



## **NORTH EASTERN REGIONAL INSTITUTE OF SCIENCE & TECHNOLOGY**

(Deemed to be University, u/s 3 of the UGC Act, 1956)

Under the Ministry of Education, Government of India

Nirjuli :: Itanagar :: Arunachal Pradesh :: 791 109

# **ANNUAL ACCOUNTS**

## **2022-23**

**NORTH EASTERN REGIONAL INSTITUTE OF SCIENCE AND TECHNOLOGY**  
NIRJULI :: ARUNACHAL PRADESH :: 791 109

**BALANCE SHEET AS AT 31-03-2023**

Amount in `


SOURCES OF FUNDS	Schedule	Current Year	Previous Year
CORPUS/CAPITAL FUND	1	3 33 44 74 371.48	3 23 76 93 340.55
DESIGNATED/ EARMARKED / ENDOWMENT FUNDS	2	1 12 84 914.00	1 05 98 579.00
CURRENT LIABILITIES & PROVISIONS	3	39 97 83 435.56	42 22 89 815.35
<b>TOTAL</b>		<b>3 74 55 42 721.04</b>	<b>3 67 05 81 734.90</b>


APPLICATION OF FUNDS	Schedule	Current Year	Previous Year
<b>FIXED ASSETS</b>			
Tangible Assets	4	1 86 82 12 872.71	1 88 37 80 954.38
Intangible Assets	4	9 47 367.60	0.00
Capital Works-In-Progress	4	1 49 45 56 669.00	1 36 96 34 827.00
INVESTMENTS FROM EARMARKED / ENDOWMENT FUNDS	5	0.00	0.00
Long Term		0.00	0.00
Short Term		0.00	0.00
INVESTMENTS - OTHERS	6	8 12 942.00	6 63 864.00
CURRENT ASSETS	7	37 21 81 097.73	40 87 60 293.52
LOANS, ADVANCES & DEPOSITS	8	88 31 772.00	77 41 796.00
<b>TOTAL</b>		<b>3 74 55 42 721.04</b>	<b>3 67 05 81 734.90</b>

SIGNIFICANT ACCOUNTING POLICIES - SCHEDULE 23

CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS - SCHEDULE 24

  
**Assistant Registrar (Fin.)**  
NERIST, Nirjuli  
Arunachal Pradesh-791109


  
**Registrar**  
NERIST, MoE, Govt. of India  
1 Nirjuli, Arunachal Pradesh

  
**Director**  
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# SCHEDULES FORMING PART OF BALANCE SHEET

  
Assistant Registrar (Fin.)  
NERIST, Nirjuli

  
Registrar  
NERIST, MoE, Govt. of India  
Nirjuli, Arunachal Pradesh

  
Director  
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**SCHEDULE - 1 CORPUS/CAPITAL FUND**

Amount in `.

Particulars		Current Year	Previous Year
	Balance at the beginning of the year	3 23 76 93 340.55	3 15 99 17 474.11
Add:	Contributions towards Corpus/Capital Fund	0.00	0.00
Add:	Grants from Government of India (MoE) to the extent utilized for capital expenditure	18 47 36 450.08	21 80 98 086.00
Add:	Value of free hold land donated by Government Arunachal Pradesh	0.00	0.00
Add:	Assets Purchased out of Earmarked Funds	0.00	0.00
Add:	Assets Purchased out of Sponsored Projects, where ownership vests in the institution	0.00	0.00
Deduct:	Unutilize grants transferred to curent liabilities Sch-3	0.00	0.00
Add:	Excess of Income over expenditure transferred from the Income & Expenditure Account	0.00	0.00
<b>Total</b>		<b>3 42 24 29 790.63</b>	<b>3 37 80 15 560.11</b>
Add:	Transfer from Income & Expenditure account being excess of income over expenditure	0.00	0.00
Deduct:	Deficit transferred from the Income & expenditure Account	- 8 79 55 419.15	- 14 03 22 219.56
<b>Balance at the year end</b>		<b>3 33 44 74 371.48</b>	<b>3 23 76 93 340.55</b>

  
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## SCHEDULE 2 - DESIGNATED/ EARMARKED / ENDOWMENT FUNDS

Amount in `.

Particulars	Fund wise Breakup				Total	
	Fund A	Fund B	Fund C	Endowment Funds	Current Year	Previous Year

## A.

a) Opening balance	0.00	0.00	0.00	1 05 98 579.00	1 05 98 579.00	1 01 60 089.00
b) Additions during the year(Students welfare Fund)	0.00	0.00	0.00	4 57 520.00	4 57 520.00	4 38 490.00
c) Income from investments made of the funds	0.00	0.00	0.00	1 49 078.00	1 49 078.00	0.00
d) From TEQUIP account	0.00	0.00	0.00	79 737.00	79 737.00	0.00
e) Interest on Savings Bank a/c	0.00	0.00	0.00	0.00	.00	0.00
f) Other additions (Specify nature)	0.00	0.00	0.00	0.00	.00	0.00

<b>Total (A)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1 12 84 914.00</b>	<b>1 12 84 914.00</b>	<b>1 05 98 579.00</b>
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## B.

i) Utilisation/Expenditure towards objectives of funds	0.00	0.00	0.00	0.00	0.00	0.00
ii) Capital Expenditure	0.00	0.00	0.00	0.00	0.00	0.00
ii) Revenue Expenditure	0.00	0.00	0.00	0.00	0.00	0.00

<b>Total (B)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
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<b>Closing balance at the year end (A-B)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1 12 84 914.00</b>	<b>1 12 84 914.00</b>	<b>1 05 98 579.00</b>
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## SCHEDULE 2A

ENDOWMENT FUNDS


Specimen format of Sub Schedule to support the figures in the column "Endowment Funds" in the Schedule "Earmarked / Endowment Funds", forming part of the Balance Sheet

Amount in `.

1. Sr. No.	2. Name of the Endowment	Opening Balance		Additions during the Year		Total		9. Expenditure on the object during the year	Closing Balance		12. Total (10+11)
		3. Endowment	4. Accumulated Interest	5. Endowment	6. Interest	7. Endowment (3+5)	8. Accumulated Interest (4+6)		10. Endowment	11. Accumulated Interest	
1	Donated by Governor - Arunachal Pradesh	3 39 030.00	0.00	0.00	72 653.00	4 11 683.00	0.00	0.00	4 11 683.00	0.00	4 11 683.00
2	Gold Medal : Topper of Dip Module	1 27 954.00	0.00	0.00	36 185.00	1 64 139.00	0.00	0.00	1 64 139.00	0.00	1 64 139.00
3	Students Welfare Fund	39 34 715.00	0.00	4 57 520.00	0.00	43 92 235.00	0.00	0.00	43 92 235.00	0.00	43 92 235.00
4	Donation for Shristi-2009 donated by NHPC	1 96 880.00	0.00	0.00	40240.00	2 37 120.00	0.00	0.00	2 37 120.00	0.00	2 37 120.00
5	Corpus Fund	15 00 000.00	0.00	0.00	0.00	15 00 000.00	0.00	0.00	15 00 000.00	0.00	15 00 000.00
6	Equipment Repair Fund	15 00 000.00	0.00	0.00	0.00	15 00 000.00	0.00	0.00	15 00 000.00	0.00	15 00 000.00
7	Faculty Development Fund	15 00 000.00	0.00	0.00	0.00	15 00 000.00	0.00	0.00	15 00 000.00	0.00	15 00 000.00
8	Maintenance Fund	15 00 000.00	0.00	0.00	0.00	15 00 000.00	0.00	0.00	15 00 000.00	0.00	15 00 000.00
	<b>Total</b>	<b>1 05 98 579.00</b>	<b>0.00</b>	<b>4 57 520.00</b>	<b>1 49 078.00</b>	<b>1 12 05 177.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1 12 05 177.00</b>	<b>0.00</b>	<b>1 12 05 177.00</b>

  
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**SCHEDULE 3 - CURRENT LIABILITIES & PROVISIONS**

Amount in `.

	Current Year	Previous Year
<b>A. CURRENT LIABILITIES</b>		
1. Deposits from staff	0.00	0.00
2. Deposits from students (Caution Money)	4 40 60 322.00	4 06 66 410.00
3. Sundry Creditors		
a) For Goods & Services	0.00	0.00
b) Others	0.00	0.00
4. Deposit-Others (including EMD, Security Deposit)	10 84 30 621.91	7 61 12 582.75
5. Statutory Liabilities (TDS on GST):	9 49 846.00	62 85 610.00
6. Other Current Liabilities		
a) Alumni Association	27 47 070.00	24 95 220.00
b) Project Account	34 56 201.00	- 4 16 487.00
c) NIDM	2 07 283.00	2 07 283.00
d) Receipts against sponsored projects	6 66 98 034.94	6 16 64 424.60
e) Scholarship Account	23 94 651.22	23 95 298.22
f) Bank Interest	1 26 16 597.00	1 74 39 974.00
g) NCC	3 28 000.00	0.00
h) HEFA Principal Amount	1 72 63 756.00	0.00
i) Unutilized Govt. Grants		
i) OH-31	1 85 54 737.98	15 36 48 900.28
ii) OH-35	24 15 792.04	21 52 242.12
iii) OH-36	7 56 40 425.47	2 91 38 357.38
<b>Total (A)</b>	<b>35 57 63 338.56</b>	<b>39 17 89 815.35</b>
<b>B. PROVISIONS</b>		
1. Gratuity	2 74 10 687.00	1 90 00 000.00
2. Leave Encashment	1 66 09 410.00	1 15 00 000.00
<b>Total (B)</b>	<b>4 40 20 097.00</b>	<b>3 05 00 000.00</b>
<b>Total (A+B)</b>	<b>39 97 83 435.56</b>	<b>42 22 89 815.35</b>

  
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## SCHEDULE - 3 (A) SPONSORED PROJECTS

1. Sr. 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
1	DBT Project	3 99 00 727.50	0.00	23 59 104.00	4 22 59 831.50	2 55 50 122.50	1 67 09 709.00	0.00
2	NMHS Project	38 88 637.50	0.00	2 88 637.00	41 77 274.50	22 43 132.00	19 34 142.50	0.00
3	Other Projects	1 78 54 252.10	0.00	4 72 34 254.80	6 50 88 506.90	1 70 55 698.96	4 80 32 807.94	0.00
4	ICCSR Projects	20807.50	0.00	568.00	21 375.50	0.00	21 375.50	0.00
	<b>Total</b>	<b>6 16 64 424.60</b>	<b>0.00</b>	<b>4 98 82 563.80</b>	<b>11 15 46 988.40</b>	<b>4 48 48 953.46</b>	<b>6 66 98 034.94</b>	<b>0.00</b>

1. The Projects may be listed agency-wise, with sub-totals for each agency.
2. The total of Col. 8 (Credit) will appear under the above head on the liabilities side of the Balance Sheet (Schedule 3).
3. The total of Col. 9 (Debit) will appear as Receivables in Schedule 8, Loans, Advances and Deposits, on the Assets side of the Balance Sheet.

  
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**SCHEDULE 3 (B) SPONSORED FELLOWSHIPS AND SCHOLARSHIPS**

Amount in `.

1. Sr. No.	2. Name of the Sponsor	Opening Balance		5. Receipts during the year	6. Total	7. Expenditure during the year	Closing Balance	
		3. Credit	4. Debit				8. Credit	9. Debit
1	MoE & Others	23 95 298.22	0.00	26 682.00	24 21 980.22	27 329.00	23 94 651.22	0.00

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

	Amount in `.
	<b>Current Year</b>
<b>A. Plan Grants: Government of India</b>	
Balance B/F	18 49 39 499.78
Add : Receipts during the year	1 59 40 00 000.00
<b>Total (A)</b>	<b>1 77 89 39 499.78</b>
<b>B. Less Refunds</b>	
Less: Utilized for Revenue Expenditure	1 49 75 92 094.21
Less: Utilized for Capital expenditure	18 47 36 450.08
<b>Total (B)</b>	<b>1 68 23 28 544.29</b>
<b>Unutilized carried forward (A-B)</b>	<b>9 66 10 955.49</b>

  
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**OTHER LIABILITIES AS ON 31.03.2023**

Amount in `.

Sl.No.	Particulars	Opening Balance	Addition During 2022-23	Total	Payment during 2022-23	Closing balance as on 31.03.2023
1	Caution Money of Students	4 06 66 410.00	70 82 622.00	4 77 49 032.00	36 88 710.00	4 40 60 322.00
2	Security Deposit	7 61 12 582.75	6 71 50 451.00	14 32 63 033.75	3 48 32 411.84	10 84 30 621.91
3	TDS on GST	62 85 610.00	1 64 22 131.00	2 27 07 741.00	2 17 57 895.00	9 49 846.00
4	Allumni Association	24 95 220.00	2 51 850.00	27 47 070.00	.00	27 47 070.00
5	NIDM	2 07 283.00	.00	2 07 283.00	.00	2 07 283.00
6	Scholarship	23 95 298.22	26 682.00	24 21 980.22	27 329.00	23 94 651.22
7	Project Account	- 4 16 487.00	51 28 688.00	47 12 201.00	12 56 000.00	34 56 201.00
8	NCC	0.00	3 28 000.00	3 28 000.00	.00	3 28 000.00
9	Sponsored Research Project	6 16 64 424.60	4 98 82 563.80	11 15 46 988.40	4 48 48 953.46	6 66 98 034.94
10	HEFA Principle	0.00	1 72 63 756.00	1 72 63 756.00	.00	1 72 63 756.00
11	Bank Interest	1 74 39 974.00	1 11 31 823.00	2 85 71 797.00	1 59 55 200.00	1 26 16 597.00
<b>Total</b>		<b>20 68 50 315.57</b>	<b>17 46 68 566.80</b>	<b>38 15 18 882.37</b>	<b>12 23 66 499.30</b>	<b>25 91 52 383.07</b>

  
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**SCHEDULE 4 - FIXED ASSETS**

Under this head, classification and disclosures shall be as follows :

1. Land	Includes freehold land and leasehold land, to be shown distinctly
2. Site Development	
3. Buildings	Include Institution's buildings like college buildings, office buildings, staff residential buildings, hostel buildings, temporary structures and sheds.
4. Plant and machinery	Include air conditioners, water/air coolers, generator sets, television sets, fire extinguishers, etc.
5. Electrical Installation	Include electrical fixtures and fittings such as fans, and tube light fittings
6. Tube wells & water supply system	Tubewells and water supply systems may be shown as a distinct category
7. Office equipment	Include such items as fax machines, photocopiers, EPABX, typewriters, duplicating machines, etc.
8. Laboratory & Scientific Equipment	Include such items as microscopes, telescopes, dissection equipment, glass apparatus, measurement instruments and other types of laboratory equipment,
9. Audio Visual Equipment:	Include Television sets, overhead projector, Tape Recorders, DVD/ VCD Player, Camera, Movie Projectors etc
10. Furniture, fixtures and Fittings	Include items such as desks/benches, cabinets, almirahs, tables, chairs, partitions, etc
11. Computers/Peripherals	Include computers, printers and other peripherals like, UPS etc.
12. Sports Equipment	Include items such as table tennis table, gym equipment.
13. Vehicles	Include Buses, lorries, vans, Cars, scooters, etc.
14. Library Books and Scientific Journals	Library books will include books/ Scientific Journals
15. Intangible assets	Include computer software, patents & trade marks, E Journals specified separately.
16. Capital Work-In Progress	Fixed assets in the course of construction should be shown against this head till they are ready for their intended use. Plant, machinery and equipment acquired and pending installation and commissioning should also be included here.

  
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(Deemed to be University u/s 3 of the UGC Act, 1956)

NIRJULI :: ITANAGAR :: ARUNACHAL PRADESH


## SHEDULE FORMING PART OF BALANCE SHEET AS ON 31ST MARCH, 2023


## SCHEDULE - 4 - FIXED ASSETS (TANGIBLE ASSETS)

Sl. No.	Description	Rate	GROSS BLOCK				DEPRICIATION				NET BLOCK	
			Cost/valuation	Addition	Deduction	Cost/valuation	As at the	Addition	Deduction	Total upto	As at the	As at the
			at beginning of the year	during the year	during the year	at end of the year	beginning of the year	during the year	during the year	the year end	current year end	Previous year end
<b>A. TANGIBLE ASSETS</b>												
1	Land	0%	2 08 52 250.00	0.00	0.00	2 08 52 250.00	0.00	.00	0.00	.00	2 08 52 250.00	2 08 52 250.00
2	Site Development	0%	12 67 12 383.00	2 14 00 559.00	0.00	14 81 12 942.00	0.00	.00	0.00	.00	14 81 12 942.00	12 67 12 383.00
3	Buildings	2%	2 10 78 42 995.00	22438715.00	0.00	2 13 02 81 710.00	56 60 34 441.81	4 26 05 634.20	0.00	60 86 40 076.01	1 52 16 41 633.99	1 54 18 08 553.19
4	Roads and Bridges	2%	3 42 86 337.00	0.00	0.00	3 42 86 337.00	20 57 180.22	6 85 726.74	0.00	27 42 906.96	3 15 43 430.04	3 22 29 156.78
5	Tubewell & Water supply	2%	2 07 79 617.00	0.00	0.00	2 07 79 617.00	22 05 649.90	4 15 592.34	0.00	26 21 242.24	1 81 58 374.76	1 85 73 967.10
6	Electrical Installations	5%	42 48 067.00	0.00	0.00	42 48 067.00	11 36 119.35	2 12 403.35	0.00	13 48 522.70	28 99 544.30	31 11 947.65
7	Plant & Machinery	5%	99 56 792.14	0.00	0.00	99 56 792.14	39 58 013.21	4 97 839.61	0.00	44 55 852.82	55 00 939.32	59 98 778.93
8	Lab & Scintific Equipment	8%	37 52 92 762.86	28 40 502.00	0.00	37 81 33 264.86	37 31 78 577.91	.00	0.00	37 31 78 577.91	49 54 686.95	21 14 184.95
9	Office Equipment	7.5%	4 81 91 406.23	10 73 962.00	0.00	4 92 65 368.23	3 76 14 240.66	36 94 902.62	0.00	4 13 09 143.27	79 56 224.96	1 05 77 165.57
10	Audio Visual Equipment	7.5%	1 33 96 584.00	0.00	0.00	1 33 96 584.00	20 09 487.60	10 04 743.80	0.00	30 14 231.40	1 03 82 352.60	1 13 87 096.40
11	Computer Peripherals	20%	3 07 54 502.00	6 92 790.00	0.00	3 14 47 292.00	1 76 93 929.21	62 89 458.40	0.00	2 39 83 387.61	74 63 904.39	1 30 60 572.79
12	Furniture, Fixture & Fittings	7.5%	19 32 95 596.43	41 43 550.00	0.00	19 74 39 146.43	10 43 56 745.86	1 48 07 935.98	0.00	11 91 64 681.84	7 82 74 464.59	8 89 38 850.57
13	Vehicles	10%	2 13 61 296.82	0.00	0.00	2 13 61 296.82	1 88 04 619.43	21 36 129.68	0.00	2 09 40 749.11	4 20 547.71	25 56 677.39
14	Library Books/Journals	10%	7 26 84 651.14	1 99 978.08	0.00	7 28 84 629.22	7 96 23 090.63	.00	0.00	7 96 23 090.63	- 67 38 461.41	- 69 38 439.49
15	Digital Library	8%	1 31 32 729.00	7 49 478.00	0.00	1 38 82 207.00	10 50 618.32	11 10 576.56	0.00	21 61 194.88	1 17 21 012.12	1 20 82 110.68
16	DG Set	5%	.00	46 96 128.00	0.00	46 96 128.00	.00	2 34 806.40	0.00	2 34 806.40	44 61 321.60	.00
17	Sports Equipment	7.5%	14 39 921.00	0.00	0.00	14 39 921.00	7 84 756.96	1 07 994.08	0.00	8 92 751.04	5 47 169.97	6 55 164.04
18	Medical Equipment	7.5%	16 97 595.79	0.00	0.00	16 97 595.79	16 37 060.97	.00	0.00	16 37 060.97	60 534.82	60 534.82
<b>TOTAL (A)</b>			<b>3 09 59 25 486.41</b>	<b>5 82 35 662.08</b>	<b>0.00</b>	<b>3 15 41 61 148.49</b>	<b>1 21 21 44 532.03</b>	<b>7 38 03 743.75</b>	<b>0.00</b>	<b>1 28 59 48 275.78</b>	<b>1 86 82 12 872.71</b>	<b>1 88 37 80 954.38</b>
<b>B. CAPITAL WORKS IN PROGRESS</b>			<b>1 36 96 34 827.00</b>	<b>12 49 21 842.00</b>	<b>0.00</b>	<b>1 49 45 56 669.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1 49 45 56 669.00</b>	<b>1 36 96 34 827.00</b>
<b>C. INTANGIBLE ASSETS</b>												
19	Computer Software	40%	0.00	15 78 946.00	0.00	15 78 946.00	0.00	6 31 578.40	0.00	6 31 578.40	9 47 367.60	.00
20	E-Journals	40%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21	Patents		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL (C)</b>			<b>.00</b>	<b>15 78 946.00</b>	<b>0.00</b>	<b>15 78 946.00</b>	<b>.00</b>	<b>6 31 578.40</b>	<b>0.00</b>	<b>6 31 578.40</b>	<b>9 47 367.60</b>	<b>0.00</b>
<b>GRAND TOTAL (A+B+C)</b>			<b>4 46 55 60 313.41</b>	<b>18 47 36 450.08</b>	<b>0.00</b>	<b>4 65 02 96 763.49</b>	<b>1 21 21 44 532.03</b>	<b>7 44 35 322.15</b>	<b>0.00</b>	<b>1 28 65 79 854.18</b>	<b>3 36 37 16 909.31</b>	<b>3 25 34 15 781.38</b>
<b>Previous Year</b>			<b>4 24 74 62 226.41</b>	<b>21 80 98 086.00</b>	<b>0.00</b>	<b>4 46 55 60 312.41</b>	<b>1 10 23 22 312.47</b>	<b>10 98 22 219.56</b>	<b>0.00</b>	<b>1 21 21 44 532.03</b>	<b>3 25 34 15 781.38</b>	<b>3 14 51 39 914.94</b>

  
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## SCHEDULE 5 : INVESTMENTS FROM EARMARKED/ENDOWMENT FUNDS

	Amount in Rupees	
	Current Year	Previous Year
1 In Central Government Securities	0.00	0.00
2 In State Government Securities	0.00	0.00
3 Other approved Securities	0.00	0.00
4 Shares	0.00	0.00
5 Debentures and Bonds	0.00	0.00
6 Term Deposits with Scheduled Bank (Govt. grants)	0.00	.00
7 Others (to be specified)	0.00	0.00
Total	<b>0.00</b>	<b>0.00</b>



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## SCHEDULE 6 : INVESTMENTS FROM EARMARKED/ENDOWMENT FUNDS

Amount in `.

		Current Year	Previous Year
1	In Central Government Securities	0.00	0.00
2	In State Government Securities	0.00	0.00
3	Other approved Securities	0.00	0.00
4	Shares	0.00	0.00
5	Debentures and Bonds	0.00	0.00
6	Others (to be specified)		
	a) Donated by Governor of Arunachal Pradesh-Gold medal-Diploma topper	4 11 683.00	3 39 030.00
	b) Institute Gold Medal	1 64 139.00	1 27 954.00
	c) Donation for Shristi donated by NHPC	2 37 120.00	1 96 880.00
<b>Total</b>		<b>8 12 942.00</b>	<b>6 63 864.00</b>

  
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## SCHEDULE 7 - CURRENT ASSETS

Amount in `.

	Current Year	Previous Year
<b>1. Stock :</b>		
a) Stores and Spares	0.00	0.00
b) loose Tools	0.00	0.00
c) Publications	0.00	0.00
d) laboratory chemicals, consumables and glass ware	0.00	0.00
e) Building Material	0.00	0.00
f) Electrical Material	0.00	0.00
g) Stationery	0.00	0.00
h) Water supply material	0.00	0.00
<b>2. Sundry Debtors:</b>		
a) Debts Outstanding for a period exceeding six months	0.00	0.00
b) Others	0.00	0.00
<b>3. Cash and Bank Balances</b>		
a) With Scheduled Banks:		
- In Current Accounts	8 00 70 429.79	5 49 18 536.86
- In term deposit Accounts	0.00	0.00
- In Savings Accounts	29 09 51 820.67	35 27 34 159.39
b) Imprest	11 58 847.00	11 07 597.00
c) Cash in Hand	0.27	0.27
<b>Total</b>	<b>37 21 81 097.73</b>	<b>40 87 60 293.52</b>

  
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## DETAILS OF BANK BALANCES - SCHEDULE 7 (ANNEXURE - A)

		Amount in `
<b>I. Savings Bank Accounts</b>		
1	SBI Society for NERIST Account	27 22 95 261.67
2	SBI Sponsored Research Project - DBT Account	1 67 09 709.00
3	SBI Sponsored Research Project - NMHS Account	19 34 142.50
4	SBI NEE Account	12 707.50
<b>Total (I)</b>		<b>29 09 51 820.67</b>
<b>II. Current Account</b>		
1	SBI Society for NERIST Account	1 55 82 023.35
2	SBI Academic Fee Account	49 12 099.91
3	AXIS Bank Account	89 99 681.87
4	Corpus Fund Account	21 756.00
5	Equipment repairing Account	21 580.00
6	Faculty development Account	21 757.00
7	Maintenance Fund Account	52 697.00
8	Scholarship Account	23 94 651.22
9	Sponsored Research Project Account	4 80 32 807.94
10	ICCSR Project Account	21 375.50
11	Income Tax Account	10 000.00
<b>Total (II)</b>		<b>8 00 70 429.79</b>
<b>Grand Total ( I + II )</b>		<b>37 10 22 250.46</b>

  
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**SCHEDULE 8 - LOANS, ADVANCES & DEPOSITS**

	Amount in `	
	Current Year	Previous Year
1. Advances to employees: (Non-interest bearing)		
a) Salary	0.00	0.00
b) Festival Advance	0.00	0.00
c) Medical Advance	0.00	0.00
d) Other (to be specified)	0.00	0.00
2. Long Term Advances to employees: (Interest bearing)		
a) Vehicle loan	0.00	0.00
b) House Building Loan	20 11 844.00	7 07 200.00
c) Computer Loan	6 27 332.00	8 32 000.00
3. Advances and other amounts recoverable in cash or in kind or for value to be received:		
a) On Capital Account	0.00	0.00
b) Security Deposit to Execurive Engineer (Elect) Deptt. Of Power, Govt. of AP, Naharlagun	54 33 448.00	54 33 448.00
c) Security Deposit to Indian Oil Corporation, Guwahati (for NGA)	5 00 000.00	5 00 000.00
d) For opening of Income Tax Account	0.00	10 000.00
4. Prepaid Expenses		
a) Insurance	0.00	0.00
b) Other expenses	0.00	0.00



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5. Deposits		
a) Telephone	0.00	0.00
b) Lease Rent	0.00	0.00
c) Electricity	0.00	0.00
d) AICTE, if applicable	0.00	0.00
e) Others (to be specified)	0.00	0.00
6. Income Accrued:		
a) On Investments from Earmarked/ Endowment Funds	0.00	0.00
b) On Investments-Others	0.00	0.00
c) On Loans and Advances	0.00	0.00
d) Others (includes income due unrealized)	0.00	0.00
7. Other- Current assets receivable from UGC/ sponsored projects	0.00	
a) Debit balances in Sponsored Projects	0.00	0.00
b) Debit balances in Sponsored Fellowships & Scholarships	0.00	0.00
c) Grants Receivable	0.00	0.00
d) Other receivables from UGC	0.00	0.00
8. Outstanding Shop Rent	2 59 148.00	2 59 148.00
<b>Total</b>	<b>88 31 772.00</b>	<b>77 41 796.00</b>



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## INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31-03-2023

Particulars	Schedule	Amount in `	
		Current Year	Previous Year
<b>INCOME</b>			
Academic Receipts	9	4 19 85 913.09	3 51 08 682.78
Grants / Subsidies (MoE)	10	1 49 75 92 094.21	1 48 20 83 174.22
Income from investments	11	0.00	0.00
Interest earned	12	62 114.00	15 01 565.00
Other Income	13	75 82 600.00	47 18 932.28
Prior Period Income	14	0.00	0.00
<b>TOTAL (A)</b>		<b>1 54 72 22 721.30</b>	<b>1 52 34 12 354.28</b>
<b>EXPENDITURE</b>			
Staff Payments & Benefits (Establishment expenses)	15B	74 56 48 656.00	69 34 16 709.36
Academic Expenses	16	2 53 62 021.00	2 69 56 491.00
Administrative and General Expenses	17	3 42 30 591.80	38 89 52 929.86
Transportation Expenses	18	31 86 153.00	34 44 644.00
Repairs & Maintenance	19	75 23 01 072.50	44 11 27 870.20
Finance costs	20	14 324.00	13 709.86
Depreciation	4	7 44 35 322.15	10 98 22 219.56
Fixed Assets written off	4	0.00	0.00
Other Expenses	21	0.00	0.00
Prior Period expenses	22	0.00	0.00
<b>TOTAL (B)</b>		<b>1 63 51 78 140.45</b>	<b>1 66 37 34 573.84</b>
Balance being excess of income over expenditure (A-B)		.00	.00
Balance being excess of expenditure over Income (A-B)		- 8 79 55 419.15	- 14 03 22 219.56
Balance Being Deficit Carried to Capital Fund		- 8 79 55 419.15	- 14 03 22 219.56

  
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## SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT

  
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## SCHEDULE 9 - ACADEMIC RECEIPTS

	Amount in `	
	Current Year	Previous Year
<b>FEES FROM STUDENTS</b>		
<b>(A) Academic</b>		
1. Tuition/Semester fee	1 55 29 008.00	1 35 41 057.00
2. Admission fee	2 20 163.00	2 10 720.00
3. Syllabus fee	7 00 050.00	6 70 920.00
4. Registration fee	2 87 510.00	2 76 510.00
<b>Total (A)</b>	<b>1 67 36 731.00</b>	<b>1 46 99 207.00</b>
<b>(B) Examinations</b>		
1. Annual Examination fee	20 71 970.00	19 85 750.00
2. Mark sheet, certificate fee	27 30 106.00	26 16 505.78
<b>Total (B)</b>	<b>48 02 076.00</b>	<b>46 02 255.78</b>
<b>(C) Other Fees</b>		
1. Identity card fee	1 01 811.00	70 990.00
2. Miscellaneous fee	5 45 000.09	5 21 000.00
3. Medical fee	4 88 125.00	4 67 820.00
4. Grade Card Fee	9 26 200.00	8 87 670.00
5. Registrartion Card Fee	15 300.00	14 620.00
6. Electricity & Water	12 54 934.00	12 02 720.00
7. Extra Curricular Activities	20 88 735.00	18 48 000.00
8. Training & Placement	7 77 840.00	4 57 960.00
9. Thesis Fee	10 100.00	9 680.00
10. Hostel fee	28 05 300.00	24 01 040.00
11. Mess Establishment Charges	9 92 540.00	9 51 240.00
12. Internet Charges	15 82 220.00	12 28 880.00
13. Medical Insurance	2 71 489.00	2 60 200.00
<b>Total (C)</b>	<b>1 18 59 594.09</b>	<b>1 03 21 820.00</b>
<b>(D) Sale of Publications</b>		
1. Sale of prospectus including admission forms	85 87 512.00	54 85 400.00
<b>Total (D)</b>	<b>85 87 512.00</b>	<b>54 85 400.00</b>
<b>TOTAL (A+B+C+D)</b>	<b>4 19 85 913.09</b>	<b>3 51 08 682.78</b>
<b>Less Transferred to Schedule 14 (Prior Period Income)</b>	<b>0.00</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>4 19 85 913.09</b>	<b>3 51 08 682.78</b>

  
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**SCHEDULE 10- GRANTS /SUBSIDIES (IRREVOCABLE GRANTS RECEIVED)****Schedule 10-Grant in Aid from MoE, New Delhi**

Sl. No.	Particulars	Amount in `				
		OH 35 (Capital Creation)	OH 31 (Recurring)	OH 36 (Salary)	Total Current Year	Previous Year Total
1	Balance B/F including opening balance of capital advance	21 52 242.12	15 36 48 900.28	2 91 38 357.38	18 49 39 499.78	65 82 20 760.00
2	Opening Balance of SBA Fee Receivable Account	0.00	0.00	0.00	0.00	0.00
3	<b>Add : Receipt/Receivable during the year</b>	18 50 00 000.00	68 00 00 000.00	72 90 00 000.00	1 59 40 00 000.00	92 38 00 000.00
4	Add : 1. LC received from HEFA	0.00			.00	30 31 00 000.00
	Add : 2. LC received from HEFA	0.00	0.00	0.00	0.00	.00
5	Add : Amount transfer from Fee A/c (IRG)	0.00	0.00	0.00	0.00	.00
6	Less : Utilised for Capital Expenditure	18 47 36 450.08	0.00	0.00	18 47 36 450.08	21 80 98 086.00
7	Less : Utilised for revenue Expenditure	0.00	81 50 94 162.30	68 24 97 931.91	1 49 75 92 094.21	1 13 73 26 295.22
8	Less : Amount Transferred to HEFA Bank Account	0.00	0.00	0.00	0.00	34 47 56 879.00
9	<b>Total Balance C/F including closing Balance of Capital Balance</b>	<b>24 15 792.04</b>	<b>1 85 54 737.98</b>	<b>7 56 40 425.47</b>	<b>9 66 10 955.49</b>	<b>18 49 39 499.78</b>

  
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**NORTH EASTERN REGIONAL INSTITUTE OF SCIENCE & TECHNOLOGY**  
**NIRJULI :: ARUNACHAL PRADESH :: 791 109**  
**DETAILS OF UTILIZATION OF GOVT FUNDS FOR THE YEAR ENDED 31ST MARCH 2023**  
**FUND WISE BREAK UP**

Amount in `.

Sl. No	PARTICULARS	PLAN FUND OH-35	NON PLAN FUND OH-36	NON PLAN FUND OH-31	TOTAL
1	Grants Received during 2022-23				
	a. F.No.3-2/2022-TS.VII	2 68 56 000.00	85 92 000.00	89 51 000.00	4 43 99 000.00
	b. F.No.3-2/2022-TS.VII	21 60 000.00	10 74 24 000.00	7 18 000.00	11 03 02 000.00
	c. F.No.3-2/2022-TS.VII	9 84 000.00	39 84 000.00	3 31 000.00	52 99 000.00
	d. F.No.3-2/2022-TS.VII	2 68 56 000.00	9 54 88 000.00	3 58 04 000.00	15 81 48 000.00
	e. F.No.3-2/2022-TS.VII	21 60 000.00	76 37 000.00	28 72 000.00	1 26 69 000.00
	f. F.No.3-2/2022-TS.VII	9 84 000.00	35 41 000.00	13 24 000.00	58 49 000.00
	g. F.No.3-2/2022-TS.VII	2 23 80 000.00	4 77 44 000.00	1 79 02 000.00	8 80 26 000.00
	h. F.No.3-2/2022-TS.VII	18 00 000.00	17 71 000.00	14 36 000.00	50 07 000.00
	i. F.No.3-2/2022-TS.VII	8 20 000.00	38 19 000.00	6 62 000.00	53 01 000.00
	j. F.No.3-2/2022-TS.VII	4 47 60 000.00	8 35 52 000.00	14 62 00 000.00	27 45 12 000.00
	k. F.No.3-2/2022-TS.VII	36 00 000.00	66 83 000.00	1 17 27 000.00	2 20 10 000.00
	l. F.No.3-2/2022-TS.VII	16 40 000.00	30 99 000.00	54 07 000.00	1 01 46 000.00
	m. F.No.3-2/2022-TS.VII	4 47 60 000.00	4 17 76 000.00	7 31 00 000.00	15 96 36 000.00
	n. F.No.3-2/2022-TS.VII	16 40 000.00	33 41 000.00	58 63 000.00	1 08 44 000.00
	o. F.No.3-2/2022-TS.VII	36 00 000.00	15 49 000.00	27 03 000.00	78 52 000.00
	p. F.No.3-2/2022-TS.VII	0.00	39 84 000.00	18 79 71 000.00	19 19 55 000.00

  
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NERIST Annual Accounts 2022-23

	q. F.No.3-2/2022-TS.VII	0.00	10 74 24 000.00	1 50 78 000.00	12 25 02 000.00
	r. F.No.3-2/2022-TS.VII	0.00	85 92 000.00	69 51 000.00	1 55 43 000.00
	s. F.No.3-2/2022-TS.VII	0.00	5 66 96 000.00	9 24 93 000.00	14 91 89 000.00
	r. F.No.3-2/2022-TS.VII	0.00	45 35 000.00	34 20 000.00	79 55 000.00
	s. F.No.3-2/2022-TS.VII	0.00	21 03 000.00	74 20 000.00	95 23 000.00
	r. F.No.3-2/2022-TS.VII	0.00	2 83 52 000.00	4 62 79 000.00	7 46 31 000.00
	s. F.No.3-2/2022-TS.VII	0.00	10 15 000.00	36 86 000.00	47 01 000.00
	r. F.No.3-2/2022-TS.VII	0.00	22 99 000.00	17 02 000.00	40 01 000.00
	s. F.No.3-2/2022-TS.VII	0.00	8 41 50 000.00	0.00	8 41 50 000.00
	r. F.No.3-2/2022-TS.VII	0.00	67 30 000.00	0.00	67 30 000.00
	s. F.No.3-2/2022-TS.VII	0.00	31 20 000.00	0.00	31 20 000.00
<b>2</b>	<b>Total</b>	<b>18 50 00 000.00</b>	<b>72 90 00 000.00</b>	<b>68 00 00 000.00</b>	<b>1 59 40 00 000.00</b>
<b>3</b>	Utilization of funds towards				
	a) Capital Expenditure	18 47 36 450.08	0.00	0.00	18 47 36 450.08
	b) Revenue Expenditure	0.00	73 21 28 559.00	81 50 94 162.30	1 54 72 22 721.30
<b>4</b>	<b>Total 3 (a+b)</b>	<b>18 47 36 450.08</b>	<b>73 21 28 559.00</b>	<b>81 50 94 162.30</b>	<b>1 73 19 59 171.38</b>
<b>5</b>	<b>Balance ( 2 - 4 )</b>	<b>2 63 549.92</b>	<b>- 31 28 559.00</b>	<b>- 13 50 94 162.30</b>	<b>- 13 79 59 171.38</b>
<b>6</b>	Less Expenditure incurred from Revenue	0.00	4 96 30 627.09	0.00	0.00
<b>7</b>	<b>Net Expenditure ( 4 - 6)</b>	<b>18 47 36 450.08</b>	<b>68 24 97 931.91</b>	<b>81 50 94 162.30</b>	<b>1 73 19 59 171.38</b>

  
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**Nirjuli .. Arunachal Pradesh**

## SCHEDULE 12 : INTEREST EARNED

Amount in `.

Particulars		Current Year	Previous Year
1	On Savings Accounts with scheduled banks	0.00	0.00
2	On Loans		
	a. Employees/Staff		
	(i) Interest on House Building advances	0.00	10 35 326.00
	(ii) Interest on Conveyance	0.00	4 66 239.00
	b. Interest on Computer Loan	62 114.00	0.00
3	On Debtors and Other Receivables	0.00	0.00
<b>Total</b>		<b>62 114.00</b>	<b>15 01 565.00</b>



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## SCHEDULE 13 : OTHER INCOME

		Amount in `	
		Current Year	Previous Year
<b>A. Income from Land &amp; Buildings</b>			
1.	Guest House Room Rent	24 89 225.00	9 31 600.00
2.	Building Rent	3 50 074.00	2 73 743.00
3.	Hire Charges of Auditorium/Play ground/Convention Centre/Exam Centre, etc	0.00	60 960.00
4.	Electricity charges recovered	21 94 809.00	13 30 058.00
5.	Water charges recovered	0.00	0.00
<b>Total</b>		<b>50 34 108.00</b>	<b>25 96 361.00</b>
<b>B Others</b>			
1.	Income from consultancy .	6 09 134.00	43 241.00
2.	RTI fees	390.00	2 535.00
3.	Income from Royalty	0.00	0.00
4.	Sale of application form (recruitment)	7 38 500.00	0.00
5.	Misc. receipts (Sale of tender form, waste paper, etc.)		
	a) Sale of Tender Paper	5 88 550.00	2 60 000.00
	b) Fine	0.00	0.00
	c) Misc Receipt	4 80 057.00	15 02 303.28
6.	Profit on Sale/disposal of Assets		
	a) Owned assets	0.00	0.00
	b) Assets received free of cost	0.00	0.00
7.	Grants/Donations from Institutions, Welfare Bodies and International Organizations	0.00	0.00
8.	Others (specify)		
	a) Busfare/Hire Charges	3 315.00	0.00
	b) Project overhead charges	1 28 546.00	3 14 492.00
<b>Total</b>		<b>25 48 492.00</b>	<b>21 22 571.28</b>
<b>Grand Total (A+B)</b>		<b>75 82 600.00</b>	<b>47 18 932.28</b>

  
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Director  
NERIST (Deemed to be University)  
Nirjuli, Arunachal Pradesh

## SCHEDULE 14 : PRIOR PERIOD INCOME

Particulars	Amount in `.	
	Current Year	Previous Year
1 Academic Receipts	0.00	0.00
2 Income from Investments	0.00	0.00
3 Interest earned	0.00	0.00
4 Other Income	0.00	0.00
<b>Total</b>	<b>0.00</b>	<b>0.00</b>



  
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**NORTH EASTERN REGIONAL INSTITUTE OF SCIENCE & TECHNOLOGY**  
**NIRJULI :: ARUNACHAL PRADESH :: 791 109**  
**RECEIPTS & PAYMENTS ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2023**

Amount in `.

RECEIPT				PAYMENT			
Particulars		Current Year	Previous Year	Particulars		Current Year	Previous Year
1. Opening Balance							
a) Cash in hand		0.27	0.27	1. a) Establishment Expenses	15	73 21 28 559.00	66 29 16 709.36
b) Imprest		11 07 597.00	7 20 761.00	b) Academic Expenses	16	2 53 62 021.00	2 69 56 491.00
c) Bank Balance		40 76 12 696.25	55 49 38 117.97	c) Administrative & General Expenses	17	3 42 30 591.80	38 89 52 929.86
d) Corpus, Faculty Dev, Equip rep & Maint Fund		40 000.00	40 000.00	d) Transportation Expenses	18	31 86 153.00	34 44 644.00
e) Investment from Govt. Grant (STDR)		.00	270000000.00	e) Repair & Maintenance Expenses	19	75 23 01 072.50	44 11 27 870.20
				f) Finance Cost	20	14 324.00	13 709.86
				2. Expenditure on fixed Assets and expenditure on capital	21	18 47 36 450.08	21 80 98 086.00
				3. Other payments	22A	12 47 22 099.30	5 80 97 126.50
				<b>Closing Balance</b>			
2. Grants from MoE. Govt. of India, New Delhi				a) Cash in hand		0.27	0.27
a) OH-36 (Salary)		72 90 00 000.00	58 87 00 000.00	b) Imprest		11 58 847.00	11 07 597.00
b) OH-31 (General)		68 00 00 000.00	52 32 00 000.00	c) Bank Balance		37 08 94 460.46	40 76 12 696.25
c) OH-35 (Capital)		18 50 00 000.00	11 50 00 000.00	d) Corpus, Faculty Development, Equipment repairing and Maintenance Fund Accounts		1 17 790.00	40 000.00
				4. Investment from Govt. Grant (STDR)	5	0.00	.00
3. Academic Receipts	9	4 19 85 913.09	3 51 08 682.78	<b>Details of Bank Balance:</b>			
				1. SBI Savings A/c		27 22 95 261.67	
4. Interest earned on STDR with SBI/ AXIS Bank etc.	12	62 114.00	15 01 565.00	2. SBI Current A/c		1 55 82 023.35	
5. Other Income	13	75 82 600.00	47 18 932.28	3. Axis Bank		89 99 681.87	
6. Prior Period Income	14	0.00	0.00	4. Academic Account		49 12 099.91	
7. Any other Receipt	14A	17 64 61 447.80	11 44 39 801.00	5. NEE Account		12 707.50	
				6. Research Project Account		6 66 98 034.94	
				7. Scholarship Account		23 94 651.22	
				<b>Total</b>		<b>37 08 94 460.46</b>	
<b>TOTAL</b>		<b>2 22 88 52 368.41</b>	<b>2 20 83 67 860.30</b>	<b>TOTAL</b>		<b>2 22 88 52 368.41</b>	<b>2 20 83 67 860.30</b>

  
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**Nirjuli, Arunachal Pradesh**

  
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**Nirjuli, Arunachal Pradesh**

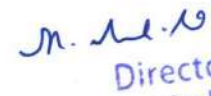
# SCHEDULES FORMING PART OF RECEIPTS AND PAYMENT ACCOUNT



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## SCHEDULE 14A : ANY OTHER RECEIPTS

Amount in `.

Sl. No.	Particulars	Current Year		Previous Year
		Current Year	Total	
1	Cautions Money from Students			8 82 544.00
	a. Lab/Workshop Caution Money	10 40 860.00	70,82,622.00	25 69 970.00
	b. Library Caution Money	29 81 552.00		26 45 360.00
	c. Institute Book Bank Caution Money	30 60 210.00		
2	Students Welfare Fund	4 57 520.00	4 57 520.00	4 38 490.00
3	Alumini Association Account	2 51 850.00	2 51 850.00	2 41 370.00
3	TDS on GST	1 49 28 842.00	1 49 28 842.00	1 12 34 172.00
4	Advances received from staff			
	a. House Building	8 50 956.00	12 55 624.00	0.00
	b. Conveyance	1 27 668.00		0.00
	c. Computer loan	2 77 000.00		1 11 750.00
5	Security Deposit	6 71 50 451.00	6 71 50 451.00	4 52 97 227.00
6	Earnest Money Deposit		0.00	0.00
8	Project Account	51 28 688.00	5128688.00	1 61 419.00
9	Income Tax/Labour Cess/Forest Royalty	14 93 289.00	14 93 289.00	19 50 000.00
10	Interest earned on Savings Account	1 11 31 823.00	1 11 31 823.00	30 08 086.00
11	Interest earned on STDR	0.00	0.00	1 44 31 888.00
12	NIDM	0.00	0.00	79 733.00
13	Scholarship Account	26 682.00	26 682.00	57 560.00
14	NCC	3 28 000.00	3 28 000.00	0.00
15	From TEQIP A/c	79 737.00	79 737.00	0.00
16	HEFA Principle amount from canara bank	1 72 63 756.00	1 72 63 756.00	0.00
17	Research Project	4 98 82 563.80	4 98 82 563.80	3 13 30 232.00
	<b>Total</b>	<b>17 64 61 447.80</b>	<b>17 64 61 447.80</b>	<b>11 44 39 801.00</b>

  
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**SCHEDULE 15 : STAFF PAYMENTS & BENEFITS (ESTABLISHMENT EXPENSES) FOR RECEIPT AND PAYMENT ACCOUNT**

Amount in `.

	Current Year		Previous Year	
	Non Plan	Total	Non Plan	Total
<b>a) Salaries and Wages</b>				
i) Teaching	21 40 98 388.00		18 69 33 835.00	
ii) Non-Teaching	22 22 65 351.00		22 15 04 247.36	
iii) Income Tax (Teaching)	5 58 81 723.00		4 10 28 040.00	
iv) Income Tax (Non-Teaching)	1 17 40 750.00		84 36 362.00	
v) EPF	62 78 609.00	51 02 64 821.00	56 69 734.00	46 35 72 218.36
<b>b) Contribution to Provident Fund</b>				
i) Teaching	1 38 79 289.00		1 39 16 278.00	
ii) Non-Teaching	2 86 48 266.00	4 25 27 555.00	2 97 11 527.00	4 36 27 805.00
<b>c) Contribution to Other Fund (NPS)</b>				
i) Teaching	3 49 84 057.00		2 75 86 725.00	
ii) Non-Teaching	68 81 880.00	4 18 65 937.00	52 64 066.00	3 28 50 791.00
<b>d) Retirement and Terminal Benefits</b>				
i) Gratuity (Teaching)	77 70 172.00		62 60 276.00	
ii) Gratuity (Non-Teaching)	2 72 68 146.00		2 88 06 356.00	
iii) Leave Encashment (Teaching)	1 17 42 553.00		21 72 695.00	
iv) Leave Encashment (Non-Teaching)	66 20 818.00	5 34 01 689.00	93 80 535.00	4 66 19 862.00
<b>e) LTC facility</b>				
i) Teaching	23 89 578.00		23 72 595.00	
ii) Non-Teaching	12 20 197.00	36 09 775.00	7 48 550.00	31 21 145.00
<b>f) Medical facility</b>				
i) Teaching	43 80 635.00		16 44 367.00	
ii) Non-Teaching	65 86 548.00	1 09 67 183.00	54 68 406.00	71 12 773.00

  
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 Director  
 NERIST (Deemed to be University)  
 Nirjuli, Arunachal Pradesh



i) Children Education Allowance				
i) Teaching	41 67 000.00	89 01 965.00	2 16 000.00	2 16 000.00
ii) Non-Teaching	47 34 965.00			
j) Honorarium	37 54 563.00	37 54 563.00	19 01 153.00	19 01 153.00
k) CPDA	12 50 308.00	12 50 308.00	10 40 189.00	10 40 189.00
l) Medicine	1 09 27 450.00	1 09 27 450.00	86 48 906.00	86 48 906.00
m) Pay and Allowances of KV NERIST	2 29 24 000.00	2 29 24 000.00	3 22 12 000.00	3 22 12 000.00
n) CPF Institute share				
i) Teaching	96 82 605.00		88 34 318.00	
ii) Non-Teaching	1 20 50 708.00	2 17 33 313.00	1 31 59 549.00	2 19 93 867.00
<b>TOTAL</b>	<b>73 21 28 559.00</b>	<b>73 21 28 559.00</b>	<b>66 29 16 709.36</b>	<b>66 29 16 709.36</b>

  
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**SCHEDULE 15 A : EMPLOYEES RETIREMENT AND TERMINAL BENEFITS**

Amount in `.

	Pension	Gratuity	Leave Encashment	Total
Opening Balance as on 01.04.2022	0.00	1 90 00 000.00	1 15 00 000.00	3 05 00 000.00
Addition : During the year	0.00	2 74 10 687.00	1 66 09 410.00	4 40 20 097.00
<b>Total (a)</b>	<b>0.00</b>	<b>4 64 10 687.00</b>	<b>2 81 09 410.00</b>	<b>7 45 20 097.00</b>
Less: Actual Payment during the Year 2022-23 (b)	0.00	1 90 00 000.00	1 15 00 000.00	3 05 00 000.00
<b>Balance Available on 31.03.2023 (c) (a-b)</b>	<b>0.00</b>	<b>2 74 10 687.00</b>	<b>1 66 09 410.00</b>	<b>4 40 20 097.00</b>
<b>Provisions of Liabilities (2023-24)</b>	<b>0.00</b>	<b>2 74 10 687.00</b>	<b>1 66 09 410.00</b>	<b>4 40 20 097.00</b>

  
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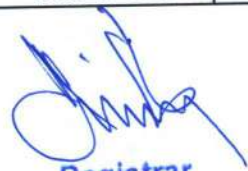
  
**Director**  
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**Nirjuli, Arunachal Pradesh**

**SCHEDULE 15B : STAFF PAYMENTS & BENEFITS (ESTABLISHMENT EXPENSES) FOR INCOME AND EXPENDITURE ACCOUNT**

Amount in `.

	Current Year		Previous Year	
	Non Plan	Total	Non Plan	Total
<b>a) Salaries and Wages</b>				
i) Teaching	21 40 98 388.00		18 69 33 835.00	
ii) Non-Teaching	22 22 65 351.00		22 15 04 247.36	
iii) Income Tax (Teaching)	5 58 81 723.00		4 10 28 040.00	
iv) Income Tax (Non-Teaching)	1 17 40 750.00		84 36 362.00	
v) EPF	62 78 609.00	51 02 64 821.00	56 69 734.00	46 35 72 218.36
<b>b) Contribution to Provident Fund</b>				
i) Teaching	1 38 79 289.00		1 39 16 278.00	
ii) Non-Teaching	2 86 48 266.00	4 25 27 555.00	2 97 11 527.00	4 36 27 805.00
<b>c) Contribution to Other Fund (NPS)</b>				
i) Teaching	3 49 84 057.00		2 75 86 725.00	
ii) Non-Teaching	68 81 880.00	4 18 65 937.00	52 64 066.00	3 28 50 791.00
<b>d) Retirement and Terminal Benefits</b>				
i) Gratuity (Teaching)	77 70 172.00		62 60 276.00	
ii) Gratuity (Non-Teaching)	2 72 68 146.00		2 88 06 356.00	
iii) Leave Encashment (Teaching)	1 17 42 553.00		21 72 695.00	
iv) Leave Encashment (Non-Teaching)	66 20 818.00	5 34 01 689.00	93 80 535.00	4 66 19 862.00
<b>e) LTC facility</b>				
i) Teaching	23 89 578.00		23 72 595.00	
ii) Non-Teaching	12 20 197.00	36 09 775.00	7 48 550.00	31 21 145.00
<b>f) Medical facility</b>				
i) Teaching	43 80 635.00		16 44 367.00	
ii) Non-Teaching	65 86 548.00	1 09 67 183.00	54 68 406.00	71 12 773.00

  
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i) Children Education Allowance	89 01 965.00	89 01 965.00	2 16 000.00	2 16 000.00
j) Honorarium	37 54 563.00	37 54 563.00	19 01 153.00	19 01 153.00
k) CPDA	12 50 308.00	12 50 308.00	10 40 189.00	10 40 189.00
l) Medicine	1 09 27 450.00	1 09 27 450.00	86 48 906.00	86 48 906.00
m) Pay and Allowances of KV NERIST	2 29 24 000.00	2 29 24 000.00	3 22 12 000.00	3 22 12 000.00
n) CPF Institute share				
i) Teaching	96 82 605.00		88 34 318.00	
ii) Non-Teaching	1 20 50 708.00	2 17 33 313.00	1 31 59 549.00	2 19 93 867.00
<b>TOTAL</b>	<b>73 21 28 559.00</b>	<b>73 21 28 559.00</b>	<b>66 29 16 709.36</b>	<b>66 29 16 709.36</b>
<b>LESS LIABILITIES DISCHARGED OF PREVIOUS YEARS (15A)</b>	<b>3 05 00 000.00</b>	<b>3 05 00 000.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL</b>	<b>70 16 28 559.00</b>	<b>70 16 28 559.00</b>	<b>66 29 16 709.36</b>	<b>66 29 16 709.36</b>
<b>ADD PROVISION FOR LIABILITIES OF RETIREMENT BENEFITS 2022-23 (15A)</b>	<b>4 40 20 097.00</b>	<b>4 40 20 097.00</b>	<b>3 05 00 000.00</b>	<b>3 05 00 000.00</b>
<b>TOTAL</b>	<b>74 56 48 656.00</b>	<b>74 56 48 656.00</b>	<b>69 34 16 709.36</b>	<b>69 34 16 709.36</b>

  
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**Director**  
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**Nirjuli, Arunachal Pradesh**


## SCHEDULE 16 : ACADEMIC EXPENSES

Amount in `

	Current Year		Previous Year	
	Non Plan	Total	Non Plan	Total
a) Laboratory expenses				
i) Consumable Technology	11 48 062.00		10 99 525.00	
ii) Consumable Science	4 97 296.00		3 76 470.00	
iii) Chemical & Glass Wares	50 163.00	16 95 521.00	26 94 346.00	41 70 341.00
b) Membership Fee	.00	0.00	.00	.00
c) Expenses on Seminars/Workshops	3 390.00	3390.00	17 000.00	17000.00
d) Payment to visiting faculty	.00	0.00	.00	0.00
e) Examination	7 46 544.00	7 46 544.00	1 83 622.00	1 83 622.00
f) Student Welfare expenses				
i) ECA	58 65 074.00		26 43 248.00	
ii) Study Tour	35 09 896.00	93 74 970.00	1 00 000.00	27 43 248.00
g) Admission expenses	27 000.00	27 000.00	10 60 758.00	10 60 758.00
h) Convocation expenses	33 47 219.00	33 47 219.00	49 10 179.00	49 10 179.00
i) T&P Expenses	49 561.00	49 561.00	14 986.00	14986.00
j) Stipend/ means-cum-merit scholarship	76 56 929.00	76 56 929.00	1 28 09 992.00	1 28 09 992.00
k) Subscription Expenses	59 000.00	59 000.00	9 20 105.00	9 20 105.00
l) AICTE	.00	.00	.00	.00
m) NBA	5 08 857.00	5 08 857.00	14 011.00	14 011.00
n) UBA	7 35 144.00	7 35 144.00	.00	.00
o) NCC	1 50 796.00	1 50 796.00	72 609.00	72 609.00
p) NSS	1 27 000.00	1 27 000.00	39 640.00	39 640.00
o) Refund of Registration fees	8 80 090.00	8 80 090.00		
<b>TOTAL</b>	<b>2 53 62 021.00</b>	<b>2 53 62 021.00</b>	<b>2 69 56 491.00</b>	<b>2 69 56 491.00</b>

  
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## SCHEDULE 17 : ADMINISTRATIVE AND GENERAL EXPENSES

Amount in `.

	Current Year		Previous Year	
	Non Plan	Total	Non Plan	Total
<b>A. Infrastructure</b>				
a) Electricity and power	1 16 58 638.00	1 16 58 638.00	93 98 403.00	93 98 403.00
b) Water charges	6 77 680.00	6 77 680.00	5 95 200.00	5 95 200.00
c) Insurance	0.00	.00	0.00	0.00
d) Rent, Rates and Taxes (including property tax)	0.00	.00	0.00	0.00
<b>B. Communication</b>				
e) Postage	48 500.00	48 500.00	.00	.00
f) Telephone, Fax and Internet Charges		.00		
i) Telephone	2 80 967.00	2 80 967.00	4 03 191.00	4 03 191.00
ii) Internet Charges	.00	.00	20 60 206.00	20 60 206.00
<b>C. Others</b>				
g) Printing and Stationery (consumption)	12 46 181.00	12 46 181.00	54 60 003.00	54 60 003.00
h) Travelling and Conveyance Expenses	41 22 053.00	41 22 053.00	17 30 617.00	17 30 617.00
i) NERIST Entrance Examination	54 05 221.00	54 05 221.00	52 22 703.00	52 22 703.00
j) Auditors Remuneration	66 896.00	66 896.00	.00	0.00
k) Professional Charges				
i) Consultancy Charges	17 25 442.00		50 71 616.00	
ii) Professional Fee	1 47 200.00		30 07 956.00	
ii) Legal Charges	8 54 348.00	27 26 990.00	8 43 000.00	89 22 572.00
l) Advertisement and Publicity	14 20 177.08	14 20 177.08	13 78 746.82	13 78 746.82
m) Magazines & Journals	4 816.00	4 816.00	.00	.00
n) Other Expenses				
i) Meeting Expenses	7 00 285.72		10 78 446.04	
ii) Office Expenses	58 72 187.00		47 75 963.00	
iii) Liveries and Uniforms	.00		.00	
iv) KV Overhead Charges	.00		31 70 000.00	
v) HEFA (Canara Bank) - Principal	.00		31 50 00 000.00	
vi) HEFA (Canara Bank) - Interest	.00	65 72 472.72	2 97 56 879.00	35 37 81 288.04
<b>TOTAL</b>	<b>3 42 30 591.80</b>	<b>3 42 30 591.80</b>	<b>38 89 52 929.86</b>	<b>38 89 52 929.86</b>

*Shery*  
Assistant Registrar (Fin.)  
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*Shery*  
Registrar  
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Arunachal Pradesh


*M. Director*  
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## SCHEDULE 18 : TRANSPORTATION EXPENSES

Amount in `.

Particulars	Current Year		Previous Year	
	Non Plan	Total	Non Plan	Total
<b>1 Vehicles (owned by institution)</b>				
a) Running expenses	22 00 132.00	22 00 132.00	30 27 141.00	30 27 141.00
b) Repairs & maintenance	5 36 983.00	5 36 983.00	1 83 214.00	1 83 214.00
c) Insurance/Road Tax expenses	4 49 038.00	4 49 038.00	2 34 289.00	2 34 289.00
<b>2 Vehicles taken on rent/lease</b>				
a) Rent/lease expenses	.00	.00	.00	.00
<b>TOTAL</b>	<b>31 86 153.00</b>	<b>31 86 153.00</b>	<b>34 44 644.00</b>	<b>34 44 644.00</b>

  
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## SCHEDULE 19 : REPAIRS &amp; MAINTENANCE

Amount in `.

Particulars	Current Year		Previous Year	
	Non Plan	Total	Non Plan	Total
a) Buildings				
i) Civil Maintenance	70 03 12 359.80		38 10 90 455.20	
ii) Electrical Maintenance	88 24 244.00		53 98 883.00	
iii) Renewal of land/Lease	0.00	70 91 36 603.80	0.00	38 64 89 338.20
b) Furniture & Fixtures	8 800.00	8 800.00	2 54 694.00	2 54 694.00
c) Plant & Machinery	0.00	0.00	59 910.00	59 910.00
d) Office Equipment	1 57 586.00	1 57 586.00	1 84 605.00	1 84 605.00
e) Computers	2 48 105.00	2 48 105.00	13 92 932.00	13 92 932.00
f) Maintenance of Software	55 17 102.70	55 17 102.70	69 06 004.00	69 06 004.00
g) Laboratory & Scientific equipment	0.00	0.00	1 82 109.00	1 82 109.00
h) Audio Visual equipment	6 77 484.00	6 77 484.00	6 77 484.00	6 77 484.00
i) Cleaning Material & Services	78 29 067.00	78 29 067.00	31 42 943.00	31 42 943.00
j) LAN/WAN	33 92 343.00	33 92 343.00	1 93 69 277.00	1 93 69 277.00
k) Gardening	67 59 594.00	67 59 594.00	11 90 214.00	11 90 214.00
l) Estate Maintenance			7 20 768.00	
i) Guest House	30 000.00		1 22 300.00	
ii) Fire extinguisher	2 48 980.00	2 78 980.00	2 65 308.00	11 08 376.00
m) Campus Security (Outsourcing)	1 53 87 723.00	1 53 87 723.00	1 45 92 070.00	1 45 92 070.00
n) Outsourcing Wages	29 07 684.00	29 07 684.00	45 73 758.00	45 73 758.00
o) Maintenance /upgradation - EPABX	0.00	0.00	10 04 156.00	10 04 156.00
<b>TOTAL</b>	<b>75 23 01 072.50</b>	<b>75 23 01 072.50</b>	<b>44 11 27 870.20</b>	<b>44 11 27 870.20</b>

  
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## SCHEDULE 20 : FINANCE COSTS

Amount in `.

Particulars	Current Year		Previous Year	
	Non Plan	Total	Non Plan	Total
a) Bank charges	14 324.00	14 324.00	13 709.86	13 709.86
<b>TOTAL</b>	14 324.00	14 324.00	13 709.86	13 709.86

  
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## SCHEDULE 21 : EXPENDITURE ON FIXED ASSETS AND CAPITAL WORKS IN PROGRESS

Particulars	Current Year		Previous Year	
	Plan	Total	Plan	Total
<b>1 Furniture</b>	41 43 550.00	41 43 550.00	72 83 719.00	72 83 719.00
<b>2. Library Books/Journals</b>				
a) Books	9985.00		0.00	
b) Journals	189993.08		0.00	
c) Digital Library	7 49 478.00	949456.08	1 31 32 729.00	1 31 32 729.00
<b>3 Expenditure on Equipments</b>				
a) Office Equipments	10 73 962.00	10 73 962.00	20 60 958.00	20 60 958.00
b) Lab Equipment/Others				
i) Agril Engineering	5 95 226.00		20 92 234.00	
ii) Computer Science	0.00		0.00	
iii) Elect Engineering	18 50 040.00		3 45 325.00	
iv) Civil Engineering	0.00		0.00	
v) Mech. Engineering	.00		5 29 692.00	
vi) Forestry	0.00		0.00	
vii) Elect & Commu Engineering	0.00		0.00	
viii) Chemistry	3 03 861.00		17 51 585.00	
ix) Physics	91 375.00		0.00	
x) Audio Visual Equipments	0.00	28 40 502.00	0.00	47 18 836.00
<b>4. Capital works in progress/ completed</b>				
a) C/o Permanent Admn Building	3 00 00 000.00		2 50 00 000.00	
b) C/o Silver Jubilee Hall - Phase-II	50 00 000.00		0.00	
c) C/o Central Workshop	24 61 939.00		0.00	
d) C/o 500 Capacity Girls Hostel	2 50 00 000.00		0.00	
e) C/o Sitting Gallery of General Ground	.00		2 18 69 230.00	
f) Site Development and Construction of	2 14 00 559.00		7 20 98 333.00	
g) C/o Residential Quarter	.00		49 00 000.00	
h) C/o New Barrack	.00		40 57 004.00	
k) C/o Water Treatment Plant	2 00 00 000.00		4 89 37 837.00	
l) C/o 50 Bedded Hostel	2 49 21 842.00		.00	
m) C/o Utility Centre	51 57 000.00		.00	
n) C/o Civil Maintenance Office	98 19 776.00		.00	
o) Upgradation of 11kVA to 33kVA Transmission Line	2 50 00 000.00	16 87 61 116.00	.00	17 68 62 404.00

  
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5. Computer and Peripherals	6 92 790.00	6 92 790.00	1 40 39 440.00	1 40 39 440.00
6. DG Set	46 96 128.00	46 96 128.00	.00	.00
7. Software	15 78 946.00	15 78 946.00	.00	.00
<b>TOTAL</b>	<b>18 47 36 450.08</b>	<b>18 47 36 450.08</b>	<b>21 80 98 086.00</b>	<b>21 80 98 086.00</b>

  
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## SCHEDULE 22A : OTHER EXPENSES

Amount in `.

Particulars	Current Year	Previous Year
a) Caution Money of Students	36 88 710.00	37 52 768.00
b) Loans/Advances	23 55 600.00	13 57 200.00
c) Project Account	12 56 000.00	11 24 003.00
d) Security Deposits	3 48 32 411.84	74 33 599.00
e) Income Tax / Labour Cess/Forest Royalty	94 928.00	20 71 201.00
f) TDS on GST	2 16 62 967.00	78 25 986.00
g) EMD	.00	.00
h) NIDM	.00	.00
i) Scholarship Account	27 329.00	18 029.00
j) Interest refund to MoE	1 59 55 200.00	.00
k) Research Project	4 48 48 953.46	3 45 14 340.50
<b>TOTAL</b>	<b>12 47 22 099.30</b>	<b>5 80 97 126.50</b>

  
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**SCHEDULE: 23****SIGNIFICANT ACCOUNTING POLICIES (ILLUSTRATIVE)****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. FORMAT OF ACCOUNTS**

The accounts of the Institute for the year 2022-23 has been prepared on the basis of revised format of accounts to educational institution prescribed by Govt. of India, Ministry of Education, Govt. of India.

**3. REVENUE RECOGNITION**

3.1 The Institute is funded by the Ministry of Education (MoE), Govt. of India. The government releases the Grant under three major heads i.e. OH-31(General), OH-35(Capital) & OH-36 (Salary). Grants from Government of India is accounted for in the same financial year for which it is sanctioned by the MoE, Government of India.

3.2 The major sources for Internal Revenue Generation (IRG) are various fees realized from students (Collected during academic year), sale of application form and prospectus, interest earned on investments and other miscellaneous income.

**4. FIXED ASSETS AND DEPRECIATION**


4.1 Fixed assets are stated at cost of acquisition including inward freight, duties and taxes and incidental and direct expenses related to acquisition, installation and commissioning.

4.2 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. Depreciation is charged at the rates applicable to the respective assets.

  
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- 4.3 Fixed assets are valued at cost less accumulated depreciation. Depreciation on fixed assets is provided at the following rates:

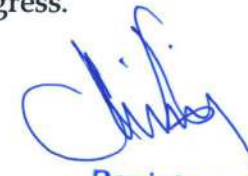
**Tangible Assets:**

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 and 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, Fixtures & Fittings	7.5%
14. Vehicles	10%
15. Lib. Books & Scientific Journals	10%

- 4.4. Depreciation is provided for the whole year with additions during the year.
- 4.5. Assets created out of Earmarked 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.
- 4.6. No depreciation charged on land and capital works in progress.

  
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## 5. ENDOWMENT FUNDS

Endowments are funds received from various individual 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 Interest on Investments.

## 6. GOVERNMENT GRANTS


- 5.1. To the extent utilized towards capital expenditure, (on accrual basis) government grants are transferred to the Capital Fund.
- 5.2. Government grants for meeting Revenue Expenditure (on accrual basis) are treated, to the extent utilized, as income of the year in which they are realized.
- 5.3. Unutilized grants are carried forward and exhibited as a liability in the Balance Sheet.


## 7. SPONSORED PROJECTS

In respect of ongoing Sponsored Projects, the amounts received from sponsors are credited to the head "Current Liabilities and Provisions -Current Liabilities -Other Liabilities -Receipts against ongoing sponsored projects." As and 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.

  
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## 8 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.

## 9 SCHEDULES

- Balance Sheet Account has been compiled from Schedule-1 to Schedule-8.
- Income and Expenditure Account has been compiled from Schedule-9, 12, 13, 15 to 20.
- Receipt and Payment Account has been compiled from Schedule 9, 12 to 22A
- Utilized and Unutilized Govt. Grants reflected in Schedule-10.
- An amount of Rs. 6000000.00 (Rupees sixty lakh) has been transferred to Corpus fund account, Faculty development fund account, Equipment repairing account and Maintenance fund account (each `1500000.00) and each amount shown in opening balance and closing balance of Receipt and Payment Account and Earmarked /Endowment funds (Schedule 2).

## 10 BUDGET PROVISION AND EXPENDITURE


- Budget provision and expenditure as under in r/o NERIST as per Receipt and Payment Account during 2022-23


(. in lakh)

Year	Budget Provision	Opening balance	Grants received	Other receipt	Total (3+4+5)	Expenditure incurred	Closing balance (6-7)
1	2	3	4	5	6	7	8
2022-23	20126.00	4087.61	15940.00	2260.90	22288.51	18566.79	3721.72

  
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## SCHEDULE : 24

## CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS (ILLUSTRATIVE)

## 1. FIXED ASSETS:

- 1.1 Additions in the year to Fixed Assets in Schedule-4 include Assets purchased out of Plan Funds (Rs.21,80,98,086.00), value of free land donated by Govt. of Arunachal Pradesh (Rs.Nil) & Non-Plan Funds (Rs.Nil). The Assets have been set up by credit to Capital Fund.
- 1.2 In the Balance Sheet as on 31.03.2023 and the Balance Sheets of earlier years, Fixed Assets created out of Plan funds were exhibited distinctly. The additions during the years 2022-23, from plan fund the depreciation on those additions respectively have been exhibited distinctly in Sub Schedules to the main schedule of Fixed Assets (Schedule 4)
- 1.3 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 project contracts include stipulations that all such assets purchased out of projects funds will remain the property of the sponsors.

## 2. EXPENDITURE IN FOREIGN CURRENCY:

a. Travel	Nil
b. Foreign Drafts for import of chemicals etc c.	Nil
c. Others.	Nil

## 3. 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.

4. The details of balances in Saving Bank Accounts, Current Accounts with Banks are enclosed as attachment 'A' to the Schedule of Current Assets (Schedule-7).

  
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5. Schedules I to 24 are annexed to and form an integral part of the Balance Sheet at 31<sup>st</sup> March 2023 and the Income & Expenditure account for the year ended on that date.

**6. GENERAL**

(a). Name of the Head of the Institute during 2022-23


Sl No.	Head of Institute	From	To
1	Prof H S Yadav	01.04.2022	05.03.2023
2	Prof. M. Muralidhar	06.03.2023	31.03.2023


(b).Name of the D.D.O. of the Institute during 2022-23

Sl. No	Name of the D.D.O.	From	To
1	Shri M.K Camder, Registrar In-Charge	01.04.2022	31.03.2023
3.	Shri Toko Shama, Assistant Registrar (Fin), Jt. DDO	01.04.2022	31.03.2023
4.	Shri Navajit Khargharia, SO (Audit), Jt. DDO	01.04.2022	31.03.2023

7. a) No of Under Graduate students as on 31.03.2023 -- 1877 nos  
 b) No of Post Graduate students as on 31.03.2023 -- 328 nos  
 c) No of Ph.D students as on 31.03.2023 -- 233 nos  
 Total 2438 nos  
 =====
8. a) No of teaching employees as on 31.3.2023 --- 120 nos  
 b) No of non-teaching employees as on 31.3.2023 --- 250 nos

  
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