

INDIRA GANDHI RASHTRIYA URAN AKADEMI**BALANCE SHEET AS ON 31ST MARCH 2023**

S.NO	PARTICULARS	SCHEDULE	CURRENT YEAR		PREVIOUS YEAR	
	<u>CORPUS/CAPITAL FUND AND LIABILITIES</u>					
(I)	CAPITAL FUND	1 (P-3)		134,164,053.94	-	216,505,876.11
(II)	RESERVES AND SURPLUS	2 (P-3)	-	-	-	-
(III)	CAPITAL INVESTMENT WRITTEN OFF		-	-	-	-
(IV)	EARMARKED / ENDOWMENT FUNDS		-	-	-	-
(V)	SECURED LOANS AND BORROWINGS		-	-	-	-
(VI)	UNSECURED LOANS AND BORROWINGS		-	-	-	-
(VII)	DEFERRED CREDIT LIABILITIES		-	-	-	-
(VIII)	CURRENT LIABILITIES AND PROVISIONS	3 (P-4)		865,708,278.69		808,279,236.85
	TOTAL			999,872,332.63		1,024,785,112.96
	<u>ASSETS</u>					
(I)	FIXED ASSETS - GROSS BLOCK	4 (P-5)	1,506,926,560.98		1528953397.35	
	LESS : DEPRECIATION		1,027,291,964.43		977,365,646.33	
	NET BLOCK		479,634,596.55		551,587,751.02	
	CAPITAL WORK IN PROGRESS & ADVANCES ON CAPITAL ACCOUNT	{P-20(18)}	-	479,634,596.55	1,200,000.00	552,787,751.02
(II)	ASSETS DISPOSED OFF		-	-	-	-
(III)	INVESTMENTS - FROM EARMARKED/ENDOWMENT FUND		-	-	-	-
	INVESTMENT - OTHERS		-	-	-	-
(IV)	CURRENT ASSETS, LOANS, ADVANCES ETC.	5 (P-6)		520,237,736.08		471,997,361.94
(V)	MISCELLANEOUS EXPENDITURE		-	-	-	-
	TOTAL			999,872,332.63		1,024,785,112.96
	SIGNIFICANT ACCOUNTING POLICIES	13 (P-10-13)				
	CONTINGENT LIABILITIES & NOTES TO ACCOUNTS					

AUDITOR'S REPORT

As per our separate report of even date'

ASHISH GUPTA
ACCOUNTS OFFICER

D Pathak & Co
Chartered Accountants

KRISHNENDU GUPTA
DIRECTOR

Prakash Nagar, Canal Road

Raebareli.

Dated : 26 Aug 2023

SIDDHARTH SINGH
PARTNER

UDIN NO.-23431334BGWMPA9730

INDIRA GANDHI RASHTRIYA URAN AKADEMI

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2023

S.NO	INCOME	SCHEDULE	CURRENT YEAR		PREVIOUS YEAR	
(I)	Income from Sales/Services	6 (P-7)	-	4,928.50	-	20,850.70
(II)	Grants / Subsidies	7 (P-7)	-	20,000,000.00	-	-
(III)	Fees / Subscriptions	8 (P-7)	-	430,437,485.00	-	408,901,412.00
(IV)	Income from Investments		-	-	-	-
(V)	Income from Royalty, Publication etc.		-	-	-	-
(VI)	Interest Earned	9 (P-7)	-	8,989,044.00	-	8,540,764.00
(VII)	Other Income	10 (P-8)	-	49,247,184.40	-	66,553,226.77
	TOTAL (A)			508,678,641.90		484,016,253.47
	EXPENDITURE					
(I)	Establishment Expenses	11 (P-8)	-	202,425,781.86	-	323,452,904.00
(II)	Other Administrative Expenses etc.	12 (P-9)	-	294,870,530.84	-	273,045,503.45
(III)	Expenditure on Grants, Subsidies etc.		-	-	-	-
(IV)	Interest		-	-	-	-
(V)	Management Fee-CAE		-	20,000,000.00	-	-
(VI)	Depreciation (For the year)		-	73,724,151.37	-	87,059,140.93
(VII)	Loss on Sale of Fixed Assets (NET)		-	-	-	-
	TOTAL (B)			591,020,464.07		683,557,548.38
	Balance being excess of Expenditure over Income (A-B)			(82,341,822.17)		(199,541,294.91)
	Transfer to Special Reserve			-		-
	Transfer to / from General Reserve			-		-
	BAL.BEING SURPLUS/(DEFICIT)CARRIED TO CORPUS			(82,341,822.17)		(199,541,294.91)
	SIGNIFICANT ACCOUNTING POLICIES	13 (P-10-13)				
	CONTINGENT LIABILITIES & NOTES ON ACCOUNTS					

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INDIRA GANDHI RASHTRIYA URAN AKADEMI
SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31ST MARCH 2023

	CURRENT YEAR (Rs.)		PREVIOUS YEAR (Rs.)	
<u>SCHEDULE 1 - CAPITAL FUND:</u>				
Balance as at the beginning of the year		216,505,876.11		439,695,031.74
Add : Contributions towards Corpus/Capital Fund	-	-	-	-
		216,505,876.11		439,695,031.74
Add / (Deduct) : Balance of net income/(expenditure) transferred from the Income & Expenditure Account		(82,341,822.17)		(199,541,294.91)
Deduct: Grants Refundable to Government		-		23,647,860.72
BALANCE AS AT THE YEAR - END		134,164,053.94		216,505,876.11
<u>SCHEDULE 2 - RESERVES AND SURPLUS :</u>				
1. Capital Reserve:				
As per last Account	-		-	
Addition during the year	-		-	
Less : Deductions during the year	-	-	-	-
2. Revaluation Reserve :				
As per last Account	-		-	
Addition during the year	-		-	
Less : Deductions during the year	-	-	-	-
3. Special Reserves :				
As per last Account	-		-	
Addition during the year	-		-	
Less : Deductions during the year	-	-	-	-
4. General Reserve :				
As per last Account		-		-
Addition during the year		-		-
Less : Deductions during the year (Transferred to Corpus)		-		-
TOTAL :		-		-

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SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31ST MARCH 2023

SCHEDULE 3 - CURRENT LIABILITIES & PROVISIONS	CURRENT YEAR (Rs.)		PREVIOUS YEAR (Rs.)	
A. CURRENT LIABILITIES				
1. Acceptances				
2. Sundry Creditors				
a) For Goods	-		-	
b) Others	-	-	63,355.84	63,355.84
3. Advances Received {P-19(17)}		102,658,003.26		105,118,328.09
4. Interest accrued but not due on :				
a) Secured Loans / Borrowings				
b) Unsecured Loans / Borrowings				
5. Sundry Liabilities :				
a) Overdue				
b) Others				
6. Other Current Liabilities {P-18(11)}		658,860,212.43		596,842,799.92
TOTAL (A)		761,518,215.69		702,024,483.85
B. PROVISIONS				
1. For Taxation	-			
2. Gratuity	104,190,063.00	104,190,063.00	106,254,753.00	106,254,753.00
3. Superannuation / Pension	-	-	-	-
4. Accumulated Leave Encashment	-	-	-	-
5. Trade Warranties / Claim	-	-	-	-
6. Provision for Expenses Payable	-	-	-	-
TOTAL (B)		104,190,063.00		106,254,753.00
TOTAL (A+B)		865,708,278.69		808,279,236.85

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SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31ST MARCH 2023

SCHEDULE 5 - CURRENT ASSETS, LOANS, ADVANCES	CURRENT YEAR (Rs.)		PREVIOUS YEAR (Rs.)	
A. CURRENT ASSETS :				
1. Inventory - Spares & Others:				
a) TB-20 Spares Stock	23,228,517.87		21,453,754.84	
b) King Air Spares Stock	196,590.51		196,590.51	
c) Avionics Spares Stock	7,512,323.91		4,813,382.38	
d) Zlin Spares Stock	9,803,637.02		8,073,892.30	
e) Diamond Spares Stock	49,814,770.16		36,987,387.15	71,525,007.18
f) Simulator Spares Stock	654,696.40	91,210,535.87	482,953.75	
g) Grease & Lubricants Stock	1,648,487.60		1,096,621.40	
h) General Stores Stock	3,249,903.00	4,898,390.60	2,382,304.08	3,961,879.23
i) Deferred Expenses	2,162,023.00	2,162,023.00	2,986,559.50	2,986,559.50
2. Inventory - Consumables :				
a) Mess Stock	572,419.00		532,084.00	
b) Uniform Stock	11,676,503.00		6,914,443.00	
c) Diesel Stock	-		348,960.00	
d) Medicines Stock	-		185.00	
e) Fuel Stock - AV Gas	2,005,516.87	14,254,438.87	415,819.87	8,211,491.87
2. Accrued Interest				
3. Cash Balances in hand (incl. cheques & imprest) {P-15(1)}				
		180,794.33	45,277.73	
4. Bank Balances :				
a) With Scheduled Banks :				
- On Current Accounts	-		-	
- On Deposit Accounts (includes Margin Money)	256,693,051.00		209,193,051.00	
- On Savings Accounts	35,871,790.38	292,564,841.38	54,129,501.25	263,322,552.25
TOTAL (A)		405,271,024.05	350,052,767.76	
B. LOANS, ADVANCES AND OTHER ASSETS				
1. Loans :				
Staff	{P-19(16)}			
2. Advances & other amounts recoverable in cash or in kind or for value to be received :				
a) On Capital Account				
b) Prepayments	6,901,820.00		1,988,817.00	
c) Others	108,064,892.03	114,966,712.03	119,955,777.18	121,944,594.18
TOTAL (B)		114,966,712.03	121,944,594.18	
TOTAL (A+B)		520,237,736.08	471,997,361.94	

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	CURRENT YEAR (Rs.)		PREVIOUS YEAR (Rs.)	
SCHEDULE 6 - INCOME FROM SALES / SERVICES				
1. Income from Services :				
Landing & Parking Fee		4,928.50		20,850.70
TOTAL		4,928.50		20,850.70
SCHEDULE 7 - GRANTS / SUBSIDIES (Irrevocable Grants & Subsidies Received)				
1. Central Government		20000000.00		0.00
2. Air India Ltd.		0.00		0.00
3. AI Airport Services Ltd.				
4. Airport Authority of India		0.00		0.00
5. International Organisations		0.00		0.00
TOTAL		20000000.00		0.00
SCHEDULE 8 - FEES / SUBSCRIPTIONS				
1. Training Fee - Regular Students		408,404,432.00		383,216,067.00
2. Training Fee - Others		11,006,083.00		14,958,750.00
3. B.Sc. Aviation Fee		818,000.00		798,720.00
4. Licence Fee		880,857.00		818,395.00
5. CFMS Contribution		-		-
6. ELP Training Fee		4,830,000.00		2,805,000.00
7. Drone Training Fee		4,498,113.00		6,304,480.00
TOTAL		430,437,485.00		408,901,412.00
SCHEDULE 9 - INTEREST EARNED {P-21(22)}				
1. On Term Deposits :				
With Scheduled Banks		5,275,614.00		5,558,568.00
2. On Savings Accounts : With Scheduled Banks				
With Scheduled Banks		664,277.00		1,311,814.00
3. On Loans :				
a) Employees / Staff				
b) Others	3,049,153.00	3,049,153.00	1,670,382.00	1,670,382.00
TOTAL		8,989,044.00		8,540,764.00

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	CURRENT YEAR (Rs.)		PREVIOUS YEAR (Rs.)	
<u>SCHEDULE 10 - OTHER INCOME</u>				
1. Profit on Sale of Fixed Assets (NET) {P-21(23)}		7,381.00		24,731,291.95
2. Miscellaneous Income {P-18(13)}		41,038,886.20		28,301,016.52
3. Sale Proceeds of Fixed Assets		-		-
4.Recovery for Accessories provided		8,200,917.20		13,520,918.30
TOTAL		49,247,184.40		66,553,226.77
<u>SCHEDULE 11 - ESTABLISHMENT EXPENSES</u>				
a) Salaries & Wages {P-16(5)}		170,881,553.50		157,454,010.00
b) Bonus		-		-
c) Contribution to Provident Fund {P-16(6)}		15,758,969.56		19,479,386.00
d) Medical Expenses {P-17(8)}		1,727,793.00		2,800,957.00
e) Staff Welfare Expenses		-		-
f) Retirement & Terminal Benefits (P-15(3))		12,868,230.00		143,076,253.00
g) Uniform Expenses		123,905.00		223,274.00
h) Leave Travel Concession		325,077.80		113,404.00
i) Outside Training Expenses - Staff		116,134.00		305,620.00
j) Advertisement Expenses		624,119.00		
TOTAL		202,425,781.86		323,452,904.00

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SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31ST MARCH 2023

	CURRENT YEAR (Rs.)		PREVIOUS YEAR (Rs.)	
SCHEDULE 12 - OTHER ADMINISTRATIVE EXPENSES ETC.				
A ADMINISTRATIVE EXPENSES				
a) I T Expenses		502,173.00		539,776.00
b) Electricity Expenses - Colony		4,742,854.00		4,435,027.00
c) Horticulture Expenses		3,366,045.00		1,111,494.00
d) Vehicles, Running & Maintenance	{P-19(14)}	5,615,787.00		4,434,170.72
e) Postage & Telephone Expenses	{P-17(9)}	374,826.11		389,297.00
f) Printing & Stationary		116,182.79		621,740.50
g) Travelling & Conveyance Expenses	{P-16(7)}	2,694,661.55		2,290,015.52
h) Subscription Expenses	{P-19(15)}	1,006,053.28		803,591.85
i) Auditors Remuneration		36,900.00		28,000.00
j) Professional Charges		587,060.00		719,237.00
k) Ceromonies & Functions		622,222.00		659,118.00
l) Bank Charges & Commission		42,191.84		33,421.35
m) Legal Expenses		1,436,299.00		1,705,417.00
n) General Office & Hangar Expenses		270,584.00		616,777.48
o) Sports & Recreation		-		19,434.00
p) B.Sc. Aviation Expenses		164,200.00		121,394.00
q) Oil & Fuel - Gen Set - Colony		1,209,822.00		1,151,297.00
r) Admission Expenses		658,766.00		1,301,827.00
s) Mess Expenses		13,745,824.85		10,976,836.00
t) Covid -19 expenses		-		17,286.00
u) Income Tax		-		121,744.00
TOTAL (A)		37,192,452.42		32,096,901.42
B OPERATIONAL EXPENSES :				
a) Fuel Aircraft	{P-20(20)}	132,223,078.00		108,017,755.88
b) Oil Aircraft		3,036,435.80		2,706,026.70
c) Insurance		8,361,588.00		8,683,917.00
d) Maintenance of Simulator	{P-20(19)}	53,113.35		27,390.60
e) Maintenance of Aircraft	{P-18(12)}	68,065,694.73		70,063,529.42
f) Licence & Examination Fee		690,540.00		708,384.00
g) Repairs & Maintenance	{P-17(10)}	14,436,701.19		17,611,682.06
h) Detachment Expenses	{P-19(17)}	15,265,966.96		10,428,714.00
i) Electricity Expenses - Airport		6,025,043.00		5,897,421.00
j) Oil & Fuel - Gen Set - Airport		1,362,490.00		1,432,517.00
k) Drone Training Expenses		1,173,917.00		3,255,000.00
l) Accessories procured for training		6,983,510.39		12,116,264.37
TOTAL (B)		257,678,078.42		240,948,602.03
TOTAL (A+B)		294,870,530.84		273,045,503.45

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INDIRA GANDHI RASHTRIYA URAN AKADEMI
GROUPING FORMING PART OF BALANCE SHEET AS ON 31ST MARCH 2023

	PARTICULARS	AMOUNT(Rs.)
1	CASH BALANCES IN HAND (INCLUDING CHEQUES & IMPREST)	
	CASH-IN-HAND	135,853.33
	DELHI IMPREST	42,914.00
	STAMPS-IN-HAND	27.00
	FURSATGANJ	2,000.00
	TOTAL ::	180,794.33
2	LOANS & ADVANCES TO BE RECEIVED IN CASH OR KIND	
	TCS RECOVERABLE	74,750.64
	ADVANCE STAFF & OTHERS (DEBIT BAL.)	626,227.00
	CGST RECEIVABLE	4,762.30
	SGST RECEIVABLE	4,762.30
	SECURITY DEPOSIT RECEIVABLE	7,083,071.00
	ADVANCE STUDENTS (DEBIT BAL.)	75,584,671.70
	IMPREST TOLL TAX	27,318.00
	SUNDRY RECEIVABLE	3,207,326.88
	TAX DEDUCTED AT SOURCE	709,095.00
	SUNDRY CREDITORS (DEBIT BAL.)	17,997,981.38
	SUNDRY CLAIMS	1,698,760.00
	MEDICLAIM RECEIVABLE - STAFF	1,011,548.00
	IGST RECEIVABLE	85.83
	EPF ACCOUNT 21	34,532.00
	TOTAL ::	108,064,892.03
3	EMPLOYEES RETIREMENT & TERMINAL BENEFITS	
	EMPLOYEES RETIREMENT & TERMINAL BENEFITS	12,361,299.00
	LEAVE ENCASHMENT	506,931.00
	PROVISION FOR GRATUITY	-
	TOTAL ::	12,868,230.00
4	GST PAYABLE	
	CGST	42,533.24
	CGST RRVERSE CHARGE (RECEIVABLE)	-
	SGST	42,533.24
	SGST REVERSE CHARGE (RECEIVABLE)	-
	IGST	-
	IGST Reverse Charge	-
	TOTAL ::	85,066.48

INDIRA GANDHI RASHTRIYA URAN AKADEMI
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	PARTICULARS	AMOUNT(Rs.)
5	SALARIES & WAGES SIMULATOR ALLOWANCE PRODUCIVITY ALLOWANCE SALARIES CHILDREN EDUCATION ALLOWANCE FLYING ALLOWANCE FLYING AUTHORISATION ALLOWANCE SUBSISTANCE ALLOWANCE OUTSIDE INSTRUCTORS EXPENSES SCHEDULE ALLOWANCE SHIFT ALLOWANCE TRANSPORT ALLOWANCE AVIATION ALLOWANCE OVERTIME ALLOWANCE NOTICE PERIOD PAY EXPENSES ON SERVICES HIRED	- 3,206,498.00 151,054,663.50 189,000.00 10,352,259.00 341,532.00 140,333.00 138,014.00 695,520.00 100,886.00 3,181,504.00 626,850.00 854,494.00 - -
	TOTAL ::	170,881,553.50
6	CONTRIBUTION TO PROVIDENT FUND EMPLOYERS CONTRIBUTION TO PF EMPLOYERS CONTRIBUTION TO PENSION FUND EDLIF ADMN. CHARGES PENSION FUND ADMN. CHARGES EDL INSURANCE FUND	11,927,951.56 3,028,034.00 - 622,723.00 180,261.00
	TOTAL ::	15,758,969.56
7	TRAVELLING AND CONVEYANCE LOCAL CONVEYANCE CONVEYANCE REIMBURSEMENT EMPLOYEES TRAVEL INLAND TRAVEL INLAND - STUDENTS TRAVEL FOREIGN	31,750.00 - 2,662,911.55 - -
	TOTAL ::	2,694,661.55

INDIRA GANDHI RASHTRIYA URAN AKADEMI
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	PARTICULARS	AMOUNT(Rs.)
8	MEDICAL EXPENSES	
	MEDICAL EXPENSES	31,036.00
	MEDICAL EXPENSES REIMBURSEMENT	932,548.00
	CONTRIBUTION TO MEDICLAIM-EMPLOYER	764,209.00
	CFMS CONTRIBUTION	-
	TOTAL ::	1,727,793.00
9	POSTAGE & TELEPHONE	
	POSTAGE EXPENSES	243,993.00
	TELEPHONE EXPENSES	130,833.11
	TOTAL ::	374,826.11
10	REPAIRS & MAINTENANCE	
	MAINTENANCE OF COMPUTERS	-
	MAINTENANCE OF BUILDING & TOWNSHIP	5,991,928.51
	MAINTENANCE OF PLANT & MACHINERY	22,990.00
	MAINTENANCE OF OTHER EQUIPMENTS	150,867.00
	GENERAL STORES (GS)	367,435.00
	MAINTENANCE OF A.C. PLANT	1,627.00
	MAINTENANCE OF AIR CONDITIONERS	203,055.00
	MAINTENANCE OF GEN SET	58,985.00
	MAINTENANCE OF FURNITURE	667,570.00
	MAINTENANCE OF ELECTRICAL EQUIPMENT	657,805.68
	MAINTENANCE OF OFFICE EQUIPMENT	17,650.00
	MAINTENANCE OF COMMUNICATION & LANDING AIDS	980.00
	MAINTENANCE OF AIRPORT	5,867,889.00
	MAINTENANCE OF SPORTS EQUIP	-
	RUNWAY RECARPETING EXPENSES	-
	MAINTENANCE OF ATC	25,631.00
	FACILITY CHARGES	146,306.00
	AME SCHOOL EXPENSES	255,420.00
	GST EXPENSES	562.00
	TOTAL ::	14,436,701.19

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	PARTICULARS	AMOUNT(Rs.)
11	OTHER CURRENT LIABILITIES	
	SECURITY DEPOSIT - STUDENTS	3,067,500.00
	SECURITY DEPOSIT - OTHERS	1,491,349.00
	EXPENSES PAYABLE	32,450.00
	SUNDRY PAYABLE	9,976,790.64
	SUNDRY CREDITORS (CREDIT BAL.)	25,234,720.67
	SUNDRY RECEIPTS - STUDENTS	561,486,627.00
	GST PAYABLE	85,066.48
	EMPLOYEES SUBSCRIPTION TO P.F.	1,279,915.00
	CSR FUND	53,890,383.00
	TDS ON GST	437,506.70
	TDS PAYABLE	1,891,505.94
	SALARY PAYABLE	(13,602.00)
	GRANTS REFUNDABLE TO GOVERNMENT	-
	TOTAL ::	658,860,212.43
12	AIRCRAFT SPARES & MAINTENANCE	
	AIRCRAFT SPARES - DIAMOND	47,463,967.00
	AVIONICS SPARES	48,468.38
	TB-20 CONSUMABLES / ROTABLES	3,626,998.00
	FREIGHT, DUTY & INCIDENTALS	4,231,286.00
	MAINTENANCE OF AIRCRAFT	1,497,905.06
	LANDING & PARKING CHARGES	95,062.00
	GENERAL STORES (ENGG.)	1,407,908.11
	SPARES ZLIN	4,408,854.18
	AIRCRAFT SPARES - DA-42	5,285,246.00
	TOTAL ::	68,065,694.73
13	MISCELLANEOUS INCOME	
	ADMN. CHARGES RECEIVED	1,571,471.66
	TRANSIT ACCOMODATION RECOVERY	1,837,390.00
	HOSTEL ACCOMMODATION RECOVERY	6,497,500.00
	WATER BILL RECOVERY	85,561.00
	MISCELLANEOUS RECEIPTS	680,939.30
	IGRUA MESS RECOVERY	23,777,906.00
	APPLICATION FEE RECEIVED	4,771,001.00
	R.T.I.	10.00
	NOTICE PERIOD PAY RECOVERY	250,323.00
	RENT RECEIVED	388,750.00
	INCOME FROM SERVICES RENDERED	236,200.00
	INSURANCE CLAIM RECEIVED	-
	FACILITY INCOME	123,728.82
	ELECTRICITY RECOVERY	592,642.00
	PHOTOCOPY CHARGES	225,308.40
	TOTAL	41,038,731.18

INDIRA GANDHI RASHTRIYA URAN AKADEMI
GROUPING FORMING PART OF BALANCE SHEET AS ON 31ST MARCH 2023

	PARTICULARS	AMOUNT(Rs.)
14	VEHICLE RUNNING & MAINTENANCE VEHICLE HIRE CHARGES MAINTENANCE OF VEHICLE RATES & TAXES OIL & FUEL	495,737.00 1,624,618.00 245,674.00 3,249,758.00
	TOTAL ::	5,615,787.00
15	SUBSCRIPTION EXPENSES SUBSCRIPTION & PERIODICALS SUBSCRIPTION & MEMBERSHIP FEE	16,543.00 989,510.28
	TOTAL ::	1,006,053.28
16	DETACHMENT EXPENSES DETACHMENT EXPENSES - GONDIA DETACHMENT EXPENSES - GULBARGA	15,265,966.96 -
	TOTAL	15,265,966.96
17	ADVANCE RECEIVED STUDENTS (CREDIT BAL.) STAFF (CREDIT BAL.)	101,791,572.61 866,430.65
	TOTAL ::	102,658,003.26

INDIRA GANDHI RASHTRIYA URAN AKADEMI
GROUPING FORMING PART OF BALANCE SHEET AS ON 31ST MARCH 2023

	PARTICULARS	AMOUNT(Rs.)
18	CAPITAL WORK IN PROGRESS CAPITAL WORK IN PROGRESS CWIP - SIMULATORS	- -
	TOTAL ::	-
19	SIMULATOR SPARES / MAINTENANCE MAINTENANCE OF SIMULATOR SIMULATOR SPARES DISPOSAL OF SIMULATOR SPARES	656.00 52,457.35 -
	TOTAL ::	53,113.35
20	AIRCRAFT FUEL AIRCRAFT FUEL - DA-40 AIRCRAFT FUEL - TB-20 AIRCRAFT FUEL - KING AIR AIRCRAFT FUEL - ZLIN AIRCRAFT FUEL - DA-42	105,243,078.00 3,639,170.00 - 5,971,325.00 17,369,505.00
	TOTAL ::	132,223,078.00
21	TDS PAYABLE TDS CONTRACTORS TDS 194J TDS 194Q TDS 194I TDS Salaries	241,262.10 65,279.00 19,848.84 54,764.00 1,510,352.00
	TOTAL ::	1,891,505.94
22	GST EXPENSES INTEREST ON GST CGST EXPENSES SGST EXPENSES	- 281.00 281.00
	TOTAL ::	562.00

INDIRA GANDHI RASHTRIYA URAN AKADEMI
GROUPING FORMING PART OF BALANCE SHEET AS ON 31ST MARCH 2023

	PARTICULARS	AMOUNT(Rs.)
23	INTEREST EARNED	
	1. ON TERM DEPOSITS	5,275,614.00
	2. ON SAVINGS ACCOUNT	664,277.00
	3. ON LOANS	
	a) EMPLOYEES / STAFF	
	b) OTHERS (STUDENTS)	3,049,153.00
	TOTAL	8,989,044.00
24	PROFIT ON SALE OF FIXED ASSETS	
	PROFIT ON SALE OF FIXED ASSETS	7,381.00
	LESS: LOSS ON SALE OF FIXED ASSETS	-
	LESS: IMPAIRED LOSS	
	TOTAL	7,381.00
25	SECURITY DEPOSIT PAYABLE	
	SECURITY DEPOSIT - GSM ENTP.	-
	SECURITY DEPOSIT - ABBAS TRADERS	24,580.00
	SECURITY DEPOSIT - LAXMI CONSTRUCTIONS	917,542.00
	SECURITY DEPOSIT - OTHERS	549,227.00
	TOTAL	1,491,349.00

INDIRA GANDHI RASHTRIYA URAN AKADEMI
SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31ST MARCH 2023

	G R O S S B L O C K				D E P R E C I A T I O N				N E T B L O C K	
	COST AS ON 01.04.2022	ADDITIONS DURING THE YEAR	DEDUCTIO NS DURING YEAR	COST AS ON 31.03.2023	DEP. AS AT THE BEGINNING OF YR.	FOR THE YEAR	ON DEDUCTIONS DURING THE YR.	ACC. DEPRECIATI ON AS ON 31.03.2023	NET BLOCK AS AT CURRENT YR. END	NET BLOCK AS AT PREV.YR.E ND
A. FIXED ASSETS										
1. LAND - FREE HOLD	177281.25	0.00	0.00	177281.25	0.00	0.00	0.00	0.00	177281.25	177281.25
2. BUILDINGS: ON FREE HOLD LAND	614566385.17	0.00	0.00	614566385.17	239335506.31	18273743.80	0.00	257609250.11	356957135.06	375230878.86
3. AIRCRAFT,AEROENG.& PROPELLORS	390943116.16	0.00	25494575.36	365448540.80	350027806.17	5455022.10	23795815.36	331687012.91	33761527.89	40915309.99
4. SIMULATORS	94203460.49	0.00	0.00	94203460.49	79677024.67	2629284.88	0.00	82306309.55	11897150.94	14526435.82
5. COMMUNICATION & LANDING AIDS	63076004.02	0.00	0.00	63076004.02	59547835.54	638598.49	0.00	60186434.03	2889569.99	3528168.48
6. A.C. REFRIGERATOR & W.COOLERS	9828943.50	317300.00	0.00	10146243.50	7685271.29	440342.33	0.00	8125613.62	2020629.88	2143672.21
7. KITCHEN EQUIPMENT	444930.98	0.00	0.00	444930.98	355855.49	16122.66	0.00	371978.15	72952.83	89075.49
8. UTENCILS & CROCKERY	380054.44	0.00	0.00	380054.44	345959.70	6171.15	0.00	352130.85	27923.59	34094.74
9. TRAINING EQUIPMENT	29600575.45	0.00	0.00	29600575.45	27336611.79	409777.42	0.00	27746389.21	1854186.24	2263963.66
10. SURGICAL EQUIPMENT	307035.80	0.00	0.00	307035.80	150406.93	28349.83	0.00	178756.76	128279.04	156628.87
11. JIGS & TOOLS	16114683.78	37498.40	0.00	16152182.18	14085153.99	373248.03	0.00	14458402.02	1693780.16	2029529.79
12. PLANT MACHINERY & EQUIPMENT	54011117.40	33500.00	0.00	54044617.40	49820939.49	761706.60	0.00	50582646.09	3461971.31	4190177.91
13. VEHICLES	19663435.71	0.00	0.00	19663435.71	18390319.35	397594.24	0.00	18787913.59	875522.12	1273116.36
14. FURNITURE, FIXTURES	23394827.97	128000.00	401.91	23522426.06	19161879.41	1095910.38	401.91	20257387.88	3265038.18	4232948.56
15. OFFICE EQUIPMENT	6471328.01	0.00	0.00	6471328.01	5584198.32	160570.47	0.00	5744768.79	726559.22	887129.69
16. COMPUTER/PERIPHERALS	8988611.50	23817.00	0.00	9012428.50	8370886.38	395994.33	0.00	8766880.71	245547.79	617725.12
17. ELECTRIC INSTALLATIONS	9647794.34	561898.00	0.00	10209692.34	9077089.61	220614.45	0.00	9297704.06	911988.28	570704.73
18. LIBRARY BOOKS	2731464.38	0.00	2132.50	2729331.88	2530495.67	80387.48	1616.00	2609267.15	120064.73	200968.71
19. GYM EQUIPMENTS	1048041.00	0.00	0.00	1048041.00	987516.87	10954.87	0.00	998471.74	49569.26	60524.13
20. INFORMATION & TECHNOLOGY	9044158.00	0.00	0.00	9044158.00	8665766.33	148707.93	0.00	8814474.26	229683.74	378391.67
21. WRKSHOP EQUIP'NT-AME SCHOOL	10834720.00	2368260.00	0.00	13202980.00	2921804.02	1646565.32	0.00	4568369.34	8634610.66	7912915.98
22. BOOKS (AME SCHOOL)	823289.00	0.00	0.00	823289.00	0	329315.60	0.00	329315.60	493973.40	823289.00
23. RUNWAY RECARPETING	162652139.00	0.00	0.00	162652139.00	73307319	40205169.00	0.00	113512488.00	49139651.00	89344820.00
TOTAL OF CURRENT YEAR (A)	1528953397.35	3470273.40	25497109.77	1506926560.98	977365646.33	73724151.37	23797833.27	1027291964.43	479634596.55	551587751.02
PREVIOUS YEAR	1358447580.28	173483366.33	2977549.26	1528953397.35	8928686540.01	87059140.93	2562134.61	977365646.33	551587751.02	465578940.27
B. CAPITAL WORK-IN-PROGRESS	1200000.00	0.00	1200000.00	-	-	-	-	-	-	-
TOTAL (A+B)	1530153397.35	3470273.40	26697109.77	1506926560.98	977365646.33	73724151.37	23797833.27	1027291964.43	479634596.55	551587751.02

ASHISH GUPTA
ACCOUNTS OFFICER

KRISHNENDU GUPTA
DIRECTOR

INDIRA GANDHI RASHTRIYA URAN AKADEMI

RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31st MARCH 2023

S.NO	RECEIPTS	CURRENT YEAR (RS.)	PREVIOUS YEAR (RS.)	S.NO	PAYMENTS	CURRENT YEAR (RS.)	PREVIOUS YEAR (RS.)
(I)	<u>Opening Balances</u>			(I)	<u>Expenses</u>		
1	Cash in Hand	45,277.73	289,900.81	1	Establishment Expenses (corresponding to Sch.11)	204,490,471.86	180,584,563.00
2	Cheques in Hand			2	Administrative Expenses (corresponding to Sch.12)	294,870,530.84	179,240,264.73
3	Bank Balances			3	Management Fee	20,000,000.00	
(i)	In Deposit Accounts	209,193,051.00	144,988,976.00	(II)	<u>Payments made against funds for various projects</u>	-	-
(ii)	Savings Accounts	54,129,501.25	56,094,885.80				
				(III)	<u>Investments and deposits made</u>		
(II)	<u>Grants Received</u>			1	Out of Earmarked / Endowment funds		
1	Government of India (Revenue)	20,000,000.00		2	Out of Own Funds (Investments - Others)		
2	Government of India (Capital)	-	196,900,000.00				
				(IV)	<u>Expen. on Fixed Assets & Capital Work In Progress</u>		
				1	Purchase of Fixed Assets	2,270,273.40	158,598,185.13
				2	Expenditure on Capital Work in Progress		
(III)	<u>Income on Investments from</u>						
1	Earmarked/Endowment Funds	-	-	(V)	<u>Refund of surplus money / loans</u>		
2	Own Funds	-	-	1	To the Govt. of India		
(IV)	<u>Interest Received</u>			2	To the State Govt.		
1	On Bank deposits	5,939,891.00	6,922,623.00	3	To other providers of funds		
2	Loans, Advances etc.	3,049,153.00	373,909.00				
				(VI)	<u>Finance Charges (Interest)</u>		
(V)	<u>Other Income</u>						
1	Sales & Service	4,928.50	27,326.00	(VII)	<u>Other Payments</u>		
2	Fees & Subscriptions	507,559,091.69	262,546,160.00	1	Advances Staff	2,276,936.52	-
3	Other Income	49,239,803.00	28,728,621.49	2	Advance Receivable in Cash / Kind	9,591,401.26	1,527,764.24
4	Sale of Fixed Assets	7,897.50	20,443,785.19	3	Security Deposit Receivable	48,489.00	1,043,656.00
				4	Security Deposit Payable	-	-
				5	Advance Received	-	-
				6	Inventories	25,840,450.56	-
(VI)	<u>Amount Borrowed</u>						
				(VIII)	<u>Closing Balances</u>		
(VII)	<u>Any other receipts</u>			1	Cash in hand	180,794.33	133,656.37
1	Security Deposit	167,500.00	1,582,600.00	2	Cheques in Hand		
2	Advance Deposit	528,714.00	27,216,486.08	3	Bank Balances		
3	Inventories	-	5,341,541.45	(i)	In Deposit Accounts	256,693,051.00	206,693,051.00
4	Other liability payable	2,269,380.48	-	(ii)	Saving Accounts	35,871,790.38	23,635,674.35
	TOTAL	852,134,189.15	751,456,814.82		TOTAL	852,134,189.15	751,456,814.82

ASHISH GUPTA
ACCOUNTS OFFICER

KRISHNENDU GUPTA
DIRECTOR

**INDIRA GANDHI RASHTRIYA URAN SOCIETY (AKADEMI)
FURSATGANJ, RAEBARELI**

MARCH 31 2023

**SCHEDULE 13:
SIGNIFICANT ACCOUNTING POLICIES, CONTINGENT LIABILITIES & NOTES ON ACCOUNTS**

1. FIXED ASSETS:

- (a) Fixed Assets has been valued at cost and are certified by the Management.
- (b) Land measuring 167 acres for setting up the Akademi was made available to the Society free of cost according to D.O. Letter No. A33025/4/83-VE (PTI) M/3141/84 from the Minister for Tourism and Civil Aviation to the Chief Minister, Government of Uttar Pradesh. The Government of Uttar Pradesh acquired land at Fursatganj, Raebareli for setting up the Indira Gandhi Rashtriya Uran Akademi and the land has been reflected at NIL Value.
- (c) Registration charges paid, if any, in respect of above said land which cannot be estimated in the absence of availability of compensation of the land, have not been provided for in the accounts.
- (d) The net amount of Profit / Loss on disposal / write-off of Fixed Assets have been shown in the Accounts.

2. DEPRECIATION:

The depreciation has been provided as per WDV method at rates prescribed in the Companies Act 2013.

3. INVENTORIES:

Inventory of Aircraft spares, Lubricants, Fuel, Uniform, Stationery, General Stores, Medicines and Mess Stock are shown at the close of financial year. The method of valuation followed by the Akademi in the case of Inventory is First in First out method (FIFO).

4. FOREIGN CURRENCY TRANSACTIONS:

Foreign currency transactions are recorded at actual rate prevailing during the period of transaction.

5. Advances recoverable in cash or kind also include amount due from debtors to whom services were rendered. No age wise analysis has been prepared. Loans and Advances and Sundry Creditors are subject to confirmation.

6. During the year the Akademi has received Rs. NIL towards Capital Grants .

- 7.. The Akademi has been deducting the Provident Fund from Employee's Salary and contributing their share and the same is transferred to Provident Fund Organization on monthly basis.

8. UTILISATION OF GRANTS:

Akademi is a grantee institution and a large part of its expenditure is borne by the Govt. of India through Capital and Revenue Grants. The receipt of Capital and Revenue Grants and their Utilization up to 31st March 2023 by the Akademi is as follows: -

**INDIRA GANDHI RASHTRIYA URAN SOCIETY (AKADEMI)
FURSATGANJ, RAEBARELI**

MARCH 31 2023

**SCHEDULE 13:
SIGNIFICANT ACCOUNTING POLICIES, CONTINGENT LIABILITIES & NOTES ON ACCOUNTS**

REVENUE GRANTS

FIN.YEAR	BUDGETED	(RUPEES IN LACS)				OTHERS	TOTAL	EXPENSES
		GRANTS	GOVT.	A.I.L.	I.A.L.			
1985-1986	139.04		7.41	-	-	-	7.41	2.66
1986-1987	139.04		10.60	-	-	-	10.60	32.29
1987-1988	139.04		-	69.50	69.50	-	139.00	97.51
1988-1989	139.04		-	34.76	34.76	-	69.52	134.71
1989-1990	250.00		-	-	-	-	-	258.45
1990-1991	254.00		-	50.00	50.00	-	100.00	210.30
1991-1992	253.00		-	75.00	75.00	-	150.00	272.92
1992-1993	249.00		-	125.00	125.00	-	250.00	291.70
1993-1994	476.00		-	238.00	20.00	-	258.00	266.24
1994-1995	300.00		100.00	75.00	75.00	-	250.00	253.03
1995-1996	400.00		100.00	77.50	77.50	-	255.00	299.20
1996-1997	456.70		100.00	25.00	25.00	-	150.00	329.31
1997-1998	484.00		120.00	50.00	100.00	-	270.00	447.00
1998-1999	660.00		323.00	100.00	100.00	-	523.00	506.90
1999-2000	680.00		270.00	50.00	100.00	-	420.00	752.48
2000-2001	945.00		315.00	100.00	100.00	-	515.00	900.19
2001-2002	955.00		350.00	100.00	100.00	-	550.00	667.02
2002-2003	990.00		380.00	100.00	50.00	200.00	730.00	802.15
2003-2004	1000.00		380.00	100.00	100.00	-	580.00	797.28 *
2004-2005	1340.00		380.00	100.00	100.00	-	580.00	955.64 *
2005-2006	1235.00		380.00	100.00	100.00	-	580.00	1176.42 *
2006-2007	1430.00		380.00	150.00	150.00	-	680.00	1348.00 *
2007-2008	1665.00		380.00	150.00	150.00	-	680.00	1623.48 *
2008-2009	3038.00		812.00	-	-	-	812.00	2546.91 *
2009-2010	2535.00		540.00	-	-	-	540.00	2347.81 *
2010-2011	3190.00		688.00	-	-	-	688.00	2918.18 *
2011-2012	3832.50		680.00	-	-	-	680.00	3209.07 *
2012-2013	4174.00		680.00	-	-	-	680.00	3624.80 *
2013-2014	3947.00		-	-	-	-	-	3446.64*
2014-2015	3879.60		-	-	-	-	-	2992.79*
2015-2016	3879.60		-	-	-	-	-	3060.88*
2016-2017	3825.00		-	-	-	-	-	3394.87*
2017-2018	4020.00		-	-	-	-	-	3642.69*
2018-2019	3480.00		-	-	-	-	-	3235.16*
2019-2020	3355.00		380.00	-	-	-	380.00	4430.31*
2020-2021	3450.00		-	-	-	-	-	3590.71*
2021-2022	3700.00		-	-	-	-	-	5964.98*
2022-2023	4950.00		200.00	-	-	-	200.00	5172.96*

* Excluding Depreciation

**INDIRA GANDHI RASHTRIYA URAN SOCIETY (AKADEMI)
FURSATGANJ, RAEBARELI**

MARCH 31 2023

**SCHEDULE 13:
SIGNIFICANT ACCOUNTING POLICIES, CONTINGENT LIABILITIES & NOTES ON ACCOUNTS**

CAPITAL GRANTS

(RUPEES IN LACS)

FIN. YEAR	BUDGETED	GRANTS		RECEIVED			TOTAL	EXPENSES
		GOVT.	A.I.L.	I.A.L.	OTHERS			
1985-1986	2654.56	289.32	-	-	-	289.32	4.22	
1986-1987		875.00	375.00	375.00	-	1625.00	566.42	
1987-1988		-	197.50	197.50	-	395.00	93.39	
1988-1989		100.00	91.14	91.14	-	282.28	386.93	
1989-1990	1610.00	-	100.00	100.00	50.00(PHL)	250.00	1458.47	
1990-1991	1610.00	-	-	-	-	-	14.10	
1991-1992	15.00	-	-	-	-	-	132.03	
1992-1993	3010.00	-	-	-	-	-	21.97	
1993-1994	963.00	-	193.00	-	-	193.00	201.78	
1994-1995	403.00	-	-	-	-	131.40 (UNDP)	241.50	
1995-1996	432.00	-	-	-	-	-	2.25	
1996-1997	24.20	-	-	-	1.00(UP GOVT)	1.00	6.35	
1997-1998	1473.00	1000.00	-	-	1.00 (UP GOVT)	1001.00	13.34	
1998-1999	1294.00	1100.00	-	-	-	1100.00	1409.46	
1999-2000	600.00	600.00	-	-	-	600.00	1159.32	
2000-2001	675.00	589.11	-	-	-	589.11	430.37	
2001-2002	125.00	100.00	-	-	-	100.00	83.00	
2002-2003	209.00	208.00	-	-	-	208.00	52.78	
2003-2004	350.00	50.00	-	-	-	50.00	227.79	
2004-2005	300.00	300.00	-	-	-	300.00	555.91	
2005-2006	277.00	230.64	-	-	-	230.64	86.55	
2006-2007	4030.00	3000.00	-	-	-	3000.00	777.80	
2007-2008	3900.00	3388.00	-	-	-	3388.00	17.82	
2008-2009	112.00	214.50	-	-	511.00 (Boeing)	725.50	2765.45	
2009-2010	250.00	250.00	-	18.91	1001.40 (Boeing)	1270.50	2689.94	
2010-2011	560.00	60.00	-	-	-	60.00	930.43	
2011-2012	500.00	446.95	-	-	-	446.95	205.50	
2012-2013	600.00	90.00	-	-	-	90.00	206.36	
2013-2014	510.00	-	-	-	-	510.00	46.15	
2014-2015	-	510.00	-	-	-	-	28.12	
2015-2016	-	-	-	-	-	-	109.69	
2016-2017	-	-	-	-	-	-	367.98	
2017-2018	-	-	-	-	-	-	8.77	
2018-2019	-	-	-	-	-	-	79.13	
2019-2020	-	-	-	-	-	-	37.43	
2020-2021	9220.00	1869.00	-	-	-	-	1585.98	
2021-2022	9800.00	-	-	-	-	-	167.49	
2022-2023	510.00	-	-	-	-	-	34.70	

**INDIRA GANDHI RASHTRIYA URAN SOCIETY (AKADEMI)
FURSATGANJ, RAEBARELI**

MARCH 31 2023

**SCHEDULE 13:
SIGNIFICANT ACCOUNTING POLICIES, CONTINGENT LIABILITIES & NOTES ON ACCOUNTS**

9. Capital Fund represents Capital Grants-in-Aid sanctioned by Govt. of India and others as per details given below: -

	CONTRIBUTORY	AS AT 31.03.2023	AS AT 31.03.2022
(i)	Government of India	1,51,20,52,588.00	1,51,20,52,588.00
(ii)	Air India	9,56,64,000.00	9,56,64,000.00
(iii)	Indian Airlines	7,82,55,000.00	7,82,55,000.00
(iv)	Pawan Hans Ltd.	50,00,000.00	50,00,000.00
(v)	U.N.D.P.	1,31,40,000.00	1,31,40,000.00
(vi)	Government of U.P.	2,00,000.00	2,00,000.00
(vii)	Boeing	15,12,39,504.00	15,12,39,504.00
	TOTAL ::	1,85,55,51,092.00	1,85,55,51,092.00

10. Liability in respect of Gratuity as on 31st March 2023 is Rs1041.9 Lakhs approx. and the same has been provided in the accounts.

11. Part Payment of Rs.2 crores of fixed compensation to CAE BV for previous years has been paid. No provision made in the books on this account for remaining amount.

12. **RECOGNITION OF TRAINING FEE:**

The training fee is being recognized on the basis of actual Ground training /flying hrs completed.

13. Previous year figures have been regrouped / recast wherever necessary.

Schedules 1 to 13 form part of the Balance Sheet and Income and Expenditure Account.

**ASHISH GUPTA
ACCOUNTS OFFICER**

**KRISHNENDU GUPTA
DIRECTOR**