bridges	11,395,471.00			11,395,471.00	664,514.00	214,619.14		879,133.14	10,516,337.86	10,730,957.00
5. Tube wells & water supply	50,329,371.70	587,705.00		50,917,076.70	18,595,216.30	640,560.11		19,235,776.41	31,681,300.29	31,734,155.40
6. Sewrage & Drainage	-			-					-	-
7. Electrical Installations & Equipments	30,880,349.82	511,530.00		31,391,879.82	14,062,147.18	853,698.13		14,915,845.31	16,476,034.51	16,818,202.64
8. Plants & machinery	149,666,325.43			149,666,325.43	94,213,998.91	2,772,616.33		96,986,615.24	52,679,710.19	55,452,326.52
9. Scientific & laboratory Equipment	14,716,752.00	14,642,839.50		29,359,591.50	2,058,733.00	1,598,355.52		3,657,088.52	25,702,502.98	12,658,019.00
10. Office Equipment	18,977,276.00			18,977,276.00	4,081,005.00	1,117,220.33		5,198,225.33	13,779,050.68	14,896,271.00
11. Audio Visual Equipment	-			-					-	-
12. Computer & Peripherals	64,733,688.27	3,204,847.00		67,938,535.27	77,575,199.73	(2,247,817.29)		75,327,382.44	(7,388,847.17)	(12,841,511.46)
13. Furniture, Fixtures & Fittings	61,308,359.64	5,266,089.00		66,574,448.64	47,378,389.77	1,242,225.74		48,620,615.51	17,953,833.13	13,929,969.87
14. Vehicles	3,013,082.00			3,013,082.00	150,654.00	286,242.80		436,896.80	2,576,185.20	2,862,428.00
15. Library Books & Scientific Journals	45,081,915.78	5,181,395.00	41,715.00	50,221,595.78	28,207,115.72	1,942,378.51		30,149,494.23	20,072,101.55	16,874,800.06
16. Small Value Assets	16,399,402.00			16,399,402.00	8,907,466.37	749,193.56		9,656,659.93	6,742,742.07	7,491,935.63
Total (A)	1,994,766,151.02	64,859,206.50	41,715.00	2,059,583,642.52	540,837,121.60	30,425,237.98	-	571,262,359.58	1,488,321,282.94	1,453,929,029.42
17. Capital Work In Progress (B)	1,680,411.00	3,055,270.00		4,735,681.00					4,735,681.00	1,680,411.00
Intangible Assets	GROSS BLOCK				DEPRECIATION				NET BLOCK	
	Cost/valuation As at beginning of the year	Additions during the year	Deductions during the year	Cost/valuation at the year end	As at the beginning of the year	Additions During the year	Deductions during the year	Total up to the year end	As at the current year end	As at the previous year end
18. Computer Software										
19. E-Journals	3,470,616.00	-	-	3,470,616.00	694,123.00	1,110,597.20		1,804,720.20	1,665,895.80	2,776,493.00
20. Patents										
Total (B)	3,470,616.00	-	-	3,470,616.00	694,123.00	1,110,597.20	-	1,804,720.20	1,665,895.80	2,776,493.00
Grand Total (A+B+C)	1,999,917,178.02	67,914,476.50	41,715.00	2,067,789,939.52	541,531,244.60	31,535,835.18	-	573,067,079.78	1,494,722,859.74	1,458,385,933.42


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SCHEDULE 5 – INVESTMENTS FROM EARMARKED/ENDOWMENT FUNDS

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

Note : Not applicable for RGU as University 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	5,406,560.00	3,922,375.00
In term deposit Accounts	645,225,489.00	554,405,339.00
In Savings Accounts	654,574,277.90	374,281,869.75
b) With non-Scheduled Banks: In Current Accounts In term deposit Accounts In Savings Accounts		
5. Post Office- Savings Accounts		
TOTAL	1,305,206,326.90	932,609,583.75



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SCHD-7 ANNEXURE A	Amount (₹)	
	CURRENT YEAR	PREVIOUS YEAR
I. Savings Bank Accounts		
1. Grants from UGC a/c	242,490,499.05	181,952,674.20
2. University Receipts a/c (Revenue)	45,850,996.29	53,026,694.65
3. Corpus Fund A/c	35,933,517.00	28,808,222.00
4. Sponsored Projects A/c (Projects)	47,935,997.26	46,514,271.96
5. Sposored Fellowship A/c (PROJECT ICSSR)	1,926,988.00	-
6.UNIVERSITY CORPUS	1,537,867.00	-
7.PROJECT UGC	4,990,758.00	-
8. HBA Fund A/c (Welfare Account)	6,222,211.00	4,258,861.00
9. Deposit A/c	14,392,872.70	6,730,457.40
10.Foreign Colaboration	74,971.00	72,285.00
11. Gratuity Fund Account	854,227.00	823,630.00
12. IDE- HDFC	14,431,505.00	-
13. I D E (Distance Edn)	6,851,880.33	25,536,161.73
14. Salary Grant	145,117,872.62	25,552,855.66
15. Recurring A/c	85,947,115.65	1,005,756.15
16.GI Imprest Account	15,000.00	15,000.00
	654,574,277.90	
II. Current Account		
1.Revenue SBI	5,283,561.00	2,944,105.00
2.IDE SBI	122,999.00	963,270.00
	5,406,560.00	
III. Term Deposits with Scheduled banks		
Debt Deposit Account	10,730,870.00	10,031,159.00
Revenue Fund	96,611,326.00	75,328,856.00
UNIVERSITY CORPUS	20,000,000.00	-
Gratuity Fund Account	67,293,904.00	48,159,751.00
Distance	65,902,518.00	60,000,000.00
Corpus Fund	109,000,000.00	109,000,000.00
Project account	10,340,858.00	9,666,578.00
Reserve Fund	46,689,491.00	37,646,282.00
UGC Fund	218,656,522.00	204,572,713.00
	645,225,489.00	
Total	1,305,206,326.90	932,609,583.75


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11 - B


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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	-	-
c) LTC	115,512.00	115,512.00
d) Medical Advance	691,611.00	691,611.00
e) Other (to be specified)	-	-
2. Long Term Advances to employees: (Interest bearing)		
a) Vehicle loan	(532,428.00)	-
b) Home loan	6,707,600.00	6,103,000.00
c) Others (to be specified)	(3,950,528.00)	4,700,000.00
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	2,489,571.50	25,373,424.00
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	17,215,266.00	41,329,367.00
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	78,312,914.00

*Note:- An amount of Rs.16113449/- of previous year wrongly noted in Advance Schedule, now being adjusted in Current Liabilities (Schedule-3)


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12


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SCHEDULE 9 – ACADEMIC RECEIPTS

	Amount (₹)	
	CURRENT YEAR	PREVIOUS YEAR
FEE FROM STUDENTS		
Academic		
1. Tuition fee	3,394,000.00	6,454,650.00
2. Admission fee	21,186,450.00	3,351,640.00
3. Enrolment Fee	-	787,850.50
4. Library Admission fee	956,900.00	1,519,750.00
5. Laboratory fee	-	-
6. Art & Craft fee	-	-
7. Registration fee	7,756,417.64	5,825,093.10
8. Syllabus fee	2,087,600.00	-
9. Other Academic Fees	10,117,365.00	18,472,013.00
Total (A)	45,498,732.64	36,410,996.60
Examinations		
1. Admission test fee	-	-
2. Annual Examination fee	26,012,095.00	14,578,805.10
3. Mark sheet, certificate fee	9,276,420.00	8,114,344.00
4. Entrance examination fee	-	968,300.00
5. Other Examination Fees	6,826,525.00	-
Total (B)	42,115,040.00	23,661,449.10
Other fees		
1. Identity card fee	247,450.00	461,250.00
2. Fine/Miscellaneous fee	-	-
3. Medical fee	-	-
4. Transportation fee	1,345,500.00	2,584,850.00
5. Other Miscellaneous Fee	1,461,700.00	17,431,745.00
6. Hostel fee	1,004,700.00	692,500.00
Total (C)	4,059,350.00	21,170,345.00
Sale of publications		
1. Sale admission forms	-	-
2. Sale of syllabus and Question Paper, etc.	6,785,120.00	209,780.00
3. Sale of prospectus including admission forms	6,611,688.00	2,355,672.00
4. Sale of other item	-	-
Total (D)	13,396,808.00	2,565,452.00
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)	105,083,930.64	83,808,242.70


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SCHEDULE 10 – GRANTS & SUBSIDIES (Irrevocable Grants Received)

	Amount (₹)					
	Salary Grant	Recurring Grant	Capital Grant	Specific/Other Grants	Current Year Total	Previous Year Total
Balance B/F	25,552,855.66	1,005,756.15	223,362,257.00	444,466,708.00	694,387,576.81	811,004,474.46
Add:- Receipts during the year	630,834,000.00	328,839,083.66	105,000,000.00	18,378,206.00	1,083,051,289.66	618,843,720.00
Add:- Interest Earned	2,064,388.00	1,475,305.00	1,439,138.00	17,236,470.00	22,215,301.00	4,207,198.00
Total	658,451,243.66	331,320,144.81	329,801,395.00	480,081,384.00	1,799,654,167.47	1,434,055,392.46
Less:- Refund To UGC	-	-	-	-	-	4,877,733.00
Balance	658,451,243.66	331,320,144.81	329,801,395.00	480,081,384.00	1,799,654,167.47	1,429,177,659.46
Less:- Utilised for Capital Expenditure (A)	-	3,852,784.00	63,837,386.50	-	67,690,170.50	119,320,648.00
Balance	658,451,243.66	327,467,360.81	265,964,008.50	480,081,384.00	1,731,963,996.97	1,309,857,011.46
Less:- Utilised for Revenue Expenditure (B)	513,333,371.04	241,520,245.16	-	284,898,371.40	1,039,751,987.60	615,469,434.65
Balance C/F (C)	145,117,872.62	85,947,115.65	265,964,008.50	195,183,012.60	692,212,009.37	694,387,576.81

Note:- Name of Accounting head has been changed from PLAN & NON PLAN to SALARY GRANT, RECURRING GRANT & CAPITAL GRANT

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RAJIV GANDHI UNIVERSITY
RONO HILLS, DOIMUKH
ITANAGAR, ARUNACHAL PRADESH

SCHEDULE 11 – INCOME FROM INVESTMENTS

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



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RONO HILLS, DOIMUKH
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	15,871,813.00	11,440,874.00
2. On loans		
a. Employees/ Staff	603,578.00	6,000.00
b. Others	-	10,495.00
3. On Term deposit	34,736,370.00	56,578,504.00
Total	51,211,761.00	68,035,873.00



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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	1,264,620.00
2. License Fee	1,445,722.00	1,422,185.00
3. Hire Charges of Auditorium/Play ground/Convention Centre etc.	39,500.00	235,560.00
4. Electricity Charges recovered	1,080,657.00	2,014,465.35
5. Water Charges Recovered	100,645.00	99,884.00
Total	4,133,274.00	5,036,714.35
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	42,800.00
Fine/Misc fee	-	484,452.00
Transportation Fee	147,916.00	140,066.00
Total	195,366.00	667,318.00
D. Others		
1. Income from consultancy	-	-
2. RTI Fees	674.00	130.00
3. Income from Royalty	-	-
4. Sale of Application form (recruitment)	151,700.00	-
5. Misc. Receipts (Sale of tender form, waste paper, etc)	53,000.00	-
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
8. Others (specify)	2,675,337.00	5,940,349.00
Total	2,880,711.00	9,704,979.00
Total (A+B+C+D)	7,209,351.00	15,409,011.35


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ITANAGAR, ARUNACHAL PRADESH

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			Amount (₹)
	Salary Grant	Recurring Grant	Other fund	Total
a) Salaries & Wages	436,971,910.00	-	4,745,639.00	441,717,549.00
b) Allowances & Bonus	41,594,250.00	-	-	41,594,250.00
c) Contribution to Provident Fund	-	21,125,319.00	-	21,125,319.00
d) Contribution to Other Fund	-	21,324,398.00	141,095.00	21,465,493.00
e) Staff Welfare Expenses	3,878,591.00	-	-	3,878,591.00
f) Retirement & Terminal benefits	-	-	-	-
g) LTC facility	1,905,009.78	-	-	1,905,009.78
h) Medical facility	10,574,849.00	-	-	10,574,849.00
i) Children Education Allowance	10,419,693.00	-	-	10,419,693.00
j) Honorarium	-	50,194.00	36,000.00	86,194.00
k) Leave Encashment	3,232,738.00	-	-	3,232,738.00
l) Others (specify)	3,951,738.66	-	-	3,951,738.66
Total	512,528,779.44	42,499,911.00	4,922,734.00	559,951,424.44
				Amount (₹)
				Previous Year
				Total
				422,413,326.00
				-
				19,826,708.00
				13,186,113.00
				16,679,956.00
				-
				2,257,906.00
				10,124,357.00
				4,699,252.00
				4,217,548.00
				-
				-
				493,405,166.00

SCHEDULE 15A - EMPLOYEES RETIREMENT AND TERMINAL BENEFITS	Pension	Gratuity	Leave Encashment	Amount (₹)
				Total
Opening balance as on 31.03.2019	-	196,716,381.00	98,834,103.00	295,550,484.00
Addition : Capitalized value of Contributions Received from other organisations	-	21,780,032.00	51,665,355.00	73,445,387.00
Total (a)	-	218,496,413.00	150,499,458.00	368,995,871.00
Less: Actual payment during the year (b)	-	3,878,591.00	3,232,738.00	7,111,329.00
Balance available on 31.03.2019 c(a-b)	-	214,617,822.00	147,266,720.00	361,884,542.00
Provisions required on 31.03.2019 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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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		1,386,434.00	446,540.00
b) Field work/Participation in Conference		352,811.00		352,811.00	-
c) Expenses on Seminars/Workshops		3,221,617.00	134,161.00	3,355,778.00	4,485,633.00
d) Payment to Visiting Faculty		9,082,866.00	19,625.00	9,102,491.00	437,438.00
e) Examination		11,285,414.00	2,541,191.00	13,826,605.00	30,774,104.00
f) Student Welfare Expenses		100,000.00	-	100,000.00	7,117,279.00
g) Admission Expenses		2,665,044.00	-	2,665,044.00	810,775.00
h) Convocation Expenses		3,260,379.00	-	3,260,379.00	2,224,282.00
i) Publications		933,178.00	-	933,178.00	461,815.00
j) Stipend/means-cum-merit scholarship		35,397,499.00	-	35,397,499.00	-
k) Subscription Expenses		115,570.00	-	115,570.00	-
l) Others (specify)		7,584,903.00	8,046,233.00	15,631,136.00	3,175,034.00
Total	-	75,385,715.00	10,741,210.00	86,126,925.00	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		7,895,037.00		7,895,037.00	6,251,887.00
b) Water charges				-	
c) Insurance				-	886,732.00
d) Rent, Rates and Taxes (including property tax)				-	
<u>B. Communication</u>					
e) Postage & telegram		121,026.00		121,026.00	53,275.00
f) Telephone and Internet Charges		183,327.00	4,246.00	187,573.00	168,242.00
<u>C. Others</u>					
g) Printing and Stationary		3,147,243.00	6,833,751.00	9,980,994.00	1,676,123.00
h) Traveling and Conveyance Expenses		1,543,662.00	11,976.00	1,555,638.00	-
i) Expenses on Seminar/Workshops				-	
j) Hospitality		292,407.00		292,407.00	217,774.00
k) Auditors Remuneration				-	
l) Professional Charges		696,489.00	18,000.00	714,489.00	640,774.00
m) Advertisement and Publicity		1,218,986.00	116,454.00	1,335,440.00	1,587,602.00
n) Magazines & Journals		816,312.00		816,312.00	-
o) Others (College /Academic Inspection)		52,091,012.00		52,091,012.00	124,475.00
Total		68,005,501.00	6,984,427.00	74,989,928.00	11,606,884.00


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ITANAGAR, ARUNACHAL PRADESH

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	-	9,063,536.00	47,240.00	9,110,776.00	7,206,048.00
b) Repairs & maintenance	-			-	-
c) Insurance expenses	-	768,924.00		768,924.00	-
				-	-
2. Vehicles taken on rent/lease				-	-
a) Rent/lease expenses	-			-	-
				-	-
3. Vehicle (Taxi) hiring expenses	-		189,000.00	189,000.00	189,000.00
Total	-	9,832,460.00	236,240.00	10,068,700.00	7,395,048.00


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RAJIV GANDHI UNIVERSITY
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ITANAGAR, ARUNACHAL PRADESH

SCHEDULE 19 – REPAIRS & MAINTENANCE

	Current Year				Amount (₹)
	Salary Grant	Recurring Grant	Other fund	Total	Previous Year Total
a) Building			424,815.00	424,815.00	13,461,749.00
b) Furniture & Fixture				-	-
c) Plant & Machinery			105,900.00	105,900.00	-
d) Office Equipments		664,735.00	180,000.00	844,735.00	3,906,117.00
e) Computer				-	7,390,015.00
f) Laboratory & Scientific Equipment				-	-
g) Audio Visual Equipment				-	-
h) Cleaning material & services				-	-
i) Book binding Charges				-	-
j) Gardening		1,621,596.00		1,621,596.00	681,780.00
k) Estate maintenance(Water Supply)		35,677,302.00	284,233.00	35,961,535.00	7,315,007.00
l) Others (WT Park))		7,805,869.00	93,503.00	7,899,372.00	189,071.00
m) Electrical				-	12,984,561.00
n) Prior Period Adjusted**				-	(18,754,130.00)
Total	-	45,769,502.00	1,088,451.00	46,857,953.00	27,174,170.00


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23


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SCHEDULE 20 - FINANCE COSTS

	Current Year			Amount (₹)
	Salary Grant	Recurring Grant	Other fund	Previous Year
a) Bank charges	1,380.60	8,656.16	67,031.10	77,067.86
b) Others (specify)	-	-	-	-
Total	1,380.60	8,656.16	67,031.10	77,067.86
				44,065.18

SCHEDULE 21 - OTHER EXPENSES

	Current Year			Amount (₹)
	Salary Grant	Recurring Grant	Other fund	Previous Year
a) Provision for Bad and Doubtful debts/ Advances	-	-	-	-
b) Irrecoverable balances Written Off	-	-	-	-
c) Grants/ Subsidies to other institutions/ organisations	-	-	-	-
d) Other(specify)	-	-	3,760,634.00	3,760,634.00
Outstanding Liabilities	-	-	-	-
Total	-	-	3,760,634.00	3,760,634.00
				15,863,950.00

SCHEDULE 22 - PRIOR PERIOD EXPENSES

	Current Year			Amount (₹)
	Salary Grant	Recurring Grant	Other fund	Previous Year
1. Establishment Expenses			2,499,724.00	2,499,724.00
2. Academic Expenses			-	-
3. Administrative and General Expenses			-	-
4. Transportation expenses			-	-
5. Repairs & maintenance			12,226,965.00	12,226,965.00
6. Other Expenses			-	-
Total	-	-	14,726,689.00	14,726,689.00
				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 31.03.2020

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	559,951,424.44	486,928,657.00
b) Bank Balance			b) Academic Expenses	86,126,925.00	48,472,855.00
i. In Current Accounts	3,922,375.00	5,664,481.00	c) Administrative Expenses	75,066,995.86	11,067,512.00
ii. In Deposit Accounts	554,405,339.00	422,843,976.00	d) Transportation expenses	10,068,700.00	7,395,048.00
iii. In Savings Accounts	374,281,869.75	511,625,185.45	e) Repairs & maintenance	46,857,953.00	47,161,589.00
II Grants Received			II Payments against earmarked /endowment funds	-	-
a) From Government of India	1,012,658,000.00	618,756,530.00	III Payments against Sponsored projects/ Schemes	39,461,279.70	31,288,642.50
b) From State Government	-	-	IV Payments against Sponsored Fellowship & Scholarship	3,220,364.00	16,193,010.00
c) From Other Sources(details)	12,378,206.00	5,918,257.00	V Investments and deposits made		
III Academic receipts	105,083,930.64	105,239,014.70	a) Out of Earmarked funds	-	-
IV Receipts against Earmarked/ Endowment Funds	-	-	b) Out of Own Funds(investment-others)	-	-
V Receipts against Sponsored projects/ Schemes	40,678,244.00	25,266,475.50	VI Term Deposits with scheduled Banks		
VI Receipts against Sponsored Fellowship & Scholarship	3,220,364.00	1,774,376.00	VII Expenditure on Fixed Assets and Capital work in Progress		
VII Income on investments from			a) Fixed Assets	64,859,206.50	69,383,887.00
a) Earmarked/ Endowment Funds	-	87,190.00	b) Capital Work in progress	3,055,270.00	53,952,710.00
a) Other Funds			c) Other payments including statutory payments	7,410,262.65	49,428,881.00
VIII Interest received on			VIII Other Payments including statutory payments	-	13,979,059.25
a) Bank Deposits	58,850,471.00	25,555,851.00	IX refunds of Grants		
a) Loans and Advances	603,578.00	788,867.00	X Deposits and advances	17,417,289.00	-
c) Savings Bank Accounts	15,871,813.00	12,561,665.00	XI Other Payments		
IX Investments Encashed			XII Closing Balances		
X Term Deposits with Scheduled Banks Encashed			a) Cash in hand		
XI Other Income(including prior period income)	7,774,157.66	9,712,443.35	b) bank balances		
XII Deposits and Advances	23,478,992.00	21,088,795.50	In Current Accounts	5,406,560.00	3,922,375.00
XIII Miscellaneous receipts including Statutory Receipts	194,796.00	417,482.00	In Deposit Accounts	645,225,489.00	554,405,339.00
XIV Any Other receipts	5,299,861.00	560,845.00	In Savings Accounts	654,574,277.90	374,281,869.75
	2,218,701,997.05	1,767,861,434.50		2,218,701,997.05	1,767,861,434.50


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25


वित्त अधिकारी
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RAJIV GANDHI UNIVERSITY
RONO HILLS, DOIMUKH
ITANAGAR, ARUNACHAL PRADESH

CONTRIBUTORY PROVIDENT FUND ACCOUNT

BALANCE SHEET AS AT 31ST MARCH, 2020

Prev. Year Amt(₹)	Liabilities	Current Year Amt(₹)	Prev. Year Amt(₹)	Assets	Current Year Amt(₹)
222,964,460.00	Contributory Provident Fund - Employees' Part			Investments	
	Opening Balance		79,143,166.00	Fixed Deposit with IDBI Bank	82,137,349.00
	Add: Subscription during the year		340,108,293.00	Fixed Deposit with Vijaya Bank	382,380,609.00
	Add : Refund during the year				
	Add: Interest Credited to Members' Account				
	Less: Advance/Payment		37,531,005.00	Interest accrued on Investments but not due	22,504,415.00
	Less: Final Payment				
	Less: Non Refundable Withdrawal	254,081,098.00			
252,085,687.00	Contributory Provident Fund - University's Part			Balance with Savings Bank Account	
	Opening Balance		13,566,599.00	(Vijaya Bank)	45,351,882.00
	Add: Contribution during the year				
	Add: Interest Credited to CPF - University's Contribution				
	Less: Payment				
	Add: Adjustment in Op. Balance	288,967,775.00			
(4,701,084.00)	Interest Reserve				
	Opening Balance				
	Less : Deficit for the year	(10,674,618.00)			
470,349,063.00	Total	532,374,255.00	470,349,063.00	Total	532,374,255.00

Sum A

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Sum B

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RONO HILLS, DOIMUKH
ITANAGAR, ARUNACHAL PRADESH

CONTRIBUTORY PROVIDENT FUND ACCOUNT

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2020

Prev. Year Amt(₹)	Expenditures	Amt.(Rs.)	Current Year Amt(₹)	Prev. Year Amt(₹)	Income	Amt(₹)	Current Year Amt(₹)
15,046,231.00	Interest credited to CPF - Employees' Part	17,540,163.00		14,481,656.00	Interest Earned on Fixed Investments	45,266,499.00	
17,416,092.00	Interest credited to CPF - University's Part	19,568,097.00	37,108,260.00	37,531,005.00	Interest earned on Investments	22,504,415.00	
				(25,765,611.00)	Add : Interest Accrued but not due this year	(37,531,005.00)	
535.00	Bank Charges		1,180.00	719,341.00	Less : Interest accrued last year	895,157.00	31,135,066.00
				5,496,467.00	Add : Savings Bank Interest Received		840.00
					Misc Receipts		5,973,534.00
					Excess expenditure over Income		
32,462,858.00	Total		37,109,440.00	32,462,858.00	Total		37,109,440.00

(Signature)

संयुक्त कुलसचिव (वित्त)

राजीव गांधी विश्वविद्यालय

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राजीव गांधी विश्वविद्यालय

FINANCE OFFICER

Rajiv Gandhi University

Rono Hills, Doimukh

RAJIV GANDHI UNIVERSITY- RONO HILLS, ITANAGAR
FUND UTILISATION/EXPENDITURE DURING 2019-20

SALARY-(36)

OBJECT HEAD-(31)	Opening Balance	Grant Received from UGC		Interest earned on Salary Grant	Total Funds available (2+3+4)	Fund utilised During the Year 2019-20	Unspent Balance AS ON 1.4.2020	Remarks
1	2	3		4	5	6	7	8
SALARY GRANT	20,802,855.66	620,834,000		1,847,308	643,484,163.66	512,530,160.04	130,954,003.62	Closing Balance ₹129106695.62+1847308
Sal-Gr. E W S	-	10,000,000		145,830	10,145,830.00	-	10,145,830.00	Closing Balance ₹10000000+1458300
NATIONAL SECURITY STUDIES	4,750,000.00	0.00		71,250	4,821,250.00	803,211.00	4,018,039	Closing Balance ₹3946789+71250
	25,552,855.66	630,834,000	-	2,064,388	658,451,243.66	513,333,371.04	145,117,872.62	-

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)	Fund utilised During the Year 2019-20	Unspent Balance AS ON 1.4.2020	Remarks
1	2	3	4	5	6	7	8	9
RECURRING GRANT	1,005,756.15	269,224,000	52,015,083.66	1,364,475	323,609,314.81	245,373,029.16	78,236,285.65	Closing Balance ₹76871810.65+1364475
RECURRING Gr.EWS	0.00	7,600,000	0.00	110,830	7,710,830.00	0.00	7,710,830.00	Closing Balance ₹7600000+110830
TOTAL	1,005,756.15	276,824,000	52,015,083.66	1,475,305	331,320,144.81	245,373,029.16	85,947,115.65	-

CAPITAL ASSETS-35

OBJECT HEAD-(35)	Opening Balance	Grant Received	Other Income	Interest earned	Total Funds available (2+3+4)	Fund utilised During the Year 2019-20	Unspent Balance AS ON 1.4.2020	Remarks
1	2	3		4	5		7	8
CAPITAL ASSETS	223,362,257.00	105,000,000	0.00	1,439,138	329,801,395.00	63,837,386.50	265,964,008.50	Prov. Closing Balance ₹264524870.5+1439138
OTHER	163,163,130.20	18,378,206	2,665.00	17,233,805	198,777,806.20	3,594,793.65	195,183,012.55	
TOTAL	386,525,387.20	123,378,206	2,665	18,672,943	528,579,201.20	67,432,180.15	461,147,021.05	-


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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 whole year on Opening balance of Assets and half yearly on current year additions during the year.

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

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

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

4. **Intangible Assets:** Patents and Copy rights, E Journals and Computer Software are grouped under Intangible assets.

4.1 **PATENTS:** The Expenditure incurred from time to time (application fees, legal, expenses etc.) for obtaining Patents is temporarily capitalized and shown as part of intangible assets in the Balance Sheet. If Application for patents are rejected the cumulative expenditure incurred on the particular patent is written off to the income & expenditure Account in the year the application is rejected.

The Expenditure on patents granted is written off over a life of 9 years on a conservative basis.

4.2 Electronic Journal (E-Journal) are separated from Library Books in view of the limited benefit that could be derived from the on-line access provided. E-Journals are not in a tangible form, but temporarily capitalized and in view of the magnitude of expenditure and the benefit derived in terms of perpetual knowledge acquired by the academic and Research Staff; Depreciation is provided in respect of E-Journal at a higher rate of 40% as against depreciation of 10% provided in respect of Library Books.

4.3 Expenditure on acquisition of software has been separated from computers and peripherals, as apart from being intangible assets, the rate of obsolescence in respect of these is very high. Depreciation is provided in respect of software at a higher rate of 40% as against depreciation 20% provided in respect of Computers & Peripherals.


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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 town on retirement are accounted on accrual basis (actual payments plus outstanding bills at the end of the year).

7. **INVESTMENTS**

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

8. **DIFFERENT FUNDS & THEIR TREATMENT**

8.1 **CORPUS FUND:**

University Corpus fund created out of SB Interest of Debt Deposit Account, Contributions from Institute of Distance Education, Contribution from Project Overheads etc. and 10% from University Revenue.

The Department of Economics has been provided ₹ 10 (Ten) crore from Ministry of Finance as Corpus fund for Research & Development activities (Centre for Development Studies)

Income from investments of the fund is added to the fund. The interest on 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.


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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. Motor cycle/Scooter and purchase of Computer.

8.6. Non Net Fellowship:

Grants provided by University Grants Commission under Recurring head (OH_31) for disbursing Non Net fellowship to the M.Phil & Ph.D 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. While each of the endowment fund has its own investment there is one savings Bank Account for all the endowment funds, as the uninvested balances against them are negligible.

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

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

9. GOVERNMENT AND UGC GRANTS

9.1 Government Grants and UGC grants are accounted on realization basis. However where a section for release of grant pertaining to the financial year is received before 31st March and the grant is actually received in the next financial year. The grants is accounted on accrual basis and an equal amount is shown as recoverable from the Grantor.

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

9.3 Government 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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- 32 -


वित्त अधिकारी
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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 31.03.2020

3. FIXED ASSETS:

3.1. Additions in the year to Fixed Assets 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 31.03.2020 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 sponsoring Agency.

4. **PATENTS:** The expenditure incurred on Patents granted during the years upto 31.03.2020 and the expenditure on the applications for Patents pending as on 31.03.2020 were set up in the accounts of 31.03.2020 is Rs. NIL

5. **DEPOSIT LIABILITIES-** The amount outstanding as Earnest Money Deposit & other security Deposit towards unclaimed deposits, prior to the Financial Year 2019-20 is lying Debt Deposit account.

6. EXPENDITURE IN FOREIGN CURRENCY:

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

7. CURRENT ASSETS, LOANS, ADVANCES AND DEPOSITS


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


8. The details of Balances in Savings Bank Accounts and Fixed Deposit Accounts with Banks are enclosed as attachment 'A' to the Schedule of Current Assets.

9. Previous year's figures have been regrouped wherever necessary.

10. Figures in the Final accounts have been rounded off to the nearest rupee.

11. Schedules 1 to 24 are annexed to and form an integral part of Balance Sheet at 31st March, 2020 and the Income & Expenditure account for the year ended on that date.


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