



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

2023-24

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

BALANCE SHEET AS AT 31-03-2024

SOURCES OF FUNDS	Schedule	Current Year	Previous Year
CORPUS/CAPITAL FUND	1	3 38 23 73 744.74	3 33 44 74 371.48
DESIGNATED/ EARMARKED / ENDOWMENT FUNDS	2	1 17 73 170.13	1 12 84 914.00
CURRENT LIABILITIES & PROVISIONS	3	39 05 07 069.23	39 97 83 435.56
TOTAL		3 78 46 53 984.10	3 74 55 42 721.04

APPLICATION OF FUNDS	Schedule	Current Year	Previous Year
FIXED ASSETS			
Tangible Assets	4	1 86 02 86 831.57	1 86 82 12 872.71
Intangible Assets	4	14 37 509.00	9 47 367.60
Capital Works-In-Progress	4	1 62 85 02 619.00	1 49 45 56 669.00
INVESTMENTS FROM EARMARKED / ENDOWMENT FUNDS	5		0.00
Long Term			0.00
Short Term			0.00
INVESTMENTS - OTHERS	6	8 51 184.00	8 12 942.00
CURRENT ASSETS	7	28 33 95 905.53	37 21 81 097.73
LOANS, ADVANCES & DEPOSITS	8	1 01 79 935.00	88 31 772.00
TOTAL		3 78 46 53 984.10	3 74 55 42 721.04

SIGNIFICANT ACCOUNTING POLICIES - SCHEDULE 23

CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS - SCHEDULE 24


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SCHEDULES FORMING PART OF BALANCE SHEET


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SCHEDULE - 1 CORPUS/CAPITAL FUND

Particulars		Current Year	Previous Year
	Balance at the beginning of the year	3 33 44 74 371.48	3 23 76 93 340.55
Add:	Contributions towards Corpus/Capital Fund		0.00
Add:	Grants from Government of India (MoE) to the extent utilized for capital expenditure	20 21 47 368.00	18 47 36 450.08
Add:	Value of free hold land donated by Government Arunachal Pradesh		0.00
Add:	Assets Purchased out of Earmarked Funds		0.00
Add:	Assets Purchased out of Sponsored Projects, where ownership vests in the institution		0.00
Deduct:	Unutilize grants transferred to curent liabilities Sch-3		0.00
Add:	Excess of Income over expenditure transferred from the Income & Expenditure Account		0.00
Total		3 53 66 21 739.48	3 42 24 29 790.63
Add:	Transfer from Income & Expenditure account being excess of income over expenditure		0.00
Deduct:	Deficit transferred from the Income & expenditure Account	- 15 42 47 994.74	- 8 79 55 419.15
Balance at the year end		3 38 23 73 744.74	3 33 44 74 371.48


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SCHEDULE 2 - DESIGNATED/ EARMARKED / ENDOWMENT FUNDS

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 12 84 914.00	1 12 84 914.00	1 12 84 914.00
b) Additions during the year(Students welfare Fund)	0.00	0.00	0.00	4 50 520.00	4 50 520.00	.00
c) Income from investments made of the funds	0.00	0.00	0.00	37 736.13	37 736.13	.00
d) From TEQUIP account	0.00	0.00	0.00	.00	.00	.00
e) Interest on Savings Bank a/c	0.00	0.00	0.00	0.00	.00	.00
f) Other additions (Specify nature)	0.00	0.00	0.00	0.00	.00	.00

Total (A)	0.00	0.00	0.00	1 17 73 170.13	1 17 73 170.13	1 12 84 914.00
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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

Total (B)	0.00	0.00	0.00	0.00	0.00	0.00
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Closing balance at the year end (A-B)	0.00	0.00	0.00	1 17 73 170.13	1 17 73 170.13	1 12 84 914.00
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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

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	4 11 683.00	0.00	0.00	18 890.00	4 30 573.00	0.00	0.00	4 30 573.00	0.00	4 30 573.00
2	Gold Medal : Topper of Dip Module	1 64 139.00	0.00	0.00	7 819.00	1 71 958.00	0.00	0.00	1 71 958.00	0.00	1 71 958.00
3	Students Welfare Fund	43 92 235.00	0.00	4 50 520.00	0.00	48 42 755.00	0.00	0.00	48 42 755.00	0.00	48 42 755.00
4	Donation for Shristi-2009 donated by NHPC	2 37 120.00	0.00	0.00	11 533.00	2 48 653.00	0.00	0.00	2 48 653.00	0.00	2 48 653.00
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
	Total	1 12 05 177.00	0.00	4 50 520.00	38 242.00	1 16 93 939.00	0.00	0.00	1 16 93 939.00	0.00	1 16 93 939.00


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SCHEDULE 3 - CURRENT LIABILITIES & PROVISIONS

	Current Year	Previous Year
A. CURRENT LIABILITIES		
1. Deposits from staff	0.00	0.00
2. Deposits from students (Caution Money)	4 56 62 385.00	4 40 60 322.00
3. Sundry Creditors		
a) For Goods & Services	0.00	0.00
b) Others	0.00	0.00
4. Deposit-Others (including EMD, Security Deposit)	7 39 85 579.91	10 84 30 621.91
5. Statutory Liabilities (TDS, FR, DMF):	11 79 260.00	9 49 846.00
6. Other Current Liabilities		
a) Allumni Association	29 68 270.00	27 47 070.00
b) Project Account	36 31 569.00	34 56 201.00
c) NIDM	3 63 283.00	2 07 283.00
d) Receipts against sponsored projects	5 90 27 870.20	6 66 98 034.94
e) Scholarship Account	23 94 002.22	23 94 651.22
f) Bank Interest	80 43 811.00	1 26 16 597.00
g) NCC	3 28 000.00	3 28 000.00
h) HEFA Principal Amount	1 72 63 756.00	1 72 63 756.00
i) NSD	7 20 000.00	0.00
j) Misc	4 61 849.28	0.00
k) Unutilized Govt. Grants		
i) OH-31	2 85 845.11	1 85 54 737.98
ii) OH-35	2 68 424.04	24 15 792.04
iii) OH-36	5 12 96 278.47	7 56 40 425.47
Total (A)	26 78 80 183.23	35 57 63 338.56
B. PROVISIONS		
1. Gratuity	3 99 07 580.00	2 74 10 687.00
2. Leave Encashment	2 90 52 700.00	1 66 09 410.00
3. Pay & Allowances	5 00 21 190.00	0.00
4. Administrative & General Expenses	9 98 467.00	0.00
5. Repair & Maintenance	26 46 949.00	0.00
Total (B)	12 26 26 886.00	4 40 20 097.00
Total (A+B)	39 05 07 069.23	39 97 83 435.56

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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	1 67 09 709.00	0.00	49 08 872.00	2 16 18 581.00	81 31 757.00	1 34 86 824.00	0.00
2	NMHS Project	19 34 142.50	0.00	5 67 585.20	25 01 727.70	3 58 332.20	21 43 395.50	0.00
3	Other Projects	4 80 32 807.94	0.00	1 16 50 624.84	5 96 83 432.78	1 63 07 740.58	4 33 75 692.20	0.00
4	ICCSR Projects	21 375.50	0.00	583.00	21 958.50	0.00	21 958.50	0.00
	Total	6 66 98 034.94	0.00	1 71 27 665.04	8 38 25 699.98	2 47 97 829.78	5 90 27 870.20	0.00

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

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 94 651.22	0.00	.00	23 94 651.22	649.00	23 94 002.22	0.00



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

	Current Year
A. Plan Grants: Government of India	
Balance B/F	9 66 10 955.49
Add : Receipts during the year	1 29 94 00 000.00
Total (A)	1 39 60 10 955.49
B. Less Refunds	
Less: Utilized for Revenue Expenditure	1 14 20 13 039.87
Less: Utilized for Capital expenditure	20 21 47 368.00
Total (B)	1 34 41 60 407.87
Unutilized carried forward (A-B)	5 18 50 547.62


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OTHER LIABILITIES AS ON 31.03.2024

Sl.No.	Particulars	Opening Balance	Addition During 2023-24	Total	Payment during 2023-24	Closing balance as on 31.03.2024
1	Caution Money of Students	4 40 60 322.00	55 11 928.00	4 95 72 250.00	39 09 865.00	4 56 62 385.00
2	Security Deposit	10 84 30 621.91	1 99 28 802.00	12 83 59 423.91	5 29 29 524.00	7 54 29 899.91
3	TDS on GST	9 49 846.00	63 35 334.00	72 85 180.00	61 04 720.00	11 80 460.00
4	Allumni Association	27 47 070.00	2 21 200.00	29 68 270.00	0.00	29 68 270.00
5	NIDM	2 07 283.00	1 56 000.00	3 63 283.00	0.00	3 63 283.00
6	Scholarship	23 94 651.22	0.00	23 94 651.22	649.00	23 94 002.22
7	Project Account	34 56 201.00	1 75 368.00	36 31 569.00	0.00	36 31 569.00
8	NCC	3 28 000.00	0.00	3 28 000.00	0.00	3 28 000.00
9	Sponsored Research Project	6 66 98 034.94	1 71 27 665.04	8 38 25 699.98	2 47 97 829.78	5 90 27 870.20
10	HEFA Principle	1 72 63 756.00	0.00	1 72 63 756.00	0.00	1 72 63 756.00
11	Bank Interest	1 26 16 597.00	80 43 811.00	2 06 60 408.00	1 26 16 597.00	80 43 811.00
12	Income Tax	0.00	13 71 982.00	13 71 982.00	13 73 182.00	- 1 200.00
13	Forest Royalty	0.00	5 47 997.00	5 47 997.00	5 47 997.00	0.00
14	DMF	0.00	6 79 403.00	6 79 403.00	20 73 723.00	- 13 94 320.00
15	Labour Cess	0.00	6 05 378.00	6 05 378.00	6 05 378.00	0.00
16	NSD	0.00	7 20 000.00	7 20 000.00	0.00	7 20 000.00
17	EMD	0.00	0.00	0.00	50 000.00	- 50 000.00
18	Misc income	0.00	4 61 849.28	4 61 849.28	0.00	4 61 849.28
Total		25 91 52 383.07	6 18 86 717.32	32 10 39 100.39	10 50 09 464.78	21 60 29 635.61

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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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SCHEDULE FORMING PART OF BALANCE SHEET AS ON 31ST MARCH, 2024

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
A. TANGIBLE ASSETS												
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%	14 81 12 942.00	2 73 08 318.00	0.00	17 54 21 260.00	0.00	.00	0.00	.00	17 54 21 260.00	14 81 12 942.00
3	Buildings	2%	2 13 02 81 710.00	83 20 466.00	0.00	2 13 86 02 176.00	60 86 40 076.01	4 27 72 043.52	0.00	65 14 12 119.53	1 48 71 90 056.47	1 52 16 41 633.99
4	Roads and Bridges	2%	3 42 86 337.00	0.00	0.00	3 42 86 337.00	27 42 906.96	6 85 726.74	0.00	34 28 633.70	3 08 57 703.30	3 15 43 430.04
5	Tubewell & Water supply	2%	2 07 79 617.00	0.00	0.00	2 07 79 617.00	26 21 242.24	4 15 592.34	0.00	30 36 834.58	1 77 42 782.42	1 81 58 374.76
6	Electrical Installations	5%	42 48 067.00	29 250.00	0.00	42 77 317.00	13 48 522.70	2 13 865.85	0.00	15 62 388.55	27 14 928.45	28 99 544.30
7	Plant & Machinery	5%	99 56 792.14	69 30 648.00	0.00	1 68 87 440.14	44 55 852.82	8 44 372.01	0.00	53 00 224.83	1 15 87 215.31	55 00 939.32
8	Lab & Scintific Equipment	8%	37 81 33 264.86	49 85 266.00	6582618.00	37 65 35 912.86	37 31 78 577.91	.00	62 17 061.00	36 69 61 516.91	95 74 395.95	49 54 686.95
9	Office Equipment	7.5%	4 92 65 368.23	23 29 671.00	0.00	5 15 95 039.23	4 13 09 143.27	38 69 627.94	.00	4 51 78 771.21	64 16 268.02	79 56 224.96
10	Audio Visual Equipment	7.5%	1 33 96 584.00	27 31 943.00	0.00	1 61 28 527.00	30 14 231.40	12 09 639.53	.00	42 23 870.93	1 19 04 656.08	1 03 82 352.60
11	Computer Peripherals	20%	3 14 47 292.00	20 93 000.00	2648085.00	3 08 92 207.00	2 39 83 387.61	61 78 441.40	25 59 128.00	2 76 02 701.01	32 89 505.99	74 63 904.39
12	Furniture, Fixture & Fittings	7.5%	19 74 39 146.43	42 95 050.00	0.00	20 17 34 196.43	11 91 64 681.84	1 51 30 064.73	.00	13 42 94 746.57	6 74 39 449.86	7 82 74 464.59
13	Vehicles	10%	2 13 61 296.82	.00	4817974.00	1 65 43 322.82	2 09 40 749.11	.00	41 20 136.00	1 68 20 613.11	- 2 77 290.29	4 20 547.71
14	Library Books/Journals	10%	7 28 84 629.22	.00	0.00	7 28 84 629.22	7 96 23 090.63	.00	.00	7 96 23 090.63	- 67 38 461.41	- 67 38 461.41
15	Digital Library	8%	1 38 82 207.00	.00	0.00	1 38 82 207.00	21 61 194.88	11 10 576.56	.00	32 71 771.44	1 06 10 435.56	1 17 21 012.12
16	DG Set	5%	46 96 128.00	33 250.00	0.00	47 29 378.00	2 34 806.40	2 36 468.90	.00	4 71 275.30	42 58 102.70	44 61 321.60
17	Sports Equipment	7.5%	14 39 921.00	4 37 680.00	0.00	18 77 601.00	8 92 751.04	1 40 820.08	.00	10 33 571.12	8 44 029.89	5 47 169.97
18	LAN/WAN	7.5%	.00	18 37 343.00	0.00	18 37 343.00	.00	1 37 800.73	.00	1 37 800.73	16 99 542.28	.00
20	Water Treatment Plant (WTP)	2.0%	.00	50 00 000.00	0.00	50 00 000.00	.00	1 00 000.00	.00	1 00 000.00	49 00 000.00	.00
21	Medical Equipment	7.5%	16 97 595.79	0.00	1697594.79	1.00	16 37 060.97	.00	16 37 060.97	.00	1.00	60 534.82
TOTAL (A)			3 15 41 61 148.49	6 63 31 885.00	1 57 46 271.79	3 20 47 46 761.70	1 28 59 48 275.79	7 30 45 040.32	1 45 33 385.97	1 34 44 59 930.14	1 86 02 86 831.57	1 86 82 12 872.71
B. CAPITAL WORKS IN PROGRESS			1 49 45 56 669.00	13 39 45 950.00	0.00	1 62 85 02 619.00	0.00	0.00	0.00	0.00	1 62 85 02 619.00	1 49 45 56 669.00
C. INTANGIBLE ASSETS												
22	Computer Software	40%	15 78 946.00	18 69 533.00	0.00	34 48 479.00	631578.40	13 79 391.60	0.00	20 10 970.00	14 37 509.00	9 47 367.60
23	E-Journals	40%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
24	Patents											0.00
TOTAL (C)			15 78 946.00	18 69 533.00	0.00	34 48 479.00	6 31 578.40	13 79 391.60	0.00	20 10 970.00	14 37 509.00	9 47 367.60
GRAND TOTAL (A+B+C)			4 65 02 96 763.49	20 21 47 368.00	1 57 46 271.79	4 83 66 97 859.70	1 28 65 79 854.19	7 44 24 431.92	1 45 33 385.97	1 34 64 70 900.14	3 49 02 26 959.57	3 36 37 16 909.31
Previous Year			4 46 55 60 313.41	18 47 36 450.08	0.00	4 65 02 96 763.49	1 21 21 44 532.03	7 44 35 322.15	0.00	1 28 65 79 854.18	3 36 37 16 909.31	3 25 34 15 781.38

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SCHEDULE 5 : INVESTMENTS FROM EARMARKED/ENDOWMENT FUNDS

	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	0.00	0.00


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Nirjuli, Arunachal Pradesh


Director
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Nirjuli .. Arunachal Pradesh

SCHEDULE 6 : INVESTMENTS FROM EARMARKED/ENDOWMENT FUNDS

		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 30 573.00	4 11 683.00
	b) Institute Gold Medal	1 71 958.00	1 64 139.00
	c) Donation for Shristi donated by NHPC	2 48 653.00	2 37 120.00
Total		8 51 184.00	8 12 942.00


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SCHEDULE 7 - CURRENT ASSETS

	Current Year	Previous Year
1. Stock :		
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
2. Sundry Debtors:		
a) Debts Outstanding for a period exceeding six months	0.00	0.00
b) Others	0.00	0.00
3. Cash and Bank Balances		
a) With Scheduled Banks:		
- In Current Accounts	11 90 37 726.77	8 00 70 429.79
- In term deposit Accounts	0.00	0.00
- In Savings Accounts	16 31 76 471.49	29 09 51 820.67
b) Imprest	11 81 707.00	11 58 847.00
c) Cash in Hand	0.27	0.27
Total	28 33 95 905.53	37 21 81 097.73


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

I. Savings Bank Accounts		
1	SBI Society for NERIST Account	14 75 37 432.49
2	SBI Sponsored Research Project - DBT Account	1 34 86 824.00
3	SBI Sponsored Research Project - NMHS Account	21 43 395.50
4	SBI NEE Account	8 819.50
Total (I)		16 31 76 471.49
II. Current Account		
1	SBI Society for NERIST Current Account	1 43 35 137.35
2	SBI Academic Fee Account	4 62 66 970.50
3	AXIS Bank Account	1 25 16 681.87
4	Corpus Fund Account	21 107.00
5	Equipment repairing Account	20 931.13
6	Faculty development Account	21 108.00
7	Maintenance Fund Account	54 138.00
8	Scholarship Account	23 94 002.22
9	Sponsored Research Project Account	4 33 75 692.20
10	ICCSR Project Account	21 958.50
11	Income Tax Account	10 000.00
Total (II)		11 90 37 726.77
Grand Total (I + II)		28 22 14 198.26


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SCHEDULE 8 - LOANS, ADVANCES & DEPOSITS

	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	38 76 070.00	20 11 844.00
c) Computer Loan	1 11 269.00	6 27 332.00
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	.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
Total	1 01 79 935.00	88 31 772.00


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INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31-03-2024

Particulars	Schedule	Current Year	Previous Year
INCOME			
Academic Receipts	9	3 86 88 222.59	4 19 85 913.09
Grants / Subsidies (MoE)	10	1 14 20 13 039.87	1 49 75 92 094.21
Income from investments	11	0.00	0.00
Interest earned	12	.00	62 114.00
Other Income	13	73 11 778.00	75 82 600.00
Prior Period Income	14	0.00	0.00
TOTAL (A)		1 18 80 13 040.46	1 54 72 22 721.30
EXPENDITURE			
Staff Payments & Benefits (Establishment expenses)	15B	77 15 81 902.00	74 56 48 656.00
Academic Expenses	16	3 11 07 847.00	2 53 62 021.00
Administrative and General Expenses	17A	5 85 31 015.96	3 42 30 591.80
Transportation Expenses	18	39 57 404.00	31 86 153.00
Repairs & Maintenance	19A	35 12 33 124.00	75 23 01 072.50
Finance costs	20	13 357.50	14 324.00
Depreciation	4	5 98 91 045.95	7 44 35 322.15
Fixed Assets written off	4	1 57 46 271.79	0.00
Other Expenses	21	.00	0.00
Prior Period expenses	22	5 01 99 067.00	0.00
TOTAL (B)		1 34 22 61 035.20	1 63 51 78 140.45
Balance being excess of income over expenditure (A-B)		.00	.00
Balance being excess of expenditure over Income (A-B)		- 15 42 47 994.74	- 8 79 55 419.15
Balance Being Deficit Carried to Capital Fund		- 15 42 47 994.74	- 8 79 55 419.15

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SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT


Assistant Registrar (Fin.)
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SCHEDULE 9 - ACADEMIC RECEIPTS

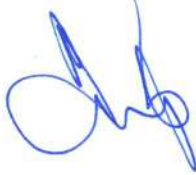
	Current Year	Previous Year
FEES FROM STUDENTS		
(A) Academic		
1. Tuition/Semester fee	1 58 91 254.00	1 55 29 008.00
2. Admission fee	2 80 360.00	2 20 163.00
3. Syllabus fee	7 12 346.00	7 00 050.00
4. Registration fee	3 02 569.00	2 87 510.00
Total (A)	1 71 86 529.00	1 67 36 731.00
(B) Examinations		
1. Annual Examination fee	21 99 724.00	20 71 970.00
2. Mark sheet, certificate fee	29 33 266.00	27 30 106.00
Total (B)	51 32 990.00	48 02 076.00
(C) Other Fees		
1. Identity card fee	1 12 465.00	1 01 811.00
2. Miscellaneous fee	5 53 564.59	5 45 000.09
3. Medical fee	5 25 704.00	4 88 125.00
4. Grade Card Fee	10 52 890.00	9 26 200.00
5. Registrartion Card Fee	25 780.00	15 300.00
6. Electricity & Water	13 62 870.00	12 54 934.00
7. Extra Curricular Activities	22 78 650.00	20 88 735.00
8. Training & Placement	8 10 460.00	7 77 840.00
9. Thesis Fee	55 860.00	10 100.00
10. Hostel fee	30 60 500.00	28 05 300.00
11. Mess Establishment Charges	10 27 760.00	9 92 540.00
12. Internet Charges	16 92 400.00	15 82 220.00
13. Medical Insurance	2 92 800.00	2 71 489.00
Total (C)	1 28 51 703.59	1 18 59 594.09
(D) Sale of Publications		
1. Sale of prospectus including admission forms	35 17 000.00	85 87 512.00
Total (D)	35 17 000.00	85 87 512.00
TOTAL (A+B+C+D)	3 86 88 222.59	4 19 85 913.09
Less Transferred to Schedule 14 (Prior Period Income)	0.00	0.00
GRAND TOTAL	3 86 88 222.59	4 19 85 913.09


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

Sl. No.	Particulars	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	24 15 792.04	1 85 54 737.98	7 56 40 425.47	9 66 10 955.49	18 49 39 499.78
2	Add : Receipt/Receivable during the year	20 00 00 000.00	37 94 00 000.00	72 00 00 000.00	1 29 94 00 000.00	1 59 40 00 000.00
3	Total (1+2)	20 24 15 792.04	39 79 54 737.98	79 56 40 425.47	1 39 60 10 955.49	1 77 89 39 499.78
4	Less : Utilised for Capital Expenditure	20 21 47 368.00	0.00	0.00	20 21 47 368.00	18 47 36 450.08
5	Less : Utilised for revenue Expenditure	0.00	39 76 68 892.87	74 43 44 147.00	1 14 20 13 039.87	1 49 75 92 094.21
6	Total Balance C/F including closing Balance of Capital Balance	2 68 424.04	2 85 845.11	5 12 96 278.47	5 18 50 547.62	9 66 10 955.49


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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 2024
FUND WISE BREAK UP

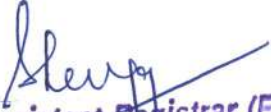
Sl. No	PARTICULARS	PLAN FUND OH-35	NON PLAN FUND OH-36	NON PLAN FUND OH-31	TOTAL
1	Grants Received during 2023-24				
	a. F.No.3-1/2023-TS.VII	11 20 50 000.00	10 40 00 000.00	9 90 45 000.00	31 50 95 000.00
	b. F.No.3-1/2023-TS.VII	41 00 000.00	38 00 000.00	78 10 000.00	1 57 10 000.00
	c. F.No.3-1/2023-TS.VII	88 50 000.00	82 00 000.00	36 12 000.00	2 06 62 000.00
	d. F.No.3-1/2023-TS.VII	4 48 20 000.00	5 20 00 000.00	4 95 22 000.00	14 63 42 000.00
	e. F.No.3-1/2023-TS.VII	35 40 000.00	41 00 000.00	39 05 000.00	1 15 45 000.00
	f. F.No.3-1/2023-TS.VII	16 40 000.00	19 00 000.00	18 06 000.00	53 46 000.00
	g. F.No.3-1/2023-TS.VII	2 50 00 000.00	8 36 73 000.00	5 97 73 000.00	16 84 46 000.00
	h. F.No.3-1/2023-TS.VII	0.00	65 99 000.00	47 13 000.00	1 13 12 000.00
	i. F.No.3-1/2023-TS.VII	0.00	30 61 000.00	21 80 000.00	52 41 000.00
	j. F.No.3-1/2023-TS.VII	0.00	4 18 37 000.00	2 98 87 000.00	7 17 24 000.00
	k. F.No.3-1/2023-TS.VII	0.00	32 99 000.00	23 57 000.00	56 56 000.00
	l. F.No.3-1/2023-TS.VII	0.00	15 31 000.00	10 90 000.00	26 21 000.00
	m. F.No.3-1/2023-TS.VII	0.00	15 79 81 000.00	3 43 00 000.00	19 22 81 000.00
	n. F.No.3-1/2023-TS.VII	0.00	1 20 19 000.00	4 00 00 000.00	5 20 19 000.00
	o. F.No.3-1/2023-TS.VII	0.00	12 14 29 000.00	2 00 00 000.00	14 14 29 000.00
	p. F.No.3-1/2023-TS.VII	0.00	92 38 000.00	1 94 00 000.00	2 86 38 000.00
	q. F.No.3-1/2023-TS.VII	0.00	6 53 33 000.00	0.00	6 53 33 000.00
	r. F.No.3-1/2023-TS.VII	0.00	1 89 81 000.00	0.00	1 89 81 000.00
	s. F.No.3-1/2023-TS.VII	0.00	1 21 88 000.00	0.00	1 21 88 000.00


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	r. F.No.3-1/2023-TS.VII	0.00	88 31 000.00	0.00	88 31 000.00
2	Total	20 00 00 000.00	72 00 00 000.00	37 94 00 000.00	1 29 94 00 000.00
3	Utilization of funds towards				
	a) Capital Expenditure	20 21 47 368.00	0.00	0.00	20 21 47 368.00
	b) Revenue Expenditure	0.00	74 43 44 147.00	44 36 68 893.46	1 18 80 13 040.46
4	Total 3 (a+b)	20 21 47 368.00	74 43 44 147.00	44 36 68 893.46	1 39 01 60 408.46
5	Balance (2 - 4)	- 21 47 368.00	- 2 43 44 147.00	- 6 42 68 893.46	- 9 07 60 408.46
6	Less Expenditure incurred from Revenue	0.00	0.00	4 60 00 000.59	0.00
7	Net Expenditure (4 - 6)	20 21 47 368.00	74 43 44 147.00	39 76 68 892.87	1 39 01 60 408.46


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 Nirjuli, Arunachal Pradesh

SCHEDULE 12 : INTEREST EARNED

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	0.00
	(ii) Interest on Conveyance	0.00	0.00
	b. Interest on Computer Loan	0.00	62 114.00
3	On Debtors and Other Receivables	0.00	0.00
Total		0.00	62 114.00


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SCHEDULE 13 : OTHER INCOME

A. Income from Land & Buildings	Current Year	Previous Year
1. Guest House Room Rent	25 82 694.00	24 89 225.00
2. Building Rent	2 68 856.00	3 50 074.00
3. Hire Charges of Auditorium/Play ground/Convention Centre/Exam Centre, etc	0.00	0.00
4. Electricity charges recovered	18 76 970.00	21 94 809.00
5. Water charges recovered	0.00	0.00
Total	47 28 520.00	50 34 108.00
B Others		
1. Income from consultancy .	7 30 311.00	6 09 134.00
2. RTI fees	180.00	390.00
3. Income from Royalty	0.00	0.00
4. Sale of application form (recruitment)	4 500.00	7 38 500.00
5. Misc. receipts (Sale of tender form, waste paper, etc.)		
a) Sale of Tender Paper	3 80 600.00	5 88 550.00
b) Fine		0.00
c) Misc Receipt	5 21 692.00	4 80 057.00
d) Auction Value on Sdcrap items	5 47 523.00	.00
6. Profit on Sale/disposal of Assets		
a) Owned assets	5 486.00	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	1 530.00	3 315.00
b) Project overhead charges	3 91 436.00	1 28 546.00
Total	25 83 258.00	25 48 492.00
Grand Total (A+B)	73 11 778.00	75 82 600.00


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SCHEDULE 14 : PRIOR PERIOD INCOME

Particulars	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
Total	0.00	0.00


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NORTH EASTERN REGIONAL INSTITUTE OF SCIENCE & TECHNOLOGY
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RECEIPTS & PAYMENTS ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2024

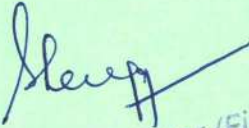
RECEIPT				PAYMENT			
Particulars		Current Year	Previous Year	Particulars		Current Year	Previous Year
1. Opening Balance							
a) Cash in hand		0.27	0.27	1. a) Establishment Expenses	15	69 66 20 529.00	73 21 28 559.00
b) Imprest		11 58 847.00	11 07 597.00	b) Academic Expenses	16	3 11 07 847.00	2 53 62 021.00
c) Bank Balance		37 08 94 460.46	40 76 12 696.25	c) Administrative & General Expenses	17	5 75 32 548.96	3 42 30 591.80
d) Corpus, Faculty Dev, Equip rep & Maint Fund		1 17 790.00	40 000.00	d) Transportation Expenses	18	39 57 404.00	31 86 153.00
e) Investment from Govt. Grant (STDR)		0.00	0.00	e) Repair & Maintenance Expenses	19	34 85 86 175.00	75 23 01 072.50
				f) Finance Cost	20	13 357.50	14 324.00
				g) Prior period expenditure	22	5 01 99 067.00	0.00
				2. Expenditure on fixed Assets and expenditure on capital	21	20 21 47 368.00	18 47 36 450.08
				3. Other payments	22A	10 80 61 211.65	12 47 22 099.30
				Closing Balance			
2. Grants from MoE. Govt. of India, New Delhi				a) Cash in hand		0.27	0.27
a) OH-36 (Salary)		72 00 00 000.00	72 90 00 000.00	b) Imprest		11 81 707.00	11 58 847.00
b) OH-31 (General)		37 94 00 000.00	68 00 00 000.00	c) Bank Balance		28 20 86 914.13	37 08 94 460.46
c) OH-35 (Capital)		20 00 00 000.00	18 50 00 000.00	d) Corpus, Faculty Development, Equipment repairing and Maintenance Fund Accounts		1 17 284.13	1 17 790.00
				4. Investment from Govt. Grant (STDR)	5	0.00	0.00
3. Academic Receipts	9	3 86 88 222.59	4 19 85 913.09	Details of Bank Balance:			
				1. SBI Savings A/c		14 75 37 432.49	
4. Interest earned on STDR with SBI/ AXIS Bank etc.	12	0.00	62 114.00	2. SBI Current A/c		1 43 35 137.35	
5. Other Income	13	73 11 778.00	75 82 600.00	3. Axis Bank		1 25 16 681.87	
6. Prior Period Income	14	0.00	0.00	4. Academic Account		4 62 66 970.50	
7. Any other Receipt	14A	6 40 40 315.32	17 64 61 447.80	5. NEE Account		8 819.50	
				6. Research Project Account		5 90 27 870.20	
				7. Scholarship Account		23 94 002.22	
				Total		28 20 86 914.13	
TOTAL		1 78 16 11 413.64	2 22 88 52 368.41	TOTAL		1 78 16 11 413.64	2 22 88 52 368.41

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SCHEDULES FORMING PART OF RECEIPTS AND PAYMENT ACCOUNT


Assistant Registrar (Fin.)
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SCHEDULE 14A : ANY OTHER RECEIPTS

Sl. No.	Particulars	Current Year		Previous Year
		Current Year	Total	
1	Caution Money from Students			
	a. Lab/Workshop Caution Money	9 40 260.00	55,11,928.00	10 40 860.00
	b. Library Caution Money	20 83 550.00		29 81 552.00
	c. Institute Book Bank Caution Money	24 88 118.00		30 60 210.00
2	Students Welfare Fund	4 50 520.00	4 50 520.00	4 57 520.00
3	Alumini Association Account	2 21 200.00	2 21 200.00	2 51 850.00
3	TDS on GST	63 35 334.00	63 35 334.00	1 49 28 842.00
4	Advances received from staff			.00
	a. House Building	11 85 574.00	17 01 637.00	8 50 956.00
	b. Conveyance	1 94 300.00		1 27 668.00
	c. Computer loan	3 21 763.00		2 77 000.00
5	Security Deposit	1 99 28 802.00	1 99 28 802.00	6 71 50 451.00
6	Project Account	1 75 368.00	1 75 368.00	51 28 688.00
7	Income Tax	13 71 982.00	13 71 982.00	14 93 289.00
8	Forest Royalty	5 47 997.00	5 47 997.00	.00
9	DMF	6 79 403.00	6 79 403.00	.00
10	Labour Cess	6 05 378.00	6 05 378.00	.00
11	Interest earned on Savings Account	80 43 811.00	80 43 811.00	1 11 31 823.00
12	NIDM	1 56 000.00	1 56 000.00	0.00
13	Scholarship Account		.00	26 682.00
14	NCC		.00	3 28 000.00
15	NSD (National Skill Development)	7 20 000.00	7 20 000.00	.00
16	From TEQIP A/c	1 441.00	1 441.00	79 737.00
17	HEFA Principle amount from canara bank		.00	1 72 63 756.00
18	Research Project	1 71 27 665.04	1 71 27 665.04	4 98 82 563.80
19	Misc	4 61 849.28	4 61 849.28	.00
20	Imprest	13 140.00	13 140.00	.00
	Total	6 40 53 455.32	6 40 53 455.32	17 64 61 447.80

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

	Current Year		Previous Year	
	Non Plan	Total	Non Plan	Total
a) Salaries and Wages				
i) Teaching	22 16 80 580.00	50 75 79 316.00	21 40 98 388.00	51 02 64 821.00
ii) Non-Teaching	22 00 65 211.00		22 22 65 351.00	
iii) Income Tax (Teaching)	4 91 66 696.00		5 58 81 723.00	
iv) Income Tax (Non-Teaching)	99 63 544.00		1 17 40 750.00	
v) EPF	67 03 285.00		62 78 609.00	
b) Contribution to Provident Fund				
i) Teaching	1 28 89 321.00	4 23 56 983.00	1 38 79 289.00	4 25 27 555.00
ii) Non-Teaching	2 94 67 662.00		2 86 48 266.00	
c) Contribution to Other Fund (NPS)				
i) Teaching	3 50 05 727.00	4 22 90 945.00	3 49 84 057.00	4 18 65 937.00
ii) Non-Teaching	72 85 218.00		68 81 880.00	
d) Retirement and Terminal Benefits				
i) Gratuity (Teaching)	91 34 081.00	6 58 00 153.00	77 70 172.00	5 34 01 689.00
ii) Gratuity (Non-Teaching)	3 03 83 287.00		2 72 68 146.00	
iii) Leave Encashment (Teaching)	1 21 43 297.00		1 17 42 553.00	
iv) Leave Encashment (Non-Teaching)	1 41 39 488.00		66 20 818.00	
e) LTC facility				
i) Teaching	18 82 213.00	34 72 512.00	23 89 578.00	36 09 775.00
ii) Non-Teaching	15 90 299.00		12 20 197.00	
f) Medical facility				
i) Teaching	29 65 534.00	1 11 44 163.00	43 80 635.00	1 09 67 183.00
ii) Non-Teaching	81 78 629.00		65 86 548.00	

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i)	Children Education Allowance				
	i) Teaching	15 52 187.00	32 27 187.00	41 67 000.00	89 01 965.00
	ii) Non-Teaching	16 75 000.00		47 34 965.00	
j)	Honorarium	86 91 455.00	86 91 455.00	37 54 563.00	37 54 563.00
k)	CPDA	27 40 281.00	27 40 281.00	12 50 308.00	12 50 308.00
l)	Medicine	12 50 283.00	12 50 283.00	1 09 27 450.00	1 09 27 450.00
m)	Pay and Allowances of KV NERIST	3 58 77 800.00	3 58 77 800.00	2 29 24 000.00	2 29 24 000.00
n)	CPF Institute share				
	i) Teaching	88 43 311.00	1 99 13 069.00	96 82 605.00	
	ii) Non-Teaching	1 10 69 758.00		1 20 50 708.00	2 17 33 313.00
	TOTAL	74 43 44 147.00	74 43 44 147.00	73 21 28 559.00	73 21 28 559.00
o)	Less prior period expenditure	4 77 23 618.00	4 77 23 618.00	.00	0
	G/Total	69 66 20 529.00	69 66 20 529.00	.00	0


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SCHEDULE 15 A : EMPLOYEES RETIREMENT AND TERMINAL BENEFITS

	Pension	Gratuity	Leave Encashment	Total
Opening Balance as on 01.04.2023	0.00	2 74 10 687.00	1 66 09 410.00	4 40 20 097.00
Addition : During the year	0.00	3 99 07 580.00	2 90 52 700.00	6 89 60 280.00
Total (a)	0.00	6 73 18 267.00	4 56 62 110.00	11 29 80 377.00
Less: Actual Payment during the Year 2023-24 (b)	0.00	2 74 10 687.00	1 66 09 410.00	4 40 20 097.00
Balance Available on 31.03.2024 (c) (a-b)	0.00	3 99 07 580.00	2 90 52 700.00	6 89 60 280.00
Provisions of Liabilities (2024-25)	0.00	3 99 07 580.00	2 90 52 700.00	6 89 60 280.00


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

	Current Year		Previous Year	
	Non Plan	Total	Non Plan	Total
a) Salaries and Wages				
i) Teaching	22 16 80 580.00	50 75 79 316.00	21 40 98 388.00	51 02 64 821.00
ii) Non-Teaching	22 00 65 211.00		22 22 65 351.00	
iii) Income Tax (Teaching)	4 91 66 696.00		5 58 81 723.00	
iv) Income Tax (Non-Teaching)	99 63 544.00		1 17 40 750.00	
v) EPF	67 03 285.00		62 78 609.00	
b) Contribution to Provident Fund				
i) Teaching	1 28 89 321.00	4 23 56 983.00	1 38 79 289.00	4 25 27 555.00
ii) Non-Teaching	2 94 67 662.00		2 86 48 266.00	
c) Contribution to Other Fund (NPS)				
i) Teaching	3 50 05 727.00	4 22 90 945.00	3 49 84 057.00	4 18 65 937.00
ii) Non-Teaching	72 85 218.00		68 81 880.00	
d) Retirement and Terminal Benefits				
i) Gratuity (Teaching)	91 34 081.00	6 58 00 153.00	77 70 172.00	5 34 01 689.00
ii) Gratuity (Non-Teaching)	3 03 83 287.00		2 72 68 146.00	
iii) Leave Encashment (Teaching)	1 21 43 297.00		1 17 42 553.00	
iv) Leave Encashment (Non-Teaching)	1 41 39 488.00		66 20 818.00	
e) LTC facility				
i) Teaching	18 82 213.00	34 72 512.00	23 89 578.00	36 09 775.00
ii) Non-Teaching	15 90 299.00		12 20 197.00	
f) Medical facility				
i) Teaching	29 65 534.00	1 11 44 163.00	43 80 635.00	1 09 67 183.00
ii) Non-Teaching	81 78 629.00		65 86 548.00	


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i) Children Education Allowance	32 27 187.00	32 27 187.00	89 01 965.00	89 01 965.00
j) Honorarium	86 91 455.00	86 91 455.00	37 54 563.00	37 54 563.00
k) CPDA	27 40 281.00	27 40 281.00	12 50 308.00	12 50 308.00
l) Medicine	12 50 283.00	12 50 283.00	1 09 27 450.00	1 09 27 450.00
m) Pay and Allowances of KV NERIST	3 58 77 800.00	3 58 77 800.00	2 29 24 000.00	2 29 24 000.00
n) CPF Institute share				
i) Teaching	88 43 311.00		96 82 605.00	
ii) Non-Teaching	1 10 69 758.00	1 99 13 069.00	1 20 50 708.00	2 17 33 313.00
TOTAL	74 43 44 147.00	74 43 44 147.00	73 21 28 559.00	73 21 28 559.00
LESS LIABILITIES DISCHARGED OF PREVIOUS YEARS (15A)	4 40 20 097.00	4 40 20 097.00	3 05 00 000.00	30500000.00
TOTAL	70 03 24 050.00	70 03 24 050.00	70 16 28 559.00	70 16 28 559.00
ADD PROVISION FOR LIABILITIES OF RETIREMENT BENEFITS 2022-23 (15A)				
a. Provision for liabilities of Retirement Benefits	6 89 60 280.00	6 89 60 280.00	4 40 20 097.00	4 40 20 097.00
b. Provision for Establishment expenses (Salary/Honorarium)	5 00 21 190.00	5 00 21 190.00	0.00	0.00
TOTAL	81 93 05 520.00	81 93 05 520.00	74 56 48 656.00	74 56 48 656.00
c. Less Prior period expenses	4 77 23 618.00	4 77 23 618.00	0.00	0.00
G/TOTAL	77 15 81 902.00	77 15 81 902.00	74 56 48 656.00	74 56 48 656.00


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SCHEDULE 16 : ACADEMIC EXPENSES


	Current Year		Previous Year	
	Non Plan	Total	Non Plan	Total
a) Laboratory expenses				
i) Consumable Technology	32 83 841.00	67 46 336.00	11 48 062.00	16 95 521.00
ii) Consumable Science	5 21 495.00		4 97 296.00	
iii) Chemical & Glass Wares	29 41 000.00		50 163.00	
b) Membership Fee	18 692.00	18692.00	0.00	0.00
c) Expenses on Seminars/Workshops	2 67 298.00	267298.00	3 390.00	3390.00
d) Payment to visiting faculty	0.00	0.00	0.00	0.00
e) Examination	3 33 287.00	3 33 287.00	7 46 544.00	7 46 544.00
f) Student Welfare expenses				
i) ECA	66 63 850.00	1 24 83 908.00	58 65 074.00	93 74 970.00
ii) Study Tour	58 20 058.00		35 09 896.00	
g) Admission expenses	6 640.00	6 640.00	27 000.00	27 000.00
h) Convocation expenses	10 98 640.00	10 98 640.00	33 47 219.00	33 47 219.00
i) T&P Expenses	2 11 940.00	2 11 940.00	49 561.00	49561.00
j) Stipend/means-cum-merit scholarship	86 28 615.00	86 28 615.00	76 56 929.00	76 56 929.00
k) Subscription Expenses	56 640.00	56 640.00	59 000.00	59 000.00
l) AICTE	55 000.00	55 000.00	0.00	0.00
m) NBA	4 13 000.00	4 13 000.00	5 08 857.00	5 08 857.00
n) UBA	0.00	0.00	7 35 144.00	7 35 144.00
o) NCC	3 24 880.00	3 24 880.00	1 50 796.00	1 50 796.00
p) NSS	65 000.00	65 000.00	1 27 000.00	1 27 000.00
q) Refund of Registration fees	6 12 608.72	6 12 608.72	8 80 090.00	8 80 090.00
r) Refund of Exam/ Appln	46 110.00	46 110.00	0.00	0.00
s) Renewal of Library Book/Journal	1 46 252.28	1 46 252.28	0.00	0.00
TOTAL	3 15 14 847.00	3 15 14 847.00	2 53 62 021.00	2 53 62 021.00
t) Prior period expenditure	4 07 000.00	4 07 000.00	0.00	0.00
G/TOTAL	3 11 07 847.00	3 11 07 847.00	2 53 62 021.00	2 53 62 021.00

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SCHEDULE 17 : ADMINISTRATIVE AND GENERAL EXPENSES

	Current Year		Previous Year	
	Non Plan	Total	Non Plan	Total
A. Infrastructure				
a) Electricity and power	1 29 45 461.00	1 29 45 461.00	1 16 58 638.00	1 16 58 638.00
b) Water charges	1 48 800.00	1 48 800.00	6 77 680.00	6 77 680.00
B. Communication				
e) Postage	1 15 846.00	1 15 846.00	48 500.00	48 500.00
f) Telephone, Fax and Internet Charges				
i) Telephone	5 01 606.00	5 01 606.00	2 80 967.00	2 80 967.00
ii) Internet Charges	15 95 242.00	15 95 242.00	0.00	0.00
C. Others				
g) Printing and Stationery (consumption)	30 96 117.00	30 96 117.00	12 46 181.00	12 46 181.00
h) Travelling and Conveyance Expenses	64 33 813.00	64 33 813.00	41 22 053.00	41 22 053.00
i) NERIST Entrance Examination	38 55 769.00	38 55 769.00	54 05 221.00	54 05 221.00
j) Auditors Remuneration	1 33 792.00	1 33 792.00	66 896.00	66 896.00
k) Professional Charges				
i) Consultancy Charges	52 31 331.00	1 15 03 924.00	17 25 442.00	27 26 990.00
ii) Professional Fee	2 92 935.00		1 47 200.00	
ii) Legal Charges	59 79 658.00		8 54 348.00	
l) Advertisement and Publicity	20 82 587.96	20 82 587.96	14 20 177.08	14 20 177.08
m) Magazines/Journals/News paper	4 277.00	4 277.00	4 816.00	4 816.00
n) Other Expenses				
i) Meeting Expenses	15 06 364.00	1 60 36 563.00	7 00 285.72	65 72 472.72
ii) Office Expenses	1 07 15 199.00		58 72 187.00	
iii) Liveries and Uniforms	0.00		0.00	
iv) KV Overhead Charges	38 15 000.00		0.00	
TOTAL	5 84 53 797.96	5 84 53 797.96	3 42 30 591.80	3 42 30 591.80
o) Less Prior period expenditure	9 21 249.00	9 21 249.00	0.00	0.00
G/TOTAL	5 75 32 548.96	5 75 32 548.96	3 42 30 591.80	3 42 30 591.80


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SCHEDULE 17 A : ADMINISTRATIVE AND GENERAL EXPENSES FOR INCOME & EXPENDITURE ACCOUNT


	Current Year		Previous Year	
	Non Plan	Total	Non Plan	Total
A. Infrastructure				
a) Electricity and power	1 29 45 461.00	1 29 45 461.00	1 16 58 638.00	1 16 58 638.00
b) Water charges	1 48 800.00	1 48 800.00	6 77 680.00	6 77 680.00
B. Communication				
e) Postage	1 15 846.00	1 15 846.00	48 500.00	48 500.00
f) Telephone, Fax and Internet Charges	0.00	.00		
i) Telephone	5 01 606.00	5 01 606.00	2 80 967.00	2 80 967.00
ii) Internet Charges	15 95 242.00	15 95 242.00	0.00	0.00
C. Others				
g) Printing and Stationery (consumption)	30 96 117.00	30 96 117.00	12 46 181.00	12 46 181.00
h) Travelling and Conveyance Expenses	64 33 813.00	64 33 813.00	41 22 053.00	41 22 053.00
i) NERIST Entrance Examination	38 55 769.00	38 55 769.00	54 05 221.00	54 05 221.00
j) Auditors Remuneration	1 33 792.00	1 33 792.00	66 896.00	66 896.00
k) Professional Charges	0.00			
i) Consultancy Charges	52 31 331.00	1 15 03 924.00	17 25 442.00	27 26 990.00
ii) Professional Fee	2 92 935.00		1 47 200.00	
ii) Legal Charges	59 79 658.00		8 54 348.00	
l) Advertisement and Publicity	20 82 587.96	20 82 587.96	14 20 177.08	14 20 177.08
m) Magazines/Journals/News paper	4 277.00	4 277.00	4 816.00	4 816.00
n) Other Expenses				
i) Meeting Expenses	15 06 364.00	1 60 36 563.00	7 00 285.72	65 72 472.72
ii) Office Expenses	1 07 15 199.00		58 72 187.00	
iii) Liveries and Uniforms	0.00		0.00	
iv) KV Overhead Charges	38 15 000.00		0.00	
o Add provision for Liabilities against Electricity charges of March 2024	9 98 467.00	9 98 467.00	0.00	0.00
TOTAL	5 94 52 264.96	5 94 52 264.96	3 42 30 591.80	3 42 30 591.80
p) Less prior period Income	9 21 249.00	9 21 249.00	0.00	0.00
G/TOTAL	5 85 31 015.96	5 85 31 015.96	3 42 30 591.80	3 42 30 591.80

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SCHEDULE 18 : TRANSPORTATION EXPENSES

Particulars	Current Year		Previous Year	
	Non Plan	Total	Non Plan	Total
1 Vehicles (owned by institution)				
a) Running expenses	27 17 618.00	27 17 618.00	22 00 132.00	22 00 132.00
b) Repairs & maintenance	6 62 325.00	6 62 325.00	5 36 983.00	5 36 983.00
c) Insurance/Road Tax expenses	2 04 715.00	2 04 715.00	4 49 038.00	4 49 038.00
2 Vehicles taken on rent/lease				
a) Rent/lease expenses	3 72 746.00	3 72 746.00	0.00	0.00
TOTAL	39 57 404.00	39 57 404.00	31 86 153.00	31 86 153.00


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SCHEDULE 19 : REPAIRS & MAINTENANCE

Particulars	Current Year		Previous Year	
	Non Plan	Total	Non Plan	Total
a) Buildings				
i) Civil Maintenance	29 46 12 213.00	30 52 08 595.00	70 03 12 359.80	70 91 36 603.80
ii) Electrical Maintenance	1 05 96 382.00		88 24 244.00	
b) Furniture & Fixtures		0.00	8 800.00	8 800.00
c) Plant & Machinery	11 32 908.00	11 32 908.00	0.00	0.00
d) Office Equipment	1 10 745.00	1 10 745.00	1 57 586.00	1 57 586.00
e) Computers	89 540.00	89 540.00	2 48 105.00	2 48 105.00
f) Maintenance of Software	49 18 164.00	49 18 164.00	55 17 102.70	55 17 102.70
g) Laboratory & Scientific equipment	4 19 676.00	4 19 676.00	0.00	.00
h) Audio Visual equipment	0.00	0.00	6 77 484.00	6 77 484.00
i) Cleaning Material & Services	1 15 89 048.00	1 15 89 048.00	78 29 067.00	78 29 067.00
j) LAN/WAN	35 000.00	35 000.00	33 92 343.00	33 92 343.00
k) Gardening	14 65 800.00	14 65 800.00	67 59 594.00	67 59 594.00
l) Estate Maintenance				
i) Guest House	6 23 730.00	11 51 225.00	30 000.00	2 78 980.00
ii) Director Bungalow	2 78 515.00		.00	
iii) Fire extinguisher	2 48 980.00		2 48 980.00	
m) Campus Security (Outsourcing)	1 67 34 963.00	1 67 34 963.00	1 53 87 723.00	1 53 87 723.00
n) Outsourcing Wages	40 80 628.00	40 80 628.00	29 07 684.00	29 07 684.00
o) Maintenance /upgradation - EPABX	27 97 083.00	27 97 083.00	0.00	0.00
TOTAL	34 97 33 375.00	34 97 33 375.00	75 23 01 072.50	75 23 01 072.50
p) Less prior period expenditure	11 47 200.00	11 47 200.00	0.00	0.00
G/TOTAL	34 85 86 175.00	34 85 86 175.00	75 23 01 072.50	75 23 01 072.50

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SCHEDULE 19 A : REPAIRS & MAINTENANCE FOR INCOME & EXPENDITURE ACCOUNT

Particulars	Current Year		Previous Year	
	Non Plan	Total	Non Plan	Total
a) Buildings				
i) Civil Maintenance	29 46 12 213.00	30 52 08 595.00	70 03 12 359.80	70 91 36 603.80
ii) Electrical Maintenance	1 05 96 382.00		88 24 244.00	
b) Furniture & Fixtures	0.00	0.00	8 800.00	8 800.00
c) Plant & Machinery	11 32 908.00	11 32 908.00	0.00	0.00
d) Office Equipment	1 10 745.00	1 10 745.00	1 57 586.00	1 57 586.00
e) Computers	89 540.00	89 540.00	2 48 105.00	2 48 105.00
f) Maintenance of Software	49 18 164.00	49 18 164.00	55 17 102.70	55 17 102.70
g) Laboratory & Scientific equipment	4 19 676.00	4 19 676.00	0.00	0.00
h) Audio Visual equipment	0.00	0.00	6 77 484.00	6 77 484.00
i) Cleaning Material & Services	1 15 89 048.00	1 15 89 048.00	78 29 067.00	78 29 067.00
j) LAN/WAN	35 000.00	35 000.00	33 92 343.00	33 92 343.00
k) Gardening	14 65 800.00	14 65 800.00	67 59 594.00	67 59 594.00
l) Estate Maintenance				
i) Guest House	6 23 730.00	11 51 225.00	30 000.00	2 78 980.00
ii) Director Bungalow	2 78 515.00		0.00	
iii) Fire extinguisher	2 48 980.00		2 48 980.00	
m) Campus Security (Outsourcing)	1 67 34 963.00	1 67 34 963.00	1 53 87 723.00	1 53 87 723.00
n) Outsourcing Wages	40 80 628.00	40 80 628.00	29 07 684.00	29 07 684.00
o) Maintenance /upgradation - EPABX	27 97 083.00	27 97 083.00	0.00	0.00
p) Add provision for liabilities	26 46 949.00	26 46 949.00	0.00	0.00
TOTAL	35 23 80 324.00	35 23 80 324.00	75 23 01 072.50	75 23 01 072.50
q) Less Prior Period Expenditure	11 47 200.00	11 47 200.00	0.00	0.00
G/TOTAL	35 12 33 124.00	35 12 33 124.00	75 23 01 072.50	75 23 01 072.50

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SCHEDULE 20 : FINANCE COSTS

Particulars	Current Year		Previous Year	
	Non Plan	Total	Non Plan	Total
a) Bank charges	9 469.50	9 469.50	14 324.00	14 324.00
b) Bank charges on NEE Account	3 888.00	3 888.00	0.00	0.00
TOTAL	13 357.50	13 357.50	14 324.00	14 324.00


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


Particulars	Current Year		Previous Year	
	Plan	Total	Plan	Total
1 Furniture	42 95 050.00	42 95 050.00	41 43 550.00	41 43 550.00
2. Library Books/Journals				
a) Books	0.00	0.00	9 985.00	
b) Journals	0.00		1 89 993.08	
c) Digital Library	0.00		7 49 478.00	9 49 456.08
3 Expenditure on Equipments				
a) Office Equipments	18 66 431.00	18 66 431.00	10 73 962.00	10 73 962.00
b) Lab Equipment/Others				
i) Agril Engineering	0.00		5 95 226.00	
ii) Computer Science	0.00		0.00	
iii) Elect Engineering	11 17 306.00		18 50 040.00	
iv) Civil Engineering	0.00		0.00	
v) Mech. Engineering	29 088.00	49 85 266.00	0.00	
vi) Forestry	0.00		0.00	
vii) Elect & Commu Engineering	37 16 722.00		0.00	
viii) Chemistry	0.00		3 03 861.00	
ix) Physics	0.00		91 375.00	
x) Horticulture	1 22 150.00		0.00	
xi) Audio Visual Equipments	0.00		0.00	28 40 502.00
4. Capital works in progress/ completed				
a) C/o Permanent Admn Building	0.00		3 00 00 000.00	
b) C/o Silver Jubilee Hall - Phase-II	0.00		50 00 000.00	
c) C/o Central Workshop	0.00		24 61 939.00	
d) C/o 500 Capacity Girls Hostel	5 00 00 000.00		2 50 00 000.00	
e) C/o Sitting Gallery of General Ground	0.00		0.00	
f) Site Development and Construction of Boundary wall	2 73 08 318.00		2 14 00 559.00	
g) C/o Multipurpose Auditorium	1 54 50 560.00		0.00	
h) C/o NERIST Health Unit (NHU)	1 50 50 260.00		0.00	
k) C/o Water Treatment Plant	50 00 000.00		2 00 00 000.00	


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l) C/o 50 Bedded Hostel	0.00		2 49 21 842.00	
m) C/o Utility Centre	29 85 472.00		51 57 000.00	
n) C/o Civil Maintenance Office	0.00		98 19 776.00	
C/o 1000 beded Capacity Boys hostel	5 00 00 000.00		0.00	
o) Upgradation of 11kVA to 33kVA Transmission Line	34 45 130.00	16 92 39 740.00	2 50 00 000.00	16 87 61 116.00
5. Computer and Peripherals	20 93 000.00	20 93 000.00	6 92 790.00	6 92 790.00
6. DG Set	33 250.00	33 250.00	46 96 128.00	46 96 128.00
7. EPABX	4 63 240.00	4 63 240.00	0.00	0.00
8. C/o Ramp at Academic Building	53 34 994.00	53 34 994.00	0.00	0.00
9. LAN/WAN	18 37 343.00	18 37 343.00	0.00	0.00
10. Sports/Gymkhana items	4 37 680.00	4 37 680.00	0.00	0.00
11. Electrical Items & Installation	29 250.00	29 250.00	0.00	0.00
12. Installation of CCTV	27 31 943.00	27 31 943.00	0.00	0.00
13. High Post Nation Flag	41 62 804.00	41 62 804.00	0.00	0.00
14. Plant & Machinery	27 67 844.00	27 67 844.00	0.00	0.00
15. Software	18 69 533.00	18 69 533.00	15 78 946.00	15 78 946.00
TOTAL	20 21 47 368.00	20 21 47 368.00	18 47 36 450.08	18 47 36 450.08


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SCHEDULE 22 : Prior Period Expenses

Particulars	Current Year			Previous Year		
	Plan	Non Plan	Total	Plan	Non Plan	Total
1 Establishment expenses	0.00	4 77 23 618.00	4 77 23 618.00	0.00	0.00	0.00
2 Academic expenses	0.00	4 07 000.00	4 07 000.00	0.00	0.00	0.00
3 Administrative expenses	0.00	9 21 249.00	9 21 249.00	0.00	0.00	0.00
4 Transportation expenses	0.00	0.00	0.00	0.00	0.00	0.00
5 Repairs & Maintenance	0.00	11 47 200.00	11 47 200.00	0.00	0.00	0.00
6 Other expenses	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	0.00	5 01 99 067.00	5 01 99 067.00	0.00	0.00	0.00


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SCHEDULE 22A : OTHER EXPENSES

Particulars	Current Year	Previous Year
a) Caution Money of Students	39 09 865.00	36 88 710.00
b) House Buliding Loan	30 49 800.00	23 55 600.00
c) Project Account	0.00	12 56 000.00
d) Security Deposits	5 29 29 524.00	3 48 32 411.84
e) Income Tax	13 73 182.00	94 928.00
f) Labour Cess	6 05 378.00	0.00
g) Forest Royalty	5 47 997.00	0.00
h) DMFT	20 73 723.00	0.00
i) TDS on GST	61 04 720.00	2 16 62 967.00
j) EMD	50 000.00	0.00
k) NIDM	0.00	0.00
L) Imprest	36 000.00	27 329.00
m) Interest refund to MoE	1 26 16 597.00	1 59 55 200.00
n) Expenses on Teqip Account	1 946.87	0.00
o) Scholarship Account	649.00	0.00
p) Research Project	2 47 97 829.78	4 48 48 953.46
TOTAL	10 80 97 211.65	12 47 22 099.30


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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 2023-24 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 asset's 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 account 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 ₹.60,00,000.00 (Rupees sixty lakh) has been transferred to Corpus fund account, Faculty development fund account, Equipment repairing account and Maintenance fund account (each ₹.15,00,000.00) 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 2023-24.

(₹. 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
2023-24	25180.00	3721.72	12994.00	1100.40	17816.12	14982.26	2833.86

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 (₹.20,21,47,368.00), value of free land donated by Govt. of Arunachal Pradesh (₹.Nil) & Non-Plan Funds (₹.Nil). The Assets have been set up by credit to Capital Fund.
- 1.2 In the Balance Sheet as on 31.03.2024 and the Balance Sheets of earlier years, Fixed Assets created out of Plan funds were exhibited distinctly. The additions during the years 2023-24, 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 31st March 2024 and the Income & Expenditure account for the year ended on that date.

6. GENERAL

(a). Name of the Head of the Institute during 2023-24

Sl No.	Head of Institute	From	To
1.	Prof. M. Muralidhar	01.04.2023	20.08.2023
2.	Prof. S. Narendranath	21.08.2023	31.03.2024

(b).Name of the D.D.O. of the Institute during 2023-24

Sl. No	Name of the D.D.O.	From	To
1.	Dr. M.K Camder, Registrar In-Charge	01.04.2023	14.09.2023
2.	Dr. M.K Camder, Registrar & DDO	15.09.2023	31.03.2024
3.	Shri Toko Shama, Assistant Registrar (Fin) & Jt. DDO	01.04.2023	31.03.2024
4.	Shri Navajit Khargharia, SO (Audit) & Jt. DDO	01.04.2023	04.12.2023
5.	Mrs. Anjana Adhikari, SO (Fin) & Jt. DDO	05.12.2023	31.03.2024

7. a) No of Under Graduate students as on 31.03.2024 -- 1928 nos
 b) No of Post Graduate students as on 31.03.2024 -- 310 nos
 c) No of Ph.D students as on 31.03.2024 -- 199 nos
 Total 2437 nos
 =====
8. a) No of teaching employees as on 31.03.2024 --- 114 nos
 b) No of non-teaching employees as on 31.03.2024 --- 227 nos

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