AUDITED STATEMENT OF ACCOUNTS

FOR THE YEAR 2024-25

महानिदेशक लेखापरीक्षा (केन्द्रीय)
कोलकाता का कार्यालय
जि. आई. प्रेस बिल्डिंग,
8 किरण शंकर रॉय रोड, कोलकाता -700001

OFFICE OF THE DIRECTOR GENERAL OF AUDIT,
(CENTRAL), KOLKATA.
Govt. of India Press Building.,
8 Kiran Sankar Roy Road, Kolkata - 700001

SUPREME AUDIT INSTITUTION OF INDIA
लोकहितार्थ सत्यनिष्ठा
Dedicated to Truth in Public Interest

No: OA II (AB)/AR/2024-25/RIPANS/ 335
Date: 05-02-2026

To
The Secretary,
Ministry of Health & Family Welfare,
Nirman Bhawan,
New Delhi- 110001

Subject: Separate Audit Report on the accounts of the **Regional Institute of Paramedical and Nursing Sciences (RIPANS), Aizawl,** for the financial year 2024-25

Sir,

I am to forward herewith the Audit Opinion along with Separate Audit Report, in the prescribed format, on the accounts of the **Regional Institute of Paramedical and Nursing Sciences (RIPANS), Aizawl,** for the financial year 2024-25. A copy of the annual accounts of the organisation, for the financial year 2024-25, is also enclosed.

2. Two copies of the Audit Opinion along with Separate Audit Report (both English and Hindi Version), as presented before the Parliament, may please be forwarded to this office, for necessary action at this end.

3. The dates of laying of the audited accounts and the Separate Audit Report, for the financial years 2023-24 and 2024-25, on the Tables of both the Houses of Parliament, may also please be communicated to this office.

Yours faithfully,

(Uday Shankar Prasad)
Director General of Audit
Central: Kolkata

Encl.: As stated

Phone: 033 2254 0221 **Fax: 033 2213 5377** **E-mail: dgacentralkolkata@cag.gov.in**

Opinion of the Comptroller & Auditor General of India on the Accounts of Regional Institute of Paramedical and Nursing Science (RIPANS) for the year ended 31st March 2025

Opinion

We have audited the financial statements of **Regional Institute of Paramedical And Nursing Science (RIPANS)**, which comprise the statement of financial position as at 31 March 2025 and the Income & Expenditure Account/Receipts & Payment Account for the year then ended, and notes to the financial statements, including a summary of significant accounting policies under Section 20(1) of the Comptroller & Auditor General's (Duties, Powers & Conditions of Service) Act, 1971 read with Rule 26 (2) of the Rules and Regulations of the Regional Institute of Paramedical and Nursing Sciences (RIPANS), Aizawl. The audit has been entrusted for the period upto 2025-26.

This 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 regarding compliance with the Law, Rules and Regulations (Propriety & Regularity) and efficiency cum performance aspects, etc., if any, are reported through inspection reports/ CAG's audit reports separately.

In our opinion, the accompanying financial statements of **Regional Institute of Paramedical And Nursing Science (RIPANS)**read together with the accounting policies and Notes thereon and other matters mentioned in the Separate Audit Report, which follows, **give a true and fair view** of the financial position of the autonomous body as at March 31, 2025, and (of) its financial performance and its cash flows for the year then ended in accordance with the revised format of accounts prescribed by Ministry of Education (erstwhile MHRD).

Basis for Opinion .

We conducted our audit in accordance with CAG's auditing regulations / standards / manuals / guidelines / guidance-notes / orders / circulars etc. Our responsibilities are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the autonomous body in accordance with ethical requirements that are relevant to our audit of the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management for the financial statements

The Board of Governors of the Autonomous Institute is responsible for the preparation and fair presentation of the financial statements in accordance with uniform format of accounts, and for internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion in accordance with CAG's auditing regulations/standards/manuals/guidelines/guidance-notes/orders/circulars etc.

For and on behalf of the CAG of India

(Uday Shankar Prasad)
Director General of Audit
Central, Kolkata

Place: Kolkata
Date: 05.02.2026

Separate Audit Report on the Accounts of the Regional Institute of Paramedical and Nursing Science (RIPANS) for the year ended 31st March 2025

A. Balance Sheet:

1.1 Liabilities:

1.1.1 Current Liabilities & Provisions (Schedule 3): ₹39.51 crore

a) The above head was understated by an amount of ₹7.40 crore due to consideration of Interest accrued from Term Deposits made on Advance given to HLL and Mobilization Advance given to HLL as income. Since, the advances were given out of Government Grants, any income generated on such Grant is refundable to the ministry as per Rule 230(8) of GFR-2017. Hence, the amount is required to be booked under current Liabilities. This further resulted in overstatement of Corpus/Capital Fund by the same amount.

b) The above head was overstated by ₹37.76 crore due to excess booking of Unutilised Grant. The Institute booked ₹38.22 crore as Unutilised Grant under current liabilities. However, upon reconciliation from the FY 2021-22 onwards by including Grant received from the Ministry, utilisation thereon, interest/ unspent grant refunded to the Ministry, the unutilised grant at the end of the FY 2024-25 as computed by the Institute was ₹0.46 crore. This resulted in overstatement of Current Liabilities and understatement of Corpus/Capital fund by ₹37.76 crore.

1.2 Asset

1.2.1 Fixed Asset (Schedule 4): ₹306.66 crore

The above head was understated by an amount of ₹7.28 crore due to non-inclusion of Consultancy Charges to the project cost. From the utilisation statement of HLL as on

31.03.2025, it was observed that out of ₹7.92 crore, till date ₹7.28 crore was utilised by HLL as consultancy charge. However, the same was not charged against Capital work in Progress (fixed assets). This further resulted in understatement of Corpus/Capital Fund by same amount. This has resulted in understatement of Fixed Assets by Rs.7.28 crore and understatement of Corpus Fund by the same amount.

B. General

2.1 The Regional Institute of Paramedical and Nursing Science (RIPANS), Aizawl is an autonomous body under the Ministry of Health & Family Welfare, Government of India. Therefore, the Financial Statement of Institutes was required to be prepared in Uniform Format of Accounts for Central Autonomous Bodies as prescribed by Ministry of Finance. However, the Institute prepared Annual Financial Statement in accordance with the Revised Format of Accounts for Educational Institutions as prescribed by Ministry of Education.

2.2 Five accounts against the PAN of the Institute (viz 59130100000322, 5913100002359, 59130100002334, 59130100002323 and 59130100002343) having closing balance of ₹2.13 lakh as reflected in the Tax Information Statement (TIS) record of Income Tax department, was not included in the Accounts of 2024-25.

2.3 As per the Annual Accounts for the year 2024-25, the interest earned by the Institute on Savings Bank and Fixed Deposits are ₹11.85 lakh and ₹85.31 lakh respectively. However, the amount reflected in Tax Information Statement (TIS) against the PAN of the Institute were ₹12.23 lakh and ₹226.32 lakh respectively. The figures need to be reconciled.

2.4 The Institute did not prepare a Gross Block of Assets under Schedule-4 of Accounts. However, it has computed the gross value of Fixed Assets as per Accounts to be ₹76.68 crore as on 31.03.2024, Further, as per the fixed assets register prepared by the Institute, the gross value of Fixed Assets as on 31.03.2024 was ₹157.00 crore. The difference amount of ₹77.32

crore (157.00-76.68) was treated as prior period income during 2024-25. However, on consolidation of previous account's records, the gross value of fixed assets was found to be ₹164.19 crore as on 31.03.2024, which is ₹10.19 crore more than the amount recorded in fixed asset register. The Institute may review the fixed asset register and reconcile the balance.

Similar to above, the Institute considered ₹75.16 crore as prior-period expense being difference of accumulated depreciation as per fixed asset register (₹97.78 crore) and annual accounts of 2023-24 (₹22.62 crore). However, on consolidation of previous account's records, the accumulated depreciation was found to be ₹110.14 crore as on 31.03.2024, which is ₹12.36 crore more than the fixed asset register. The Institute may review and reconcile the balance.

2.5 The Institute has not prepared the Fixed Assets Schedule (Schedule 4) in the format specified in the revised format of accounts prescribed by MoE.

2.6 The Institute made provision for Gratuity, however, no actuarial report of the valuer in this regard was found. Further, no actuarial provision for leave encashment (Retirement Benefit) was made by the Institute in compliance with AS-15.

2.7 The receipt payment accounts of the Institute does not depict that "Term Deposits' valuing ₹30.66 crore.

2.8 Loans, Advances and Deposits (Schedule 8) depicted ₹11.96 lakh as "Loan to RCH-II" since 2021-22. The amount may be reviewed.

C. Management Letter

Deficiencies which have not been included in this Separate Audit Report have been brought to the notice of the Management through a Management Letter issued separately for remedial/corrective action.

D. Assessment of Internal Control

4.1. Adequacy of the Internal Audit

Internal Audit mechanisms of the Institute was inadequate due to:

i. The Institute does not have Internal Audit Wing.

ii. Internal Audit for the year 2024-25 was not conducted.

iii. Accounts are not coded.

4.2. Adequacy of the Internal Control System

Internal control system of the Institute was inadequate due to following:

i. The Institute did not prepare its books of Accounts in a single accounting software. The books of Accounts are distributed among Tally software and Spreadsheets.

ii. The Security Deposit in terms of Fidelity Guarantee was not obtained from the cashier and storekeeper handling cash and stocks.

iii. There is no system of periodical checking of stocks and valuables with acknowledgement.

iv. Check protectors are not used.

4.3. System of Physical Verification of Fixed Assets and Inventories

No Physical verification was conducted in last 04 Financial Years since 2021-22. However, physical verification of Library Books was conducted during the FY 2024-25.

4.4. Regularity in payment of Statutory Dues:

No irregularity was noticed in payment of Statutory Dues.

E. Grants-in-Aid

The Institute is mainly financed by Grants received from the Government of India. During the year 2024-25, the Institute received total Grants of ₹101.00 crore (GIA-Capital: ₹68.06 crore, Revenue: ₹32.94 crore (GIA - Salary: ₹13.60 crore, GIA-General: ₹19.94 crore). Out of total

Grants, the Institute spent ₹100.06 crore (Revenue:32.54 crore and Capital: ₹68.06 crore) and refunded 0.04 crore leaving no outstanding balance.

However, the Institute has a previous outstanding grant of ₹0.46 crore as mentioned in para 1.1.1(b).

Place: Kolkata
Date: 05.02.2026

Director General of Audit
(Central), Kolkata

ANNUAL ACCOUNTS

OF

REGIONAL INSTITUTE OF PARAMEDICAL AND NURSING SCIENCES

(RIPANS)

AIZAWL : MIZORAM

FOR THE YEAR 2024-2025

REGIONAL INSTITUTE OF PARAMEDICAL & NURSING SCIENCES

Receipts and payments Account for the year Ended 31st March, 2025

RECEIPTS	CURRENT YEAR	PREVIOUS YEAR	PAYMENTS	CURRENT YEAR	PREVIOUS YEAR
I. OPENING BALANCES			**I. STAFF PAYMENTS & BENEFITS**		
Cash Balances	-	-	Pensionery Charges	3,58,35,207.00	2,05,49,919.00
Bank Bank Balances:			Professional Services	5,58,27,104.00	5,33,33,033.00
Biotech Twinning III	50,387.00	49,025.00	Salary	7,07,46,750.00	7,27,10,890.00
Corpus Fund	2,00,50,637.32	1,52,54,183.63	Wages	70,03,677.00	72,85,859.00
Foldscope Project	506.50	492.50	Allowances	6,13,05,247.00	5,40,25,260.00
General Fund	1,58,56,452.48	1,28,56,289.48	Leave Travel Concession	9,52,032.00	2,21,466.00
Modrobs II	3,33,126.30	3,24,123.30			
National Medicinal Plant Board	4,206.93	4,092.93	**II. ACADEMIC EXPENSES**		
Student Fund	49,09,189.06	30,15,780.26	Materials & Supplies	1,36,41,357.00	1,66,84,375.00
Earnest Money	1,98,596.00	4,54,809.00	Exam Fee & Expenses	46,49,380.00	42,75,560.00
			Annual Function	15,43,285.00	6,54,039.00
			Seminars, Workshops, Training etc)	46,67,266.00	35,91,000.00
II. ACADEMIC RECEIPTS			**III. ADMINISTRATIVE & GENERAL EXPENSES**		
Addmission Fee	36,34,114.71	36,52,363.00	Advertising & Publicity	7,99,945.00	1,64,013.00
Application Fee	2,41,465.00	16,000.00	Medical Expenses	52,13,087.00	62,51,547.00
Hostel Fee	8,44,110.00	8,09,860.00	Office Expenses	3,82,69,376.00	3,72,76,200.00
Exam Fee	40,88,275.00	39,65,716.00	Other Revenue Expenditure	47,606.00	40,245.80
Stipend Received	-	-	Travelling Expenses	33,19,004.00	22,98,277.80
			Refund of Application Fee	2,47,206.00	-
III. GRANT RECEIVED			Printing & Publication	1,34,500.00	5,44,600.00
From Government of India	1,01,00,00,000.00	1,15,04,00,000.00	Rent, Rate and Taxes for Land & Building	21,203.00	21,203.00
Fund for Training of Geriartric Caregivers	8,49,550.00	8,49,550.00	Training Expenses	56,550.00	1,39,939.00
Red Ribbon Club, RIPANS	6,000.00	-	GST Expenses	17,53,269.00	-
National Eligibility Cum Entrance Test [NEET]	1,39,500.00	-	Refund of Centre Fee to RIT Students	27,000.00	-
Traning DPM&RCH Officers Organised By NIHFW	-	1,82,662.69			
			IV. TRANSPORTATION EXPENSES		
IV. INCOME FROM INVESTMENT	-	-	Hiring of bus	61,62,974.00	61,79,475.00
			Hiring of vehicles	1,16,350.00	1,02,500.00
V. INTEREST INCOME			Repairs	80,933.00	1,05,776.00
Investments/Term Deposit	-	-	Running expense	7,70,750.00	7,50,940.00
Savings bank Accounts	11,85,818.00	16,80,756.00			

24/6/25
कनिष्ठ लेखा अधिकारी
Junior Accounts Officer
(स्वास्थ्य एवं परिवार कल्याण मंत्रालय भारत सरकार
RIPANS, (Min. of H&FW, Govt. of India)
आइज़ोल मिज़ोरम/Aizawl, Mizoram.

24/6/25
सहायक लेखा अधिकारी
Assistant Accounts Officer
(स्वास्थ्य एवं परिवार कल्याण मंत्रालय भारत सरकार
RIPANS, (Min. of H&FW, Govt. of India)
आइज़ोल मिज़ोरम/Aizawl, Mizoram.

24/6/25
निदेशक / Director
रिपांस (स्वास्थ्य एवं परिवार कल्याण मंत्रालय, भारत सरकार)
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			V. REPAIR & MAINTENANCE		
			Minor Works	1,86,90,586.00	66,72,413.00
			VI. FINANCIAL COSTS		
			Bank Charges	6,184.00	6,057.60
VI. OTHER INCOME			**VII. OTHER EXPENSES**		
ID Card & Others	-	750.00	Fund for Training of Geriartric Caregivers	13,21,211.00	-
Sales of Merchandise	-	1,44,488.00	National Eligibility Cum Entrance Test [NEET	1,47,450.00	-
Tender Fee	39,000.00	-	Red Ribbon Club, RIPANS	6,000.00	-
Rent Received	84,624.00	1,78,166.00			
Electricity & Water Bill Received	16,10,685.00	13,90,520.00	**VIII. FIXED ASSETS**		
Library Revenue	41,584.00	31,971.00	Library Books @60%	1,15,17,394.00	1,16,32,464.00
Miscellaneous Receipts	66,133.25	-	Major Works	1,41,330.00	61,28,71,950.00
Standard Licences Fee & Water Charges	6,20,128.00	5,68,057.00	Plant & Machinery @15%	2,28,67,838.00	6,85,03,525.00
IT Certificate Fee	18,952.00	10,750.00	Furniture & Fixture	13,77,136.00	97,40,555.00
Registration Fee	9,250.00	1,360.00	Computers, Digital, Information and ICT Equipments @40%	2,02,76,095.00	2,65,60,456.00
RTI Fee	20.00	50.00	Capital Work in Progress [HLL]	38,15,45,250.00	-
Gown Defect Charge		9,000.00	Capital Work in Progress [PHE, GOM]	41,35,000.00	-
Exam Remuneration Received	11,85,486.00	8,63,641.00			
Sale of Sticker (RIPANS)	30.00	-	**IX. CAUTION MONEY**		
Indian Pharmacopoeia Commission	50,000.00	-	Training DPM& RCH officers organised by NIHFW	-	1,36,000.00
Advance for Expenses	-	45,900.00	Security Deposit	16,190.00	3,30,250.00
Refund of Travelling Expenses by Staff	63,308.00	-	Caution Money	1,43,000.00	-
Degree Receipt	22,400.00	-	PMSSS Special Scholarship	9,400.00	22,470.00
			Unspent balance sent to Ministry of H&FW	39,48,003.00	13,14,16,255.00
VII. OTHER RECEIPTS			GST	-	1,27,411.00
GST Receipts	17,53,269.00	-	Stipend Paid	-	1,00,080.00
PMSSS Scholarship	1,51,070.00	5,560.00	Training of Geriatric Caregiver	-	1,27,889.00
Security Deposit	3,11,745.00	63,036.00	ISM Loan	-	72,038.00
Stipend Received	-	1,00,080.00			
			XI. ADVANCES		
			Advance to Hill llfe Care Limited for:		
			Civil Works	6,20,54,750.00	
			Hospital Equipment	13,05,85,207.00	
			Hospital Furniture	1,71,00,000.00	
			Admin Furniture	2,90,00,000.00	

कनिष्ठ लेखा अधिकारी
Junior Accounts Officer
स्वास्थ्य एवं परिवार कल्याण मंत्रालय भारत सरकार
RIPANS, (Min. of H&FW, Govt. of India)
आइजोल मिजोरम/Aizawl, Mizoram.

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Assistant Accounts Officer
(स्वास्थ्य एवं परिवार कल्याण मंत्रालय भारत सरकार
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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

			XI. CLOSING BALANCES:		
			Cash Balances	-	-
			Bank Bank Balance:		
			Biotech Twinning III	51,788.00	50,387.00
			Corpus Fund	2,49,87,942.03	2,00,50,637.32
			Earnest Money	5,41,486.00	1,98,596.00
			Foldscope Project	522.50	506.50
			General Fund	1,91,51,068.48	1,58,56,452.48
			Modrobs II	3,42,384.30	3,33,126.30
			National Medicinal Plant Board	4,322.93	4,206.93
			Student Fund	52,61,022.31	49,09,189.06
			RBI Account	-	
TOTAL	**1,06,84,19,618.55**	**1,19,69,29,032.79**	**TOTAL**	**1,06,84,19,618.55**	**1,19,69,29,032.79**

4/6/25
कनिष्ठ लेखा अधिकारी
Junior Accounts Officer
(स्वास्थ्य एवं परिवार कल्याण मंत्रालय भारत सरकार)
RIPANS, (Min. of H&FW, Govt. of India)
आइज़ोल मिज़ोरम/Aizawl, Mizoram.

4/6/25
सहायक लेखा अधिकारी
Assistant Accounts Officer
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4/6/25
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आइज़ोल मिज़ोरम / Aizawl, Mizoram

REGIONAL INSTITUTE OF PARAMEDICAL & NURSING SCIENCES
Balance Sheet As At 31.03.2025

SOURCES OF FUNDS	Schedule No.	Current Year	Previous Year
Corpus / Capital Fund	1	3,42,18,18,713.32	2,88,05,72,190.17
Designated / Earmarked / Endowment Funds	2	-	-
Current Liabilities & Provisions	3	39,50,52,693.94	30,40,75,161.38
Suspense			
TOTAL		**3,81,68,71,407.26**	**3,18,46,47,351.55**

APPLICATION OF FUNDS	Schedule No.	Current Year	Previous Year
FIXED ASSETS	4		
Tangible Assets(Institute)		51,64,83,096.71	54,05,30,975.38
Intangible Assets		-	-
Capital Works-in-Progress		2,55,01,43,585.00	2,15,37,86,935.00
INVESTMENTS-EARMARKED / ENDOW/OTH. FUNDS	5		
Long Term		-	-
Short Term			
INVESTMENT - OTHERS	6	-	-
CURRENT ASSETS	7	35,68,97,667.55	33,94,28,832.17
LOANS, ADVANCES & DEPOSITS	8	39,33,47,058.00	15,09,00,609.00
TOTAL		**3,81,68,71,407.26**	**3,18,46,47,351.55**
		0.00	0.00

4/6/25
कनिष्ठ लेखा अधिकारी
Junior Accounts Officer
स्वास्थ्य एवं परिवार कल्याण मंत्रालय भारत सरकार
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4/6/25
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Assistant Accounts Officer
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4/6/25
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आइज़ोल मिज़ोरम / Aizawl, Mizoram

REGIONAL INSTITUTE OF PARAMEDICAL & NURSING SCIENCES

Income And Expenditure Account For The Year Ending 31.03.2025

INCOME	Schedule No.	Current Year	Previous Year
Academic Receipts	9	88,07,964.71	84,43,939.00
Grants/Subsidies	10	34,23,76,395.04	29,38,84,588.20
Income from Investments	11	-	-
Interest Earned	12	1,73,95,660.42	8,68,68,655.00
Other Income	13	42,07,100.25	31,98,753.00
Prior Period Income	14	77,86,56,351.11	-
TOTAL (A)		**1,15,14,43,471.53**	**39,23,95,935.20**

EXPENDITURE	Schedule No.	Current Year	Previous Year
Staff Payments & Benefits	15	24,37,58,403.04	20,81,26,427.00
Academic Expenses	16	2,45,01,288.00	2,52,04,974.00
Administrative and General Expenses	17	4,81,35,477.00	4,67,36,025.60
Transportation Expenses	18	71,31,007.00	71,38,691.00
Repairs & Maintenance	19	1,86,90,586.00	66,72,413.00
Finance Costs	20	6,184.00	6,057.60
Bank Interest Earned Remitted		-	-
Depreciation	4	9,62,29,199.00	8,61,09,527.35
Other Expenses	21	1,53,450.00	-
Prior Period Expenses	22	75,55,44,052.34	-
TOTAL (B)		**1,19,41,49,646.38**	**37,99,94,115.55**
Balance being excess of Income over Expenditure (A-B)Tranfer to Capital/Corpus Fund		**(4,27,06,174.85)**	**1,24,01,819.65**
Significant Accounting Policies	23		
Notes to Accounts	24		

Junior Accounts Officer
स्वास्थ्य एवं परिवार कल्याण मंत्रालय भारत सरकार
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आइज़ोल मिज़ोरम/Aizawl, Mizoram.

सहायक लेखा अधिकारी
Assistant Accounts Officer
स्वास्थ्य एवं परिवार कल्याण मंत्रालय भारत सरकार
RIPANS, (Min. of H&FW, Govt. of India)
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निदेशक / Director
RIPANS (Min. of H&FW, Govt. of India)

SCHEDULE – 1 : CAPITAL / CORPUS FUND

Particulars	Current Year	Previous Year
Balance at the Beginning of the year	**2,88,05,72,190.17**	**2,08,38,62,691.03**
Add: Contribution towards Corpus/ Capital Fund	-	-
Add: Grants from Ministry of H&FW,Government of India to the extent utilized for capital expenditure	45,25,36,443.00	91,57,23,935.00
Add: Unutilized Grant refund in previous year wrongly charged to Capital	13,14,16,255.00	-
Add: Assets Purchased out of Sponsored Projects, where ownership vests in the institution	-	-
Add: Assets Donated/ Gifts Received	-	-
Less: Prior Period Adjustment	-	-
Add: Excess of income over expenditure transferred from Income & expenditure A/c	(4,27,06,174.85)	1,24,01,819.15
Less: Unutilzed grant of Prev Yr transferred to Government	-	(13,14,16,255.00)
TOTAL	**3,42,18,18,713.32**	**2,88,05,72,190.17**
(Deduct) Deficit transferred from Income & Expenditure A/c		
Balance at the year end	**3,42,18,18,713.32**	**2,88,05,72,190.17**

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Junior Accounts Officer
(स्वास्थ्य एवं परिवार कल्याण मंत्रालय भारत सरकार)
RIPANS, (Min. of H&FW, Govt. of India)
आइज़ोल मिज़ोरम/Aizawl, Mizoram.

4/6/25
सहायक लेखा अधिकारी
Assistant Accounts Officer
(स्वास्थ्य एवं परिवार कल्याण मंत्रालय भारत सरकार)
RIPANS, (Min. of H&FW, Govt. of India)
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निदेशक / Director
रिपन्स (स्वास्थ्य एवं परिवार कल्याण मंत्रालय, भारत सरकार)
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SCHEDULE 2 : DESIGNATED/EARMARKED/ENDOWMENT FUNDS

	Particulars	FUND-WISE BREAK UP		AMOUNT
		Endownment 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		-	-

24/6/25
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(स्वास्थ्य एवं परिवार कल्याण मंत्रालय भारत सरकार)
RIPANS, (Min. of H&FW, Govt. of India)
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24/6/25
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Assistant Accounts Officer
(स्वास्थ्य एवं परिवार कल्याण मंत्रालय भारत सरकार)
RIPANS, (Min. of H&FW, Govt. of India)
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24/6/25
निदेशक / Director
रिपांस (स्वास्थ्य एवं परिवार कल्याण मंत्रालय, भारत सरकार)
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SCHEDULE - 3: CURRENT LIABILITIES & PROVISIONS

Sl. No.	CURRENT LIABILITIES & PROVISIONS	Current Year	Previous Year
1	Caution Money	40,100.00	1,83,100.00
2	Security Deposit	4,60,643.00	1,65,088.00
3	ISM (GEN) Loan	37,042.00	37,042.00
4	GST Payable		-
5	Training DPM& RCH officers organised by NIHFW	-	4,06,321.44
6	PMSSS Special Scholarship	1,77,780.00	36,110.00
8	Training of Geriatric Caregiver	-	7,21,661.00
9	Unutilized Balance	38,22,48,742.90	30,25,25,838.94
10	Retirement benefits- Gratuity	1,20,88,386.04	-
	Total	**39,50,52,693.94**	**30,40,75,161.38**

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RIPANS, (Min. of H&FW, Govt. of India)
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सहायक लेखा अधिकारी
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(स्वास्थ्य एवं परिवार कल्याण मंत्रालय भारत सरकार)
RIPANS (Min. of H&FW, Govt. of India)

निदेशक / Director
रिपंस (स्वास्थ्य एवं परिवार कल्याण मंत्रालय, भारत सरकार)
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SL. No	Assets Heads	Rate of Depreciation	DEPRECIATION					NET BLOCK	
			As at beginning of the year	Adjustment	Depreciation charged during the year	Deductions	Total Depreciation	As at end of the year	As at begining of the year
1	Land	0%	-	-	-	-	-	6,57,280.00	6,57,280.00
2	Building	10%	11,89,77,717.63	37,09,62,129.37	4,10,59,008.00	-	53,09,98,855.00	36,85,05,914.00	32,90,92,937.20
3	Machinery & Equipment	15%	4,53,29,016.14	15,21,10,313.86	2,54,63,461.00	50,07,713.71	21,78,95,077.29	9,06,46,463.71	13,63,53,776.80
4	Computer (Project Fund)	60%	3,44,09,096.26	(3,42,08,750.26)	3.00	-	2,00,349.00	2.00	1,42,21,628.81
5	Furniture, Fixtures & Fittings	10%	38,47,315.42	2,91,95,974.58	48,31,452.00	-	3,78,74,742.00	1,37,51,595.00	1,84,32,800.55
6	Vehicles	30%	13,43,147.34	6,47,653.66	2,67,231.00	-	22,58,032.00	15,14,323.00	13,74,399.14
7	Lib. Books & Scientific Journals	60%	2,23,75,530.86	17,71,04,553.14	94,92,837.00	-	20,89,72,921.00	1,14,22,475.00	1,38,37,696.88
8	Computers, Digital, Information and ICT Equipments	60%		5,57,60,228.00	1,51,15,207.00		7,08,75,435.00	2,99,85,044.00	2,65,60,456.00
	TOTAL (A)		**22,62,81,823.66**	**75,15,72,102.34**	**9,62,29,199.00**	**50,07,713.71**	**1,06,90,75,411.29**	**51,64,83,096.71**	**54,05,30,975.38**
9	Capital Work in Progress		-	-	-	-	-	2,53,53,32,185.00	2,15,37,86,935.00
	Capital Work in Progress		-	-	-		-	1,48,11,400.00	-
	TOTAL (B)		-	-	-	-	-	**2,55,01,43,585.00**	**2,15,37,86,935.00**
	GRANT TOTAL (A+B)		**22,62,81,823.66**	**75,15,72,102.34**	**9,62,29,199.00**	**50,07,713.71**	**1,06,90,75,411.29**	**3,06,66,26,681.71**	**2,69,43,17,910.38**

3/6/25
कनिष्ठ लेखा अधिकारी
Junior Accounts Officer
(स्वास्थ्य एवं परिवार कल्याण मंत्रालय भारत सरकार)
RIPANS, (Min. of H&FW, Govt. of India)
आइजोल मिज़ोरम/Aizawl, Mizoram.

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4/6/25
सहायक लेखा अधिकारी
Assistant Accounts Officer
(स्वास्थ्य एवं परिवार कल्याण मंत्रालय भारत सरकार)
RIPANS, (Min. of H&FW, Govt. of India)

4/6/25
निदेशक / Director
रिपंस (स्वास्थ्य एवं परिवार कल्याण मंत्रालय, भारत सरकार)
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REGIONAL INSTITUE OF PARAMEDICAL AND NURSING SCIENCES
ZEMABAWK, AIZAWL

SCHEDULE - III

FIXED ASSETS

Sl.No.	BLOCK OF ASSSETS	RATE OF DEPRE-CIATION	OPENING BALANCE	ADDITION DURING THE YEAR BEFORE 30/09/2024	ADDITION DURING THE YEAR AFTER 30/09/2024	DELETION DURING THE YEAR	TOTAL	DEPRECIATION FOR THE YEAR	W.D.V. AS ON 31/03/2025
A	BIOTECH HUB								
1	Plant & Machinery	15%	2,24,527.00	0.00	0.00	0.00	2,24,527.00	33,679.00	1,90,848.00
2	Plant & Machinery	60%	0.00	1.00	0.00	0.00	0.00	0.00	0.00
B	BIOTECH TWINNING I ACCOUNT								
1	Plant & Machinery	15%	1,01,131.00	0.00	0.00	0.00	1,01,131.00	15,170.00	85,961.00
C	BIOTECH TWINNING II ACCOUNT								
1	Plant & Machinery	15%	7,04,305.00	0.00	0.00	0.00	7,04,305.00	1,05,646.00	5,98,659.00
D	BIOTECH TWINNING III ACCOUNT								
1	Plant & Machinery	15%	3,00,498.00	0.00	0.00	0.00	3,00,498.00	45,075.00	2,55,423.00
2	Plant & Machinery	60%	2.00	0.00	0.00	0.00	2.00	1.00	1.00
E	BIOTECH TWINNING IV ACCOUNT								
1	Plant & Machinery	15%	1,01,817.00	0.00	0.00	0.00	1,01,817.00	15,272.00	86,545.00
2	Plant & Machinery	60%	3.00	0.00	0.00	0.00	3.00	2.00	1.00

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F	GENERAL FUND								
1	Land	0%	6,57,280.00	0.00	0.00	0.00	6,57,280.00	0.00	6,57,280.00
2	Building	10%	41,03,21,474.00	1,41,330.00	0.00	0.00	41,04,62,804.00	4,10,59,008.00	36,94,03,796.00
3	Plant & Machinery(Vehicles)	15%	17,81,554.00	0.00	0.00	0.00	17,81,554.00	2,67,231.00	15,14,323.00
4	Plant & Machinery(Others)	15%	14,84,66,592.00	5,07,090.00	6,91,62,823.00	0.00	21,81,36,505.00	2,52,18,491.00	19,29,18,014.00
5	Plant & Machinery(Computer)	60%	2,48,24,156.00	45,000.00	2,02,31,095.00	0.00	4,51,00,251.00	1,51,15,207.00	2,99,85,044.00
6	Library Books	60%	93,97,918.00	88,51,048.00	26,66,346.00	0.00	2,09,15,312.00	94,92,837.00	1,14,22,475.00
7	Furniture & Fixture	10%	2,67,69,439.00	2,77,037.00	11,00,099.00	0.00	2,81,46,575.00	48,31,452.00	2,33,15,123.00
G	MODROBS II								
	Plant & Machinery	15%	1,08,958.00	0.00	0.00	0.00	1,08,958.00	16,344.00	92,614.00
H	MODROBS								
	Plant & Machinery	15%	91,895.00	0.00	0.00	0.00	91,895.00	13,784.00	78,111.00
	Total		62,38,51,549.00	98,21,506.00	9,31,60,363.00	0.00	72,68,33,417.00	9,62,29,199.00	63,06,04,218.00

		Gross WDV	Addition FY 24-25	Gross WDV+Additior	Depreciation
Land	0%	6,57,280.00	0.00	6,57,280.00	0.00
Building	10%	89,93,63,439.00	1,41,330.00	89,95,04,769.00	4,10,59,008.00
Plant & Machinery	15%	29,63,50,103.00	2,28,67,838.00	31,92,17,941.00	2,54,63,461.00
Plant & Machinery	60%	2,00,351.00	0.00	2,00,351.00	3.00
Furniture, Fixtures & Fittings	10%	5,02,49,201.00	13,77,136.00	5,16,26,337.00	48,31,452.00
Vehicles	15%	37,72,355.00	0.00	37,72,355.00	2,67,231.00
Lib. Books & Scientific Journals	60%	20,88,78,002.00	1,15,17,394.00	22,03,95,396.00	94,92,837.00
Computers, Digital, Information and ICT I	60%	80584384	2,02,76,095.00	10,08,60,479.00	1,51,15,207.00
		1,54,00,55,115.00	5,61,79,793.00	1,59,62,34,908.00	9,62,29,199.00

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आइजोल मिजोरम/Aizawl, Mizoram.

4/6/25
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(स्वास्थ्य एवं परिवार कल्याण मंत्रालय भारत सरकार
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रिपंस (स्वास्थ्य एवं परिवार कल्याण मंत्रालय, भारत सरकार)
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SCHEDULE – 5: INVESTMENTS - EARMARKED/ENDOW. FUNDS

Sl. No.	Particulars	Current Year	Previous 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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RIPANS (Min. of H&FW, Govt. of India)
आइज़ोल मिज़ोरम / Aizawl, Mizoram

SCHEDULE – 6: INVESTMENTS - OTHERS

Sl. No	Particulars	Current Year	Previous 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	-	-

4/6/25
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RIPANS, (Min. of H&FW, Govt. of India)
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SCHEDULE - 7: CURRENT ASSETS

Sl. No.	Particulars	Current Year	Previous 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	5,03,40,536.55	4,14,03,101.59
	In Term Deposit Accounts	30,65,57,131.00	29,80,25,730.58
	(b) With Non- Scheduled Banks:		
	In Term Deposit Accounts	-	-
	In Savings Accounts	-	-
4	**Post Office- Savings Accounts**	-	-
	Total	35,68,97,667.55	33,94,28,832.17

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

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Schedule 8 - LOANS, ADVANCES & DEPOSITS

Sl. No.	Particulars	Current Year	Previous Year
1	Advance for Expenses	-	-
2	Loan to RCH-II	11,96,175.00	11,96,175.00
3	TDS on FDR	7,37,074.00	7,37,074.00
4	Hill Life Care Limited for Civil Works	31,74,53,022.00	8,26,85,015.00
5	Interest Accrued on Advances to Hill Life Care Limited	7,39,60,787.00	6,62,82,345.00
	Total	**39,33,47,058.00**	**15,09,00,609.00**

9/6/25
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Junior Accounts Officer
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RIPANS, (Min. of H&FW, Govt. of India)
आइज़ोल मिज़ोरम / Aizawl, Mizoram.

4/6/25
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Assistant Accounts Officer
(स्वास्थ्य एवं परिवार कल्याण मंत्रालय भारत सरकार)
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9/6/25
निदेशक / Director
रिपंस (स्वास्थ्य एवं परिवार कल्याण मंत्रालय, भारत सरकार)
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SCHEDULE 9 – ACADEMIC RECEIPTS

PARTICULARS	Current Year	Previous Year
FEES FROM STUDENTS		
Academic		
Admission Fees	36,34,114.71	36,52,363.00
Application Fees	2,41,465.00	16,000.00
Hostel Fees	8,44,110.00	8,09,860.00
Exam Fees	40,88,275.00	39,65,716.00
Stipend Received	-	-
TOTAL	**88,07,964.71**	**84,43,939.00**

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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 Schemes				
Balance B/F	30,25,25,838.94	-	-	30,25,25,838.94	-	30,25,25,838.94	36,17,34,362.14
Add: Grants for Previous year(s)	-			-		-	-
Add: Grants for Current year	1,01,00,00,000.00	-	-	1,01,00,00,000.00	-	1,01,00,00,000.00	1,15,04,00,000.00
Total	1,31,25,25,838.94	-	-	1,31,25,25,838.94	-	1,31,25,25,838.94	1,51,21,34,362.14
Less: Refund to Ministry of H&FW in prev yr [Note 3.1]	13,14,16,255.00						
Less: Refund to Ministry of H&FW in current yr	39,48,003.00		-	39,48,003.00	-	39,48,003.00	-
Balance	1,17,71,61,580.94	-	-	1,17,71,61,580.94	-	1,17,71,61,580.94	1,51,21,34,362.14
Less:Earmarked for capital expenditure	45,25,36,443.00	-	-	45,25,36,443.00	-	45,25,36,443.00	91,57,23,935.00
Balance	72,46,25,137.94	-	-	72,46,25,137.94	-	72,46,25,137.94	59,64,10,427.14
Less: Utilised for Revenue Expenditure	34,23,76,395.04	-	-	34,23,76,395.04	-	34,23,76,395.04	29,38,84,588.20
	-			-		-	-
Balance C/F	**38,22,48,742.90**	-	-	**38,22,48,742.90**		**38,22,48,742.90**	**30,25,25,838.94**

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SCHEDULE - 11: INCOME FROM INVESTMENTS

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

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SCHEDULE - 12: INTEREST EARNED

PARTICULARS	Current Year	Previous Year
INTEREST EARNED ON BANK SAVINGS/DEPOSITS		
Saving Bank Interest	11,85,818.00	16,80,756.00
Fixed Deposit Interest	85,31,400.42	1,89,05,554.00
Interest (Hill Lifecare Limited)	76,78,442.00	6,62,82,345.00
TOTAL	**1,73,95,660.42**	**8,68,68,655.00**

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SCHEDULE - 13 : OTHER INCOME

Sl. No.	PARTICULARS	Current Year	Previous Year
1	ID Card & Others	-	750.00
2	Sales of Merchandise	-	1,44,488.00
3	Red Ribbon Club	6,000.00	-
4	Tender Fee	39,000.00	-
5	Rent Received	84,624.00	1,78,166.00
6	Electricity & Water Bill Received	16,10,685.00	13,90,520.00
7	Library Revenue	41,584.00	31,971.00
8	Miscellaneous Receipts	66,133.25	-
9	Standard Licences Fee & Water Charges	6,20,128.00	5,68,057.00
10	IT Certificate Fee	18,952.00	10,750.00
11	Registration Fee	9,250.00	1,360.00
12	RTI Fee	20.00	50.00
13	Gown Defect Charge	-	9,000.00
14	Exam Remuneration Received	11,85,486.00	8,63,641.00
15	National Eligibility Cum Entrance Test [NEET]	1,39,500.00	-
16	Sale of Sticker (RIPANS)	30.00	-
17	Indian Pharmacopoeia Commission	50,000.00	-
18	Degree Receipt	22,400.00	-
19	Refund of Travelling Expenses by Staffs	63,308.00	-
20	Institute Income from Training of Geriartric Caregiver	2,50,000.00	
	Total	42,07,100.25	31,98,753.00

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SCHEDULE - 14: PRIOR PERIOD INCOME

PARTICULARS	Current Year	Previous Year
1. Academic Receipts		
2. Income from Investments		
3. Interest earned		
4. Misc. Income		
5. CCMT		
6. CSAB		
7. Training DPM& RCH officers organised by NIHFW	4,06,321.44	
8. Asset wrongly booked as expense in prior period	77,32,42,315.96	
9. Depreciation on asset wrongly capitalized in FY 23-24	50,07,713.71	
TOTAL	**77,86,56,351.11**	-

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रिपंस (स्वास्थ्य एवं परिवार कल्याण मंत्रालय, भारत सरकार)
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SCHEDULE - 15: STAFF PAYMENTS & BENEFITS (ESTABLISHMENT EXPENSES)

Sl. No.	PARTICULARS	Current Year			Previous Year
		Plan	Non-Plan	Total	Total
1	Pensionery Charges	3,58,35,207.00		3,58,35,207.00	2,05,49,919.00
2	Professional Services	5,58,27,104.00		5,58,27,104.00	5,33,33,033.00
3	Salary	7,07,46,750.00		7,07,46,750.00	7,27,10,890.00
4	Wages	70,03,677.00		70,03,677.00	72,85,859.00
5	Allowances	6,13,05,247.00		6,13,05,247.00	5,40,25,260.00
6	Leave Travel Concession	9,52,032.00		9,52,032.00	2,21,466.00
7	Current Service Cost (Gratuity)	1,20,88,386.04		1,20,88,386.04	-
	Total	**24,37,58,403.04**	**-**	**24,37,58,403.04**	**20,81,26,427.00**

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4/6/25
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रिपंस (स्वास्थ्य एवं परिवार कल्याण मंत्रालय, भारत सरकार)
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SCHEDULE - 16 : ACADEMIC EXPENSES

Sl. No.	PARTICULARS	Current Year			Previous Year
		Plan	Non-Plan	Total	Total
1	Materials & Supplies	1,36,41,357.00	-	1,36,41,357.00	1,66,84,375.00
2	Exam Fee & Expenses	46,49,380.00	-	46,49,380.00	42,75,560.00
3	Annual Function	15,43,285.00	-	15,43,285.00	6,54,039.00
4	Seminars, Workshops, Training etc	46,67,266.00		46,67,266.00	35,91,000.00
			-	-	
	TOTAL	**2,45,01,288.00**	**-**	**2,45,01,288.00**	**2,52,04,974.00**

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4/6/25
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Assistant Accounts Officer
(स्वास्थ्य एवं परिवार कल्याण मंत्रालय भारत सरकार
RI... H&FW, Govt. of India)
... Mizoram.

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रिपंस (स्वास्थ्य एवं परिवार कल्याण मंत्रालय, भारत सरकार)
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SCHEDULE - 17 : ADMINISTRATIVE EXPENSES AND GENERAL EXPENSES

Sl. No.	Particulars	Current Year			Previous Year
		Plan	Non-Plan	Total	Total
1	Advertising & Publicity	7,99,945.00	-	7,99,945.00	1,64,013.00
2	Medical Expenses	52,13,087.00	-	52,13,087.00	62,51,547.00
3	Office Expenses	3,82,69,376.00	-	3,82,69,376.00	3,72,76,200.00
4	Other Revenue Expenditure	47,606.00	-	47,606.00	40,245.80
5	Travelling Expenses	33,19,004.00	-	33,19,004.00	22,98,277.80
6	Refund of Application Fee	2,47,206.00	-	2,47,206.00	-
7	Printing & Publication	1,34,500.00	-	1,34,500.00	5,44,600.00
8	Rent ,Rate and Taxes for Land & Building	21,203.00	-	21,203.00	21,203.00
9	Training Expenses	56,550.00	-	56,550.00	1,39,939.00
10	Refund of Centre Fee to RIT Students	27,000.00	-	27,000.00	-
	TOTAL	**4,81,35,477.00**	-	**4,81,35,477.00**	**4,67,36,025.60**

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4/6/25
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SCHEDULE - 18 : TRANSPORTATION EXPENSES

Sl. No.	Particulars	Current Year			Previous Year
		Plan	Non-Plan	Total	Total
1	Hiring of bus	61,62,974.00	-	61,62,974.00	61,79,475.00
2	Hiring of vehicles	1,16,350.00	-	1,16,350.00	1,02,500.00
3	Repairs	80,933.00	-	80,933.00	1,05,776.00
4	Running expense	7,70,750.00	-	7,70,750.00	7,50,940.00
	TOTAL	**71,31,007.00**	**-**	**71,31,007.00**	**71,38,691.00**

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SCHEDULE 19 : REPAIRS & MAINTENANCE

Sl. No.	PARTICULARS	Current Year			Previous Year
		Plan	Non-Plan	Total	Total
1	Minor Works	1,86,90,586.00	-	1,86,90,586.00	66,72,413.00
	TOTAL	**1,86,90,586.00**	**-**	**1,86,90,586.00**	**66,72,413.00**

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SCHEDULE 20 : FINANCE COSTS

Sl. No.	PARTICULARS	Current Year			Previous Year
		Plan	Non-Plan	Total	Total
1	Bank charges	6,184.00	-	6,184.00	6,057.60
2	Others(Specify)	-	-	-	-
	TOTAL	**6,184.00**		**6,184.00**	**6,057.60**

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SCHEDULE 21 : OTHER EXPENSES

Sl. No.	PARTICULARS	Current Year			Previous Year
		Plan	Non-Plan	Total	Total
1	Provision for bad and Doubtful Debts/Advances	-	-	-	-
2	Irrecoverable balances written-off	-	-	-	-
3	Grants/Subsidies to other institutions/organisations	-	-	-	-
4	Others (Sponsored Project)	-	-	-	-
5	National Eligibility Cum Entrance Test [NEET]	1,47,450.00	-	1,47,450.00	-
6	Red Ribbon Club, RIPANS	6,000.00	-	6,000.00	-
	TOTAL	**1,53,450.00**	**-**	**1,53,450.00**	**-**

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Assistant Accounts Officer
(स्वास्थ्य एवं परिवार कल्याण मंत्रालय भारत सरकार
RIPANS (Min. of H&FW, Govt. of India)

4/6/25
निदेशक / Director
रिपांस (स्वास्थ्य एवं परिवार कल्याण मंत्रालय, भारत सरकार)
RIPANS (Min. of H&FW, Govt. of India)
आइजोल मिजोरम / Aizawl, Mizoram

SCHEDULE 22 : PRIOR PERIOD EXPENSES

Sl. No.	PARTICULARS	Current Year			Previous Year
		Plan	Non-Plan	Total	Total
1	Establishment expenses	-	-	-	-
2	Academic Expenses	-	-	-	-
3	Administrative Expenses	-	-	-	-
4	Transporatation expenses	-	-	-	-
5	Advance to HLL Adjustment	39,71,950.00	-	39,71,950.00	-
6	Depreciation Adjustment	**75,15,72,102.34**	**-**	**75,15,72,102.34**	**-**
	Total	**75,55,44,052.34**	**-**	**75,55,44,052.34**	**-**

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Schedule No-23: SIGNIFICANT ACCOUNTING POLICIES

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 cash basis.
   - 2.3 Interest earned on advances given to Hill Life Care Limited are recognized as income as well as receivables in accordance with the utilization statement issued by Hill Life Care Limited at the end of each accounting period

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 of assets are provided at WDV method at the following rates which are deemed appropriate and reflective of usage:

Land	:	0%
Building	:	10%
Machinery & Equipment	:	15%
Computer (Project Fund)	:	60%
Furniture, Fixtures & Fittings	:	10%
Vehicles	:	30%
Library Books, Scientific Journal	:	60%
Computer, ICT Equipments	:	60%

   - 3.3 There is a change in policy with regard to charging of depreciation in which if the assets are used for less than six months (i.e., purchased/constructed after 30th September) half the applicable rate is charged which was earlier charged on a proportionate basis with respect to no. of days.
   - 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 31.03.2025.

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6. Contingent liability

   There is no contingent liability

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Aizawl, Mizoram

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.

8. Current Liability

Provision for gratuity is computed by determining the total gratuity payable which is then allocated to the remaining service years starting with the current year i.e., FY 2024-2025, proportionate to the remaining service period in months. The present value of the allocated service cost for each accounting period is provided for at the end of the accounting period, taking discount rate of 2.75%.

4/6/25
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SCHEDULE: 24: NOTES TO ACCOUNTS

1. FIXED ASSETS

1.0 Construction/purchase of assets for which completion certificate has been issued or already in use by the Institute but inadvertently booked as revenue expenditure in prior periods are now recognized as fixed assets and shown as adjustments and depreciation is charged with retrospective effect.

1.1 Construction of electric sub-station by the Power & Electricity Department, Govt. of Mizoram of an amount Rs 4,68,02,075/- for which completion certificate issued only during the current period i.e., FY 24-25 but wrongly capitalized during the previous year FY 23-24 is rectified by reducing accumulated depreciation by the depreciation charged during FY 23-24 i.e., Rs 40,77,550.64/- to reinstate the asset value to its gross value. Although the asset is due for capitalization during the current period, but asset was already added to block of asset during FY 23-24, no further addition is made during the current period.

1.2 Construction of electric sub-station by the Power & Electricity Department, Govt. of Mizoram of an amount Rs 1,06,76,400/- for which completion certificate not yet issued but wrongly capitalized during the previous year is rectified by first reinstating the asset to its original gross value by reducing accumulated depreciation by the depreciation charged on it during FY 23-24 i.e., Rs 9,30,163.07/- and then reducing the respective asset block with gross value Rs 1,06,76,400/- and increasing Capital work in progress by the same amount.

2. CURRENT ASSETS, LOANS, ADVANCES

2.0 In the opinion of the Management, the current assets, Loans, Advances and Deposits have a value of realization in the ordinary course, equal at least to the aggregate amount shown in the Balance Sheet.

2.1 Interest earned on advance given to Hill Life Care Limited are recognized as income as well as receivables in accordance with utilization statement issued by Hill Life Care Limited at the end of each accounting period.

2.2 All Term deposits maintained with Bank of Baroda were reinvested with the maturity proceeds, and interest earned at time of maturity amounts to Rs 85,31,400/- is recognized as income during the year.

3 GRANT IN AID

3.0 Grant received from the Ministry of Health & Family Welfare of which Rs 39,48,003/- remaining unutilized as on 31.03.2025 is reversed in full by the TSA(Treasury Single Account) system.

4/6/25
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Junior Accounts Officer

4/6/25
सहायक लेखा अधिकारी
Assistant Accounts Officer

4/6/25
निदेशक / Director
रिपंस (स्वास्थ्य एवं परिवार कल्याण मंत्रालय, भारत सरकार)
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परिवार कल्याण मंत्रालय भारत सरकार) (स्वास्थ्य एवं परिवार कल्याण मंत्रालय भारत सरकार)
Min. of H&FW, Govt. of India) RIPANS (Min. of H&FW, Govt. of India)
Aizawl, Mizoram. आइज़ोल मिज़ोरम/Aizawl, Mizoram.

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3.1 Unutilized Grants as on 31.03.2024 Rs 13,14,16,255/- which was refunded to Ministry of Health & Family Welfare during previous year i.e., FY 2023-2024 was inadvertently shown as deduction from Capital/Corpus Fund instead of Grant-In-Aid. The error has been rectified by reducing Grant-in-Aid balance and reinstating the Capital/Corpus Fund.

4 CAPITAL/CORPUS FUND

4.0 Unutilized grant of Rs Rs 13,14,16,255/- which was returned to the Ministry of Health & Family Welfare was inadvertently booked against Capital/Corpus Fund during previous year i.e, FY 2023-2024 which is reversed and added back to Capital/Corpus Fund.

5 PRIOR PERIOD EXPENSE

5.0 Advance given to Hill Life Care Limited is overstated by Rs 31,71,950 due to erroneous treatment of the account over the years which is rectified by reversing the overstatement amount as prior period expense.

5.1 Aggregate depreciation of Rs 75,15,72,102.34 chargeable on assets which were inadvertently shown under capital work in progress, which are recognized as fixed assets during the current period is shown as prior period expense to arrive at the written down value as at the beginning of the current period i.e., FY 24-25.

6 PRIOR PERIOD INCOME

6.0 Fund received for Training DPM& RCH officers organised by NIHFW which was already conducted in previous year, but expenditure incurred during the training were inadvertently charged to income instead of the training fund. To rectify the error, the fund balance of Rs 4,06,321.44 still shown as a current liability is booked as a prior period income.

6.1 Assets which should have been capitalized but inadvertently booked as expense in previous years are recognized during the year by increasing the respective asset gross block as well as accumulated depreciation to arrive at the correct written down value of each asset block. The gross value of such assets amounts to Rs. 77,32,42,315.96 which was previously charged to income is now rectified by recognizing the expense as a prior period income.

6.2 Depreciation on capital work in progress (Electric Sub Station by P&E Dept, Govt of Mizoram) aggregating Rs 5,74,78,475 (4,68,02,075 and 1,06,76,400) which were wrongly booked as an asset during FY 23-24 is rectified by recognizing the depreciation on such assets Rs 50,07,713.71/- as a prior period income.

4/6/25	4/6/25	4/6/25
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