

AUDITED STATEMENT OF ACCOUNTS



कायालयमहालेखाकार,
मिज़ोरम, आइजोल - ७९६ ००१
OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL
AIZAWL - 796001
फोन नो./Phone No. 0389-2335506
फैक्स नो./Fax No. 0389-233434

ई-मेल /e-mail: agmizoram@cag.gov.in

Truth Alone
Triumphs



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संख्या/No. PAG(MZ)/CAW/RIPANS-SAR/2022-23/12 दिनांकित/Date:08.04.2024

सेवा में/To

The Director,
Regional Institute of Paramedical and Nursing Sciences,
Zemabawk, Aizawl
Mizoram - 796 017

विषय/Subject: - Separate Audit Report on the Accounts of Regional Institute
of Paramedical and Nursing Sciences for the year 2022-23.

महोदय/Sir,

I am to forward herewith two copies of the Separate Audit Report on the
Accounts of Regional Institute of Paramedical and Nursing Sciences for the year
2022-23.

Kindly acknowledge receipt of the same.

Yours faithfully,

Deputy Accountant General

Encl: As stated above

Accounts
JSD

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**Separate Audit Report on the Accounts of Regional Institute of
Paramedical and Nursing Sciences, Aizawl, Mizoram for
the year 2022-23**

1. We have audited the attached Balance Sheets of Regional Institute of Paramedical and Nursing Sciences (RIPANS), Aizawl as of 31 March 2023 and the Income and Expenditure Accounts and Receipts and Payments Account for the year ended on that date under Section 20 (1) of the Comptroller and Auditor General's Duties, Powers and Conditions of Service (DPC) Act, 1971 read with Rule 26 (2) of the Rules and Regulations of the Regional Institute of Paramedical & Sciences (RIPANS), Aizawl. These financial statements are the responsibility of the Institute's Management. Our responsibility is to express an opinion on these financial statements based on our audit.
2. This Separate Audit Report contains the comments of the Comptroller & Auditor General of India (CAG) on the accounting treatment only with regard to classification, conformity with the best accounting practices, accounting standards, disclosure norms, *etc.* Audit observations on financial transactions with regard to compliance with the Law, Rules & Regulations (Propriety and Regularity) and efficiency-cum-performance aspects, *etc.*, if any, are reported through Inspection Reports/ CAG's Audit Reports separately.
3. We have conducted our audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. An audit includes examining, on a test basis, evidences supporting the amounts and disclosure in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of financial statements. We believe that our audit provides a reasonable basis for our opinion.
4. Based on our audit, we report that:
 - i. We have obtained all the information and explanations, which to the best of our knowledge and beliefs were necessary for the purpose of our audit;
 - ii. The Balance sheets and Income Expenditure Accounts and Receipts and Payments Accounts dealt with by this report have been drawn up in the format prescribed by the Ministry of Finance;
 - iii. In our opinion, proper books of accounts and other relevant records have been maintained by the Regional Institute of Paramedical and Nursing Sciences (RIPANS), Aizawl as required under the Institute's Rules and Regulation, 2014 in so far as it appears from our examination of such books.
 - iv. We further report that:

Balance Sheet of RIPANS

A. BALANCE SHEET

A.1 Sources of Funds

Corpus/Capital Fund (Schedule No.1) : ₹ 20,838.63 lakh

During the year 2022-23, the Institute has refunded ₹ 254.97 lakh to Ministry of Health & Family Welfare as unutilised grant. The refund of Grant should be accounted in Current Liabilities. However, the Institute has accounted the refund of unutilised grant from Corpus/Capital Fund. This has resulted in understatement of Corpus/Capital Fund and overstatement of Current Liabilities by ₹ 254.97 lakh.

A.2 Fixed Assets (Schedule No. 4)

2. Building (Gross block at the end of the year): ₹ 4,480.71 lakh

The above include capitalization of expenditure on works (building) costing ₹ 83.41 lakh completed/put to use during the previous years 2020-21 and 2021-22 and capitalization of expenditure on works costing ₹ 42.82 lakh on works completed/put to use during the current year 2022-23, totaling ₹ 126.23 lakh. The Institute, however, has not provided depreciation on ₹ 126.23 lakh amounting to ₹ 19.77 lakh (being 10 *per cent*) on the completed works.

Non-provision of depreciation on completed works resulted in understatement of deficit by ₹ 19.77 lakh (depreciation) and overstatement of Fixed Assets (building) by the same amount.

A.3 Application of funds

Loans, Advances & Deposits (Schedule No. 8): ₹ 271.08 lakh

Payment terms and Schedule-2.1 (b) of the Contract signed (06 March 2013) between Regional Institute of Paramedical and Nursing Sciences (RIPANS) as 'Client' and HLL Life Care Limited (Consultant) stipulated that, '*interest earned on project fund released by Client will be accounted against the project*'.

On scrutiny of Utilization Statement submitted by the Consultant (M/s HLL Life Care Limited), it was observed that Interest earned on term deposits of Project fund (₹ 163.27 lakh) and Interest on Mobilization Advance (₹ 357.64 lakh) was ₹ 520.91 lakh as on 31.03.2023. However, these amounts were not accounted for in the Annual Accounts. According to the terms of the contract agreement, the Institute should have accounted the interest earned on Project Fund/ Mobilization fund from the consultant as additional mobilization paid to the Consultant in their Annual Accounts.

Thus, non-accounting of interest earned on project fund resulted in understatement of Advances (advances to HLL Life Care Limited) and Income of Interest in Project Fund (Corpus/Capital) by ₹ 520.91 lakh each.

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B. INCOME AND EXPENDITURE ACCOUNT**B.1 Expenditure****Administrative and General Expenses (Schedule No.17)****Office Expenses: ₹ 406.27 lakh**

The above includes an amount of ₹ 3.97 lakh being purchase of furniture by the Institute during the year 2022-23.

As furniture is of capital nature, it should have been accounted under Fixed Assets instead of Office Expenses (OE) and debiting the Income and Expenditure Account.

This resulted in understatement of Furniture (Fixed Assets) and overstatement of deficit for the year by ₹ 3.97 lakh each.

B.2 Expenditure**Administrative Expenses and General Expenses (Schedule No. 17):****Office Expenses: ₹ 406.27 lakh**

An advance for organizing contact lens seminar for North East India was given in February 2023. No expenditure was incurred during 2022-23 and the advance amount was settled on 29/04/2023 (during the year 2023-24). Since no expenditure has been incurred during 2022-23 the same should have been accounted in Loans, Advances and Deposits (Schedule No. 8) instead of Office Expenses - Administrative Expenses and General Expenses (Schedule No. 17) during the year 2022-23.

This resulted in overstatement of Office Expenses and deficit for the year by ₹ 1.56 lakh each and understatement of Loans and advances by the same amount.

B.3 Expenditure**Repairs & Maintenance (Schedule-19): ₹ 34.70 lakh**

The Institute has incurred an expenditure of ₹ 14.56 lakh on rectification of wooden window to aluminium window and annual maintenance contract of Lift. The expenditure is of revenue in nature, and should be accounted in the Income & Expenditure Accounts as Repairs & Maintenance expenses instead of capitalizing as Fixed Assets.

This resulted in overstatement of Fixed Assets (Building) by ₹ 14.56 lakh and understatement of Repairs & Maintenance and 'deficit' for the year by the same amount.

C. GENERAL**C.1 Non-disclosure on Notes to Accounts**

Depreciation for Plant & Machinery are provided by the Institute at two different rates i.e., 15 per cent and 60 per cent. However, the types of Plant & Machinery on which the different depreciation rates are applicable could not be ascertained. Basis of classification

of Plant & Machinery on which the applicable rate of depreciation is provided should be disclosed in Note to Accounts.

D. GRANTS-IN-AID

D.1 Schedule – 10: Grants/ Subsidies

During the year the Institute has received Grant of ₹ 108.50 crore and has opening balance of ₹ 5.02 crore. Out of the total fund of ₹ 113.52 crore, the Institute utilised ₹ 53.06 crore capital expenditure, ₹ 27.62 crore revenue expenditure and ₹ 3.33 crore as prior period expenditure. The Institute has also refund ₹ 2.55 crore of unutilised grant to Ministry during the year leaving a balance of ₹ 33.62 crore as of 31st March 2023.

- v. Subject to our observations in the preceding paragraphs, we report that the Balance Sheet and Income and Expenditure Account dealt with by this report are in agreement with the books of accounts.
- vi In our opinion and to the best of our information and according to the explanations given to us, the said financial statements read together with the Accounting Policies and Notes on Accounts, and subject to the significant matters stated above and other matters mentioned in *Annexure - I* to this Audit report give a true and fair view in conformity with accounting principles generally accepted in India
- (a) In so far as it relates to the Balance Sheet, of the state of affairs of the Regional Institute of Paramedical and Nursing Sciences (RIPANS) as at 31 March 2023; and
- (b) In so far as it relates to Income and Expenditure Account, of the deficit for the year ended on that date.

For and on behalf of the
Comptroller & Auditor General of India

Place: Aizawl
Date: 8th April 2024


Principal Accountant General

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Annexure

1. Adequacy of Internal Audit System

Internal Audit acts as an important tool for the Management in respect to Internal Control Mechanism. Internal audit, as an independent entity, examine and evaluate the level of compliance of the organization with financial rules and regulations besides effectiveness for implementation of various programmes and provide assurance to the management on the adequacy or otherwise of the existing internal controls.

During the year 2022-23, the Institute did not conduct Internal Audit. The Institute constituted an Internal Audit Team vide Office Order No.B.12012/1/2023-Estt/RIPANS/13 dated 21.08.2023 specifying duties and responsibilities of Internal Audit Team. However, no internal audit was yet conducted by team till the date of audit (November 2023).

2. Adequacy of Internal Control System

Internal control provides reasonable assurance to the management that financial interests and resources of the organization are safeguarded, reliable information is available and the objectives of the organization are being achieved in an economic, efficient and effective manner. Audit scrutiny of records revealed the following significant weaknesses in internal control system of the Institute:

- (a) Non-capitalization of Fixed Assets.
- (b) Non-maintenance of Fixed Assets Registers.
- (c) Non-conduct of physical verification of Assets and Inventory.
- (d) Non-formulation of its Accounting Manual.

3. Physical verification of Fixed Assets

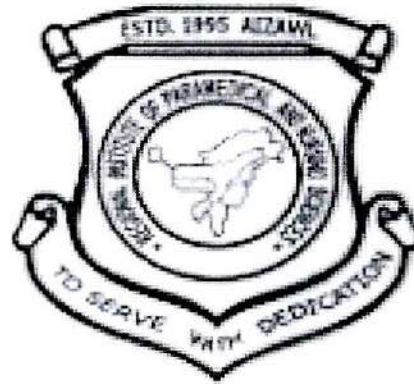
The physical verification of assets was not conducted and no Fixed Assets Register was maintained during the year 2022-23.

4. Physical verification of Inventory

The physical verification of inventory was not conducted during the year 2022-23.

5. Statutory Dues

The Institute has recovered the statutory dues for Income Tax and GST, which has been duly remitted to the NPS.



ANNUAL ACCOUNTS

OF

REGIONAL INSTITUTE OF PARAMEDICAL AND NURSING SCIENCES

(RIPANS)

AIZAWL : MIZORAM

FOR THE YEAR 2022-2023

REGIONAL INSTITUTE OF PARAMEDICAL & NURSING SCIENCES
Balance Sheet As At 31.03.2023

SOURCES OF FUNDS	Schedule No.	Current Year	Previous Year
CORPUS/CAPITAL FUND	1	2,083,862,691.03	1,681,428,422.17
DESIGNATED/EARMARKED/ENDOWMENT FUNDS	2	-	-
CURRENT LIABILITIES & PROVISIONS	3	362,998,933.89	50,907,387.08
SUSPENSE			
TOTAL		2,446,861,624.92	1,732,335,809.25

APPLICATION OF FUNDS	Schedule No.	Current Year	Previous Year
FIXED ASSETS	4		
Tangible Assets(Institute)		510,203,502.74	495,029,196.59
Intangible Assets		-	-
Capital Works-in-Progress		1,354,500,000.00	912,941,234.00
INVESTMENTS-EARMARKED/ENDOW/OTH. FUNDS	5		
Long Term		-	-
Short Term			
INVESTMENT - OTHERS	6		
CURRENT ASSETS	7		
LOANS, ADVANCES & DEPOSITS	8	311,078,973.18	322,386,229.66
		271,079,149.00	1,979,149.00
TOTAL		2,446,861,624.92	1,732,335,809.25


Accountant
RIPANS, (M o H&FW-G.O.I)
Aizawl


वित्त अधिकारी / Finance Officer,
क्षेत्रीय पराचिकित्सीय एवं उपचर्था विज्ञान संस्थान
Regional Institute of Paramedical & Nursing Sciences
स्वास्थ्य एवं परिवार कल्याण मंत्रालय, भारत सरकार
(Min. of H&FW Govt. of India)
आइजोल, मिजोरम / Aizawl, Mizoram


निदेशक / Director
रिपंस (स्वास्थ्य एवं परिवार कल्याण मंत्रालय, भारत सरकार)
RIPANS (Min. of H&FW, Govt. of India)
आइजोल मिजोरम / Aizawl, Mizoram

REGIONAL INSTITUTE OF PARAMEDICAL & NURSING SCIENCES
Income And Expenditure Account For The Year Ending 31.03.2023

INCOME	Schedule No.	Current Year	Previous Year
Academic Receipts	9	5,660,643.00	4,740,287.50
Grants/Subsidies	10	276,220,135.44	269,384,178.30
Income from Investments	11	-	-
Interest Earned	12	18,503,003.00	14,440,384.00
Other Income	13	1,841,247.21	2,159,611.00
Prior Period Income	14	-	-
TOTAL (A)		302,225,028.65	290,724,460.80
EXPENDITURE			
Staff Payments & Benefits	15	210,873,354.00	179,167,487.00
Academic Expenses	16	9,500,191.00	13,566,282.00
Administrative and General Expenses	17	52,369,476.00	34,916,003.00
Transportation Expenses	18	-	-
Repairs & Maintenance	19	3,470,157.00	8,401,572.00
Finance Costs	20	6,957.44	7,243.80
Bank Interest Earned Remitted		21,481,509.00	
Depreciation	4	73,846,316.86	66,325,979.44
Other Expenses	21	-	-
Prior Period Expenses	22	-	-
TOTAL (B)		371,547,961.30	302,384,567.24
Balance being excess of Income over Expenditure(A-B) Transfer to Capital/Corpus Fund		(69,322,932.65)	(11,660,106.44)
Significant Accounting Policies	23		

Accountant
 31/8/23
 Accountant
 RIPANS, (M o H&FW-G.O.I.)
 Aizawl

Finance Officer
 31/8/23
 वित्त अधिकारी / Finance Officer,
 क्षेत्रीय पराचिकित्सीय एवं उपचर्था विज्ञान संस्थान
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 आइजोल, मिजोरम / Aizawl, Mizoram

Director
 31/8/23
 निदेशक / Director
 रिपंस (स्वास्थ्य एवं परिवार कल्याण मंत्रालय, भारत सरकार)
 RIPANS (Min. of H&FW, Govt. of India)
 आइजोल मिजोरम / Aizawl, Mizoram

REGIONAL INSTITUTE OF PARAMEDICAL & NURSING SCIENCES

Receipts and payments Account for the year Ended 31st March, 2023

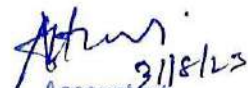
RECEIPTS	Current Year	Current Year	PAYMENTS	Current Year	Current Year
I. Opening Balances			I. Expenses		
Cash Balances			I) STAFF PAYMENTS & BENEFITS		
Bank Bank Balance			Pensionary Charges	16,664,639.00	15,425,303.00
Biotech Twinning III	47,700.00	46,411.00	Professional Services	55,534,189.00	47,790,367.00
Corpus Fund	21,194,073.88	45,056,132.88	Salary	134,225,926.00	113,320,797.00
Foldscope Project	480.50	468.50	Wages	4,448,600.00	2,631,020.00
General Fund	25,624,008.64	129,970,248.64	II) ACADEMIC EXPENSES		
Modrobs II	315,377.00	306,920.80	Materials & Supplies	7,555,641.00	12,478,818.00
National Medicinal Plant Board	4,035.50	3,212.30	Exam Fee	1,944,550.00	1,087,464.00
Student Fund	2,987,620.56	2,969,499.26			
Earnest Money	35,000.00				
II. Academic Receipts			III) ADMINISTRATIVE AND GENERAL EXPENSES		
Admission Fees	3,130,090.00	2,506,661.00	Advertising & Publicity	162,834.00	147,164.00
Application Fees	14,400.00	7,900.00	Medical Expenses	9,117,199.00	4,518,186.00
Hostel Fee	558,116.00	334,202.00	Office Expenses	40,626,723.00	24,934,045.00
Exam Fee	1,958,037.00	1,100,704.50	Miscellaneous Expenses	172,139.00	2,691,532.00
Stipend Received		790,820.00	Travelling Expenses	2,276,081.00	840,469.00
III. Grants Received			Remuneration for Student Volunter on Covid Duty		873,000.00
From Government of India	1,085,000,000.00	732,200,000.00	Refund of Application Fee	14,500.00	
From State Government			IV) REPAIR & MAINTENANCE		
			Minor Works	3,470,157.00	8,401,572.00
IV. INCOME FROM INVESTMENT			V) FINANCIAL COSTS		
V. Interest received on			Bank Charges	6,957.44	7,243.80
Investments/Term Deposit		290,052.00	Bank Interest Earned Remitted for FY 21-22 & 22-23	21,481,509.00	
Savings bank Accounts	4,016,041.00	4,881,192.00	VI) OTHER EXPENSES		
VI. Other Income			VII) FIXED ASSETS		
ID Card & Others	3,100.00	50,575.00	Library Books	9,694,904.00	4,997,530.00
Sales of Merchandise	131,901.00	29,931.00	Major Works	725,173,602.00	568,559,090.00
Red Ribbon Club	10,000.00	4,000.00	Plant & Machinery@60%	44,609,456.00	2,735,135.00
Tender Fee	30,000.00	28,500.00	Plant & Machinery@15%	20,201,427.00	14,668,664.00
Rent Received	364,172.21	241,037.00	Motor Vehicles (MV)		


Atul 31/8/23

Prig 31/8/23

[Signature] 31/8/23

Bus Fee Received	37,000.00	37,500.00		
Electricity & Water Bill Received	1,005,101.00	458,235.00	VIII) Fixed Deposit	200,000,000.00
Library Revenue	4,461.00	1,198.00		
Miscellaneous Receipts	36.00	4,810.00	IX) CAUTION MONEY	107,000.00
Quarter Rent		186,448.00		57,500.00
Standard Licences Fee & Water Charges	160,501.00	138,184.00	ISM Loan	
Remuneration for Student Volunter on Covid Duty		873,000.00	GST Paid	57,455.00
Refund of Civil Works		106,193.00	Training DPM& RCH officers organised by NIHFW	2,311,885.00
Gift	6,000.00		Security Deposit	25,362.00
IT Certificate Fee	10,420.00		PMSSS Special Scholarship	5,070.00
Penal Interest on late submission of	7,842.00		Unspent balance sent to Ministry of Health & Fw	25,496,597.00
Registration Fee of Contractor/Supp	13,000.00		GST	191,813.00
GSIL	7,703.00		Stipend Paid	373,880.00
RTI Fee	10.00			790,820.00
Reversal of CM Relief Fund	50,000.00			
			XI. Closing Balances	
VII. Deposits and Advances			Cash Balances	
Security Deposit	421,164.00	31,500.00	Bank Bank Balance	
GST	191,813.00		Biotech Twinning III	49,025.00
PMSSS Special Scholarship	58,090.00		Corpus Fund	15,254,183.63
Stipend Received	373,880.00		Earnest Money	454,809.00
			Foldscope Project	492.50
VIII. Fixed Deposit	7,544,719.00	154,565,935.00	General Fund	12,856,289.48
			Modrobs II	324,123.30
IX. Other receipts			National Medicinal Plant Board	4,092.93
Fund Received from NIHFW, New Delhi	2,535,543.75		Student Fund	3,015,780.76
				2,987,620.56
TOTAL	1,157,851,437.04	1,077,221,470.88	TOTAL	1,157,851,437.04
				1,077,221,470.88


 31/8/23
 Accountant
 RIPANS, (M o H&FW-G.O.I)
 Aizawl


 31/8/23
 वित्त अधिकारी / Finance Officer,
 क्षेत्रीय पाराचिकित्सीय एवं उपचर्था विज्ञान संस्थान
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 31/8/23
 निदेशक / Director
 रिपंस (स्वास्थ्य एवं परिवार कल्याण मंत्रालय, भारत सरकार)
 RIPANS (Min. of H&FW, Govt. of India)
 आइजोल मिजोरम / Aizawl, Mizoram

SCHEDULE – 1 : CAPITAL / CORPUS FUND

Particulars	Current Year	Previous Year
Balance at the Beginning of the year	1,681,428,422.17	1,102,128,109.63
Add: Contribution towards Corpus/ Capital Fund	-	-
Add: Grants from UGC, Government of India and State Government to the extent utilized for capital expenditure	530,579,389.01	590,960,418.98
Add: Unutilized Balance	-	-
Add: Assets Purchased out of Sponsored Projects, where ownership vests in the institution	-	-
Add: Assets Donated/ Gifts Received	-	-
Less: Prior Period Adjustment	(33,325,590.50)	-
Add: Excess of income over expenditure transferred from Income & expenditure A/c	(69,322,932.65)	(11,660,106.44)
Less: Unutilized grant of Prev Yr transferred to Government	(25,496,597.00)	-
TOTAL	2,083,862,691.03	1,681,428,422.17
(Deduct) Deficit transferred from Income & Expenditure A/c	-	-
Balance at the year end	2,083,862,691.03	1,681,428,422.17


 Accountant
 RIPANS, (M o H&FW-G.O.I)
 Aizawl



 वित्त अधिकारी / Finance Officer,
 क्षेत्रीय पराचिकित्सीय एवं उपचर्था विज्ञान संस्थान
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 निदेशक / Director
 रिपंस (स्वास्थ्य एवं परिवार कल्याण मंत्रालय, भारत सरकार)
 RIPANS (Min. of H&FW, Govt. of India)
 आइजोल मिजोरम / Aizawl, Mizoram

SCHEDULE 2 : DESIGNATED/EARMARKED/ENDOWMENT FUNDS

	Particulars	FUND-WISE BREAK UP		AMOUNT
		Endowment Funds	Other Earmarked Funds	Current Year
A				
a)	Opening balance	-	-	-
b)	Additions during the year	-	-	-
c)	Income from Investments made of the funds	-	-	-
d)	Accrued Interest on investments/ advances	-	-	-
e)	Interest on Savings Bank A/c	-	-	-
f)	Other Additions	-	-	-
	TOTAL(A)	-	-	-
B				
	Utilization/Expenditure towards objectives of funds			
	ii) Capital Expenditure/Capital WIP	-	-	-
	ii) Revenue Expenditure	-	-	-
	iii) Adjustment/Transfer to Corpus Funds			
	TOTAL (B)			
	Closing balance at the year end (A - B)	-		-
	Represented by			
	Cash and Bank Balances	-	-	-
	Investments	-	-	-
	Interest accrued but not due	-	-	-
	TOTAL	-	-	-


 21/8/23
 Accountant
 RIPANS, (M o H&FW-G.O.I.)
 Aizawl


 21/8/23
 वित्त अधिकारी / Finance Officer,
 क्षेत्रीय पराचिकित्सीय एवं उपचर्था विज्ञान संस्थान
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 (Min. of H&FW Govt. of India)
 आइजोल, मिजोरम / Aizawl, Mizoram


 21/8/23
 निदेशक / Director
 रिपंस (स्वास्थ्य एवं परिवार कल्याण मंत्रालय, भारत सरकार)
 RIPANS (Min. of H&FW, Govt. of India)
 आइजोल मिजोरम / Aizawl, Mizoram

SCHEDULE - 3: CURRENT LIABILITIES & PROVISIONS

A.	Current Liabilities	Current Year	Previous Year
1	Caution Money	319,100.00	426,100.00
2	Security Deposit	432,302.00	36,500.00
3	ISM (GEN) Loan	109,080.00	109,080.00
4	GST Payable	127,411.00	127,411.00
5	Training DPM& RCH officers organised by NIHFV	223,658.75	
6	PMSSS Special Scholarship	53,020.00	
7	Unutilized Balance	361,734,362.14	50,208,296.08
	Total (A)	362,998,933.89	50,907,387.08

Altun
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Shiraj
31/8/23
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Schedule -4 FIXED ASSETS

SL. No	Assets Heads	Rate of Depreciation	GROSS BLOCK			
			As at beginning of the year	Additions	Deductions	As at end of the year
1	Land	0%	657,280.00		-	657,280.00
2	Building	10%	433,555,818.83	14,514,836.00	-	448,070,654.83
3	Plant & Machinery	15.00%	92,977,840.95	20,201,427.00	-	113,179,267.95
4	Plant & Machinery	60.00%	4,021,269.07	44,609,456.00	-	48,630,725.07
5	Furniture, Fixtures & Fittings	10.00%	12,539,560.97		-	12,539,560.97
6	Vehicles	30.00%	2,717,546.48		-	2,717,546.48
7	Lib. Books & Scientific Journals	60.00%	14,885,859.74	9,694,904.00	-	24,580,763.74
	TOTAL (A)		561,355,176.04	89,020,623.00	-	650,375,799.04
8	Capital Work in Progress		912,941,234.00	441,558,766.00	-	1,354,500,000.00
	TOTAL (B)		912,941,234.00	441,558,766.00	-	1,354,500,000.00
	GRAND TOTAL (A+B+C)		1,474,296,410.04	530,579,389.00	-	2,004,875,799.04

CALCULATION OF DEPRECIATION(2017-18)

OFFICE ASSET

Asset	Rate of depreciation	Balance as at beginning of the year	Additions during the year	Deduction during the year	Total Assets as at the end of the year
Land	0%	657,280.00	-	-	657,280.00
Building	10%	390,200,236.95	14,514,836.00	-	404,715,072.95
Plant & Machinery	15.00%	80,195,598.88	20,201,427.00	-	100,397,025.88
Plant & Machinery	60.00%	2,486,401.88	44,609,456.00	-	47,095,857.88
Furniture, Fixtures & Fittings	10.00%	11,285,604.87	-	-	11,285,604.87
Vehicles	15.00%	1,902,282.54	-	-	1,902,282.54
Lib. Books & Scientific Journals	60.00%	8,301,791.48	9,694,904.00	-	17,996,695.48
Capital work in Progress	0%	912,835,041.00	441,558,766.00	-	-
TOTAL		1,407,864,237.60	530,579,389.00	-	584,049,819.60

Adhuri
21/8/23


Singh
21/8/23

Mishra
21/8-23

DEPRECIATION			NET BLOCK		
As at beginning of the year	Depreciation charged during the year	Deductions/ Adjustment	Total Depreciation	As at end of the year	As at beginning of the year
-	-	-	-	657,280.00	657,280.00
43,355,581.88	39,056,253.84	-	82,411,835.72	365,658,819.11	390,200,236.95
12,782,242.07	13,933,168.27	-	26,715,410.34	86,463,857.61	80,195,598.88
1,534,867.19	11,541,785.85	-	13,076,653.04	35,554,072.03	2,486,401.88
1,253,956.10	1,128,560.49	-	2,382,516.59	10,157,044.38	11,285,604.87
815,263.94	285,342.38	-	1,100,606.32	1,616,940.16	1,902,282.54
6,584,068.26	7,901,206.04	-	14,485,274.29	10,095,489.45	8,301,791.48
66,325,979.44	73,846,316.86	-	140,172,296.30	510,203,502.74	495,029,196.60
-	-	-	-	1,354,500,000.00	912,835,041.00
-	-	-	-	1,354,500,000.00	912,835,041.00
66,325,979.44	73,846,316.86	-	140,172,296.30	1,864,703,502.74	1,407,864,237.60

Depreciation on opening balance	Depreciation on additions	Total Depreciation charged to Income & expenditure A/c
-	-	-
39,020,023.70	36,230.14	39,056,253.84
12,029,339.83	1,903,828.44	13,933,168.27
1,491,841.13	10,049,944.72	11,541,785.85
1,128,560.49	-	1,128,560.49
285,342.38	-	285,342.38
4,981,074.89	2,920,131.15	7,901,206.04
-	-	-
58,936,182.42	14,910,134.44	73,846,316.86


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SCHEDULE – 5: INVESTMENTS - EARMARKED/ENDOW. FUNDS

		Current Year
1	In Central Government Securities	-
2	In State Government Securities	-
3	Other Approved Securities	-
4	Shares	-
5	Debentures and Bonds	-
6	Term Deposits with Banks	-
7	Others (to be specified)	-
	TOTAL	-


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SCHEDULE – 6: INVESTMENTS - OTHERS

		Current Year
1	In Central Government Securities	-
2	In State Government Securities	-
3	Other Approved Securities	-
4	Shares	-
5	Debentures and Bonds	-
6	Term Deposit with Banks	-
	TOTAL	-


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SCHEDULE - 7: CURRENT ASSETS

		Current Year	Precious Year
1	Stock:		
	(a) Stores and Spares	-	-
	(b) Loose Tools	-	-
	(c) Publications	-	-
	(d) Laboratory chemicals, consumables and glass wires	-	-
	(e) Building Material	-	-
	(f) Electrical material	-	-
	(g) Stationery	-	-
	(h) Water supply material	-	-
2	Sundry Debtors:		
	(a) Debts Outstanding for a period exceeding six months	-	-
	(b) Others	-	-
3	Cash and Bank Balances		
	Cash In Hand/ Imprest Cash	-	-
	(a) With Scheduled Banks:		
	In Saving Account	31,958,796.60	50,208,296.08
	In Term Deposit Accounts	279,120,176.58	272,177,933.58
	(b) With Non- Scheduled Banks:		
	In Term Deposit Accounts	-	-
In Savings Accounts	-	-	
4	Post Office- Savings Accounts	-	-
	Total	311,078,973.18	322,386,229.66

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Schedule 8 - LOANS, ADVANCES & DEPOSITS

	Current Year	Previous Year
1 Advance for Expenses	45,900.00	45,900.00
2 Loan to RCH-II	1,196,175.00	1,196,175.00
3 It Suspense	235,470.00	235,470.00
4 TDS on FDR	501,604.00	501,604.00
5 Hill Life Care Limited for Civil Works	269,100,000.00	-
Total	271,079,149.00	1,979,149.00


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SCHEDULE 9 – ACADEMIC RECEIPTS

PARTICULARS	Current Year	Previous Year
FEEs FROM STUDENTS		
Academic		
Addmission Fees	3,130,090.00	2,506,661.00
Application Fees	14,400.00	7,900.00
Hostel Fee	558,116.00	334,202.00
Exam Fee	1,958,037.00	1,100,704.50
Stipend Received	-	790,820.00
TOTAL (A)	5,660,643.00	4,740,287.50


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SCHEDULE - 10: GRANTS

Particulars	Plan			Total Plan	Non Plan UGC	Current Year Total	Previous Year
	Govt. of India	UGC					
		Plan	Specific Scheme				
Balance B/F	50,208,296.08	-	-	50,208,296.08	-	50,208,296.08	178,352,893.38
Add: Release for 4th Qtr. 2015-16 but received during the current year	-	-	-	-	-	-	-
Add: Grants for Current year	1,085,000,000.00	-	-	1,085,000,000.00	-	1,085,000,000.00	732,200,000.00
Add: Unutilized Grant adjusted from previous year	-	-	-	-	-	-	-
Total	1,135,208,296.08	-	-	1,135,208,296.08	-	1,135,208,296.08	910,552,893.38
Less refund to UGC	-	-	-	-	-	-	-
Balance	1,135,208,296.08	-	-	1,135,208,296.08	-	1,135,208,296.08	910,552,893.38
Less: Earmarked for capital expenditure	530,579,389.00	-	-	530,579,389.00	-	530,579,389.00	590,960,419.00
Balance	604,628,907.08	-	-	604,628,907.08	-	604,628,907.08	319,592,474.38
Less: Utilised for Revenue Expenditure	276,220,135.44	-	-	276,220,135.44	-	276,220,135.44	269,384,178.30
Add: Prior Period Expenditure FY-21-22, Note 2	33,325,590.50	-	-	33,325,590.50	-	33,325,590.50	-
Balance C/F	361,734,362.14	-	-	361,734,362.14	-	361,734,362.14	50,208,296.08

- Note: 1. Remittance of Interest to GOI is not considered as Revenue Expenditure
2. In the financial year 2021-22 due to clerical error there was excess provision of grant amounting to Rs. 333.25 Lakhs the same is rectified now

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SCHEDULE - 11: INCOME FROM INVESTMENTS

PARTICULARS	Earmarked/Endowment Funds
	Current Year
1. Interest	
a) On Govt. Securities	-
b) Other Bonds/Debentures	-
2. Interest on Term Deposits	-
3. Income accrued but not due on Term Deposits/ Interest Bearing advances to employees	-
4. Interest on Savings Bank Accounts	-
5. Others(Specify)	-
Total	-
Transferred to Earmarked/ Endowment Funds	-
Balance	-


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SCHEDULE - 12: INTEREST EARNED

PARTICULARS	Current Year	Previous Year
INTEREST EARNED ON BANK SAVINGS/DEPOSITS		
Saving Bank Interest	4,016,041.00	4,881,192.00
Fixed Deposit Interest	14,486,962.00	9,559,192.00
TOTAL	18,503,003.00	14,440,384.00


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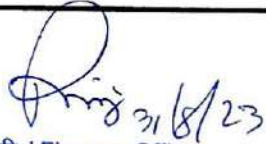

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SCHEDULE - 13 : OTHER INCOME

PARTICULARS	Current Year	Previous Year
ID Card & Others	3,100.00	50,575.00
Sales of Merchandise	131,901.00	29,931.00
Red Ribbon Club	10,000.00	4,000.00
Tender Fee	30,000.00	28,500.00
Rent Received	364,172.21	241,037.00
Bus Fee Received	37,000.00	37,500.00
Electricity & Water Bill Received	1,005,101.00	458,235.00
Library Revenue	4,461.00	1,198.00
Miscellaneous Receipts	36.00	4,810.00
Quarter Rent	-	186,448.00
Standard Licences Fee & Water Charges	160,501.00	138,184.00
Remuneration for Student Volunter on Covid Duty	-	873,000.00
Refund of Civil Works	-	106,193.00
Gift	6,000.00	-
IT Certificate Fee	10,420.00	-
Penal Interest on late submission of advance	7,842.00	-
Registration Fee of Contractor/Supplier	13,000.00	-
GSIL	7,703.00	-
RTI Fee	10.00	-
Reversal of CM Relief Fund	50,000.00	-
Total	1,841,247.21	2,159,611.00


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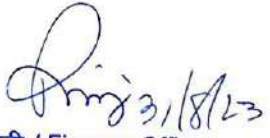

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SCHEDULE - 14: PRIOR PERIOD INCOME

PARTICULARS	Current Year
1. Academic Receipts	
2. Income from Investments	
3. Interest earned	
4. Misc. Income	
5. CCMT	
6. CSAB	
7. SPONERSHIP	
8. Tender Income	
TOTAL	-


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आइजोल, मिजोरम / Aizawl, Mizoram


निदेशक / Director
रिपंस (स्वास्थ्य एवं परिवार कल्याण मंत्रालय, भारत सरकार)
RIPANS (Min. of H&FW, Govt. of India)
आइजोल मिजोरम / Aizawl, Mizoram

SCHEDULE - 15: STAFF PAYMENTS & BENEFITS (ESTABLISHMENT EXPENSES)

PARTICULARS	Current Year			Previous Year
	Plan	Non-Plan	Total	
Pensionary Charges	16,664,639.00		16,664,639.00	15,425,303.00
Professional Services	55,534,189.00		55,534,189.00	47,790,367.00
Salary	134,225,926.00		134,225,926.00	113,320,797.00
Wages	4,448,600.00		4,448,600.00	2,631,020.00
Total	210,873,354.00	-	210,873,354.00	179,167,487.00


31/8/23
Accountant
RIPANS, (M o H&FW-G.O.I.)
Aizawl


31/8/23
वित्त अधिकारी / Finance Officer,
क्षेत्रीय पराचिकित्सीय एवं उपचर्था विज्ञान संस्थान
Regional Institute of Paramedical & Nursing Sciences
स्वास्थ्य एवं परिवार कल्याण मंत्रालय, भारत सरकार
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आइजोल, मिजोरम / Aizawl, Mizoram


31/8/23
निदेशक / Director
रिपंस (स्वास्थ्य एवं परिवार कल्याण मंत्रालय, भारत सरकार)
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आइजोल मिजोरम / Aizawl, Mizoram

SCHEDULE - 16 : ACADEMIC EXPENSES

PARTICULARS	Current Year			Previous Year
	Plan	Non-Plan	Total	
Materials & Supplies	7,555,641.00	-	7,555,641.00	12,478,818.00
Exam Fee	1,944,550.00	-	1,944,550.00	1,087,464.00
Hostel Fee		-	-	-
		-	-	-
		-	-	-
TOTAL	9,500,191.00	-	9,500,191.00	13,566,282.00


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SCHEDULE - 17 : ADMINISTRATIVE EXPENSES AND GENERAL EXPENSES

Particulars	Current Year			Previous Year
	Plan	Non-Plan	Total	
Advertising & Publicity	162,834.00		162,834.00	147,164.00
Medical Expenses	9,117,199.00	-	9,117,199.00	4,518,186.00
Office Expenses	40,626,723.00	-	40,626,723.00	25,054,832.00
Miscellaneous Expenses	172,139.00	-	172,139.00	2,691,532.00
Travelling Expenses	2,276,081.00	-	2,276,081.00	840,469.00
Remuneration for Student Volunter on Covid Duty	-	-	-	873,000.00
				790,820.00
Refund of Application Fee	14,500.00	-	14,500.00	-
TOTAL	52,369,476.00	-	52,369,476.00	34,916,003.00


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SCHEDULE - 18 : TRANSPORTATION EXPENSES

Particulars	Current Year		
	Plan	Non-Plan	Total
1. Vehicles (owned by institution)			
a) Running Expenses		-	-
b) Repairs and Expenses		-	-
c) Insurance Expenses		-	-
d) Driver Wages		-	-
2. Vehicles taken on Rents/lease			
a) Rent/lease expenses		-	-
3. Vehicles(Taxi) hiring expenses		-	-
TOTAL	-	-	-


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 31/8/23
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 31-8-23
 निदेशक / Director
 रिपंस (स्वास्थ्य एवं परिवार कल्याण मंत्रालय, भारत सरकार)
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SCHEDULE 19 : REPAIRS & MAINTENANCE

PARTICULARS	Current Year			Previous Year
	Plan	Non-Plan	Total	
		-	-	-
Minor Works	3,470,157.00	-	3,470,157.00	8,401,572.00
		-	-	-
		-	-	-
TOTAL	3,470,157.00	-	3,470,157.00	8,401,572.00


Accountant
31/8/23
RIPANS, (M o H&FW-G.O.I)
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31/8/23
वित्त अधिकारी / Finance Officer,
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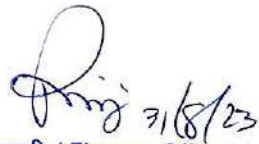

31/8/23
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आइजोल मिजोरम / Aizawl, Mizoram

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SCHEDULE 20 : FINANCE COSTS

PARTICULARS	Current Year			Previous Year
	Plan	Non-Plan	Total	
a) Bank charges	6,957.44	-	6,957.44	7,243.80
b) Others(Specify)	-	-	-	-
				-
TOTAL	6,957.44		6,957.44	7,243.80


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RIPANS (Min. of H & FW, Govt. of India)
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SCHEDULE 21 : OTHER EXPENSES

PARTICULARS	Current Year		
	Plan	Non-Plan	Total
a) Provision for bad and Doubtful Debts/Advances	-	-	-
b) Irrecoverable balances written-off	-	-	-
c) Grants/Subsidies to other institutions/organisations	-	-	-
d) Others (Sponsored Project)	-	-	-
TOTAL	-	-	-


21/8/23
Accountant
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Aizawl


31/8/23
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21.8.23
निदेशक / Director
रिपंस (स्वास्थ्य एवं परिवार कल्याण मंत्रालय, भारत सरकार)
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SCHEDULE 22 : PRIOR PERIOD EXPENSES

PARTICULARS	Current Year		
	Plan	Non-Plan	Total
1. Establishment expenses	-	-	-
2. Academic Expenses			
3. Administrative Expenses			
4. Transportation expenses			
5. Repairs & Maintenance	-	-	-
6. Other Expenses		-	-
Total	-	-	-

[Signature]
21/8/23
Accountant
RIPANS, (Min. of H&FW-G.O.I)
Aizawl

[Signature]
31/8/23
वित्त अधिकारी / Finance Officer,
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[Signature]
31-8-23
निदेशक / Director
रिपंस (स्वास्थ्य एवं परिवार कल्याण मंत्रालय, भारत सरकार)
RIPANS (Min. of H&FW, Govt. of India)
आइजोल मिजोरम / Aizawl, Mizoram

Significant and Notes of Accounts (Schedule No-23)

1. The Accounts are prepared under the Historical cost convention unless otherwise stated and generally on the accrual method of accounting.
2. Revenue Recognition
 - 2.1 Academic Receipts, Interest from Saving Bank, and Other Income are accounted for on cash basis.
 - 2.2 Interest on Fixed Deposit is accounted on accrual basis of accounting
3. Fixed Assets and Depreciation
 - 3.1 Fixed assets are stated at cost of acquisition including inward freight, duties and taxes incidental and direct expenses related to acquisition, installation and commissioning.
 - 3.2 Depreciation on assets are provided at WDV method at the applicable rate.
 - 3.3 Civil Work in Progress is considered as Capital work in progress till the work is completed and completion certificate is received.
4. Intangible Assets
There is no Intangible Assets with the Institute
5. Corpus/Capital Fund
A capital fund is maintained by the Institute. The fund is made of the value of grant utilized for the purpose of fixed assets during the year and excess of Income and Expenditure as on 31.03.2023.
6. Contingent liability
There is no Contingent liability
7. Income Tax
The Income of the Institute is exempted for Income Tax under section 10(23c)(iiiab) of tax. Therefore no provision for Income tax is made in Balance sheet.

Althor
31/8/23
Accountant
RIPANS, (Min. of H&FW-G.O.)
Aizawl

R.S.C. Rohmingliani
31/8/23
आर.एस.सी. रोहमिंग्लिआनी
(R.S.C. ROHMINGLIANI)
वित्त अधिकारी / Finance Officer,
क्षेत्रीय पराविकल्पीय एवं उपचर्चा विज्ञान संस्थान
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Dr. Sanjay Dinkar Sawant
31/8/23
डॉ संजय दिनकर सावंत / Dr. Sanjay Dinkar Sawant
निदेशक / Director
रिपान्स (स्वास्थ्य एवं परिवार कल्याण मंत्रालय, भारत सरकार)
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