



राजीव गाँधी राष्ट्रीय विमानन विश्वविद्यालय
**RAJIV GANDHI NATIONAL AVIATION
UNIVERSITY**

नागर विमानन मंत्रालय, भारत सरकार के तहत केंद्रीय विश्वविद्यालय
(A Central University under Ministry of Civil Aviation, Govt. of India)
2013 में संसद के अधिनियम द्वारा स्थापित
Established by an Act of Parliament in 2013

वार्षिक लेखा
2022-23
ANNUAL ACCOUNTS
2022-23

राजीव गांधी राष्ट्रीय विमानन विद्यापीठ
Rajiv Gandhi National Aviation University

BALANCE SHEET AS AT 31st MARCH, 2023

(Amount in Rupees)

CORPUS /CAPITAL FUND AND LIABILITIES	Schedule	2022-23	2021-22
CORPUS /CAPITAL FUND	1	3,49,31,860	55,96,147
EARMARKED FUND (GRANT-IN-AID/CAPITAL))	2	1,14,68,33,724	1,26,83,91,022
RESERVES AND SURPLUS		-	-
SECURED LOANS AND BORROWINGS		-	-
UNSECURED LOANS AND BORROWINGS		-	-
DEFERRED CREDIT LIABILITIES		-	-
CURRENT LIABILITIES AND PROVISIONS	3	6,07,37,246	5,94,59,000
TOTAL		1,24,25,02,830	1,33,34,46,169
ASSETS			
FIXED ASSETS	4	1,14,68,04,534	1,26,83,61,832
INVESTMENTS FROM EARMARKED/ENDOWMENT FUNDS		-	-
INVESTMENTS OTHERS		-	-
CURRENT ASSETS, LOANS, ADVANCES ETC.	5	9,56,98,296	6,50,84,337
WORK-IN-PROGRESS	6	-	-
TOTAL		1,24,25,02,830	1,33,34,46,169
SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS	12		

For Chandnani Singh & Associates,
Chartered Accountants, FRN 013971C



(CA, Akhilesh Pratap Singh
(partner) M. No. 102512


(Shitala Prasad)
Accounts Officer


(Prof. S L Harikumar)
Registrar


(Pramod Kumar Thakur)
Acting -Vice Chancellor

PLACE: AMETHI, UP
DATE: 11/10/2023

राजीव गांधी राष्ट्रीय विमानन विश्वविद्यालय
Rajiv Gandhi National Aviation University

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2023

(Amount in Rupees)

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2023	Schedule	2022-23	2021-22
INCOME			
GRANTS/SUBSIDIES	7	4,58,21,077	3,34,88,747
TRANSFER FROM EARMARKED FUND (Depreciation)	2	13,65,57,298	15,39,24,514
OTHER INCOME	8	65,71,565	48,59,324
DIRECT INCOME (Income from Educational Programmes & Services)	8A	2,85,74,167	2,51,86,230
INTEREST EARNED	9	9,98,402	11,95,488
		-	
TOTAL (A)		21,85,22,509	21,86,54,301
EXPENDITURE			
ESTABLISHMENT EXPENSES	10	8,43,115	15,69,133
OTHER ADMINISTRATIVE EXPENSES	11	3,87,03,753	3,52,15,346
DEPRECIATION ON FIXED ASSETS	4	13,65,57,298	15,39,24,514
DIRECT EXPENSES (on Educational Programmes)	11A	1,30,82,630	98,81,246
		-	
TOTAL (B)		18,91,86,796	20,05,90,239
BALANCE BEING EXCESS OF INCOME OVER EXPENDITURE (A-B)		2,93,35,713	1,80,64,062
BALANCE BEING SURPLUS(DEFICIT) CARRIED TO CORPUS/CAPITAL FUND		2,93,35,713	1,80,64,062

For Chandnani Singh & Associates,
Chartered Accountants FRN 013971C



(CA, Akhilesh Pratap Singh)
(partner) M. No. 407714

PLACE: AMETHI, UP
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Rajiv Gandhi National Aviation University

SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31st MARCH, 2023

(Amount in Rupees)

Schedule-1	2022-23	2021-22
CORPUS/CAPITAL FUND		
Opening Balance	55,96,147	-
Surplus/(Deficit) brought forward from Income & Expenditure Account during the year	<u>2,93,35,713</u>	55,96,147
Total	3,49,31,860	55,96,147

(Amount in Rupees)

Schedule-2	2022-23	2021-22
EARMARKED FUND [GRANT-IN-AID(CAPITAL)]		
Opening Balance	1,26,83,91,022	-
Add:- Grant-In-Aid Received during the year	1,50,00,000	
Less :- Transfer to Income and Expenditure account(depreciation) *	<u>13,65,57,298</u>	1,26,83,91,022
Total	1,14,68,33,724	1,26,83,91,022

*Note - Refer Significant Accounting Policies para 3.3(b)



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Rajiv Gandhi National Aviation University

SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31st MARCH, 2023

(Amount in Rupees)

Schedule-3	2022-23	2021-22
CURRENT LIABILITIES AND PROVISIONS		
Duties & Taxes Payable		
Income Tax U/s 194-C	2,72,838	4,71,062
Income Tax U/s 194-J	2,77,717	4,68,289
Income Tax U/s 192-B	-	9,500
CGST (RCM) @9%	1,05,530	67,423
SGST (RCM) @9%	1,05,530	67,423
IGST @ 18%	10,71,255	8,39,171
TDS CGST	52,552	26,848
TDS SGST	52,552	26,848
TDS IGST	34,842	-
Provisions		
Provision for C&AG Audit Fee	8,35,825	1,50,000
Provision for Internal Audit Fee	70,000	70,000
Provision for Expenses	2,42,533	1,47,289
Sundry Creditors		
M/s Airports Authority of India	3,87,00,000	3,87,95,738
M/s Railtel Corporation Ltd.	39,09,137	26,15,011
M/s CCS Computers Ltd.	18,38,128	18,38,128
Others	39,65,559	50,99,973
Other Liabilities		
Performance Security (M/s Shakti Enterprises)	3,16,051	3,16,051
Performance Security (M/s Rapri Associates)	48,820	48,820
Performance Security (M/s Sri Sai Nath Associates)	1,16,672	-
Performance Security (M/s Saurabh Travel)	70,812	-
Advance Fees from Students	30,04,213	24,42,338
Caution Money From Students	12,60,000	9,60,000
Advance from Others	-	59,042
GMR Share in PGDAO Fees	23,65,739	-
Employees' & Employer's Contribution in NPS (Payable to NSDL)	4,04,706	4,04,706
Interest Earned on Govt. Grant (Refundable)	16,16,236	10,24,087
Unspent GIA for Salaries Payable to Govt	-	35,11,253
Total	6,07,37,246	5,94,59,000



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SCHEDULE -A

SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31st MARCH, 2023

(Amount in Rupees)

Description	Rate of Depreciation	GROSS BLOCK				DEPRECIATION				NET BLOCK	
		Cost at beginning of the year as on 01-04-2022	Additions During the Year	Deductions during the year	Cost/ Valuation at the year-end	As at the Beginning of the year	Additions during the year	Adjustment/ deduction during the year	Total Up to the Year - end	2022-23	2021-22
1. Land											
a) Freehold		-	-	-	-	-	-	-	-	-	-
b) Leasehold		60,663	-	-	60,663	-	-	-	60,663	60,663	-
2. Buildings											
a) On Freehold Land	10%	-	-	-	-	-	-	-	-	-	-
b) On Leasehold Land	10%	1,56,09,56,274	1,23,49,216	-	1,57,33,05,490	44,23,50,560	11,24,78,032	-	55,48,28,592	1,01,84,76,897	1,11,86,05,714
3. Plant & Machinery	15%	9,73,09,435	-	-	9,73,09,435	4,17,63,393	83,31,906	-	5,00,95,299	4,72,14,136	5,55,46,042
4. Furniture & Fixtures	10%	7,99,17,533	25,01,796	-	8,24,19,329	2,45,67,980	57,85,135	-	3,03,53,115	5,20,66,214	5,53,49,553
5. Computer & peripherals	40%	8,69,73,223	13,899	-	8,69,87,122	7,19,44,250	60,11,589	-	7,79,55,839	90,31,283	1,50,28,973
6. Office and Other Equipment	15%	3,94,87,877	34,245	-	3,95,22,122	1,70,75,102	33,67,053	-	2,04,42,155	1,90,79,967	2,24,12,775
7. Library Books	40%	52,45,337	1,00,844	-	53,46,181	38,87,224	5,83,583	-	44,70,807	8,75,374	13,58,113
Total of Current Year		1,86,99,50,342	1,50,00,000	-	1,88,49,50,342	60,15,88,509	13,65,57,298	-	73,81,45,807	1,14,68,04,534	1,26,83,61,833
Total of Previous Year		1,84,87,50,342	2,12,00,000	-	1,86,99,50,342	44,76,63,996	15,39,24,514	-	60,15,88,509		



(Signature)

(Shilpa Prasad)
Accounts Officer

(Prof. S.L. Harikumar)
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(CA, Akhlesh Pratap Singh)
(partner) M. No. 407714
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Rajiv Gandhi National Aviation University

SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31st MARCH, 2023

(Amount in Rupees)

Schedule-5	2022-23	2021-22
CURRENT ASSETS, LOANS, ADVANCES ETC.		
Canara Bank (Syndicate Bank)		
Current Account	-13,66,668	1,94,624
Sweep Account linked with Current account	2,21,52,745	2,07,86,077
State Bank Of India		
SBI Saving Account	2,94,309	2,52,97,714
SBI Sweep Account	6,50,43,208	2,10,57,666
SBI Current Account	1,38,056	1,22,208
Interest Accrued from SBI Sweep Account	12,74,578	4,56,276
Amount recoverable from employees	-	8,980
Amount recoverable from Others:		
Advance to M/s LSC	-	-
TDS Recoverable	5,76,690	2,24,319
Security Deposit (BSNL)	10,000	10,000
Sundry Debtors:		
INDIRA GANDHI RASHTRIYA UDAN ACADEMI (IGRUA)	15,02,905	-
M/S GMRAA Ltd.	60,69,505	1,10,79,825
M/S RGIPT	2,968	-
Closing Stock		
Diesel in Generator sets	-	1,53,891
Total	9,56,98,296	6,50,84,337

(Amount in Rupees)

Schedule-6	2022-23	2021-22
Work-In-Progress (Pending Capitalization)	-	-
Total	-	-



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Rajiv Gandhi National Aviation University

SCHEDULE FORMING PART OF INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2023

(Amount in Rupees)

Schedule-7	2022-23	2021-22
GRANTS/SUBSIDIES		
Grants Received from Ministry of Civil Aviation		
a) Grants-in-Aid for General	4,50,00,000	3,20,00,000
b) Grants-in-Aid for Salaries (Unspent balance of GIA Salary utilised for salary)	8,21,077	14,88,747
Total	4,58,21,077	3,34,88,747

(Amount in Rupees)

Schedule-8	2022-23	2021-22
OTHER INCOME		
Recovery of Transport Charges	50,000	22,966
Miscellaneous Income	40,532	4,94,360
Recovery of electricity charges	1,32,380	1,68,434
Penalty/recovery from Vendors	37,299	36,420
Application Fee on recruitment	37,000	15,001
Rent Received from Residential Accommodation	62,72,864	36,61,729
Consultancy Fee (Dr. GK Chaukiyal)	-	52,800
Licence Fee for Accommodation of Registrar	1,490	4,470
Prior Period Income	-	3,57,544
Income From Sale of old scrap	-	45,600
Total	65,71,565	48,59,324

(Amount in Rupees)

Schedule-8A	2022-23	2021-22
DIRECT INCOME (from Educational Programmes)		
Income from BMS Course	89,09,050	81,01,708
Income from PGDAO Course	52,31,060	58,75,191
Income from BFFC Course	1,44,34,057	1,10,67,642
Income from other Short terms Courses	-	1,41,689
Total	2,85,74,167	2,51,86,230

(Amount in Rupees)

Schedule-9	2022-23	2021-22
INTEREST EARNED		
Interest earned from SBI Saving Bank A/c	9,98,402	11,95,486
Total	9,98,402	11,95,486



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Rajiv Gandhi National Aviation University

SCHEDULE FORMING PART OF INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2023

(Amount in Rupees)

Schedule-10	2022-23	2021-22
<u>ESTABLISHMENT EXPENSES</u>		
<u>Remuneration to Regular Employees</u>		
Salary to Employees	1,48,853	4,00,215
Gratuity Paid (on death)	5,62,800	11,39,346
<u>Other Benefits to Employees</u>		
Medical Allowance	1,31,462	15,849
Contribution to NPS	-	13,694
Service Charges on NPS	-	29
Total	8,43,115	15,69,133



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Rajiv Gandhi National Aviation University

SCHEDULE FORMING PART OF INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2023

(Amount in Rupees)

Schedule-11 - A	2022-23	2021-22
<u>DIRECT EXPENSES (ON PROGRAMMES)</u>		
<u>Expenses on PGDAO Course</u>		
Canteen Expenses	10,14,884	10,36,003
Hiring of Vehicles	6,66,493	5,63,480
Medical Expenses	1,55,520	2,02,683
Other Expenses	3,67,893	2,28,882
<u>Expenses on BMS Course</u>		
Canteen Expenses	27,06,563	22,05,020
Hiring of Vehicles	6,66,494	5,63,480
Medical Expenses	1,55,522	2,02,683
Other Expenses	5,64,854	2,24,532
<u>Expenses on BFFC Course</u>		
Canteen Expenses	46,03,777	25,92,557
Hiring of Vehicles	6,66,494	5,63,480
Medical Expenses	1,55,522	2,02,683
Other Expenses	9,31,200	11,30,000
Other Direct Expenses	4,27,414	1,65,763
	1,30,82,630	98,81,246



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Rajiv Gandhi National Aviation University

SCHEDULE FORMING PART OF INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2023

(Amount in Rupees)

Schedule-11	2022-23	2021-22
OTHER ADMINISTRATIVE EXPENSES	-	-
Advertisement Expenses (Recruitment)	8,88,844	6,95,032
Bank Charges	5,619	2,204
Provision for doubtful debts	-	50,000
C & AG Audit fee	6,85,825	92,511
Conveyance Reimbursement	-	4,800
Diesel for DG Sets	22,49,231	16,99,749
Electricity & Water Charges	92,52,492	84,44,499
Hiring Charges of Vehicle	5,25,654	1,71,587
Honorarium	24,000	-
Internal Audit Fee	70,000	76,999
Intt. on delayed TDS deduction	1,284	10,120
Intt. on delayed TDS for GST deduction	539	14,637
Meeting Expenses	25,317	23,145
Office Expenses	2,71,217	3,19,340
Postage Expenses	4,381	1,307
Printing & Stationery	86,641	3,37,543
Prior Period Expenses	33,546	5,00,000
Legal & Professional Expenses	7,68,111	10,44,810
Reference books for office use	15,291	-
R & M Buildings	5,07,151	7,05,996
R & M Office and other equipments	59,066	-
R & M Furniture & fittings	6,810	-
R & M Plant and Machinery	5,07,297	9,88,992
Salary-Contractual Staff (Administrative)	44,52,613	33,25,280
Salary-Contractual Staff (Electrician)	24,24,328	16,49,711
Salary-Contractual Staff (Security Guard)	64,27,436	63,30,917
Salary-Contractual Staff (Houskeeping)	29,38,841	24,77,420
Salary-Contractual Staff (Consultants)	45,79,665	44,32,832
Software Expenses- Tally license renewal	-	12,744
Telephone & Internet Charges (RailTel)	15,27,286	16,58,971
Travelling Expenses- Inland	3,65,268	1,44,200
Total	3,87,03,753	3,52,15,346



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Rajiv Gandhi National Aviation University
RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31st MARCH, 2023

SL. NO.	RECEIPTS	(Amount in Rupees)		SL. NO.	PAYMENTS	(Amount in Rupees)	
		2022-23	2021-22			2022-23	2021-22
I	Operating Balance a) Cash/Imprest b) Bank Balances	5,31,51,046	-	I	Expenses a) Establishment Expenses b) GIA - Salary Surrendered to Govt. c) Administrative Expenses d) Interest Earned on GIA in Previous year, refunded to Govt. e) Duties & Taxes	8,41,625 26,90,176 5,57,33,398 10,63,233 57,21,321	15,69,133 - 4,77,11,379 16,23,104 48,28,401
II	Grant Received From Government of India: i) GIA for Capital Expenditure ii) GIA for General Expenses iii) GIA for Establishment Expenses	1,50,00,000 4,50,00,000 -	2,12,00,000 3,20,00,000 50,00,000	II	Expenditure on Fixed Assets	29,00,000 1,21,00,000	6,02,308 2,05,97,692
III	Income on Investments a) F earmarked/Endowment Funds	-	-	III	Closing Balances a) Cash/ Imprest b) Bank Balances	8,62,61,650	5,31,51,046
IV	Deposits and Advances i) Advance from Students ii) Advance from Others	30,04,213 7,470	34,02,338 -		TOTAL	16,73,11,403	13,00,83,063
V	Interest/Other Receipts a) On Sweep Bank Account(Grant-In-Aid) b) On Sweep Bank Account(Other)	16,16,236 17,63,737	10,24,087 11,95,486				
VI	Other Income a) Fees/ Subscription b) Income from Services c) Recovery/Refund of Advance d) Miscellaneous receipts e) Interest on Advances assumed by Bank f) Net Profit/loss on Accommodation	4,33,10,067 - 3,43,882 41,912 10,890 40,61,950	1,90,20,523 52,800 29,05,771 61,203 4,11,277 36,61,729				
	TOTAL	16,73,11,403	13,00,83,063			16,73,11,403	13,00,83,063



(CA, Akhlesh Pratap Singh)
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Rajiv Gandhi National Aviation University

SCHEDULE FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31st MARCH, 2023

Schedule-12

Significant Accounting Policies and Notes to Accounts Attached to the Financial Statement of Accounts as on 31.03.2023

1. Rajiv Gandhi National Aviation University (RGNAU) has been established by an Act of Parliament (RGNAU Act, 2013) vide the Gazette notification dated 19.09.2013 and is under the administrative control of Ministry of Civil Aviation (MoCA). The objective of setting up of this University is to facilitate and promote aviation studies and research to achieve excellence in areas of aviation management policy, science and technology and other related fields to produce quality human resources to cater to the needs of the aviation sector.
2. The University has been established on 26.35 acres of land spread over in 3 plots at Fursatganj, Amethi, Uttar Pradesh. The valuation of this land as per lease deed is Rs.1 per plot which was owned and transferred by Indira Gandhi Rashtriya Uran Akademi (IGRUA), an autonomous body under MOCA to RGNAU on 05 August, 2016.

3. Significant Accounting Policies

3.1 Accounting Conventions:

The financial statements are prepared based on historical cost convention, unless otherwise stated and on the accrual method of accounting as per the Common Format of Accounts prescribed by Department of Expenditure, Ministry of Finance.

3.2 Income

- a. Grant-in-aid received for recurring and non-recurring expenses (other than for fixed assets) is treated as income as and when received. Grant-in-aid received for expenditure on Fixed Assets is transferred to Earmarked Fund, Grant-in-Aid (Capital).
- b. Income from operational and other activities including fees and subscription from educational programs is accounted for on accrual basis. Advance fees / subscriptions including amounts received in respect of which goods or services are yet to be supplied or for which value is yet to be given as at the yearend are considered as Advances received and reported as current liabilities.

Swim



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c. Income from Investments (including fixed deposits and sweep accounts with banks) is accounted for on accrual basis. However, interest income earned on Grant-in-aid funds is not treated as income but refunded to the Central Government after the yearend audit.

d. Revenue from Educational Programmes is reported net of revenue share payable to the collaborating parties.

3.3 Fixed Assets:

a. Fixed Assets are stated at cost of acquisition (inclusive of inward freight, duties, taxes and incidental direct expenses related to the acquisition) less accumulated depreciation. In respect of project involving construction, related pre-operational expenses form part of the value of assets are capitalized. Office equipment purchased from Grant in aid (General) is also capitalized. Library Books (including digital) are capitalized.

b. Depreciation is provided on written down value basis as per prescribed income tax rates. Since the fixed assets are funded through Capital Grants received from Central Government, such Grants are treated as deferred income and recognized in Income and Expenditure Account by allocation over the periods and in proportion in which depreciation is charged. Accordingly, the amount equivalent to depreciation so calculated on fixed assets is transferred by reducing the Grant-in Aid (Capital) under the Earmarked Funds with corresponding amount credited to Income under the Income & Expenditure Account in compliance to the Account Standard (AS)12 – Accounting for Government Grants under the Income Approach.

c. Depreciation is provided on written down value basis and net WDV is stated in Balance sheet, at the following rates:

i.	Land	0%
ii.	Buildings	10%
iii.	Plant & Machinery	15%
iv.	Furniture & Fixtures	10%
v.	Computers and Peripherals	40%
vi.	Office and Other Equipment	15%
vii.	Library Books	40%

d. Where an asset is fully depreciated, it will be carried at a residual value of Rs.1.00 in the Balance Sheet and will not be further depreciated.

3.4. Government Grants:

Government Grants are accounted for on realization basis. Government Grant received for meeting revenue expenditure (which are accounted for on accrual basis)

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are treated as income of the year to the extent utilized. Unutilised Grants for revenue expenditure are carried forward as a current liability under Current Liabilities & Provisions and refunded to Government of India after audit of annual accounts.

3.5. Stocks:

Stocks of stationery, computer consumable and diesel in the generator sets at the year-end are valued at cost on first in, first out basis.

3.6. Investments:

Fund of the University, as per the Act, shall be utilized for such purpose of the University and in such manner as may be prescribed by statute and ordinances. The statute of RGNAU provides Executive Council the power to manage and regulate the investments of the University.

3.7. Sundry Debtors and Creditors:

Debtors and Creditors are stated in the books of accounts at the value which is recoverable / payable. Provision for Doubtful debts is created for Debtors which have not moved over last three financial year.

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Notes to Accounts for the year ended 31.03.2023

1. During the current financial year, RGNAU has received the following Grant in Aid (GIA) from Ministry of Civil Aviation (MoCA) and its movement is as under: -

(Rs. in Crore)

Grant in Aid (Head-wise)	Opening Balance (after considering internal resources generated on cumulative basis)	Received from MoCA during the year	Utilised during the year	GIA and interest surrendered to MoCA	Closing Balance
GIA- General	-2.57	4.50	5.18	0.00	-3.25
GIA- Capital Assets	0.00	1.50	1.50	0.00	0.00
GIA- Salary	0.35	0.00	0.08	0.27	0.00
Grand Total	-2.22	6.00	6.76	0.27	-3.25

Note:-

- i. The total interest earned of Rs. 16,16,236/- in FY 2022-23 on Government Grants, will be surrendered to Gol in FY 2023-24 after audit of annual accounts.
- ii. Negative balance of Rs. 3.25 Cr under GIA General has been funded from internal resources generated during the FY 2021-22 and FY 2022-23.
- iii. Unspent balance of GIA Salary of Rs. 0.35 cr. will be refunded to Gol in the FY 2022-23 after audit of annual accounts.

2. Capital commitment

2.1 A Memorandum of Understanding between AAI and RGNAU was entered on 16.09.2015 for development of Infrastructure facilities for RGNAU, Fursatganj. In the said MoU, AAI agreed to undertake the work of construction on deposit work / turnkey basis as per plan and estimates approved by MOCA. The EFC in this regard approved initial project cost of Rs 145 Crores. Revised EFC for the Project was approved at a cost of Rs 225.03 Crores during the financial year 2017-18.

2.2 Capital expenditure for an aggregate amount of Rs.187.48 Crore has been incurred on the infrastructure development for RGNAU upto the financial year 2022-23 and the same has been capitalized based on Utilization Certificates received from AAI under deposit work. AAI has submitted further Utilization Certificate for aggregate amount of Rs.188.34 Crores for the period upto 31st March, 2023. Balance amounting to Rs. 0.86 Crore (188.34 -187.48) is due to AAI and the same will be released after receipt of requisite amount of Grant from MoCA.









2.3 Matter regarding submission of Final bills including complete details of item-wise quantities and capital expenditure towards infrastructure development for RGNAU alongwith it's reconciliation with Utilisation Certificates has been taken up with AAI from time to time. However, complete details are awaited and accordingly, reconciliation with Utilisation Certificates is pending. In the absence of requisite details, RGNAU has capitalized expenditure based on block details as per Utilisation Certificates submitted by AAI. However, it is unable to create Assets Inventory Registers and charge item-wise depreciation in the absence of such details.

2.4 Fixed Asset Register has been prepared in Computerized excel statements to the extent details available. Physical Fixed Asset Register in GFR-22 format will prepared in due course.

3. Contingent Liabilities

3.1 MOCA had appointed KPMG as the Project Management Agency for establishment of RGNAU and to assist in various activities at a total contract value of Rs. 4.899 crore. While releasing the payment to KPMG, certain deficiencies on the part of KPMG were noted and the same were reported to MOCA. In order to monitor the performance of KPMG, MOCA has appointed contract monitoring committee vide order dated 18-11-2017. The recommendations of CMC were submitted to MOCA after every meeting and action was taken accordingly. The issues of staff absenteeism and delay in delivery of services were deliberated in the meetings of CMC held on 31.01.2019 and 25.03.2019 and following decisions taken:

(a) Payment for one quarter may be withheld till such time KPMG compensates for the shortfall.

(b) KPMG has to make good the shortfall in numbers. The recommendation of VC may also be taken on the quality of deliverables.

(c) The CMC has recommended for imposing penalty @ 10% of contract value on account of delay. Due course of action will be taken by the RGNAU while clearing the pending dues of KPMG. The University has not finally settled the account of KPMG in view of recovery of LD amounting to Rs 48.99 lacs.

(d) KPMG on 28 May 2019 represented the case with MOCA and agreed to put requisite number of additional manpower to makeup the above shortfall in the attendance. They also urged that KPMG leadership can utilize required number of professionals from KPMG for as many months as to complete the said shortfall. MOCA has agreed upon the proposal and instructed RGNAU to have a fresh CMC. A meeting on CMC was held on 04th July 2019 in this regard, however, no decision could be taken. MoCA has been

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requested to reconstitute the CMC. Till the time a decision is taken in the matter, it has been decided to withhold the bills of last two quarters of the contract period amounting to a sum of Rs. 97.98 lakhs. Also, the performance security of KPMG, in the form of Bank Guarantee, for a value of Rs. 48.99 lakhs has been withheld and is valid upto 31 March 2024.

3.2 MoCA vide its order dated 08.01.2020 terminated the probation of Shri Jitendra Singh, Registrar, RGNAU with immediate effect and salary for notice period upto 8th February, 2020 was paid to him by RGNAU, as per offer of his appointment letter. Shri Jitendra Singh has filed a writ petition against such termination in the Hon'ble Allahabad High Court (Lucknow Bench).

As per Hon'ble High Court Judgement passed by Single Bench dated 17.09.2021, he was to be reinstated with all consequential benefits in terms of his offer of appointment dated 01.03.2019 and shall be entitled for back wages. MoCA / RGNAU filed a Special Appeal with Division Bench of High Court against the judgement of Single Bench. Judgement of Division Bench was passed on 17.12.2021 directing RGNAU to revisit the termination order dated 08.01.2020 and pass a fresh order within a period of 02 months. The judgement dated 17.12.2021 also states that the entitlement of back wages is subject to outcome of further action to be taken by the University.

Accordingly, the termination has been revisited and after following due procedures, MoCA vide its order dated 27.04.2022 passed a fresh order conveying approval of Competent Authority for termination of probation of Shri Jitendra Singh as Registrar of RGNAU w.e.f. 08.01.2020. Further, the Executive Council, RGNAU in its 7th meeting held on 25 May 2022 had unanimously decided that no back wages will be payable to Shri Jitendra Singh for the period from 09.01.2020 to 07.04.2022 and RGNAU may recover its assets (including official residential accommodation presently under his occupation) alongwith all pending dues. The decisions of Executive Council were subsequently been conveyed to Shri Jitendra Singh by MoCA Order dated 08.06.2022.

In order to take a decision on vacation of the official accommodation of RGNAU under occupation of Shri Jitendra Singh, MoCA, MoCA vide its order dated 08 Sep 2022 appointed Shri Surya Pratap Singh, Under Secretary, MoCA as the Estate Officer of RGNAU until further orders. Based on the hearings held in the matter, the Estate Officer vide Order dated 28.12.2022 held that Shri Jitendra Singh is an unauthorized occupant of the Public Premises House No. E-02, Senior Executive Housing, RGNAU and directed him to vacate the premises within 15 days i.e. by 12.01.2023. Further direction were received that in the event of refusal or failure of the official to vacate the said Public Premises by the stipulated date i.e. by 12.01.2023, he shall be physically evicted from the said Public Premises, in terms of the PPE Act, 1971 for which the Petitioner can seek police help in accordance with Law.

In this meantime, Shri Jitendra Singh filed WRIA 3615/2022 before Allahabad High Court (Lucknow Bench) challenging the order of termination dated 27.04.2022. Also, he filed

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another WRIA 7690/2022 before Allahabad High Court (Lucknow Bench) challenging the notices issued by Estate Officer, RGNAU. Allahabad High Court (Lucknow Bench) vide its Orders dated 18.11.2022 and 25.04.2023 dismissed the WRIA 3615/2022 and WRIA 7690/2022 filed by Shri Jitendra Singh.

Thereafter, Shri Jitendra Singh filed a Special Appeal no. 236/2023 in Allahabad High Court (Lucknow Bench) challenging the Orders passed by Allahabad High Court (Lucknow Bench) dated 25.04.2023 in WRIA 3615 of 2022 connected to WRIA 7690/2022.

The Allahabad High Court (Lucknow Bench) vide Order dated 19.05.2023 admitted the Special Appeal for hearing in the month of January 2024.

The decision on the matter is pending with the Hon'ble Allahabad High Court (Lucknow Bench). Salary, back wages and other allowances payable, if any, to the ex-Registrar (Shri Jitendra Singh) shall be subject to the outcome of judgement of Hon'ble High Court. Accordingly, no provision for such expenses has been made in the annual accounts in this regard.

Further, the NPS contribution in respect of Shri Jitendra Singh amounting to Rs. 404706/- (employer and employee share) for his duty period from April-2019 to Jan-2020 could not be deposited onto the NPS account of the official till date due to non-submission of requisite details (inter sector shifting and SS2 form) by Sh. Jitendra Singh. Several reminders were sent to Shri Jitendra Singh for submission of requisite information, however, the information is yet to be received.

3.3 AAI has awarded the contract to M/s CCS Computer Pvt. Ltd. (CCS) for providing cloud services to RGNAU including website management for an initial period of one-year w.e.f. 1st Jan 2018 to 31 Dec 2018. Subsequently, RGNAU awarded the contract to CCS for another period of one-year w.e.f. 1st Jan 2019 to 31st Dec 2019 as per tender conditions. Even after completion of the contract period, CCS has rendered its services at RGNAU for additional period of almost 06 months upto 30 June 2020. CCS has made claim of Rs. 30.12 Lakhs on the services rendered for the period of 03 months during currency of contract and for 06 months' post contract period. RGNAU had sought information related to agreement indicating value of contract, details of services offered by CCS, details of services utilized by the University etc. CCS is yet to provide the requisite information and had raised a dispute on their claim of outstanding dues which is presently under consideration of Micro and Small Enterprises Facilitation Council (South East), Govt. of NCT of Delhi. Payment to CCS shall be considered after receipt of requisite information and following due process.

3.4 RGNAU had hired the services of National Institute of Electronics and Information Technology (NIELIT) for conducting entrance examination for the candidates applying for admission in first batch of Post Graduate Diploma in Airport Operations (PGDAO), 2019. Subsequently, NIELIT submitted a claim of Rs. 24,78,000/- for conducting

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entrance examination. The claim of NIELIT is calculated for a minimum guaranteed volume of 3000 candidates.

Keeping in view very limited number applicants for the PGDAO, 2019 batch, RGNAU has requested NIELIT to waive off or reduce the amount being claimed. Based on the request made by the University, NIELIT has revised the claim to Rs. 17,60,708/-. The matter was placed before Finance Committee of the University wherein it was decided to constitute a committee for resolving the matter with mutual agreement between RGNAU and NIELIT.


Apart from the sum of Rs. 17,60,708 claimed by NIELIT, a sum of Rs. 1,76,250/- is to be received from NIELIT on account of application fee collected by them from applicants of PGDAO, 2019 batch.


RGNAU had discussed the outstanding matter with NIELIT wherein it was offered to arrive at a final settlement at a negotiated amount of Rs. 5,00,000/- (including taxes and after adjusting application fees of Rs.1,76,250/- collected by NIELIT) considering the current financial position of the University. Accordingly, letter dated 30 May 2022 was sent to DG, NIELIT for considering and confirmation on the final settlement of pending payment of NIELIT at a total amount of Rs. 5,00,000/- Necessary provision has been made in the annual accounts towards this amount. The payment of NIELIT shall be released after receipt of confirmation from NIELIT, which is awaited.


4. Employee benefits:


Due to the demise of the Vice Chancellor, Shri Meloth Harikrishnan on 11th July, 2022, Gratuity amounting to Rs. 5,62,800/- on death was paid to his wife.

5. Previous year's figures have been regrouped / recasted, wherever required.
6. The figures have been rounded off to the nearest Rupee.


(Shitala Prasad) Accounts Officer


(Prof. S L Harikumar) Registrar


(Pramod Kumar Thakur) Acting-Vice Chancellor


(CA, Akhlesh Pratap Singh) Partner Chandrani Singh & Associates Chartered Accountants
FRN: 013971C

Place: Amethi, UP

Date: 11/10/2023