

**AUDITED
STATEMENT OF
ACCOUNTS**

प्रधान महालखाकार का
कार्यालय,
आइजोल, मिजोरम - 796001



OFFICE OF THE PRINCIPAL
ACCOUNTANT GENERAL,
AIZAWL, MIZORAM - 796001

No.PAG(MZ)/CAW/RIPANS/SAR/2023-24/154

Date:13.02.2025

To

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

Subject: - *Separate Audit Report on the Accounts of Regional Institute of
Paramedical and Nursing Sciences (RIPANS) for the year 2023-24.*

Sir,

I am to forward herewith the Separate Audit Report on the Accounts of
Regional Institute of Paramedical and Nursing Sciences (RIPANS) for the year
2023-24.

Kindly acknowledge receipt of the same.

Yours faithfully,


Deputy Accountant General

Enclo: As stated above

**Separate Audit Report on the Accounts of Regional Institute of
Paramedical and Nursing Sciences, Aizawl, Mizoram for the year
2023-24**

1. We have audited the attached Balance Sheets of the Regional Institute of Paramedical and Nursing Sciences (RIPANS), Aizawl as of 31 March 2024 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 and Nursing 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, evidence 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:

A. BALANCE SHEET

A.1 Sources of Funds

Corpus/Capital Fund (Schedule No.1) ₹ 28,805.72 lakh

During the year 2023-24, the Institute refunded ₹ 1,314.16 lakh of the grants received during the previous financial year (2022-23) to the Ministry of Health & Family Welfare, Government of India by deducting this amount from Corpus/Capital Fund (Schedule-1), though the unspent grant received from the Ministry of Health, GoI was booked under Current Liabilities & Provisions in Schedule 3 as part of Unutilised Balance. The unspent grant refunded (₹ 1,314.16 lakh) should have been debited from Current Liabilities & Provisions in Schedule 3 instead of Corpus/Capital Fund.

This resulted in understatement of Corpus/Capital Fund and overstatement of Current Liabilities & Provisions (Unutilized Grant in Schedule 3) by the same amount.

A.2 Application of Funds:

Fixed Assets (Schedule-4)

Tangible Assets (Institute): ₹ 5,405.31 lakh

The above includes expenditure on procurement of Computers, Digital and ICT Equipment during the year costing ₹ 265.60 lakh. The Institute, however, failed to provide depreciation amounting to ₹ 65.71 lakh

Non-provision of depreciation on Computers, Digital and ICT Equipment resulted in overstatement of 'Excess of Income over Expenditure' by ₹ 65.71 lakh and Fixed Assets by the same amount.

A.3 Application of Funds:

Fixed Assets (Schedule-04)

Plant & Machinery: ₹ 685.03 lakh

The above includes an amount of ₹ 574.78 lakh (Civil part- 509.46 lakh, O&M ₹-25.47 lakh & Load Security 39.89 lakh) related to deposit works awarded to the Power and Electricity Department, Government of Mizoram for the work "Power Requirements for the Development of RIPANS Complex", Zemabawk.

As per the Clause 3 of Memorandum of Understanding (MOU) signed by RIPANS and Power and Electricity Department, Government of Mizoram (28.05.2023), the entire deposit is to be realised in Advance.

The full estimated amount was deposited to Electricity Department and the work remained incomplete as at the end of 2023-24.

Instead of accounting the expenditure as Loans, Advances, & Deposits (Schedule-8), the Institute capitalised the expenditure including the cost of O & M and Load Security under Plant and Machinery and provided depreciation of ₹ 50.07 lakh.

This resulted in overstatement of Fixed Assets by ₹ 524.71 lakh (₹ 574.78 lakh *minus* depreciation of ₹ 50.07 lakh) and understatement of excess of income over expenditure by ₹ 50.08 lakh (Depreciation) and understatement of Loans, Advances and Deposits (Schedule-8) by ₹ 574.78 lakh.

A.4 Application of fund

Loans, Advances & Deposits (Schedule-8): ₹ 1,509.00 lakh

5. Hill Life Care Limited for Civil Works: ₹ 1,489.67 lakh

The above includes an expenditure of ₹ 39.72 lakh for six completed works pertaining to the renovation of buildings, construction of room partitions, installation of the gate, the rectification of interior wall, and rectification of steel window to aluminum window under the Institute's Object Head: Building & Structures-B. The Institute, however, accounted the expenditure as Advance to Hill Life Care Limited for the Development of the Institute.

As the works were completed (January to November 2023), the expenditure should have been capitalized and accounted under Fixed Assets (Building) instead of Advances to Contractor.

This resulted in the overstatement of Loans, Advances & Deposits (Advance to Hill Life Care Ltd.) by ₹ 39.72 lakh. This also resulted in understatement of Fixed Assets (Building) by ₹ 35.57 lakh (net of depreciation @ 10 *per cent*) and an overstatement of 'Excess of Income over Expenditure' by ₹ 4.15 lakh (depreciation).

B. GENERAL

B.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 depreciation rates are applicable could not be ascertained. The basis of classification of Plant & Machinery on which the applicable rate of depreciation is provided should be disclosed in Notes to Accounts.

B.2 The Institute has no accounting policy on Retirement Benefits and also no provision for Retirement Benefits on actuarial basis has been made in the accounts which is in contravention of AS 15 as well as Uniform Format of Accounts. This can have a substantial impact on surplus and consequently Corpus/Capital fund and Current Liabilities and Provisions are understated to that extent of provision required for retirement benefits on actuarial basis

C. GRANTS-IN-AID

C.1 Schedule – 10: Grants/ Subsidies

Out of the total available Grants/ Funds of ₹ 151.21 crore, the Institute utilized ₹ 91.57 crore as Capital Expenditure and ₹ 29.39 crore as Revenue Expenditure. The unspent balance of ₹ 30.25 crore constituted of the total available Grants/ Funds as of 31st March 2024.

- 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 2024; and
 - (b) In so far as it relates to Income and Expenditure Account, of the surplus for the year ended on that date.

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

**Place: Aizawl
Date: 13/02/2025**


Principal Accountant General

ANNEXURE

1. Adequacy of Internal Audit System.

The Institute has not established Internal Audit Wing. However, an Internal Audit Team was constituted in 2023 specifying duties and responsibilities of the Internal Audit Team. However, internal audit was yet to be conducted by the team till the date of audit (October 2024).

The non-establishment of an internal audit wing by the Institute is a significant governance lapse that increased the risk of mismanagement and inadequate risk management.

2. Internal Control System

There are following significant weaknesses in the internal control system of the Institute:

- (a) Non-capitalization of Fixed Assets.
- (b) Non-maintenance of Fixed Assets Registers.
- (c) Non-formulation of its own Accounting Manual.

3. Statutory Dues

The Institute has recovered the statutory dues for Income Tax and GST, which has been duly remitted to Taxation Department. However, Labour Cess was not deducted from the contractor's running bills.



ANNUAL ACCOUNTS
OF
REGIONAL INSTITUTE OF PARAMEDICAL AND NURSING SCIENCES
(RIPANS)
AIZAWL : MIZORAM
FOR THE YEAR 2023-2024

REGIONAL INSTITUTE OF PARAMEDICAL & NURSING SCIENCES
Balance Sheet As At 31.03.2024

SOURCES OF FUNDS	Schedule No.	Current Year	Previous Year
CORPUS/CAPITAL FUND	1	2,88,05,72,190.17	2,08,38,62,691.03
DESIGNATED/ EARMARKED/ ENDOWMENT FUNDS	2	-	-
CURRENT LIABILITIES & PROVISIONS	3	30,40,75,161.38	36,29,98,933.89
SUSPENSE			
TOTAL		3,18,46,47,351.55	2,44,68,61,624.92

APPLICATION OF FUNDS	Schedule No.	Current Year	Previous Year
FIXED ASSETS	4		
Tangible Assets(Institute)		54,05,30,975.38	51,02,03,502.74
Intangible Assets		-	-
Capital Works-in-Progress		2,15,37,86,935.00	1,35,45,00,000.00
INVESTMENTS-EARMARKED/ENDOW/OTH. FUNDS	5		
Long Term		-	-
Short Term			
INVESTMENT - OTHERS	6	-	-
CURRENT ASSETS	7	33,94,28,832.17	31,10,78,973.18
LOANS, ADVANCES & DEPOSITS	8	15,09,00,609.00	27,10,79,149.00
TOTAL		3,18,46,47,351.55	2,44,68,61,624.92
		(0.00)	(0.00)

(0.00)

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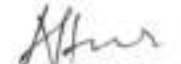

जूनियर लेखा अधिकारी
Junior Accounts Officer
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 RIP, 4S, (Min. of H&FW, Govt. of India)
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 सहायक लेखा अधिकारी
 Assistant Accounts Officer
 स्वास्थ्य एवं परिवार कल्याण मंत्रालय, भारत सरकार
 RIPANS, (Min. of H&FW, Govt. of India)
 आइजोल:मिज़ोरम/Aizawl, Mizoram.


 डॉ. संजय दिणकर सावंत / Dr. Sanjay Dinkar Sawant
 निदेशक / Director
 गैरवाणिज्य (गवर्नर एवं एडमिन्) कल्याण मंत्रालय, भारत सरकार)
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 अइजवई, मिजोरम / Aizawl, Mizoram

REGIONAL INSTITUTE OF PARAMEDICAL & NURSING SCIENCES
Income And Expenditure Account For The Year Ending 31.03.2024

INCOME	Schedule No.	Current Year	Previous Year
Academic Receipts	9	84,43,939.00	56,60,643.00
Grants/Subsidies	10	29,38,84,588.20	27,62,20,135.44
Income from Investments	11	-	-
Interest Earned	12	8,68,68,655.00	1,85,03,003.00
Other Income	13	31,98,753.00	18,41,247.21
Prior Period Income	14	-	-
TOTAL (A)		39,23,95,935.20	30,22,25,028.65
EXPENDITURE			
Staff Payments & Benefits	15	20,81,26,427.00	21,08,73,354.00
Academic Expenses	16	2,52,04,974.00	95,00,191.00
Administrative and General Expenses	17	4,67,36,025.60	5,23,69,476.00
Transportation Expenses	18	71,38,691.00	-
Repairs & Maintenance	19	66,72,413.00	34,70,157.00
Finance Costs	20	6,057.60	6,957.44
Bank Interest Earned Remitted		-	-
Depreciation	4	8,61,09,527.35	6,63,25,979.44
Other Expenses	21	-	-
Prior Period Expenses	22	-	-
TOTAL (B)		37,99,94,115.55	34,25,46,114.88
Balance being excess of Income over Expenditure(A-B)Transfer to Capital/Corpus Fund		1,24,01,819.65	(4,03,21,086.23)
Significant & Notes of Accounts	23		


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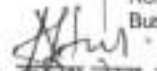

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REGIONAL INSTITUTE OF PARAMEDICAL & NURSING SCIENCES

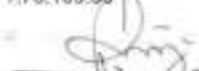
Receipts and payments Account for the year Ended 31st March, 2024

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	2,05,49,919.00	1,66,64,639.00
Biotech Twinning III	49,025.00	47,700.00	Professional Services	5,33,33,033.00	5,55,34,189.00
Corpus Fund	1,52,54,183.63	2,11,94,073.88	Salary	7,27,10,890.00	13,42,25,926.00
Foldscape Project	492.50	480.50	Wages	72,85,859.00	44,48,600.00
General Fund	1,28,56,289.48	2,56,24,008.64	Allowances	5,40,25,260.00	
Modrobs II	3,24,123.30	3,15,377.00	Leave Travel Concession	2,21,466.00	
National Medicinal Plant Board	4,092.93	4,035.50			
Student Fund	30,15,780.26	29,87,620.56	II) ACADEMIC EXPENSES		
Earnest Money	4,54,809.00	35,000.00	Materials & Supplies	1,66,84,375.00	75,55,641.00
			Exam Fee & Expenses	42,75,560.00	19,44,550.00
II. Academic Receipts			Annual Function	6,54,039.00	
Admission Fees	36,52,363.00	31,30,090.00	Seminars, Workshops, Training etc)	35,91,000.00	
Application Fees	16,000.00	14,400.00			
Hostel Fee	8,09,860.00	5,58,116.00	III) ADMINISTRATIVE AND GENERAL EXPENSES		
Exam Fee	39,65,716.00	19,58,037.00	Advertising & Publicity	1,64,013.00	1,62,834.00
Stipend Received			Medical Expenses	62,51,547.00	91,17,199.00
			Office Expenses	3,72,76,200.00	4,06,26,723.00
III. Grants Received			Other Revenue Expenditure	40,042.80	1,72,139.00
From Government of India	1,15,04,00,000.00	1,08,50,00,000.00	Travelling Expenses	22,98,277.80	22,76,081.00
From State Government			Refund of Application Fee		14,500.00
			Printing & Publication	5,44,600.00	
IV. INCOME FROM INVESTMENT			Rent, Rate and Taxes for Land & Building	21,203.00	
			Training Expenses	1,39,939.00	
V. Interest received on			GST Expenses	203.00	
Investments/Term Deposit					
Savings bank Accounts	16,80,756.00	40,16,041.00	IV) TRANSPORTATION EXPENSES		
			Hiring of bus	61,79,475.00	
VI. Other Income			Hiring of vehicles	1,02,500.00	
ID Card & Others	750.00	3,100.00	Repairs	1,05,776.00	
Sales of Merchandise	1,44,488.00	1,31,901.00	Running expense	7,50,940.00	
Red Ribbon Club		10,000.00			
Tender Fee		30,000.00	V) REPAIR & MAINTENANCE		
Rent Received	1,78,166.00	3,64,172.21	Minor Works	86,72,413.00	34,70,157.00
Bus Fee Received		37,000.00			



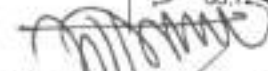
कनिष्ठ लेखा अधिकारी
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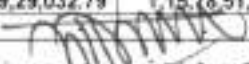


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Electricity & Water Bill Received	13,90,520.00	10,05,101.00	VI) FINANCIAL COSTS		
Library Revenue	31,971.00	4,461.00	Bank Charges	6,057.60	6,957.44
Miscellaneous Receipts	-	36.00	Bank Interest Earned Remitted for FY 21-22 & 22-23		2,14,81,509.00
Quarter Rent			VII) OTHER EXPENSES		
Standard Licences Fee & Water Charges	5,68,057.00	1,60,501.00	Advance Adjusted	-	
Remuneration for Student Volunteer on Covid Duty			VIII) FIXED ASSETS		
Refund of Civil Works			Library Books@60%	1,16,32,464.00	96,94,904.00
Gift		6,000.00	Major Works	61,28,71,950.00	72,51,73,602.00
IT Certificate Fee	10,750.00	10,420.00	Plant & Machinery@60%	-	4,46,09,456.00
Penal Interest on late submission of advance		7,842.00	Plant & Machinery@15%	6,85,03,525.00	2,02,01,427.00
Registration Fee	1,360.00	13,000.00	Motor Vehicles (MV)		
GSIL		7,703.00	Furniture & Fixture	97,40,555.00	
RTI Fee	50.00	10.00	Computers, Digital, Information and ICT Equipments @40%	2,65,60,456.00	
Reversal of CM Relief Fund		50,000.00	IX) Fixed Deposit		
Gown Defect Charge	9,000.00		X) CAUTION MONEY		
Exam Remuneration Received	8,63,641.00		Training DPM& RCH officers organised by NIHFV	1,36,000.00	1,07,000.00
VII. Deposits and Advances			Security Deposit	3,30,250.00	25,362.00
Security Deposit	63,036.00	4,21,164.00	PMSSS Special Scholarship	22,470.00	5,070.00
GST		1,91,813.00	Unspent balance sent to Ministry of Health & Fw	13,14,16,255.00	2,54,96,597.00
PMSSS Special Scholarship	5,560.00	58,090.00	GST	1,27,411.00	1,91,813.00
Stipend Received	1,00,080.00	3,73,880.00	Stipend Paid	1,00,080.00	3,73,880.00
Training DPM&RCH Officers Organised By NIHFV	1,82,662.69		Training of Geriatric Caregiver	1,27,889.00	
Fund for Training of Geriatric Caregiver	8,49,550.00		ISM Loan	72,038.00	
Advance for Expenses	45,900.00		XI. Closing Balances		
VIII. Fixed Deposit		75,44,719.00	Cash Balances		
IX. Fixed Deposit			Bank Bank Balance		
Fund Received from NIHFV, New Delhi		25,35,543.75	Biotech Twinning III	50,387.00	49,025.00
			Corpus Fund	2,00,50,637.32	1,52,54,183.63
			Earnest Money	1,98,596.00	4,54,809.00
			Foldscape Project	508.50	492.50
			General Fund	1,58,56,452.48	1,28,56,289.48
			Modrobs II	3,33,126.30	3,24,123.30
			National Medicinal Plant Board	4,206.93	4,092.93
			Student Fund	49,09,189.06	30,15,780.75
TOTAL	1,19,69,29,032.79	1,15,78,51,437.04	TOTAL	1,19,69,29,032.79	1,15,78,51,437.04


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डी. संजय दिनकर सावंत / Dr. Sanjay Dinkar Sawant
निदेशक / Director
 रिपान्स (स्वास्थ्य एवं परिवार कल्याण मंत्रालय, भारत सरकार)
 RIPANS (Min. of H&FW, Govt. of India)
 आइजोल मिज़ोरम/Aizawl, Mizoram

SCHEDULE – 1 : CAPITAL / CORPUS FUND

Particulars	Current Year	Previous Year
Balance at the Beginning of the year	2,08,38,62,691.03	1,68,14,28,422.17
Add: Contribution towards Corpus/ Capital Fund	-	-
Add: Grants from Ministry of H&FW, Government of India to the extent utilized for capital expenditure	91,57,23,935.00	53,05,79,389.01
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	-	(3,33,25,590.50)
Add: Excess of income over expenditure transferred from Income & expenditure A/c	1,24,01,819.15	(6,93,22,932.65)
Less: Unutilized grant of Prev Yr transferred to Government	(13,14,16,255.00)	(2,54,96,597.00)
TOTAL	2,88,05,72,190.17	2,08,38,62,691.03
(Deduct) Deficit transferred from Income & Expenditure A/c		
Balance at the year end	2,88,05,72,190.17	2,08,38,62,691.03

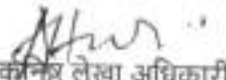

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SCHEDULE 2 : DESIGNATED/EARMARKED/ENDOWMENT FUNDS

	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	-	-	-


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SCHEDULE - 3: CURRENT LIABILITIES & PROVISIONS

A.	Current Liabilities	Current Year	Previous Year
1	Caution Money	1,83,100.00	3,19,100.00
2	Security Deposit	1,65,088.00	4,32,302.00
3	ISM (GEN) Loan	37,042.00	1,09,080.00
4	GST Payable	-	1,27,411.00
5	Training DPM& RCH officers organised by NIHFV	4,06,321.44	2,23,658.75
6	PMSSS Special Scholarship	36,110.00	53,020.00
8	Training of Geriatric Caregiver	7,21,661.00	
9	Unutilized Balance	30,25,25,838.94	36,17,34,362.14
	Total (A)	30,40,75,161.38	36,29,98,933.89


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Schedule -4 FIXED ASSETS

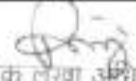
SL. No	Assets Heads	Rate of Depreciation	GROSS BLOCK			
			As at beginning of the year	Additions	Deductions	As at end of the year
1	Land	0%	6,57,280.00	-	-	6,57,280.00
2	Building	10%	44,80,70,654.83	-	-	44,80,70,654.83
3	Plant & Machinery	15.00%	11,31,79,267.95	6,85,03,525.00	-	18,16,82,792.95
4	Plant & Machinery	60.00%	4,86,30,725.07	-	-	4,86,30,725.07
5	Furniture, Fixtures & Fittings	10.00%	1,25,39,560.97	97,40,555.00	-	2,22,80,115.97
6	Vehicles	30.00%	27,17,546.48	-	-	27,17,546.48
7	Lib. Books & Scientific Journals	60.00%	2,45,80,763.74	1,16,32,464.00	-	3,62,13,227.74
8	Computers, Digital, Information and ICT Equipments	60.00%	-	2,65,60,456.00	-	2,65,60,456.00
	TOTAL (A)		65,03,75,799.04	11,64,37,000.00	-	76,68,12,799.04
8	Capital Work in Progress		1,35,45,00,000.00	79,92,86,935.00	-	2,15,37,86,935.00
	TOTAL (B)		1,35,45,00,000.00	79,92,86,935.00	-	2,15,37,86,935.00
	GRAND TOTAL (A+B+C)		2,00,48,75,799.04	91,57,23,935.00	-	2,92,05,99,734.04

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%	6,57,280.00	-	-	6,57,280.00
Building	10%	36,56,58,819.11	-	-	36,56,58,819.11
Plant & Machinery	15.00%	8,64,63,857.61	6,85,03,525.00	-	15,49,67,382.61
Plant & Machinery	60.00%	3,55,54,072.03	-	-	3,55,54,072.03
Furniture, Fixtures & Fittings	10.00%	1,01,57,044.38	97,40,555.00	-	1,98,97,599.38
Vehicles	30.00%	16,16,940.16	-	-	16,16,940.16
Lib. Books & Scientific Journals	60.00%	1,00,95,489.45	1,16,32,464.00	-	2,17,27,953.45
Computers, Digital, Information and ICT Equipments	60.00%	-	2,65,60,456.00	-	2,65,60,456.00
Capital work in Progress	0%	1,35,45,00,000.00	79,92,86,935.00	-	2,15,37,86,935.00
TOTAL		1,86,47,03,502.74	91,57,23,935.00	-	2,78,04,27,437.74


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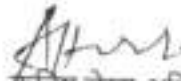

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DEPRECIATION				NET BLOCK	
As at beginning of the year	Depreciation charged during the year	Deductions/ Adjustment	Total Depreciation	As at end of the year	As at beginning of the year
-	-	-	-	6,57,280.00	6,57,280.00
8,24,11,835.72	3,65,65,881.91	-	11,89,77,717.63	32,90,92,937.20	36,56,58,819.11
2,67,15,410.34	1,86,13,605.81	-	4,53,29,016.14	13,63,53,776.80	8,64,63,857.61
1,30,76,653.04	2,13,32,443.22	-	3,44,09,096.26	1,42,21,628.81	3,55,54,072.03
23,82,516.59	14,64,798.83	-	38,47,315.42	1,84,32,800.55	1,01,57,044.38
11,00,606.32	2,42,541.02	-	13,43,147.34	13,74,399.14	16,16,940.16
1,44,85,274.29	78,90,256.57	-	2,23,75,530.86	1,38,37,696.88	1,00,95,489.45
				2,65,60,456.00	
14,01,72,296.30	8,61,09,527.35	-	22,62,81,823.66	54,05,30,975.38	51,02,03,502.74
-	-	-	-	2,15,37,86,935.00	1,35,45,00,000.00
-	-	-	-	2,15,37,86,935.00	1,35,45,00,000.00
14,01,72,296.30	8,61,09,527.35	-	22,62,81,823.66	2,69,43,17,910.38	1,86,47,03,502.74

Depreciation on opening balance	Depreciation on additions	Total Depreciation charged to Income & expenditure A/c
-	-	-
3,65,65,881.91	-	3,65,65,881.91
1,29,69,578.64	56,44,027.17	1,86,13,605.81
2,13,32,443.22	-	2,13,32,443.22
10,15,704.44	4,49,094.39	14,64,798.83
2,42,541.02	-	2,42,541.02
60,57,293.67	18,32,962.90	78,90,256.57
-	-	-
7,81,83,442.90	79,26,084.45	8,61,09,527.35

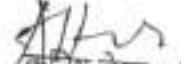

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SCHEDULE – 5: INVESTMENTS - EARMARKED/ENDOW. FUNDS

		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	-

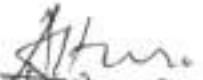

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SCHEDULE – 6: INVESTMENTS - OTHERS

		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	-

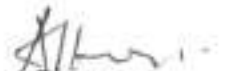

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SCHEDULE - 7: CURRENT ASSETS

		Current Year	Precious Year
1	Stock:		
	(a) Stores and Spares	-	-
	(b) Loose Tools	-	-
	(c) Publications	-	-
	(d) Laboratory chemicals, consumables and glass wares	-	-
	(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	4,14,03,101.59	3,19,58,796.60
	In Term Deposit Accounts	29,80,25,730.58	27,91,20,176.58
	(b) With Non- Scheduled Banks:		
	In Term Deposit Accounts	-	-
4	Post Office- Savings Accounts	-	-
	Total	33,94,28,832.17	31,10,78,973.18


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Schedule 8 - LOANS, ADVANCES & DEPOSITS

		Current Year	Previous Year
1	Advance for Expenses	-	45,900.00
2	Loan to RCH-II	11,96,175.00	11,96,175.00
3	It Suspense	2,35,470.00	2,35,470.00
4	TDS on FDR	5,01,604.00	5,01,604.00
5	Hill Life Care Limited for Civil Works	14,89,67,360.00	26,91,00,000.00
	Total	15,09,00,609.00	27,10,79,149.00


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SCHEDULE 9 – ACADEMIC RECEIPTS

PARTICULARS	Current Year	Previous Year
FEES FROM STUDENTS		
Academic		
Addmission Fees	36,52,363.00	31,30,090.00
Application Fees	16,000.00	14,400.00
Hostel Fee	8,09,860.00	5,58,116.00
Exam Fee	39,65,716.00	19,58,037.00
Stipend Received	-	-
TOTAL (A)	84,43,939.00	56,60,643.00



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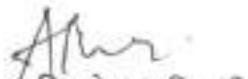


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SCHEDULE - 10: GRANTS

Particulars	Plan			Total Plan	Non Plan UGC	Current Year Total	Previous Year
	Govt. of India	UGC					
		Plan	Specific Scheme				
Balance B/F	361,734,362.14	-	-	361,734,362.14	-	361,734,362.14	50,208,296.08
Add:Release for 4th Qtr. 2015-16 but received during the curent year	-			-		-	-
Add: Grants for Current year	1,150,400,000.00	-	-	1,150,400,000.00	-	1,150,400,000.00	1,085,000,000.00
Add: Unutilized Grant adjusted from previous year	-			-		-	-
Total	1,512,134,362.14	-	-	1,512,134,362.14	-	1,512,134,362.14	1,135,208,296.08
Less refund to GoI	-		-	-	-	-	-
Balance	1,512,134,362.14	-	-	1,512,134,362.14	-	1,512,134,362.14	1,135,208,296.08
Less:Earmarked for capital expenditure	915,723,935.00	-	-	915,723,935.00	-	915,723,935.00	530,579,389.00
Balance	596,410,427.14	-	-	596,410,427.14	-	596,410,427.14	604,628,907.08
Less: Utilised for Revenue Expenditure	293,884,588.20	-	-	293,884,588.20	-	293,884,588.20	276,220,135.44
Add: Prior Period Expenditure FY-21-22, Note 2	-			-		-	33,325,590.50
Balance C/F	302,525,838.94	-	-	302,525,838.94		302,525,838.94	361,734,362.14

- 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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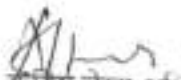
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SCHEDULE - 11: INCOME FROM INVESTMENTS

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	-

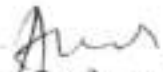

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SCHEDULE - 12: INTEREST EARNED

PARTICULARS	Current Year	Previous Year
INTEREST EARNED ON BANK SAVINGS/DEPOSITS		
Saving Bank Interest	16,80,756.00	40,16,041.00
Fixed Deposit Interest	1,89,05,554.00	1,44,86,962.00
Interest (Hill Lifecare Limited)	6,62,82,345.00	
TOTAL	8,68,68,655.00	1,85,03,003.00



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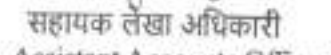
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SCHEDULE - 13 : OTHER INCOME

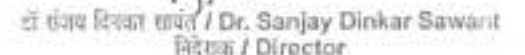
PARTICULARS	Current Year	Previous Year
ID Card & Others	750.00	3,100.00
Sales of Merchandise	1,44,488.00	1,31,901.00
Red Ribbon Club	-	10,000.00
Tender Fee	-	30,000.00
Rent Received	1,78,166.00	3,64,172.21
Bus Fee Received	-	37,000.00
Electricity & Water Bill Received	13,90,520.00	10,05,101.00
Library Revenue	31,971.00	4,461.00
Miscellaneous Receipts	-	36.00
Quarter Rent	-	-
Standard Licences Fee & Water Charges	5,68,057.00	1,60,501.00
Remuneration for Student Volunteer on Covid Duty	-	-
Refund of Civil Works	-	-
Gift	-	6,000.00
IT Certificate Fee	10,750.00	10,420.00
Penal Interest on late submission of advance	-	7,842.00
Registration Fee	1,360.00	13,000.00
GSIL	-	7,703.00
RTI Fee	50.00	10.00
Reversal of CM Relief Fund	-	50,000.00
Gown Defect Charge	9,000.00	-
Exam Remuneration Received	8,63,641.00	-
Total	31,98,753.00	18,41,247.21


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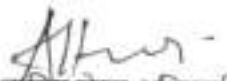
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SCHEDULE - 15: STAFF PAYMENTS & BENEFITS (ESTABLISHMENT EXPENSES)

PARTICULARS	Current Year			Previous Year
	Plan	Non-Plan	Total	
Pensionary Charges	2,05,49,919.00		2,05,49,919.00	1,66,64,639.00
Professional Services	5,33,33,033.00		5,33,33,033.00	5,55,34,189.00
Salary	7,27,10,890.00		7,27,10,890.00	13,42,25,926.00
Wages	72,85,859.00		72,85,859.00	44,48,600.00
Allowances	5,40,25,260.00		5,40,25,260.00	-
Leave Travel Concession	2,21,466.00		2,21,466.00	-
Total	20,81,26,427.00	-	20,81,26,427.00	21,08,73,354.00

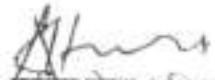

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SCHEDULE - 16 : ACADEMIC EXPENSES

PARTICULARS	Current Year			Previous Year
	Plan	Non-Plan	Total	
Materials & Supplies	1,66,84,375.00	-	1,66,84,375.00	75,55,641.00
Exam Fee & Expenses	42,75,560.00	-	42,75,560.00	19,44,550.00
Annual Function	6,54,039.00	-	6,54,039.00	-
Seminars, Workshops, Training etc)	35,91,000.00	-	35,91,000.00	-
		-	-	-
TOTAL	2,52,04,974.00	-	2,52,04,974.00	95,00,191.00



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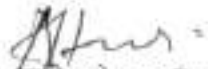
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SCHEDULE - 17 : ADMINISTRATIVE EXPENSES AND GENERAL EXPENSES

Particulars	Current Year			Previous Year
	Plan	Non-Plan	Total	
Advertising & Publicity	1,64,013.00		1,64,013.00	1,62,834.00
Medical Expenses	62,51,547.00	-	62,51,547.00	91,17,199.00
Office Expenses	3,72,76,200.00	-	3,72,76,200.00	4,06,26,723.00
Other Revenue Expenditure	40,042.80	-	40,042.80	1,72,139.00
Travelling Expenses	22,98,277.80	-	22,98,277.80	22,76,081.00
Refund of Application Fee	-	-	-	14,500.00
Printing & Publication	5,44,600.00		5,44,600.00	-
Rent ,Rate and Taxes for Land & Building	21,203.00		21,203.00	-
Training Expenses	1,39,939.00		1,39,939.00	-
GST Expenses	203.00		203.00	-
TOTAL	4,67,36,025.60	-	4,67,36,025.60	5,23,69,476.00



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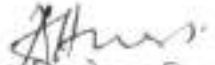


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SCHEDULE - 18 : TRANSPORTATION EXPENSES

Particulars	Current Year		
	Plan	Non-Plan	Total
Hiring of bus	61,79,475.00		61,79,475.00
Hiring of vehicles	1,02,500.00	-	1,02,500.00
Repairs	1,05,776.00		1,05,776.00
Running expense	7,50,940.00	-	7,50,940.00
		-	-
TOTAL	71,38,691.00	-	71,38,691.00



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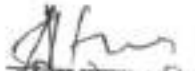
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SCHEDULE 19 : REPAIRS & MAINTENANCE

PARTICULARS	Current Year			Previous Year
	Plan	Non-Plan	Total	
		-	-	-
Minor Works	66,72,413.00	-	66,72,413.00	34,70,157.00
		-	-	-
		-	-	-
TOTAL	66,72,413.00	-	66,72,413.00	34,70,157.00



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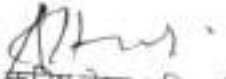


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SCHEDULE 20 : FINANCE COSTS

PARTICULARS	Current Year			Previous Year
	Plan	Non-Plan	Total	
a) Bank charges	6,057.60	-	6,057.60	6,957.44
b) Others(Specify)	-	-	-	-
				-
TOTAL	6,057.60		6,057.60	6,957.44

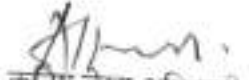

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SCHEDULE 21 : OTHER EXPENSES

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	-	-	-

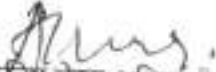

कनिष्ठ लेखा अधिकारी
Junior Accounts Officer
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सहायक लेखा अधिकारी
Assistant Accounts Officer
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डॉ. संजय दिनकर सावंत / Dr. Sanjay Dinkar Sawant
डिरेक्टर / Director
(स्वास्थ्य एवं परिवार कल्याण मंत्रालय, 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	-	-	-


कनिष्ठ लेखा अधिकारी

Junior Accounts Officer

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सहायक लेखा अधिकारी

Assistant Accounts Officer

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निदेशक / Director

रिपान्स (स्वास्थ्य एवं परिवार कल्याण मंत्रालय, भारत सरकार)

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आइज़ोल मिज़ोरम / 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.
- 3.4 The rate of depreciation is as per the rates prescribed under the Income Tax Act of 1961.

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 31.03.2024.

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.


कनिष्ठ लेखा अधिकारी

Junior Accounts Officer

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