

# **AUDITED STATEMENT OF ACCOUNTS**



सत्यमेव जयते

Dedicated to Truth in Public Interest

कार्यालयमहालेखाकार,  
मिज़ोरम, आइजोल - ७९६ ००१  
OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL, MIZORAM,  
AIZAWL - 796001

फोन नो./Phone No. 0389-2335566

फैक्स नो./Fax No. 0389-233434

ई-मेल /e-mail: [agmizoram@cag.gov.in](mailto:agmizoram@cag.gov.in)



सत्यमेव जयते

Truth Alone Triumphs

No. PAG(MZ)/CAW/RIPANS-SAR/2021-22/100

Dated: 29/08/2023

To

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

Subject: - Management Letter on the Accounts of Regional Institute of Paramedical and Nursing Sciences for the year 2021-22.

Sir,

In continuation of the Separate Audit Report issued on the Accounts of the Regional Institute of Paramedical and Nursing Sciences for the year 2021-22 vide this office letter No. PAG(MZ)/CAW/RIPANS-SAR/2021-22/98 dated 29/08/2023, the following deficiencies noticed by us in the Accounts are brought to your knowledge for remedial action.

1. The North Eastern Council (NEC) sanctioned ₹ 45 lakh as a grant and ₹ 5 lakh as a loan to promote research studies in the field of traditional Indian System of Medicine (ISM). These funds were received by RIPANS in 2005. The repayment schedule for the ISM loan of ₹ 5 lakh was calculated to be repaid in 20 instalments, starting from 15/10/2006 and ending on 15/10/2025.

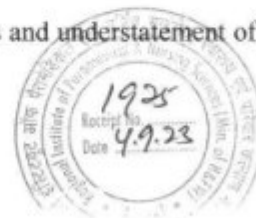
During the year 2021-22, the Institute repaid the loan instalment of ₹ 42,292 (₹ 29,167 as principal and ₹ 13,125 as interest) on 12/09/2021. However, the entire loan repayment amount of ₹ 42,292 was recorded under 'Other Charges' as an expenditure in the Income and Expenditure Account.

This resulted in an overstatement of the ISM (Gen) Loan (Current liabilities and provisions) by ₹ 29,167 and an overstatement of 'Other charges,' and deficit for the year by the same amount.

2. Out of the advance for Expenses of ₹ 45,900, an amount of ₹ 40,858 was already adjusted from the General Fund in 2004-05. However, it was not adjusted in the accounts under advance for expenses.

This has resulted in an overstatement of Advance for Expenses and understatement of deficit for the year by ₹ 40,858 each.

*[Handwritten signatures and dates]*  
4/9/23  
Accts  
Act



3. Expenditure related to Transportation expenses (Schedule-18) were accounted under Office expenses (Administration and General Expenses - Schedule-17) and Materials and Supplies (Academic Expenses- Schedule-16). The Transportation expenses which were accounted under other Heads are summarised in the table below:

Sl.No	Particulars of Transportation Expenses	Expenditure Head (under which it was accounted)	Amount (₹)
1	<b>Vehicles (owned by institution)</b>		
	a) Running Expenses	Office Expenses (Admin and Gen Expenses-Schedule 17)	8,39,886.00
	b) Repairs and Expenses	Office Expenses (Admin and Gen Expenses-Schedule 17)	1,43,128.00
	c) Insurance Expenses	Materials and Supplies (Academic Expenses -Schedule 16)	1,69,495.00
	d) Driver Wages		
2	<b>Vehicles taken on Rents/lease</b>		
	a) Rent/lease expenses		
3	<b>Vehicles (Taxi) hiring expenses</b>	Office Expenses (Admin and Gen Expenses-Schedule 17)	29,49,180.00
<b>TOTAL</b>			<b>41,01,689.00</b>

The accounting of transportation charges in other accounting heads resulted in overstatement of 'Office Expenses'(Administration and General Expenses -Schedule-17) by ₹ 39.32 lakh, Materials and supplies (Academic Expenses - Schedule-16) by ₹ 1.69 lakh and understatement of Transportation expenses(Schedule-18) by ₹ 41.01 lakh.

4. The Institute calculated Interest on Term Deposit based on amount realised *i.e.* on cash basis. The interest earned on Term Deposits during the year 2021-22 was shown as ₹ 95.59 lakh in the Annual Accounts. However, it was found that the actual interest accrued on Term Deposits for the year 2021-22, including both on old Deposits made in earlier years and on fresh deposits made during the year, was ₹ 94.44 lakh as shown below:

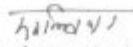
**Details showing the interest accrued on the fixed deposits for 2021-22**

Sl. No	Fixed Deposit Value (as on 01-04-2021)	Date of deposit	Maturity Date	Rate of interest	No. of days invested	Interest accrued (Quarterly payout)	Maturity Value	Comments
1	2,23,80,104.98	01-04-2021	11-05-2021	6.00%	40	1,47,156.85	2,25,26,647.00	Old FD opened on 11/05/18
	2,24,45,816.00	11-05-2021	11-05-2024	4.10%	324	8,27,640.16	2,53,74,382.00	FD re-invested
2	2,23,74,241.80	01-04-2021	11-05-2021	6.00%	40	1,47,118.21	2,25,20,745.00	Old FD opened on 11/05/18
	2,24,51,697.00	11-05-2021	11-05-2024	4.10%	324	8,27,857.01	2,53,67,786.00	FD re-invested
3	1,45,73,410.26	01-04-2021	11-05-2021	6.00%	40	95,825.16	1,46,68,835.00	Old FD opened on 11/05/18
	1,46,20,029.00	11-05-2021	11-05-2024	5.10%	324	6,72,700.15	1,70,20,615.00	FD re-invested
4	70,93,774.33	01-04-2021	11-05-2021	6.50%	40	46,644.00	71,44,076.66	Old FD opened on 11/05/18

	70,44,931.00	11-05-2021	11-05-2024	5.10%	324	3,24,152.99	82,01,698.00	FD re-invested
5	15,31,92,645.50	01-04-2021	15-07-2021	3.55%	105	15,65,497.14	15,47,73,128.78	Old FD opened on 15/07/20
	8,00,00,000.00	31-07-2021	31-07-2022	3.55%	243	19,04,720.02	8,28,78,032.00	FD re-invested
	4,00,00,000.00	31-07-2021	31-07-2022	3.55%	243	9,52,360.00	4,14,39,016.00	Fresh FD
	8,00,00,000.00	31-07-2021	31-07-2022	3.55%	243	19,04,720.02	8,28,78,032.00	FD re-invested
6	5,37,640.71	01-04-2021	15-05-2021	5.55%	44	3,597.04	5,41,307.00	Old FD opened on 15/05/20
	5,39,364.00	11-05-2021	15-05-2022	4.90%	320	23,528.45	5,66,282.00	FD re-invested
<b>Total interest as on 31-03-22</b>						<b>94,43,517.20</b>		

This resulted in overstatement of interest accrued by ₹ 1.15 lakh (₹ 95.59 lakh - ₹ 94.44 lakh) and understatement of deficit for the year by the same amount.

*Yours faithfully,*

  
Deputy Accountant General



मिज़ोरम सरकार

Dedicated to Truth in Public Interest

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Truth Alone Triumphs

No.PAG(MZ)/CAW/RIPANS-SAR/2021-22/98

Date:29/08/2023

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 for the year 2021-22.

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 2021-  
22.

Kindly acknowledge receipt of the same.

Yours faithfully,

Deputy Accountant General

Enclose: As stated above

Handwritten notes and signatures: 4/9/23, 4/9/23, Sub, Dept



नया कैपिटल परिसर, खटला, आइजोल - ७९६ ००१ / New Capital Complex, Khatla, Aizawl - 796 001

**Separate Audit Report on the Accounts of Regional Institute of  
Paramedical and Nursing Sciences, Aizawl, Mizoram Aizawl for the  
year ended 31 March 2022**

1. We have audited the attached Balance Sheet of Regional Institute of Paramedical and Nursing Sciences (RIPANS), Aizawl as of 31 March 2022 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 Regulation, 2014 of the Institute. The audit of the Institute has been entrusted for the period up to 2025-26. 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 Sheet and Income Expenditure Account and Receipts and Payments Account 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 Balance Sheet****Application of Funds****Fixed Assets (Schedule-4)****Capital Works-in-Progress: ₹ 91.29 crore**

Capital Works-in-Progress includes completed works of ₹ 83.41 lakh. As the works were completed during the period 2020-21 and 2021-22, the expenditure should have been capitalized under Fixed Assets.

Non-capitalization of expenditure of completed works resulted in overstatement of Capital Works-in-Progress by ₹ 83.41 lakh. This also resulted in understatement of Fixed Assets (Tangible) and deficit during the year by ₹ 76.79 lakh (less depreciation @ 10 per cent) and ₹ 6.62 lakh respectively.

**A.2 Balance Sheet****Application of Funds****Fixed Assets (Schedule-4)****Capital Works-in-Progress: ₹ 91.29 crore**

As of 31 March 2022, an advance of ₹ 90.46 crore was disbursed to M/s HLL Life Care Limited (Consultant). The Consultant submitted an utilisation statement indicating that ₹ 35.84 crore was expended, leaving ₹ 54.62 crore unutilised. However, the Consultant did not submit the RA (Running Account) Bills. Fund released vis-a-vis their utilisations are given below :

<i>(₹ in crore)</i>		
Total fund released to HLL Life Care		90.46
Payment to contractor by HLL	29.61	
Consultancy Charge adjusted	3.07	
Committed liabilities	3.16	35.84
<b>Balance unadjusted</b>		<b>54.62</b>

The Institute, however, accounted the entire fund of ₹ 90.46 crore released to the Consultant as Capital Works-in-Progress. Since the fund was provided as advance to the Consultant, only the expenses incurred should have been recorded as Capital Works-in-Progress, while the remaining balance should have been classified as Advances.

This resulted in overstatement of Capital Works-in-Progress by ₹ 54.62 crore and understatement of Advances under Loans, Advances & Deposits by the same amount.

**A.3 Balance Sheet****Application of funds****Loans, Advances & Deposits (Schedule-8): ₹ 19.79 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 the project fund released by Client will be accounted for against the project.

On scrutiny of Utilisation Statement submitted by the Consultant (M/s HLL Life Care Limited), it was observed that Interest earned on term deposits of Project fund (₹ 103.49 lakh) and Interest on Mobilization Advance (₹ 199.18 lakh) totalled ₹ 302.67 lakh as on 31/03/2022. 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 the Project fund/Mobilization Fund from the Consultant, as additional mobilization paid to the Consultant, in their Annual Accounts.

Thus, non-accounting of interest on project fund earned by the Consultant had resulted in understatement of Advances and Interest on Project Fund (Corpus/Capital) by ₹ 3.02 crore each.

#### **A.4 Balance Sheet**

##### **Current Assets (Schedule-7)**

##### **Cash and Bank Balances**

##### **Balance with scheduled Banks**

**Term Deposits: ₹ 27.22 crore**

As per the Annual Accounts in Schedule 7: Current Assets 3(a), the value of Term Deposits was ₹ 27.22 crore as on 31/03/2022.

On scrutiny of the Bank Fixed Deposit Receipts, the Institute had a total Term Deposit (Principal) of ₹ 26.71 crore (which was created/re-invested on different dates during the year 2021-22) with interest accrued but not due amounting to ₹ 0.74 crore as on 31.03.2022.

This resulted in overstatement of Term Deposits by ₹ 0.51 crore (₹ 27.22 crore - ₹ 26.71 crore) and understatement of Interest Accrued but not due by ₹ 0.74 crore.

## **B. INCOME AND EXPENDITURE ACCOUNT**

### **B.1 Income & Expenditure Account**

#### **Expenditure**

**Staff Payments & Benefits (Schedule-15): ₹ 17.91 crore**

The Institute prepared its Annual Accounts based on a financial year starting from 1<sup>st</sup> April to 31<sup>st</sup> March. However, it was observed that salary for the period March 2021 to February 2022 was accounted in the 'Staff Payments & Benefits' instead of the period from April 2021 to March 2022. Salary for the month of March 2021 and March 2022 were ₹ 79.62 lakh and ₹ 89.80 lakh respectively.

Salary for the month of March 2021 should be treated as prior period expenses and provisions should be made for salary for the month of March 2022 as Salary in the Income and Expenditure Account and as salary payable as it was paid in the subsequent year.



Thus, non-provisioning of salary payable resulted in understatement of Current Liabilities and Provisions (Salary payable), Staff Payments & Benefits by ₹ 89.80 lakh each. Besides, inclusion of Salary for the month of March 2021 in the Staff Payments & Benefits for the year 2021-22 has resulted in overstatement of Salary (Staff Payment & Benefits) by ₹ 79.62 lakh and understatement of prior period expenditure by the same amount.

**B.2 Income and Expenditure Account**

**Income**

**Grants/Subsidies (Schedule No.10): ₹ 26.93 crore**

During the year 2021-22, the Institute provisioned grants to the tune of ₹ 26.93 crore for meeting revenue expenditure on eligible items. However, the actual amount of revenue expenditure eligible for utilisation of Grants was ₹ 23.60 crore.

Thus, there was excess provisioning of Grants to the extent of ₹ 3.33 crore (₹ 26.93 crore – ₹ 23.60 crore), which resulted in understatement of Deficit for the year and unutilised balance of Grants (Current liabilities & Provisions) by ₹ 3.33 crore each.

**B.3 Income and Expenditure Account**

**Expenditure**

**Administrative and General Expenses (Schedule No.17)**

**Office Expenses: ₹ 2.50 crore**

The above includes an amount of ₹ 19.13 lakh being purchase of furniture by the Institute as detailed in **Annexure – II**.

As furniture is of capital nature, it should have been categorised under Furniture in the Balance Sheet instead of booking as Office expenses in the Income and Expenditure Account. This resulted in overstatement of Office expenses and understatement of Furniture by ₹ 19.13 lakh each.

**B.4 Income and Expenditure Account**

**Expenditure**

**Academic Expenses (Schedule No.16)**

**Material &Supplies: ₹ 1.24 crore**

The above includes an amount of ₹ 64.72 lakh being purchased of Laboratory Equipment.

As Laboratory Equipment are of capital nature, it should have been accounted under Fixed Assets instead of classifying it as an expense in the Income and Expenditure Account. This has resulted in overstatement of Material & Supplies expenses by ₹ 71.29 lakh and an understatement of Laboratory Equipment by ₹ 64.72 lakh in the Balance Sheet.

**B.5 Income and Expenditure Account**

**Expenditure**

**Administrative Expenses and General Expenses (Schedule-17): ₹ 3.49 crore**

The above includes stipend of ₹ 7.90 lakh paid to students. The Stipend paid should be booked under Administrative Expenses and General Expenses (Schedule-17) instead of booking under Academic Expenses (Schedule-16).

Thus, Administrative Expenses and General Expenses (Schedule-17) was overstated by an amount of ₹ 7.90 lakh and the Academic Expenses (Schedule-16) was understated by the same amount.

## **C. GENERAL**

### **C.1 Non-disclosure of significant accounting policies**

Significant Accounting Policies constitute a part of the financial statement. According to Accounting Standard – 1 of the Institute of Chartered Accountants of India (ICAI) : Disclosure of Significant Accounting Policies, the accounting policies employed in the preparation and presentation of financial statements must be disclosed. The Institute failed to disclose the accounting policies it adhered to during the preparation and presentation. These include aspects such as the basis of accounting, revenue recognition, depreciation methodology, and accounting for grants, all of which are mandated to be disclosed by the Accounting Standards.

## **D. GRANTS-IN-AID**

Out of the total available Grants/ Funds of ₹ 91.06 crore, the Institute utilised ₹ 59.10 crore as Capital Expenditure and ₹ 26.94 crore as Revenue Expenditure leaving an unspent balance of ₹ 5.02 crore as of 31<sup>st</sup> March 2022.

- 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 2022; and
  - (b) In so far as it relates to Income and Expenditure Accounts of the deficit for the year ended on that date.



**Principal Accountant General**

## **ANNEXURE -I**

### **1. Adequacy of Internal Audit System**

The Institute did not have an Internal Audit Wing and did not conduct internal audits.

### **2. Adequacy of Internal Control System**

Scrutiny of records revealed following weaknesses in its internal control:

- Failure to capitalize Fixed Assets.
- Non-maintenance of Fixed Assets Registers.
- Absence of an Accounting Manual.
- Non-adjustment of TDS on Fixed Deposit for over 10 years.

### **3. Physical Verification of Fixed Assets and Inventory**

No physical verification of Assets and Inventory was done during the year.

### **4. Statutory Dues**

The Institute recovered statutory dues for Income Tax and GST and duly remitted them to the concerned authority.

**Annexure – II****Statement showing purchase of furniture by the Institute which were accounted as Office Expenses**

<b>Bill No. &amp; Date</b>	<b>Account Head</b>	<b>Particular</b>	<b>Amount (₹)</b>
No. 12 dt.6.05.2021	Office Expenses	Payment to M/s SD Enterprise being supply bill of office Furniture for training Cell	1,62,434.00
No.22 dt.10.05.2021	Office Expenses	Payment to SD Enterprise being supply of Caliber 203 Computer table to BRIT	7,294.00
No.3 dt.5.07.2021	Office Expenses	Payment to M/s MD Enterprise for supply of Computer table C-9 for Establishment Section	52,261.00
No.24 dt.8.07.2021	Office Expenses	Payment to M/s SD Enterprise, Millenium Centre being deficit amount for supply of Bookcase 4 door	23,705.00
No.64 dt.29.07.2021	Office Expenses	Payment to M/s SD Enterprise, Aizawl for Supply of Double sided book rack base unit and add on unit for Library Section.	5,85,581.00
No.76 dt.29.09.2021	Office Expenses	Payment to M/s MD Enterprise, Sikulpuikawn being supply bill of Beat revolving chair 2 Nos. for RIT Dept.	25,967.00
No.23 dt.08.09.2021	Office Expenses	Payment to M/s MD Enterprise, Sikulpuikawn being supply of furniture for Department of RIT	96,692.00
No.59 dt.28.10.2021	Office Expenses	Payment to M/s MD Enterprise, Sikulpuikawn, Aizawl being supply of Rioplus 3 seater sofa 2 nos for Director's Room	63,842.00
No.40 dt.10.02.2022	Office Expenses	Payment to M/s MD Enterprise being supply bill of office furniture for Nursing Department	5,41,975.00
No.55 dt.14.02.2022	Office Expenses	Payment to M/s MD Enterprise, Sikulpuikawn being supply of bill of Book Support stand 120 nos and book case 4 door 10 nos.	3,53,400.00
<b>Total</b>			<b>19,13,151.00</b>



**ANNUAL ACCOUNTS**  
OF  
REGIONAL INSTITUTE OF PARAMEDICAL AND NURSING SCIENCES  
(RIPANS)  
AIZAWL: MIZORAM  
  
**FOR THE YEAR 2021-22**

**REGIONAL INSTITUTE OF PARAMEDICAL & NURSING SCIENCES**  
Balance Sheet As At 31.03.2022

SOURCES OF FUNDS	Schedule No.	Current Year	Previous Year
CORPUS/CAPITAL FUND	1	1,68,14,28,422.17	1,10,21,28,109.63
DESIGNATED/EARMARKED/ENDOWMENT FUNDS	2	-	-
CURRENT LIABILITIES & PROVISIONS	3	5,09,07,387.08	17,90,14,652.38
SUSPENSE			
<b>TOTAL</b>		<b>1,73,23,35,809.25</b>	<b>1,28,11,42,762.01</b>
<b>APPLICATION OF FUNDS</b>			
<b>FIXED ASSETS</b>	<b>Schedule No.</b>	<b>Current Year</b>	<b>Previous Year</b>
Tangible Assets(Institute)	4	49,50,29,196.59	53,89,53,847.05
Intangible Assets		-	-
Capital Works-in-Progress		91,29,41,234.00	34,43,82,144.00
<b>INVESTMENTS-EARMARKED/ENDOW/OTH. FUNDS</b>	<b>5</b>		
Long Term		-	-
Short Term			
<b>INVESTMENT - OTHERS</b>	<b>6</b>		
<b>CURRENT ASSETS</b>	<b>7</b>	<b>32,23,86,229.66</b>	<b>39,55,37,569.96</b>
<b>LOANS, ADVANCES &amp; DEPOSITS</b>	<b>8</b>	<b>19,79,149.00</b>	<b>22,69,201.00</b>
<b>TOTAL</b>		<b>1,73,23,35,809.25</b>	<b>1,28,11,42,762.01</b>

(0.00)

(0.00)


(सं) एच ललरिनमाविया / Dr. H. LALRINMAWIA)  
निदेशक / Director  
विश्व (स्वास्थ्य एवं परिवार कल्याण विभाग, भारत सरकार)  
RIPANS (Min. of H&FW, Govt. of India)  
अंगराल विभाग / Aizawl, Mizoram

(सं) एच.एस.सी. रोहमिंग्लियानि  
(R. S. C. ROHMINGLIANI)  
वित्त अधिकारी / Finance Officer,  
क्षेत्रीय परामेडिकल एवं नर्सिंग विज्ञान संस्थान  
Regional Institute of Paramedical & Nursing Sciences  
स्वास्थ्य एवं परिवार कल्याण विभाग, भारत सरकार  
(Min. of H&FW Govt. of India)  
अंगराल, मिज़ोरम / Aizawl, Mizoram

Accountant  
RIPANS, (Min. of H&FW-G.O.I)  
Aizawl.

**REGIONAL INSTITUTE OF PARAMEDICAL & NURSING SCIENCES**  
Income And Expenditure Account For The Year Ending 31.03.2022

INCOME	Schedule No.	Current Year	Previous Year
Academic Receipts	9	47,40,287.50	21,01,845.00
Grants/Subsidies	10	26,93,84,178.30	7,66,45,636.62
Income from Investments	11	-	-
Interest Earned	12	1,44,40,384.00	1,46,85,614.00
Other Income	13	21,59,611.00	10,30,094.00
Prior Period Income	14	-	-
<b>TOTAL (A)</b>		<b>29,07,24,460.80</b>	<b>9,44,63,189.62</b>
EXPENDITURE			
Staff Payments & Benefits	15	17,91,67,487.00	15,99,49,099.00
Academic Expenses	16	1,35,66,282.00	48,26,063.00
Administrative and General Expenses	17	3,49,16,003.00	1,66,00,466.00
Transportation Expenses	18	-	-
Repairs & Maintenance	19	84,01,572.00	25,07,029.00
Finance Costs	20	7,243.80	60,289.83
Depreciation	4	6,63,25,979.44	7,88,07,691.11
Other Expenses	21	-	-
Prior Period Expenses	22	-	-
<b>TOTAL (B)</b>		<b>30,23,84,567.24</b>	<b>26,27,50,637.94</b>
<b>Balance being excess of Income over Expenditure(A-B)</b>		<b>(1,16,60,106.44)</b>	<b>(16,82,87,448.32)</b>
<b>Transfer to Capital/Corpus Fund</b>			
Significant Accounting Policies	23		
Contingent Liabilities and Notes to Accounts	24		

  
 (डॉ एच ललरिनमोया / Dr. H. LALRINMAWIA)  
 निदेशक / Director  
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 Accountant  
 RIPANS, (Min. of H&FW-G.O.I.)  
 Aizawl

**REGIONAL INSTITUTE OF PARAMEDICAL & NURSING SCIENCES**

**Receipts and payments Account for the year Ended 31st March, 2022**

RECEIPTS	Current Year	Previous Year	PAYMENTS	Current Year	Previous Year
<b>I. Opening Balances</b>			<b>I. Expenses</b>		
Cash Balances			<b>I) STAFF PAYMENTS &amp; BENEFITS</b>		
Bank Bank Balance			Pensionary Charges	1,54,25,303.00	1,44,24,915.00
Biotech Twinning III	46,411.00	45,054.00	Professional Services	4,77,90,367.00	4,26,75,148.00
Corpus Fund	4,50,56,132.88	4,19,12,327.23	Salary	11,33,20,797.00	10,07,46,756.00
Foldscope Project	468.50	454.50	Wages	26,31,020.00	21,02,280.00
General Fund	12,99,70,248.64	5,34,17,058.67			
Modrobs II	3,06,920.00	2,98,186.20	<b>II) ACADEMIC EXPENSES</b>		
National Medicinal Plant Board	3,212.30	5,24,280.00	Materials & Supplies	1,24,78,818.00	48,23,663.00
Student Fund	29,69,499.26	29,55,314.61	Exam Fee	10,87,464.00	2,400.00
			<b>III) ADMINISTRATIVE AND GENERAL EXPENSES</b>		
<b>II. Academic Receipts</b>			Advertising & Publicity	1,47,164.00	1,31,270.00
Admission Fees	25,06,661.00	18,05,660.00	Medical Expenses	45,18,188.00	33,08,487.00
Application Fees	7,900.00	1,92,905.00	Office Expenses	2,49,34,045.00	1,29,11,402.00
Hostel Fee	3,34,202.00	1,03,080.00	Miscellaneous Receipts	26,91,532.00	
Exam Fee	11,00,704.50		Traveling Expenses	8,40,469.00	1,85,228.00
Stipend Received	7,90,820.00		Remuneration for Student Volunteer on Covid Duty	8,73,000.00	
			Stipend Paid	7,90,820.00	
<b>III. Grants Received</b>			<b>IV) TRANSPORTATION EXPENSES</b>		
From Government of India	73,22,00,000.00	43,00,00,000.00	<b>V) REPAIR &amp; MAINTENANCE</b>		
From State Government			Minor Works	84,01,572.00	25,07,029.00
			<b>VI) FINANCIAL COSTS</b>		
<b>IV. INCOME FROM INVESTMENT</b>			Bank Charges	7,243.00	60,289.83
<b>V. Interest received on</b>			<b>VII) OTHER EXPENSES</b>		
Investments/Term Deposit	2,90,052.00		<b>VIII) FIXED ASSETS</b>		
Savings bank Accounts	48,81,192.00	50,73,334.00	Library Books	49,97,530.00	55,78,153.00
			Mejor Works	56,85,59,090.00	13,35,82,144.00
<b>VI. Other Income</b>			Plant & Machinery@60%	27,35,135.00	19,30,307.00
ID Card & Others	50,575.00	20,400.00	Plant & Machinery@15%	1,46,68,064.00	3,24,06,070.00
Sales of Merchandise	29,931.00	58,130.00	Motor Vehicles (MV)		15,04,796.00
Red Ribbon Club	4,000.00	4,000.00	<b>IX) Fixed Deposit</b>	20,00,00,000.00	
Tender Fee	28,500.00	64,000.00	<b>X) CAUTION MONEY</b>	57,500.00	79,800.00
Rent Received	2,41,037.00	2,20,480.00	ISM Loan		44,917.00
Bus Fee Received	37,500.00	39,400.00	GST Paid	57,455.00	
Electricity & Water Bill Received	4,58,235.00	4,30,493.00	<b>XI. Closing Balances</b>		
Library Revenue	1,198.00	2,150.00	Cash Balances		
Miscellaneous Receipts	4,810.00	1,91,041.00	Bank Bank Balance		
Quarter Rent	1,86,448.00		Biotech Twinning III	47,700.00	46,411.00
Standard Licences Fee & Water Charges	1,38,184.00		Corpus Fund	2,11,94,073.88	4,50,56,132.88
Remuneration for Student Volunteer on Covid Duty	8,73,000.00		Earnest Money	35,000.00	
Refund of Civil Works	1,06,193.00		Foldscope Project	480.50	468.50
			General Fund	2,56,24,008.64	12,99,70,248.64
<b>VII. Deposits and Advances</b>			Modrobs II	3,15,377.00	3,06,920.80
Security Deposit	31,500.00		National Medicinal Plant Board	4,035.50	3,212.30
			Student Fund	29,87,620.56	29,69,499.26
<b>VIII. Fixed Deposit</b>	15,45,65,935.00				
			<b>TOTAL</b>	<b>1,07,72,21,470.88</b>	<b>53,73,57,948.21</b>
<b>TOTAL</b>	<b>1,07,72,21,470.88</b>	<b>53,73,57,948.21</b>	<b>TOTAL</b>	<b>1,07,72,21,470.88</b>	<b>53,73,57,948.21</b>

  
 (Dr. H. Lalrinmawia / Dr. H. LALRINMAWIA)  
 Director / Director  
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 Aizawl (Itan / Aizawl), Mizoram


  
 (R.S.C. ROHMINGLIANG)  
 Finance Officer,  
 Regional Institute of Paramedical & Nursing Sciences  
 Aizawl (Itan / Aizawl), Mizoram

  
 Aizawl  
 Regional Institute of Paramedical & Nursing Sciences  
 Aizawl



**SCHEDULE – 1 : CAPITAL / CORPUS FUND**

Particulars	Current Year	Previous Year
Balance at the Beginning of the year	<b>1,10,21,28,109.63</b>	<b>1,09,53,88,555.73</b>
Add: Contribution towards Corpus/ Capital Fund	-	-
Add: Grants from UGC, Government of India and State Government to the extent utilized for capital expenditure	59,09,60,418.98	17,50,27,002.22
Add: Unutilized Balance	-	-
Add: Assets Purchased out of Sponsored Projects, where ownership vests in the Institution	-	-
Add: Assets Donated/ Gifts Received	-	-
Add: Other Additions	-	-
Add: Excess of income over expenditure transferred from Income & expenditure A/c	(1,16,60,106.44)	(16,82,87,448.32)
Less: Unutilized grant of Prev Yr transferred to Current Liabilities		
<b>TOTAL</b>	<b>1,68,14,28,422.17</b>	<b>1,10,21,28,109.63</b>
(Deduct) Deficit transferred from Income & Expenditure A/c		
<b>Balance at the year end</b>	<b>1,68,14,28,422.17</b>	<b>1,10,21,28,109.63</b>

  
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**SCHEDULE 2 : DESIGNATED/EARMARKED/ENDOWMENT FUNDS**

	Particulars	FUND-WISE BREAK UP		AMOUNT
		Endowment Funds	Other Earmarked Funds	Current Year
<b>A</b>				
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	-	-	-
	<b>TOTAL(A)</b>	-	-	-
<b>B</b>				
	Utilization/Expenditure towards objectives of funds			
	ii) Capital Expenditure/Capital WIP	-	-	-
	ii) Revenue Expenditure	-	-	-
	iii) Adjustment/Transfer to Corpus Funds			
	<b>TOTAL (B)</b>			
	<b>Closing balance at the year end ( A - B )</b>	-	-	-
	<b>Represented by</b>			
	Cash and Bank Balances	-	-	-
	Investments	-	-	-
	Interest accrued but not due	-	-	-
	<b>TOTAL</b>	-	-	-


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**SCHEDULE - 3: CURRENT LIABILITIES & PROVISIONS**

A.	Current Liabilities	Current Year	Previous Year
1	Caution Money	4,26,100.00	4,83,600.00
2	Security Deposit	36,500.00	5,000.00
3	ISM (GEN) Loan	1,09,080.00	1,09,080.00
4	GST Payable	1,27,411.00	64,079.00
5	Unutilized Balance	5,02,08,296.08	17,83,52,893.38
	<b>Total ( A )</b>	<b>5,09,07,387.08</b>	<b>17,90,14,652.38</b>

  
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Schedule -4 FIXED ASSETS

Sl. No	Assets Heads	Rate of Depreciation	GROSS BLOCK			DEPRECIATION			NET BLOCK
			As at beginning of the year	Additions	Deductions	As at end of the year	As at beginning of the year	Depreciation charged during the year	
1	Land	0%	6,57,280.00	-	-	6,57,280.00	-	-	6,57,280.00
2	Building	10%	43,35,55,818.83	-	-	43,35,55,818.83	4,33,55,581.88	-	39,02,00,236.95
3	Plant & Machinery	15.00%	2,83,09,176.95	1,46,68,664.00	-	9,29,27,840.95	1,17,46,376.54	10,35,865.52	1,27,02,242.07
4	Plant & Machinery	60.00%	12,86,134.07	27,35,135.00	-	40,21,269.07	7,71,680.44	7,63,186.75	15,34,867.19
5	Furniture, Fixtures, & Fittings	10.00%	1,25,39,560.97	-	-	1,25,39,560.97	12,53,956.10	-	1,12,85,604.87
6	Vehicles	30.00%	27,12,546.48	-	-	27,12,546.48	8,15,263.94	-	19,02,282.54
7	Lib. Books & Scientific Journals	60.00%	98,88,379.74	49,97,530.00	-	1,48,85,859.74	59,32,997.85	6,51,020.41	83,61,791.48
	<b>TOTAL (A)</b>		<b>53,89,53,847.05</b>	<b>2,24,01,329.00</b>	-	<b>56,13,55,176.04</b>	<b>6,38,75,856.76</b>	<b>24,50,122.68</b>	<b>6,63,25,979.44</b>
8	Capital Work in Progress		34,43,82,144.00	56,85,59,090.00	-	91,29,41,234.00	-	-	91,29,41,234.00
	<b>TOTAL (B)</b>		<b>34,43,82,144.00</b>	<b>56,85,59,090.00</b>	-	<b>91,29,41,234.00</b>	-	-	<b>91,29,41,234.00</b>
	<b>GRAND TOTAL (A+B+C)</b>		<b>88,33,35,991.05</b>	<b>59,69,60,419.00</b>	-	<b>1,47,42,96,410.04</b>	<b>6,38,75,856.76</b>	<b>24,50,122.68</b>	<b>1,40,79,76,430.60</b>


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*Atm*  
 Accountant  
 (IP/AMS, (M) o H&FW-G.O.I)  
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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)	-
	<b>TOTAL</b>	-

  
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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	-
	<b>TOTAL</b>	-

  
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**SCHEDULE - 7: CURRENT ASSETS**

		Current Year	Precious Year
<b>1</b>	<b>Stocks:</b>		
	(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	-	-
	<b>Sundry Debtors:</b>		
(a) Debts Outstanding for a period exceeding six months	-	-	
(b) Others	-	-	
<b>2</b>	<b>Cash and Bank Balances</b>		
	<b>Cash In Hand/ Imprest Cash</b>		
<b>3</b>	<b>(a) With Scheduled Banks:</b>		
	In Saving Account	5,02,08,296.08	17,83,52,893.38
	In Term Deposit Accounts	27,21,77,933.58	21,71,84,676.58
	<b>(b) With Non- Scheduled Banks:</b>		
<b>4</b>	In Term Deposit Accounts	-	-
	In Savings Accounts	-	-
	<b>Post Office- Savings Accounts</b>	<b>32,23,86,229.66</b>	<b>39,55,37,569.96</b>
	<b>Total</b>		

(Dr) एच ललरिन्माविया / Dr. H. LALRINMAWIA  
 दिरेक्टर / Director  
 रिपिन्स (मिन्. ऑफ् हिँड् एन्ड् फ्लुव्, गवर्न. ऑफ् इन्डिया)  
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आक्युन्टन्ट

RIPANS, (Min. of H&FW-G.O.I)  
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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	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	7,91,656.00
<b>Total</b>	<b>19,79,149.00</b>	<b>22,69,201.00</b>



REGIONAL OFFICER,  
(R.S.C. ROHMI, GULJARI)  
वित्त अधिकारी / Finance Officer,  
क्षेत्रीय परामेडिकल एवं नर्सिंग विज्ञान संस्थान  
Regional Institute of Paramedical & Nursing Sciences  
स्वास्थ्य एवं परिवार कल्याण मंत्रालय, भारत सरकार  
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आइजोएल, मिजोरम / Aizawl, Mizoram



(डी एवं एच ललरिनमाविया) / Dr. H. LALRINMAWIA)  
निदेशक / Director  
स्वास्थ्य एवं परिवार कल्याण मंत्रालय, भारत सरकार  
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आइजोएल मिजोरम / Aizawl, Mizoram

  
Accountant  
RIPANS, (Min. of H&FW-G.O.I.)  
Aizawl



**SCHEDULE 9 – ACADEMIC RECEIPTS**

PARTICULARS		Current Year	Previous Year
<b>FEEs FROM STUDENTS</b>			
<b>Academic</b>			
Addmission Fees	25,06,661.00	18,05,860.00	
Application Fees	7,900.00	1,92,905.00	
Hostel Fee	3,34,202.00	1,03,080.00	
Exam Fee	11,00,704.50	-	
Stipend Received	7,90,820.00	-	
<b>TOTAL (A)</b>	<b>47,40,287.50</b>	<b>21,01,845.00</b>	



R.S.C. ROHMINGLAH

 वित्त अधिकारी / Finance Officer,  
 क्षेत्रीय पारिविकृतलीय एवं उदरवर्ती विज्ञान संस्थान  
 Regional Institute of Paramedical & Nursing Sciences  
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आइजोअल, मिजोरम / Aizawl, Mizoram

 (डीं एच ललरिनमाविया) / Dr. H. LALRINMAWIA  
 दिरेक्टर / Director

 रिपान्स (मिजोरम) एवं परिवार कल्याण मंत्रालय, भारत सरकार  
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**SCHEDULE - 10: GRANTS**

Particulars	Plan			Non Plan UGC	Total Plan	Current Year Total	Previous Year
	Govt. of India	UGC					
		Plan	Specific Schem				
Balance B/F	17,83,52,893.38	-	-	-	17,83,52,893.38	-	
Add: Release for 4th Qtr. 2015-16 but received during the current year	-	-	-	-	-	-	
Add: Grants for Current year	73,22,00,000.00	-	-	-	73,22,00,000.00	43,00,00,000.00	
Add: Unutilized Grant adjusted from previous year	-	-	-	-	-	-	
<b>Total</b>	<b>91,05,52,893.38</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>91,05,52,893.38</b>	<b>43,00,00,000.00</b>	
Less refund to UGC	-	-	-	-	-	-	
Balance	91,05,52,893.38	-	-	-	91,05,52,893.38	43,00,00,000.00	
Less: Earmarked for capital expenditure	59,09,60,419.00	-	-	-	59,09,60,419.00	17,50,01,470.00	
<b>Balance</b>	<b>31,95,92,474.38</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>31,95,92,474.38</b>	<b>25,49,98,530.00</b>	
Less: Utilised for Revenue Expenditure	26,93,84,178.30	-	-	-	26,93,84,178.30	7,66,45,636.62	
Balance C/F	<b>5,02,08,296.08</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,02,08,296.08</b>	<b>17,83,52,893.38</b>	

SHANAWAT, T. S. (R.S.C. ROHMI (GLANI))  
 वित्त अधिकारी / Finance Officer,  
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(डॉ) एच लालरिनमा / Dr. H. LALRINMAWIA  
 निदेश / Director  
 विभाग (खासखंड एवं परिवार कल्याण विभाग, अरुण खासखंड)  
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Accountant  
 MIDANS, (Min. of H&FW-G.O.)  
 Aizawl

**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)	-
<b>Total</b>	-
<b>Transferred to Earmarked/ Endowment Funds</b>	-
<b>Balance</b>	-

Place: Aizawl


  
 (डॉ एच ललरिनमोया / Dr. H. LALRINMAWIA)  
 निदेशक / Director  
 रिपान्स (मंत्रालय एवं परिसर कानपुर, भारत सरकार)  
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 (R.S.C. Rohit)  
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**SCHEDULE - 12: INTEREST EARNED**

PARTICULARS	Current Year	Previous Year
INTEREST EARNED ON BANK SAVINGS/DEPOSITS		
Saving Bank Interest	48,81,192.00	50,73,334.00
Fixed Deposit Interest	95,59,192.00	96,12,280.00
<b>TOTAL</b>	<b>1,44,40,384.00</b>	<b>1,46,85,614.00</b>

  
 (डॉ एच ललरिनमोवा / Dr. H. LALRINMAWIA)  
 डायरेक्टर / Director  
 रिपान्स (स्वास्थ्य एवं परिवार कल्याण मंत्रालय, भारत सरकार)  
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**SCHEDULE - 13 : OTHER INCOME**

PARTICULARS	Current Year	Previous Year
ID Card & Others	50,575.00	20,400.00
Sales of Merchandise	29,931.00	58,130.00
Red Ribbon Club	4,000.00	4,000.00
Tender Fee	28,500.00	64,000.00
Rent Received	2,41,037.00	2,20,480.00
Bus Fee Received	37,500.00	39,400.00
Electricity & Water Bill Received	4,58,235.00	4,30,493.00
Library Revenue	1,198.00	2,150.00
Miscellaneous Receipts	4,810.00	1,91,041.00
Quarter Rent	1,86,448.00	-
Standard Licences Fee & Water Charges	1,38,184.00	-
Remuneration for Student Volunter on Covid Duty	8,73,000.00	-
Refund of Civil Works	1,06,193.00	-
<b>Total</b>	<b>21,59,611.00</b>	<b>10,30,094.00</b>

Place: Aizawl

(**Dr.** H. Lalrinmawia / Dr. H. LALRINMAWIA)  
 Director  
 Director  
 RIPANS (Min. of H&FW, Govt. of India)  
 Aizawl, Mizoram




(R. S. C. ROHIMSHELIANI)  
 Finance Officer,  
 Regional Institute of Paramedical & Nursing Sciences  
 Aizawl, Mizoram  
 (Min. of H&FW Govt. of India)  
 Aizawl, Mizoram


(**Atm.**)  
 Accountant  
 RIPANS, (Min. of H&FW-G.O.I.)  
 Aizawl

**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	
<b>TOTAL</b>	-

Place: Aizawl

  
 (डी एच ललरिनमाविया / Dr. H. LALRINMAWIA)  
 निदेशक / Director  
 रिपान्स (मिजोरम एवं परिवार कल्याण विभाग, भारत सरकार)  
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 आइजोल, मिजोरम / Aizawl, Mizoram

  
 Accountant  
 RIPANS, (Min. of H&FW Govt. of India)  
 Aizawl

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

PARTICULARS	Current Year			Previous Year
	Plan	Non-Plan	Total	
Pensionary Charges	1,54,25,303.00		1,54,25,303.00	1,44,24,915.00
Professional Services	4,77,90,367.00		4,77,90,367.00	4,26,75,148.00
Salary	11,33,20,797.00		11,33,20,797.00	10,07,46,756.00
Wages	26,31,020.00		26,31,020.00	21,02,280.00
<b>Total</b>	<b>17,91,67,487.00</b>	<b>-</b>	<b>17,91,67,487.00</b>	<b>15,99,49,099.00</b>

(डॉ० एच लल्लिनमोया / Dr. H. Lalrinmawia)  
 दिरेक्टर / Director  
 रिचिस (स्वास्थ्य एवं परिवार कल्याण मंत्रालय, भारत सरकार)  
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(R.S.C. ROHMINGLIANI)  
 वित्त अधिकारी / Finance Officer,  
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 आइजोल, मिजोरम / Aizawl, Mizoram



Accountant  
 RIPANS, (Min. of H&FW-G.O.I.)  
 Aizawl

**SCHEDULE - 16 : ACADEMIC EXPENSES**

PARTICULARS	Current Year			Previous Year
	Plan	Non-Plan	Total	
Materials & Supplies	1,24,78,818.00	-	1,24,78,818.00	48,23,663.00
Exam Fee	10,87,464.00	-	10,87,464.00	2,400.00
Hostel Fee	-	-	-	-
	-	-	-	-
<b>TOTAL</b>	<b>1,35,66,282.00</b>	<b>-</b>	<b>1,35,66,282.00</b>	<b>48,26,063.00</b>

(डॉ) एच ललरिनमाविया / Dr. H. LALRINMAWIA)  
 निदेशक / Director  
 रिजियल (मिज़ोरम) एच वॉरियर कल्याण निहालय, मिज़ोरम सरकार  
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 आइजोअर निहालय / Aizawl, Mizoram



REGIONAL OFFICE  
 (R.S.C. ROHMILIN, Director)  
 निदेशक (अधिकारी) / Finance Officer,  
 क्षेत्रीय परामेडिकल साइन्स एच नर्सिंग रिजियल निहालय  
 Regional Institute of Paramedical & Nursing Sciences  
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 आइजोअर, मिज़ोरम / Aizawl, Mizoram



AIZAWI  
 (RIPAMS, (Min. of H&FW-G.O.I)  
 AIZAWI



**SCHEDULE - 17 : ADMINISTRATIVE EXPENSES AND GENERAL EXPENSES**

Particulars	Current Year			Previous Year
	Plan	Non-Plan	Total	
Advertising & Publicity	1,47,164.00	-	1,47,164.00	1,31,270.00
Medical Expenses	45,18,186.00	-	45,18,186.00	33,08,487.00
Office Expenses	2,50,54,832.00	-	2,50,54,832.00	1,29,75,481.00
Miscellaneous Receipts	26,91,532.00	-	26,91,532.00	-
Travelling Expenses	8,40,469.00	-	8,40,469.00	1,85,228.00
Remuneration for Student Volunteer on Covid Duty	8,73,000.00	-	8,73,000.00	-
Stipend Paid	7,90,820.00	-	7,90,820.00	-
<b>TOTAL</b>	<b>3,49,16,003.00</b>	<b>-</b>	<b>3,49,16,003.00</b>	<b>1,66,00,466.00</b>

(डॉ) एच ललरिनमाविया / Dr. H. LALRINMAWIA)  
 निदेशक / Director  
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आइजोअल, मिजोरम (R.S.C. ROHMINGLIANI)

वित्त अधिकारी / Finance Officer,

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आइजोअल, मिजोरम / Aizawl, Mizoram




Accountant  
 RIPANS, (Min. of H&FW-G.O.)  
 Aizawl

**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		-	-
<b>TOTAL</b>	-	-	-

  
 (डॉ० एच० ललरिनमौविया / Dr. H. LALRINMAWIA)  
 निदेशक / Director  
 विभाग (स्वास्थ्य एवं परिवार कल्याण मंत्रालय, भारत सरकार)  
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 (Min. of H&FW Govt. of India)  
 आइजोअल, मिजोरम / Aizawl, Mizoram

**SCHEDULE 19 : REPAIRS & MAINTENANCE**

PARTICULARS	Current Year			Previous Year
	Plan	Non-Plan	Total	
		-	-	-
Minor Works	84,01,572.00	-	84,01,572.00	25,07,029.00
		-	-	-
		-	-	-
<b>TOTAL</b>	<b>84,01,572.00</b>	<b>-</b>	<b>84,01,572.00</b>	<b>25,07,029.00</b>

Place: Aizawl



(Dr. H. Lalrinmawia / Dr. H. LALRINMAWIA)  
 निदेशक / Director  
 रिपान्स (स्वास्थ्य एवं परिवार कल्याण विभाग, भारत सरकार)  
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**SCHEDULE 20 : FINANCE COSTS**

PARTICULARS	Current Year			Previous Year
	Plan	Non-Plan	Total	
a) Bank charges	7,243.80	-	7,243.80	60,289.83
b) Others(Specify)	-	-	-	-
<b>TOTAL</b>	<b>7,243.80</b>		<b>7,243.80</b>	<b>60,289.83</b>

Place: Aizawl

  
 (डी एच ललरिनमविया / Dr. H. LALRINMAWIA)  
 निदेशक / Director  
 रिपान्स (स्वास्थ्य एवं परिवार कल्याण विभाग, भारत सरकार)  
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 आइजोविल विभाग / Aizawl, Mizoram


  
 (R.S.C. ROHMMINGLUANI)  
 वित्त अधिकारी / Finance Officer,  
 क्षेत्रीय पराचिकित्सीय एवं नर्सिंग विज्ञान संस्थान  
 Regional Institute of Paramedical & Nursing Sciences  
 स्वास्थ्य एवं परिवार कल्याण विभाग, भारत सरकार  
 (Min. of H&FW Govt. of India)  
 आइजोविल, मिजोरम / Aizawl, Mizoram

  
 Assistant  
 Finance Officer,  
 Regional Institute of Paramedical & Nursing Sciences  
 Aizawl

**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)	-	-	-
<b>TOTAL</b>	-	-	-

Place: Aizawl


  
 (डॉ. एच. ललरिनमोया / Dr. H. LALRINMAWIA)  
 निदेशक / Director  
 विपस (स्वास्थ्य एवं परिवार कल्याण मंत्रालय, भारत सरकार)  
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 (Min. of H&FW Govt. of India)  
 आइजोस, मिजोरम / Aizawl, Mizoram

  
 Accountant  
 RIPANS, (Min. of H&FW-G.O.I)  
 Aizawl

**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		-	-
<b>Total</b>	-	-	-

  
 (डॉ एच ललरिनमौया / Dr. H. LALRINMAWIA)  
 निदेशक / Director  
 रिपस (स्वास्थ्य एवं परिवार कल्याण मंत्रालय, भारत सरकार)  
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