

# **ANNUAL ACCOUNTS**

## **FOR THE YEAR**

### **2016-17**



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


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

**BALANCE SHEET AS AT 31.03.2017**

SOURCES OF FUNDS	SCH	Current Year Amount (₹)	Previous year Amount (₹)
Corpus /Capital Fund	1	680,834,772.52	1,307,570,902.12
Designated/Earmarked/ Endowment Funds	2	-	-
Current liabilities & Provisions	3	1,452,563,917.45	939,543,540.45
<b>TOTAL</b>		<b>2,133,398,689.97</b>	<b>2,247,114,442.57</b>

APPLICATION OF FUNDS	SCH	Current Year Amount (₹)	Previous year Amount (₹)
<b><u>Fixed Assets</u></b>	4		-
Tangible Assets		638,028,538.05	773,267,052.65
Intangible Assets			
Capital Work In progress		610,039,746.00	565,388,290.00
<b><u>Investments from Earmarked/ Endowment Funds</u></b>	5	-	-
Long Term			
Short Term			
<b><u>Investments(Others)</u></b>	6	-	-
<b><u>Current Assets</u></b>	7	865,423,611.92	817,720,114.92
<b><u>Loans, Advances and Deposits</u></b>	8	19,906,794.00	90,738,985.00
<b>TOTAL</b>		<b>2,133,398,689.97</b>	<b>2,247,114,442.57</b>

  
**Assistant Registrar(Fin.)**  
Rajiv Gandhi University  
Rono Hills, Doimukh -791112

  
**Finance Officer**  
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**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2017**

	SCH	Current Year	Previous year
		Amount (₹)	Amount (₹)
<b><u>INCOME</u></b>			
Academic Receipts	9	80,787,536.00	61,826,673.00
Grants/ Subsidies	10	6,129,841.00	435,760,867.00
Income from Investments	11	28,384,479.00	43,117,961.00
Interest Earned	12	13,301,272.00	12,273,906.00
Other Income	13	9,354,079.00	78,648,688.00
Prior Period Income	14	-	-
<b>TOTAL (A)</b>		<b>137,957,207.00</b>	<b>631,628,095.00</b>
<b><u>EXPENDITURE</u></b>		Amount (₹)	Amount (₹)
Staff payments and benefits(Establishment Expenses)	15	951,196,974.00	724,639,531.00
Academic Expenses	16	43,564,923.00	32,248,007.00
Administrative and General Expenses	17	12,326,421.60	13,686,282.00
Transportation expenses	18	7,170,328.00	8,334,068.00
Repairs & maintenance	19	36,797,204.00	32,225,669.00
Finance Costs	20	3,942,137.00	93,830.00
Depreciation	4	33,472,769.00	40,140,179.00
Other Expenses	21	11,848,282.00	35,360,152.10
Prior period expenses	22	-	-
<b>TOTAL (B)</b>		<b>1,100,319,038.60</b>	<b>886,727,718.10</b>
<b>Balance being excess of Income over Expenditure (A-B)</b>		<b>(962,361,831.60)</b>	<b>(255,099,623.10)</b>
Transfer to/from Designated Fund		-	-
Building Fund			
Other (specify)			
<b>Balance Being Surplus/ (Deficit) carried to capital Fund</b>		<b>(962,361,831.60)</b>	<b>(255,099,623.10)</b>

  
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<b>SCHEDULE 1 – CORPUS/CAPITAL FUND</b>	<b>Amount (₹)</b>	
	<b>CURRENT YEAR</b>	<b>PREVIOUS YEAR</b>
Balance at the beginning of the year	<b>1,297,570,902.12</b>	1,273,023,194.22
Add: Contributions towards Corpus/ Capital	<b>10,000,000.00</b>	289,647,331.00
Add: Grants from UGC, Government of India and State Government to the extent utilised for capital expenditure	<b>335,524,926.00</b>	-
Add: Assets purchased out of sponsored projects, where ownership vests in the institution	-	-
Add: Assets donated/gifts received	<b>100,776.00</b>	-
Add: Other Additions	-	-
Add: Excess of income over expenditure from the income and expenditure account	<b>(962,361,831.60)</b>	-
<b>Total</b>	<b>680,834,772.52</b>	1,562,670,525.22
(Deduct) Deficit from the Income and expenditure Account		(255,099,623.10)
<b>Total (B)</b>	<b>680,834,772.52</b>	1,307,570,902.12

Note : ₹.10 Crore is lying Capital Fund has been set aside as Corpus Fund on identification of the source as it was received from Govt. of India, Ministry of Finance, Deptt of Economic Affairs.

  
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SCHEDULE 3 - CURRENT LIABILITIES & PROVISIONS	Amount (₹)	
	CURRENT YEAR	PREVIOUS YEAR
<b>A. CURRENT LIABILITIES</b>		
1. Deposits from staff		
2. Deposits from students		
3. Sundry Creditors		
a) For Goods & Services		
b) Others		
4. Deposit-others (Including EMD, Security Deposit)		
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		
c) Receipts against sponsored fellowships & scholarships		
d) Unutilised Grants	811,905,924.45	
e) Grants in advance		
f) Other funds		
g) Other liabilities	38,535,480.00	55,261,429.00
<b>TOTAL (A)</b>	<b>850,441,404.45</b>	<b>55,261,429.00</b>
<b>B. PROVISIONS</b>		
1. For Taxation	-	-
2. Gratuity	419,381,663.00	103,543,784.00
3. Superannuation/Pension	-	507,828.00
4. Accumulated Leave Encashment	182,740,850.00	69,147,866.00
5. Expenses payable	-	-
6. Trade Warranties/Claims	-	-
7. Others (Specify)	-	-
<b>TOTAL (B)</b>	<b>602,122,513.00</b>	<b>173,199,478.00</b>
<b>TOTAL (A+B)</b>	<b>1,452,563,917.45</b>	<b>228,460,907.00</b>

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

1. Sl No.	2. Name of the Project	Opening Balance		5. Receipts/ Recoveries during the year	6. Total	7. Expenditure during the year	Closing Balance	
		3. Credit	4. Debit				8. Credit	9. Debit
		134,127,701.20		29,495,595.00	163,623,296.20	73,104,335.00	90,518,961.20	
	Total	134,127,701.20	-	29,495,595.00	163,623,296.20	73,104,335.00	90,518,961.20	-

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

1. Sl No.	2. Name of the Sponsor	Opening Balance		Transactions during the year		Closing Balance	
		3. Credit	4. Debit	5. Credit	6. Debit	8. Credit	9. Debit
		2,907,710.00		1,103,600.00	32,524,828.00		28,513,518.00
	Total	2,907,710.00		1,103,600.00			28,513,518.00

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

	Amount (₹)	
<b>SCHEDULE 3 - CURRENT LIABILITIES &amp; PROVISIONS</b>	<b>CURRENT YEAR</b>	<b>PREVIOUS YEAR</b>
A. Plan grants: Government of India		
Balance B/f		
Add:- Receipts during the year		
Total (a)		
Less:- Refunds		
Less:- Utilised for Revenue Expenditure		
Less:- Utilised for Capital Expenditure		
Total (b)		
Unutilised carried forward (a-b)		
B. UGC Grants : Plan		
Balance B/f	202,140,703.15	152,152,398.15
Receipts during the year	362,565,500.00	339,101,031.00
Total (c)	564,706,203.15	491,253,429.15
Less:- Refunds		
Less:- Utilised for Revenue Expenditure		37,789,648.00
Less:- Utilised for Capital Expenditure	306,327,155.00	251,323,078.00
Total (d)	306,327,155.00	289,112,726.00
Unutilised carried forward (c-d)	258,379,048.15	202,140,703.15
C. UGC Grants : Non Plan		
Balance B/f	52,293,527.10	73,986,447.10
Receipts during the year	446,042,000.00	17,400,000.00
Total (e)	498,335,527.10	91,386,447.10
Less:- Refunds		
Less:- Utilised for Revenue Expenditure	6,129,841.00	768,667.00
Less:- Utilised for Capital Expenditure	29,197,771.00	38,324,253.00
Total (f)	35,327,612.00	39,092,920.00
Unutilised carried forward (e-f)	463,007,915.10	52,293,527.10
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)	721,386,963.25	254,434,230.25

  
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**SCHEDULE - 4**

SCHEDULE - 4													Amount (₹)
Assets Heads	GROSS BLOCK						DEPRECIATION				NET BLOCK		
	Cost/valuation As at beginning of the year	Additions during the year	Deductions during the year	Cost/valuation at the year end	As at the beginning of the year	Additions During the year	Deductions during the year	Total up to the year end	As at the current year end	As at the previous year end			
1. Land	73,970,716.00	46,898,495.00	-	120,869,211.00	-	-	-	120,869,211.00	73,970,716.00	-			
2. Site Development	7,748,451.00	-	-	7,748,451.00	-	-	-	7,748,451.00	-	-			
3. Buildings	439,493,780.38	127,510,547.00	-	567,004,327.38	195,170,846.62	10,064,981.00	-	205,235,827.62	361,768,499.76	435,922,149.38			
4. Roads & bridges	10,610,650.00	-	-	10,610,650.00	216,544.00	-	-	216,544.00	10,394,106.00	-			
5. Tube wells & water supply	45,325,859.70	2,247,147.00	-	47,573,006.70	15,733,244.30	928,988.00	-	16,662,232.30	30,910,774.40	40,819,976.70			
6. Sewerage & Drainage	-	-	-	-	-	-	-	-	-	-			
7. Electrical Installations & Equipments	22,581,238.82	3,082,363.00	-	25,663,601.82	10,029,932.18	1,206,121.00	-	11,236,053.18	14,427,548.64	21,981,797.82			
8. Plants & machinery	52,361,499.43	88,591,977.00	224,001.00	140,729,475.43	75,084,755.91	4,832,874.00	-	79,917,629.91	60,811,845.52	58,733,812.43			
9. Scientific & laboratory Equipment	2,305,695.00	-	-	2,305,695.00	200,495.00	-	-	200,495.00	2,105,200.00	-			
10. Office Equipment	11,995,209.00	6,982,067.00	-	18,977,276.00	972,585.00	261,828.00	-	1,234,413.00	17,742,863.00	-			
11. Audio Visual Equipment	-	-	-	-	-	-	-	-	-	-			
12. Computer & Peripherals	48,848,582.27	6,518,813.00	-	55,367,395.27	42,556,919.73	10,421,597.00	-	52,978,516.73	2,388,878.54	29,811,891.27			
13. Furniture, Fixtures & Fittings	34,118,701.64	10,555,715.00	-	44,674,416.64	36,587,720.77	2,954,742.00	-	39,542,462.77	5,131,953.87	29,327,829.64			
14. Vehicles	-	-	-	-	-	-	-	-	-	-			
15. Library Books & Scientific Journals	22,236,621.78	8,219,418.00	7,107.00	30,448,932.78	18,615,423.72	2,634,633.00	-	21,250,056.72	9,198,876.06	23,145,481.79			
16. Small Value Assets	1,670,047.63	-	-	1,670,047.63	6,972,712.37	167,005.00	-	7,139,717.37	(5,469,669.74)	2,534,323.63			
Total (A)	773,267,052.65	300,606,542.00	231,108.00	1,073,642,486.65	402,141,179.60	33,472,769.00	-	435,613,948.60	638,028,538.05	716,247,978.66			
17. Capital Work In Progress (B)	565,388,290.00	51,806,652.00	7,135,196.00	610,039,746.00	-	-	-	-	610,039,746.00	362,175,931.00			
GROSS BLOCK													
DEPRECIATION													
NET BLOCK													
Intangible Assets	Cost/valuation As at beginning of the year	Additions during the year	Deductions during the year	Cost/valuation at the year end	As at the beginning of the year	Additions During the year	Deductions during the year	Total up to the year end	As at the current year end	As at the previous year end			
18. Computer Software													
19. E-Journals													
20. Patents													
Total (B)													
Grand Total (A+B+C)	1,338,655,342.65	352,413,194.00	7,386,304.00	1,683,682,232.65	402,141,179.60	33,472,769.00	-	435,613,948.60	#####	1,078,423,900.66			

Note: Rs.7155196.00 has been charged to Building Account from WIP as per Completion Report from competent authority.



**RAJIV GANDHI UNIVERSITY**  
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**SCHEDULE - 4A PLAN**

Assets Heads	GROSS BLOCK				DEPRECIATION				NET BLOCK		Amount (₹)
	Cost/valuation As at beginning of the year	Additions during the year	Deductions during the year	Cost/valuation at the year end	As at the beginning of the year	Additions During the year	Deductions during the year	Total up to the year end	As at the current year end	As at the previous year end	
1. Land	-	46,898,495.00	-	-	-	-	-	-	-	-	-
2. Site Development	-	-	-	-	-	-	-	-	-	-	-
3. Buildings	-	113,432,277.00	-	-	-	-	-	-	-	-	-
4. Roads & bridges	-	-	-	-	-	-	-	-	-	-	-
5. Tube wells & water supply	-	2,247,147.00	-	-	-	-	-	-	-	-	-
6. Sewerage & Drainage	-	-	-	-	-	-	-	-	-	-	-
7. Electrical Installations & Equipments	-	3,082,363.00	-	-	-	-	-	-	-	-	-
8. Plants & machinery	-	88,591,977.00	-	-	-	-	-	-	-	-	-
9. Scientific & laboratory Equipment	-	-	-	-	-	-	-	-	-	-	-
10. Office Equipment	-	-	-	-	-	-	-	-	-	-	-
11. Audio Visual Equipment	-	-	-	-	-	-	-	-	-	-	-
12. Computer & Peripherals	-	-	-	-	-	-	-	-	-	-	-
13. Furniture, Fixtures & Fittings	-	1,196,750.00	-	-	-	-	-	-	-	-	-
14. Vehicles	-	-	-	-	-	-	-	-	-	-	-
15. Library Books & Scientific Journals	-	7,495,690.00	-	-	-	-	-	-	-	-	-
16. Small Value Assets	-	-	-	-	-	-	-	-	-	-	-
Total (A)	-	262,944,699.00	-	-	-	-	-	-	-	-	-
17. Capital Work In Progress (B)	-	43,382,456.00	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-	-
18. Computer Software	-	-	-	-	-	-	-	-	-	-	-
19. E-Journals	-	-	-	-	-	-	-	-	-	-	-
20. Patents	-	-	-	-	-	-	-	-	-	-	-
Total (B)	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-
Grand Total (A+B+C)	-	306,327,155.00	-	-	-	-	-	-	-	-	-

**Assistant Registrar (Fin.)**

Rajiv Gandhi University  
 Rono Hills, Doimumkh - 791 102

**Finance Officer**

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**SCHEDULE - 4B NON PLAN**

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Assets Heads	GROSS BLOCK						DEPRECIATION			Amount (₹)	
	Cost/valuation on As at	Additions during the year	Deductions during the year	Cost/valuation on at the year end	As at the beginning of the year	Additions During the year	Deductions during the year	Total up to the year end	As at the current year end	As at the previous year end	
1. Land	-	-	-	-	-	-	-	-	-	-	-
2. Site Development	-	-	-	-	-	-	-	-	-	-	-
3. Buildings	-	-	-	-	-	-	-	-	-	-	-
4. Roads & bridges	-	-	-	-	-	-	-	-	-	-	-
5. Tube wells & water supply	-	-	-	-	-	-	-	-	-	-	-
6. Sewage & Drainage	-	-	-	-	-	-	-	-	-	-	-
7. Electrical Installations & Equipments	-	-	-	-	-	-	-	-	-	-	-
8. Plants & machinery	-	-	-	-	-	-	-	-	-	-	-
9. Scientific & laboratory Equipment	-	-	-	-	-	-	-	-	-	-	-
10. Office Equipment	-	6,372,686.00	-	-	-	-	-	-	-	-	-
11. Audio Visual Equipment	-	-	-	-	-	-	-	-	-	-	-
12. Computer & Peripherals	-	6,518,813.00	-	-	-	-	-	-	-	-	-
13. Furniture, Fixtures & Fittings	-	8,528,124.00	-	-	-	-	-	-	-	-	-
14. Vehicles	-	-	-	-	-	-	-	-	-	-	-
15. Library Books & Scientific Journals	-	622,952.00	-	-	-	-	-	-	-	-	-
16. Small Value Assets	-	-	-	-	-	-	-	-	-	-	-
Total (A)	-	22,042,575.00	-	-	-	-	-	-	-	-	-
17. Capital Work In Progress (B)	-	7,155,196.00	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-	-
18. Computer Software	-	-	-	-	-	-	-	-	-	-	-
19. E-Journals	-	-	-	-	-	-	-	-	-	-	-
20. Patents	-	-	-	-	-	-	-	-	-	-	-
Total (B)	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-
Grand Total (A+B+C)	-	29,197,771.00	-	-	-	-	-	-	-	-	-

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**SCHEDULE - 4D OTHERS**

Assets Heads	GROSS BLOCK							Amount (₹)		
	Cost/valuation As at beginning of the year	Additions during the year	Deductions during the year	Cost/valuation at the year end	As at the beginning of the year	Additions During the year	Deductions during the year	Total up to the year end	As at the current year end	As at the previous year end
1. Land	-	-	-	-	-	-	-	-	-	-
2. Site Development	-	-	-	-	-	-	-	-	-	-
3. Buildings	-	6,923,074.00	-	-	-	-	-	-	-	-
4. Roads & bridges	-	-	-	-	-	-	-	-	-	-
5. Tube wells & water supply	-	-	-	-	-	-	-	-	-	-
6. Sewrage & Drainage	-	-	-	-	-	-	-	-	-	-
7. Electrical Instalations & Equipments	-	-	-	-	-	-	-	-	-	-
8. Plants & machinery	-	-	-	-	-	-	-	-	-	-
9. Scientific & laboratory Equipment	-	-	-	-	-	-	-	-	-	-
10. Office Equipment	-	609,381.00	-	-	-	-	-	-	-	-
11. Audio Visual Equipment	-	-	-	-	-	-	-	-	-	-
12. Computer & Peripherals	-	-	-	-	-	-	-	-	-	-
13. Furniture, Fixtures & Fittings	-	830,841.00	-	-	-	-	-	-	-	-
14. Vehicles	-	-	224,001.00	-	-	-	-	-	-	-
15. Library Books & Scientific Journals	-	-	7,107.00	-	-	-	-	-	-	-
16. Small Value Assets	-	-	-	-	-	-	-	-	-	-
Total (A)	-	8,363,296.00	-	-	-	-	-	-	-	-
17. Capital Work In Progress (B)	-	1,269,000.00	-	-	-	-	-	-	-	-

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	Amount (₹)	
SCHEDULE 7 - CURRENT ASSETS	CURRENT YEAR	PREVIOUS YEAR
1. Stock:		
a) Stores and Spares		
b) Loose Tools		
c) Publications		
d) Laboratory chemicals, Consumables and glass ware		
e) Building Material		
f) Electrical Material		
g) Stationery		
h) Water Supply material		
2. Sundry Debtors:		
a) Debts Outstanding for a period exceeding six months		
b) Others		
3. Cash and Bank Balances		
a) With Scheduled Banks:		
In Current Accounts	15,000.00	15,000.00
In term deposit Accounts	478,478,997.00	400,744,137.00
In Savings Accounts	386,929,614.92	416,960,977.92
b) With non-Scheduled Banks:		
In Current Accounts		
In term deposit Accounts		
In Savings Accounts		
5. Post Office- Savings Accounts		
TOTAL	865,423,611.92	817,720,114.92

  
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## ANNEXURE A

<b>I. Savings Bank Accounts</b>		
1. Grants from UGC a/c	196,958,982.00	228,734,726.00
2. University Receipts a/c (Revenue)	30,726,048.50	40,429,102.50
3. Scholarship A/c	-	-
4. Academic fee Receipt A/c	-	-
5. Development A/c	5,595.00	742,007.00
6. Combined Entrance Exams (CBT) A/c	-	-
7. UGC plan Fellowship A/c	-	-
8. Corpus Fund A/c	17,060,986.00	8,554,789.00
9. Sponsored Projects A/c (Projects)	35,723,902.46	69,399,932.46
10. Sponsored Fellowship A/c	-	-
11. Endowment & Chair A/c (EMF)	-	-
12. UGC JRF Fellowship A/c	-	-
13. HBA Fund A/c (Welfare Account)	6,834,060.00	3,619,982.00
14. Conveyance A/c (EMF)	-	-
15. UGC Rajiv Gandhi National Fellowship a/c (EMF)	-	-
16. Academic Development Fund A/c (EMF)	-	-
17. Deposit A/c	16,395,973.00	9,441,990.00
18. Student Fund A/c	-	-
19. Student Aid Fund A/c	-	-
20. Plan Grants for Specific Scheme	-	-
Foreign Colaboration	67,165.00	64,755.00
Gratuity Fund Account	640,893.00	486,151.00
Gl. Imprest A/c (REV)	15,000.00	15,000.00
Distance	43,229,441.00	35,525,935.00
Maintenance Fund	39,286,568.96	19,961,607.96
<b>II. Current Account</b>		
<b>III. Term Deposits with Scheduled banks</b>		
Debt Deposit Account	14,817,524.00	14,166,026.00
Revenue Fund	43,266,674.00	62,342,973.00
Revenue Fund (Interest on Corpus Fund)	20,000,000.00	-
Development Account	-	-
Foreign Colaboration	-	-
Gratuity Fund Account	46,530,071.00	45,551,344.00
Distance	20,000,000.00	20,000,000.00
Maintenance Fund	-	-
Corpus Fund	108,098,362.00	107,500,000.00
Project account	38,497,053.00	18,184,521.00
Reserve Fund	34,634,572.00	32,999,273.00
UGC Fund	152,634,741.00	100,000,000.00
<b>Total</b>	<b>865,423,611.92</b>	<b>817,720,114.92</b>

  
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		Amount (₹)
SCHEDULE 8 – LOANS, ADVANCES & DEPOSITS	CURRENT YEAR	PREVIOUS YEAR
1. Advances to employees: (Non-interest bearing)		52,349,150.00
a) Salary	-	
b) Festival	-	
c) LTC	-	
d) Medical Advance	580,500.00	
e) Other (to be specified)	-	
2. Long Term Advances to employees: (Interest bearing)	-	
a) Vehicle loan	742,000.00	
b) Home loan	2,295,000.00	
c) Others (to be specified)	-	
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	-	
4. Prepaid Expenses	-	
a) Insurance	-	
b) Other expenses	-	
5. Deposits	-	
a) Telephone	-	
b) Lease Rent	-	
c) Electricity	-	
d) AICTE, if applicable	-	
e) Others (to be specified)	-	
6. Income Accrued:	-	
a) On Investments from Earmarked/ Endowment Funds	-	
b) On Investments-Others	-	
c) On Loans and Advances	-	
d) Others	16,289,294.00	25,797,179.00
(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	-	329,279.00
8. Claims Receivable		
TOTAL	19,906,794.00	78,475,608.00

  
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**SCHEDULE 9 – ACADEMIC RECEIPTS**

	Amount (₹)	
	CURRENT YEAR	PREVIOUS YEAR
<b>FEE FROM STUDENTS</b>		
Academic		
1. Tuition fee	3,100,995.00	2,594,830.00
2. Admission fee	33,487,318.00	4,233,812.00
3. Enrolment Fee	-	816,920.00
4. Library Admission fee	680,530.00	544,200.00
5. Laboratory fee	-	618,795.00
6. Art & Craft fee	-	-
7. Registration fee	7,173,170.00	3,549,245.00
8. Syllabus fee	-	-
9. Other Academic Fees	12,770,581.00	23,558,762.00
<b>Total (A)</b>	<b>57,212,594.00</b>	<b>35,916,564.00</b>
Examinations		
1. Admission test fee	-	-
2. Annual Examination fee	16,933,461.00	12,973,514.00
3. Mark sheet, certificate fee	3,265,665.00	4,297,135.00
4. Entrance examination fee	-	-
5. Other Examination Fees	-	5,027,000.00
<b>Total (B)</b>	<b>20,199,126.00</b>	<b>22,297,649.00</b>
Other fees		
1. Identity card fee	108,280.00	309,230.00
2. Fine/Miscellaneous fee	-	249,560.00
3. Medical fee	-	-
4. Transportation fee	1,236,560.00	1,010,660.00
5. Hostel fee	572,620.00	503,490.00
<b>Total (C)</b>	<b>1,917,460.00</b>	<b>2,072,940.00</b>
Sale of publications		2,000.00
1. Sale admission forms	4,200.00	-
2. Sale of syllabus and Question Paper, etc.	-	10,790.00
3. Sale of prospectus including admission forms	1,293,046.00	1,452,965.00
4. Sale of other item	161,110.00	73,765.00
<b>Total (D)</b>	<b>1,458,356.00</b>	<b>1,539,520.00</b>
Other Academic Receipts		
1. Registration fee for Workshops, Programmes	-	-
2. Registration Fee (Academic Staff College)	-	-
<b>Total (E)</b>	<b>-</b>	<b>-</b>
<b>GRAND TOTAL (A+B+C+D+E)</b>	<b>80,787,536.00</b>	<b>61,826,673.00</b>

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

	Plan				Total plan	Non Plan U/GC	Current Year Total	Previous Year Total
	Govt of India	UGC						
		Plan	Specific Schemes					
Balance B/F		291,399,966.00	16,631,333.00	308,031,299.00	(26,014,276.04)	282,017,022.96	303,595,220.96	
Add:- Receipts during the year		362,565,500.00	-	362,565,500.00	446,042,000.00	808,607,500.00	703,830,000.00	
Total	-	653,965,466.00	16,631,333.00	670,596,799.00	420,027,723.96	1,090,624,522.96	1,007,425,220.96	
Less:- Refund To UGC		-	-	-		-		
Balance	-	653,965,466.00	16,631,333.00	670,596,799.00	420,027,723.96	1,090,624,522.96	1,007,425,220.96	
Less:- Utilised for Capital Expenditure (A)		306,327,155.00	-	306,327,155.00	29,197,771.00	335,524,926.00	289,647,331.00	
Balance	-	347,638,311.00	16,631,333.00	364,269,644.00	390,829,952.96	755,099,596.96	717,777,889.96	
Less:- Utilised for Revenue Expenditure (B)		-	-	-	6,129,841.00	6,129,841.00	435,760,867.00	
Balance C/F (C)	-	347,638,311.00	16,631,333.00	364,269,644.00	384,700,111.96	364,269,644.00	282,017,022.96	

University has spend Rs 26014276/- in excess of grant received under received under Non plan however the other like Revenue collection SB interest etc. Are not treated as grant 2015-16 amounting Rs 45975884/-(42600000+1327970/-+2047914/-). Hence excess expenditure Rs 26014276/- compenset with the mentioned receipt figure. Balance b/f in this format shows as opening balance of Non Plan A/c (as per receipt & payment account 2015-16). Opening balance under plan account also shows from receipts & payment account 2015-16.

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**SCHEDULE 11 – INCOME FROM INVESTMENTS**

	Amount (₹)			
	Earmarked/ Endowment Funds		Other Investments	
	Current Year	Previous Year	Current Year	Previous Year
1. Interest				-
a. on Government Securities	-	-		
b. on Bonds/ Debentures	-	-		
2. Interest on term Deposits	28,384,479.00	43,117,961.00		
3. Income accrued but not due on Term Deposits/ bearing advances to employees	-			
4. Interest on Savings Bank Accounts	-			
5. Others (Specify)	-			
Total	28,384,479.00	43,117,961.00		
Transferred to Earmarked/ Endowment Funds	28,384,479.00	43,117,961.00		
Balance	NIL	NIL		

  
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**SCHEDULE 12 – INTEREST EARNED**

<b><u>SCHEDULE 12 – INTEREST EARNED</u></b>	<b>Amount (₹)</b>	
	<b>Current Year</b>	<b>Previous Year</b>
1. On Savings Bank Account with Scheduled Banks	<b>12,236,265.00</b>	11,975,997.00
2. On loans		
a. Employees/ Staff	<b>1,065,007.00</b>	296,554.00
b. Others	-	1,355.00
3. On Debtors and Other Receivables	-	-
<b>Total</b>	<b>13,301,272.00</b>	<b>12,273,906.00</b>

  
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**SCHEDULE 13 – OTHER INCOME**

	Amount (₹)	
	Current Year	Previous Year
<b>A. Income from land &amp; Buildings</b>		
1. Hostel Room Rent	572,620.00	503,490.00
2. License Fee	1,299,713.00	1,092,059.00
3. Hire Charges of Auditorium/Play ground/Convention Centre etc.	511,375.00	556,166.00
4. Electricity Charges recovered	518,934.00	1,156,267.00
5. Water Charges Recovered	92,784.00	94,662.00
Total	<b>2,995,426.00</b>	<b>3,402,644.00</b>
<b>B. Sales of Institution's Publication</b>	-	21,030.00
<b>C. Income from Holding Events</b>		
1. Gross receipts from annual function/sports carnival	-	
Less:- Direct expenditure incurred on the annual function/ sports carnival	-	
2. Gross receipts from fetes	-	
Less:- Direct expenditure incurred on the fetes	-	
3. Gross receipts for educational tours	-	
Less:- Direct expenditure incurred on the tours	-	
4. Other (to be specified and seperately disclosed)	-	
Day Care Fees	41,950.00	49,650.00
Fine/Misc fee	2,000.00	577,498.00
Transportation Fee	104,385.00	261,000.00
Total	<b>148,335.00</b>	<b>909,178.00</b>
<b>D. Others</b>		
1. Income from consultancy	-	
2. RTI Fees	4,030.00	110.00
3. Income from Royalty	-	
4. Sale of Application form (recruitment)	-	36,060.00
5. Misc. Receipts (Sale of tender form, waste paper, etc)	-	
6. Profit on Sale/ Disposal of Assests	-	
a. Owned Assets	-	
b. Assets received free of cost	-	
7. Grants/ Donations from Institutions, Welfare Bodies and International Organisations	-	
8. Others (specify)	6,206,288.00	74,300,696.00
Total	<b>6,210,318.00</b>	<b>74,336,866.00</b>
Total (A+B+C+D)	<b>9,354,079.00</b>	<b>78,648,688.00</b>

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

	Current Year			Previous Year		
	Plan	Non Plan	Total	Plan	Non Plan	Total
a) Salaries & Wages	-	291,089,153.00	291,089,153.00	15,580,753.00	267,663,872.00	283,244,625.00
b) Allowances & Bonus	-	20,822.00	20,822.00	-	-	-
c) Contribution to Provident Fund	-	20,292,818.00	20,292,818.00	-	18,633,043.00	18,633,043.00
d) Contribution to Other Fund	-	623,803.00	623,803.00	-	-	-
e) Staff Welfare Expenses	-	18,710,132.00	18,710,132.00	-	5,376,248.00	5,376,248.00
f) Retirement & Terminal benefits	-	602,122,513.00	602,122,513.00	-	3,680,721.00	3,680,721.00
g) LTC facility	-	2,314,826.00	2,314,826.00	-	1,963,755.00	1,963,755.00
h) Medical facility	-	7,036,723.00	7,036,723.00	-	6,342,908.00	6,342,908.00
i) Children Education Allowance	-	5,221,757.00	5,221,757.00	-	4,737,159.00	4,737,159.00
j) Honorarium	-	3,764,427.00	3,764,427.00	-	1,361,848.00	1,361,848.00
i) Others (specify)	-	-	-	273,531,973.00	125,767,251.00	399,299,224.00
Total	-	951,196,974.00	951,196,974.00	289,112,726.00	435,526,805.00	724,639,531.00

<b>SCHEDULE 15A – EMPLOYEES RETIREMENT AND TERMINAL BENEFITS</b>					Amount (₹)
Opening balance as on 31.03.2017	Pension	Gratuity	Leave Encashment	Total	
Addition : Capitalized value of Contributions Received from other organisations	-	7,667,813.00	6,257,152.00	13,924,965.00	-
Total (a)	-	7,667,813.00	6,257,152.00	13,924,965.00	-
Less: Actual payment during the year (b)	4,500.00	4,090,366.00	3,092,601.00	7,187,467.00	-
Balance available on 31.03.2017 c(a-b)	(4,500.00)	3,577,447.00	3,164,551.00	6,737,498.00	-
Provisions required on 31.03.2017 as per Actuarial valuation (d)	-	419,381,663.00	182,740,850.00	602,122,513.00	-
A. Provision to be made in the current year (d-c)	4,500.00	415,804,216.00	179,576,299.00	595,385,015.00	-
B. Contribution to New Pension Scheme	-	-	-	-	-
C. Medical reimbursement to retired employees	-	-	-	-	-
D. Deposit Linked insurance payment	-	-	-	-	-
Total (A+B+C+D+E)	4,500.00	415,804,216.00	179,576,299.00	595,385,015.00	-

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**SCHEDULE 16 – ACADEMIC EXPENSES**

	Amount (₹)					
	Current Year			Previous Year		
	Plan	Non Plan	Total	Plan	Non Plan	Total
a) Laboratory Expenses	503,680.00	-	503,680.00			723,809.00
b) Field work/Participation in Conference			-			
c) Expenses on Seminars/Workshops	98,273.00	699,943.00	798,216.00			1,009,616.00
d) Payment to Visiting Faculty	-	-	-			
e) Examination	-	32,085,260.00	32,085,260.00			22,194,386.00
f) Student Welfare Expenses	-	3,768,461.00	3,768,461.00			944,659.00
g) Admission Expenses	-	939,287.00	939,287.00			37,248.00
h) Convocation Expenses	-	-	-			2,893,169.00
i) Publications	-	-	-			710,300.00
j) Stipend/means-cum-merit scholarship	-	-	-			-
j) Subscription Expenses	-	-	-			-
l) Others (specify)	-	5,470,019.00	5,470,019.00			3,734,820.00
<b>Total</b>	<b>601,953.00</b>	<b>42,962,970.00</b>	<b>43,564,923.00</b>	<b>-</b>	<b>-</b>	<b>32,248,007.00</b>

  
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**SCHEDULE 17 – ADMINISTRATIVE AND GENERAL EXPENSES**

	Amount (₹)					
	Current Year			Previous Year		
	Plan	Non Plan	Total	Plan	Non Plan	Total
<b><u>A. Infrastructure</u></b>						
a) Electricity and power	-	5,827,530.00	5,827,530.00	-	-	5,693,042.00
b) Water charges	-	-	-	-	-	-
c) Insurance	-	612,221.00	612,221.00	-	-	548,824.00
d) Rent, Rates and Taxes (including property tax)	-	-	-	-	-	-
<b><u>B. Communication</u></b>						
e) Postage & telegram	-	99,932.60	99,932.60	-	-	113,686.00
f) Telephone and Internet Charges	-	501,516.00	501,516.00	-	-	500,548.00
<b><u>C. Others</u></b>						
g) Printing and Stationary	-	2,747,414.00	2,747,414.00	-	-	3,535,204.00
h) Traveling and Conveyance Expenses	-	-	-	-	-	-
i) Expenses on Seminar/Workshops	-	-	-	-	-	-
j) Hospitality	-	782,555.00	782,555.00	-	-	982,958.00
k) Auditors Remuneration	-	-	-	-	-	178,947.00
l) Professional Charges	-	737,282.00	737,282.00	-	-	116,931.00
m) Advertisement and Publicity	-	997,044.00	997,044.00	-	-	548,523.00
n) Magazines & Journals	-	-	-	-	-	-
o) Others (NAAC)	-	20,927.00	20,927.00	-	-	1,467,619.00
<b>Total</b>	-	<b>12,326,421.60</b>	<b>12,326,421.60</b>	-	-	<b>13,686,282.00</b>

  
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**SCHEDULE 18 – TRANSPORTATION EXPENSES**

	Amount (₹)					
	Current Year			Previous Year		
	Plan	Non Plan	Total	Plan	Non Plan	Total
1. Vehicles (owned by educational institution)						
a) Running expenses	-	6,947,328.00	6,947,328.00			8,136,395.00
b) Repairs & maintenance	-		-			-
c) Insurance expenses	-		-			-
2. Vehicles taken on rent/lease						
a) Rent/lease expenses	-		-			-
3. Vehicle (Taxi) hiring expenses	-	223,000.00	223,000.00			197,673.00
Total	-	7,170,328.00	7,170,328.00	-	-	8,334,068.00

  
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**SCHEDULE 19 – REPAIRS & MAINTENANCE**

	Amount (₹)					
	Current Year			Previous Year		
	Plan	Non Plan	Total	Plan	Non Plan	Total
a) Building	-	9,936,637.00	9,936,637.00			9,596,784.00
b) Furniture & Fixture	-	-	-			-
c) Plant & Machinery	-	18,165,606.00	18,165,606.00			12,557,061.00
d) Office Equipments	-	323,047.00	323,047.00			698,300.00
e) Computer	-	-	-			-
f) Laboratory & Scientific Equipment	-	-	-			-
g) Audio Visual Equipment	-	-	-			-
h) Cleaning material & services	-	-	-			-
i) Book binding Charges	-	-	-			-
j) Gardening	-	-	-			-
k) Estate maintenance(Water Supply)	-	7,334,639.00	7,334,639.00			7,468,666.00
l) Others (WT Park))	-	1,037,275.00	1,037,275.00			1,904,858.00
Total	-	36,797,204.00	36,797,204.00	-	-	32,225,669.00

  
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**ITANAGAR, ARUNACHAL PRADESH**

**SCHEDULE 20 - FINANCE COSTS**

	Amount (₹)					
	Current Year			Previous Year		
	Plan	Non Plan	Total	Plan	Non Plan	Total
a) Bank charges	18,197.00	58,058.00	76,255.00			93,830.00
b) Others (specify)		3,865,882.00	3,865,882.00			-
			-			
Total	18,197.00	3,923,940.00	3,942,137.00	-	-	93,830.00

**SCHEDULE 21 - OTHER EXPENSES**

	Amount (₹)					
	Current Year			Previous Year		
	Plan	Non Plan	Total	Plan	Non Plan	Total
a) Provision for Bad and Doubtful debts/ Advances	-	-	-			-
b) Irrecoverable balances Written Off			-			-
c) Grants/ Subsidies to other institutions/ organisations			-			-
d) Other(specify)	-	11,848,282.00	11,848,282.00			31,552,794.10
Outstanding Liabilities			-			3,807,358.00
Total	-	11,848,282.00	11,848,282.00	-	-	35,360,152.10

**SCHEDULE 22 - PRIOR PERIOD EXPENSES**

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

  
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**ITANAGAR, ARUNACHAL PRADESH**  
**RECEIPTS AND PAYMENTS FOR THE YEAR ENDED ON 31.03.2017**

Receipts	Current Year Amount (₹)	Previous year Amount (₹)	Payments	Current Year Amount (₹)	Previous year Amount (₹)
<b>I Opening Balance</b>			<b>I Expenses</b>		
a) Cash Balance	-	-	a) Establishment Expenses	356,261,928.00	311,304,930.00
b) Bank Balance			b) Academic Expenses	43,564,923.00	32,248,007.00
i. In Current Accounts	15,000.00	15,000.00	c) Administrative Expenses	12,325,816.00	13,686,282.00
ii. In Deposit Accounts	400,744,137.00	534,942,010.00	d) transportation expenses	7,170,328.00	8,334,068.00
iii. In Savings Accounts	416,960,977.92	185,568,330.92	e) repairs & maintenance	36,797,204.00	32,225,669.00
			f) prior period expenses	-	-
<b>II Grants Received</b>			<b>II Payments against earmarked /endowment funds</b>		
a) From Government of India	775,202,000.00	356,430,000.00			
b) From State Government	-	72,125.00			
c) From Other Sources(details)	39,871,500.00	51,375.00			
<b>III Academic receipts</b>	81,506,491.00	62,639,456.08	<b>III Payments against Sponsored projects/ Schemes</b>	73,104,335.00	59,788,289.00
<b>IV Receipts against Earmarked/ Endowment Funds</b>	-	347,400,000.00	<b>IV Payments against Sponsored Fellowship &amp; Scholarship</b>	32,524,828.00	8,198,696.00
<b>V Receipts against Sponsored projects/ Schemes</b>	29,495,595.00	53,613,484.00	<b>V Investments and deposits made</b>		
<b>VI Receipts against Sponsored Fellowship &amp; Scholarship</b>	1,103,600.00	1,607,000.00	a) Out of Earmarked funds		
<b>VII Income on investments from</b>			b) Out of Own Funds(investment-others)		
a) Earmarked/ Endowment Funds			<b>VI Term Deposits with scheduled Banks</b>		
a) Other Funds					
<b>VIII Interest received on</b>			<b>VII Expenditure on Fixed Assets and Capital work in Progress</b>		
a) Bank Deposits	28,384,479.00	43,117,961.00	a) Fixed Assests	293,119,462.00	289,335,581.00
a) Loans and Advances	1,120,007.00	297,909.00	b) Capital Work in progress	51,806,652.00	11,855,676.00
c) Savings Bank Accounts	12,236,265.00	11,975,997.00	c) other payments including statutory payments	17,759,235.00	
<b>IX Investments Encashed</b>			<b>VIII Other Payments including statutory payments</b>	81,953,153.00	46,748,804.08
<b>X Term Deposits with Scheduled Banks Encashed</b>			<b>IX refunds of Grants</b>		
<b>XI Other Income(including prior period income)</b>	51,587,109.00	47,227,438.00	<b>X Deposits and advances</b>		
<b>XII Deposits and Advances</b>	25,008,438.00	22,549,880.00	<b>XI Other Payments</b>	-	71,889,698.00
<b>XIII Miscellaneous receipts including Statutory Receipts</b>	163,528.00	28,480,264.00	<b>XII Closing Balances</b>		
<b>XIV Any Other receipts</b>	8,412,349.00	7,347,585.00	a) Cash in hand		
			b) bank balances		
			In Current Accounts	15,000.00	-
			In Deposit Accounts	478,478,997.00	400,744,137.00
			In Savings Accounts	386,929,614.92	416,975,977.92
	<b>1,871,811,475.92</b>	<b>1,703,335,815.00</b>		<b>1,871,811,475.92</b>	<b>1,703,335,815.00</b>

*H. J. J.*  
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Rajiv Gandhi University  
Rono Hills, Doimukh -791112

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*B. J.*  
Finance Officer  
Rajiv Gandhi University  
Rono Hills, Doimukh



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

**CONTRIBUTORY PROVIDENT FUND ACCOUNT**

**BALANCE SHEET AS AT 31ST MARCH, 2017**

Prev. Year Amount ₹	Liabilities	Current Year Amount ₹	Prev. Year Amount ₹	Assets	Current Year Amount ₹
97,744,874.00	<b>Contributory Provident Fund - Employees' Part</b> Opening Balance 90,898,746.00 Add: Subscription during the year 35,008,916.00 Add: Refund during the year 9,126,450.00 Add: Interest Credited to Members' Account 14,534,348.00 Less: Advance/Payment (22,922,890.00) Add: Adjustment in Op. Balance 67,325,354.00	193,970,924.00	123,277,213.00	<b>Investments</b> Fixed Deposit with IDBI Bank 52,915,861.00 Fixed Deposit with Vijaya Bank 230,258,238.00 309,181,003.00 Interest accrued on Investments but not due	362,096,864.00
118,343,204.00	<b>Contributory Provident Fund - University's Part</b> Opening Balance 118,343,204.00 Add: Contribution during the year 21,744,318.00 Add: Interest Credited to CPF - University's Contribution 16,467,819.00 Less: Payment (6,654,600.00) Add: Adjustment in Op. Balance 68,525,608.00	218,426,349.00	31,008,097.00	Balance with Savings Bank Account (Vijaya Bank)	18,385,622.00
228,217,459.00	<b>Interest Reserve</b> Opening Balance 228,217,459.00 Less: Adjustment of Op. in CPF-Employees' Part (67,325,354.00) Less: Adjustment of Op. Balance CPF-University's Part (68,525,608.00) Less: Adjustment for rectify FD Accr. Int. till last year (85,622,644.00) Less: Deficit for the year (2,593,661.00)	4,150,192.00			
437,459,409.00	<b>Total</b>	416,547,465.00	437,459,409.00	<b>Total</b>	416,547,465.00

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**CONTRIBUTORY PROVIDENT FUND ACCOUNT**

**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2017**

Prev. Year Amount ₹	Expenditures	Amount ₹	Current Year Amount ₹	Prev. Year Amount ₹	Income	Amount ₹	Current Year Amount ₹
	<b>Interest credited to CPF</b>				<b>Interest Earned / Accrued</b>		
	Interest credited to CPF - Employees' Part	14,534,348.00			Interest on Fixed Deposit with IDBI Bank	6,215,427.00	
	Interest credited to CPF - University's Part	<u>16,467,819.00</u>	31,002,167.00		Interest on Fixed Deposit with Vijaya Bank	21,117,748.00	
	Bank Charges		1,720.00		Add : Savings Bank Interest Received	<u>1,077,051.00</u>	28,410,226.00
					Excess expenditure over Income		2,593,661.00
<b>Total</b>			<b>31,003,887.00</b>		<b>Total</b>		<b>31,003,887.00</b>

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**SCHEDULE: 23**  
**SIGNIFICANT ACCOUNTING POLICIES**

**1. BASIS FOR PREPARATION OF ACCOUNTS**

The accounts are prepared under the Historical Cost Convention unless otherwise stated and generally on the Accrual method of accounting.

**2. REVENUE RECOGNITION**

2.1 Fees from Students, Sale of Admission Forms, Royalty and Interest on Savings Bank account are accounted on cash basis. Tuition fees collected separately for each semester is accounted on accrual basis.

2.2 Income from Land, Building and Other Property and Interest on investments are accounted on accrual basis.

2.3 Interest on interest bearing advances to staff for house building, Purchase of vehicles and Computers is accounted on accrual basis every year, though the actual recovery of interest starts after the full repayment of the principal.

**3. FIXED ASSETS AND DEPRECIATION**

3.1 Fixed Assets has been regrouped and reclassified as and where necessary.

3.2 Gifted/Donated assets are valued at the declared value where available; if not available, the value is estimated based on the present market value adjusted with reference to the physical condition of the asset. They are set up by credit to Capital Fund and merged with the Fixed Assets of the Institution.

3.3 Books received as gifts, are valued at selling prices printed on the books. Where they are not printed, the value is based on assessment.

3.4 Fixed assets are valued at cost less accumulated depreciation. Depreciation on fixed assets is provided on Straight line method, at the following rates.

**Tangible Assets:**

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

**Intangible Assets (Amortization):**

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

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

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


  
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- 3.5 Depreciation is provided for the whole year on addition during the year.
- 3.6 Where an asset is fully depreciation, it will be carried at a residual value of Re.1 in the Balance Sheet and will not be further depreciated. Thereafter, depreciation is calculated on the additions of each year separately at the rate of depreciation applicable for the asset head.
- 3.7 Assets created out of unmarked Funds and funds of Sponsored Projects, where the ownership of such assets vests in the institution, are setup by credit to Capital Fund and merged with the Fixed assets of the institution. Depreciation is charged at the rates applicable to the respective assets. Assets created out of Sponsored Project funds, where the ownership is retained by the sponsors but held and used by the Institution are separately disclosed in the Notes on accounts.
- 3.8 Assets, the individual value of each of which is Rs.2000 or less(except Library books) are treated as Small Value Assets, 100% depreciation is provided in respect of such assets at the time of their acquisition. However physical accounting and control are continued by the holders of such assets.
4. **Intangible Assets:** Patents and Copy rights, E Journals and Computer Software are grouped under Intangible assets.
- 4.1 **PATENTS:** The Expenditure incurred from time to time (application fees, legal, expenses etc.) for obtaining Patents is temporarily capitalized and shown as part of intangible assets in the Balance Sheet. If Application for patents are rejected the cumulative expenditure incurred on the particular patent is written off to the income & expenditure Account in the year the application is rejected. The Expenditure on patents granted is written off over a life of 9 years on a conservative basis.
- 4.2 Electronic Journal (E-Journal) are separated from Library Books in view of the limited benefit that could be derived from the on-line access provided. E-Journals are not in a tangible form, but temporarily capitalized and in view of the magnitude of expenditure and the benefit derived in terms of perpetual knowledge acquired by the academic and Research Staff; Depreciation is provided in respect of E-Journal at a higher rate of 40% as against depreciation of 10% provided in respect of Library Books.
- 4.3 Expenditure on acquisition of software has been separated from computers and peripherals, as apart from being intangible assets, the rate of obsolescence in respect of these is very high. Depreciation is provided in respect of software at a higher rate of 40% as against depreciation 20% provided in respect of Computers & Peripherals.
5. **STOCKS :** Expenditure on purchase of chemicals, glassware, publications and other stores is accounted as revenue expenditure, except that the value of closing stocks held on 31st march is set up as inventories by reducing the corresponding Revenue Expenditure on the basis of information obtained from Departments. They are valued at cost.
6. **RETIREMENT BENEFITS**  
Capitalized value of pension and gratuity received from previous employers of the Institution's employees, who have been absorbed in the Institution, is credited to the respective Provision Accounts. Pension contribution received in respect of employees on deputation is also credited to the provision for Pension Account. The actual payments of Pension, Gratuity and Leave encashment are debited in the accounts to the respective provisions. Other retirement benefits viz. Deposit Linked Insurance. Contribution to New Pension Scheme, Medical reimbursement to retired employees and Travel to home Home town on retirement are accounted on accrual basis (actual payments plus outstanding bills at the end of the year).

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

8.3. **House Building Advances Fund**

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

8.4. **JRF/SRF Fund**

Fund provided by the UGC/Government for the purpose of paying fellowships to Junior/Senior Research Fellows.

8.5. **Conveyance Fund (including Computer advances)**

A revolving fund for the purpose of paying interest bearing advances to the officers & staff for the purchases of motor car.

8.6. **Rajiv Gandhi National Fellowship Fund**

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

8.7. **Endowment Fund**

Endowment are Funds received from various individuals donors, Trusts and other organizations, for establishing Chairs and for medals & Prizes, as specified by the Donors. While each of the endowment funds has its own investment there is one savings Bank Account for all the endowment funds, as the uninvested balances against them are negligible.

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

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

  
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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 Governments and UGC grants for meeting Revenue Expenditure are treated, to the extent utilized, as income of the year in which they are realized.

9.4 Utilized grants (including advances paid out of such grants) are carried forward and exhibited as a liability in the Balance Sheet.

10. SPONSORED PROJECTS

10.1 In respect of ongoing Sponsored Projects, the amount received from sponsors are credited to the head "Current Liabilities and provisions -Current Liabilities-Other Liabilities-Receipts against ongoing sponsored projects." As an when expenditure is incurred/advances are paid against such projects, or the concerned project account is debited with allocated overhead charges, the liability account is debited.


10.2 In addition to the Earmarked Fund for the junior Research Fellowships funded by the University Grants Commission, Fellowships and Scholarships are also sponsored by various organizations. These are accounted in the same way as Sponsored projects except that the expenditure generally is only on disbursement of Fellowships and Scholarships, which may include allowances for contingent expenditure by the Fellows and Scholars.

10.3 The institution itself also awards Fellowships and Scholarships, which are accounted as Academic expenses.

11. INCOME TAX

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

  
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**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 31.03.2017

**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 31.03.2017 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 31.03.2017 and the expenditure on the applications for Patents pending as on 31.03.2017 were set up in the accounts of 31.03.2017 is Rs. NIL

5. **DEPOSIT LIABILITIES-** The amount outstanding as Earnest Money Deposit & security Deposit towards unclaimed deposits, prior to the Financial Yea 2017 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 31<sup>st</sup> March..... And the Income & Expenditure account for the year ended on that date.

  
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