Vimal Dixit & Associates
CHARTERED ACCOUNTANTS

Office: 19/17-19-d, Behind Thapar House, Near 5- Park Road, Lucknow 226001
Cell: 9807981105, 9653044901
Email : ekansh.tiwari7@gmail.com

INDEPENDENT AUDITOR'S REPORT

The Members,
Indira Gandhi Rashtriya Uran Society,
Raebareli

Report on the Financial Statements

We have audited the attached Balance Sheet of **M/S Indira Gandhi Rashtriya Uran Society,** as at 31st March 2024, and the statement of income and Expenditure statement for the year then ended, and a summary of the significant accounting policies and other explanatory information, on that date.

Management responsibility for the Financial Statements

The Society is responsible with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance of the society in accordance with the accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records for safeguarding of the assets of the society and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation & presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these standalone Financial based on our audit.

We have taken into account the accounting and auditing standards and matters which are required to be included in the audit report.

We conducted our audit in accordance with the Standards on Auditing. Those standards require that we comply with the ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements.

An Audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risk of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments; the auditor considers internal control relevant to the society's preparation and fair presentation of the financial statement in order to

Vimal Dixit & Associates
E Tiwari
FRN-008805C
Chartered Accountants

UDIN No. 24472714BKIKJN8235

Vimal Dixit & Associates
CHARTERED ACCOUNTANTS

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Design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by Society, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial statements.

We have obtained all the information and explanation which to the best of our knowledge where necessary for the purpose of our audit;

Proper Books of account have been kept by the society as far as appears from our examination of such books;

The Balance Sheet and Income and Expenditure Account dealt with by this report are in agreement with the books of account;

Opinion

In our opinion and to the best of our information and according to the explanation given to us, the aforesaid standalone financial statements give the information read with accounting policies and notes thereon in the manner so required and in the conformity with the accounting principles generally accepted in India give a true and fair view:-

1. **In case of balance Sheet, of the State of Affairs of the Society as at 31st March 2024.**
2. **In the case of Income & Expenditure Account of the Expenditure over Income for the year ended on that date.**

For Vimal Dixit & Associates.
Chartered Accountants
FRN: 008805C

E Tiwari

EKANSH TIWARI
(PARTNER)
MRN – 472714

Vimal Dixit & Associates * Chartered Accountants * FRN-008805C

Date: 28.09.2024
Place: Lucknow

UDIN No. 24472714BKIKJN8235

INDIRA GANDHI RASHTRIYA URAN AKADEMI

BALANCE SHEET AS ON 31ST MARCH 2024

PARTICULARS	SCHEDULE	CURRENT YEAR		PREVIOUS YEAR	
CORPUS/CAPITAL FUND AND LIABILITIES					
CAPITAL FUND	1		55,633,198.54		134,164,053.94
RESERVES AND SURPLUS	2		-		-
CAPITAL INVESTMENT WRITTEN OFF			-		-
EARMARKED / ENDOWMENT FUNDS			-		-
SECURED LOANS AND BORROWINGS			-		-
UNSECURED LOANS AND BORROWINGS			-		-
DEFERRED CREDIT LIABILITIES			-		-
CURRENT LIABILITIES AND PROVISIONS	3		883,737,327.37		865,708,278.69
TOTAL			**939,370,525.91**		**999,872,332.63**
ASSETS					
FIXED ASSETS - GROSS BLOCK	4	1,496,177,436.47		1506926560.98	
LESS : DEPRECIATION		1,068,893,791.03		1,027,291,964.43	
NET BLOCK		427,283,645.44		479,634,596.55	
CAPITAL WORK IN PROGRESS & ADVANCES ON		-			
CAPITAL ACCOUNT		-	427,283,645.44	-	479,634,596.55
ASSETS DISPOSED OFF			-		-
INVESTMENTS - FROM EARMARKED/ENDOWMENT FUND			-		-
INVESTMENT - OTHERS			-		-
CURRENT ASSETS, LOANS, ADVANCES ETC.	5		512,086,880.47		520,237,736.08
MISCELLANEOUS EXPENDITURE					
TOTAL			**939,370,525.91**		**999,872,332.63**
SIGNIFICANT ACCOUNTING POLICIES CONTINGENT LIABILITIES & NOTES TO ACCOUNTS	13 (P-10-13)				

AUDITOR'S REPORT

As per our separate report of even date annexed

Vimal Dixit & Associates (FRN-008805C)

Chartered Accountants

Vimal Dixit & Associates FRN-008805C Chartered Accountants

ETiwari

(Ekansh Tiwari)

Partner

(M.No: 472714)

(Pramod Kumar Thakur)

Director

(Ashish Gupta)

Accounts Officer

(Krishnendu Gupta)

Accountable Manager 1

(Sanjay Bisaria)

Accountable Manager 2

Place: Lucknow

Date : 28.09.2024

UDIN NO:- 24472714BKIKJN8235

INDIRA GANDHI RASHTRIYA URAN AKADEMI
INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD / YEAR ENDED AS AT 31ST MARCH 2024

INCOME	SCHEDULE		CURRENT YEAR		PREVIOUS YEAR
Income from Sales/Services	6		4,368.00		4,928.50
Grants / Subsidies	7		20,000,000.00		20,000,000.00
Fees / Subscriptions	8		263,280,984.34		430,437,485.00
Income from Investments			-		-
Income from Royalty, Publication etc.			-		-
Interest Earned	9		19,848,951.00		8,989,044.00
Other Income	10		115,921,037.89		49,247,184.40
TOTAL (A)			**419,055,341.23**		**508,678,641.90**
EXPENDITURE					
Establishment Expenses	11		202,134,256.00		202,425,781.86
Other Administrative Expenses etc.	12		242,762,745.03		294,870,530.84
Expenditure on Grants, Subsidies etc.			-		-
Interest			-		-
Management Fee-CAE			-		20,000,000.00
Depreciation (For the year)			52,689,195.60		73,724,151.37
Profit on Sale of Fixed Assets **(NET)**					
TOTAL (B)			**497,586,196.63**		**591,020,464.07**
Balance being excess of Expenditure over Income (A-B)			**(78,530,855.40)**		**(82,341,822.17)**
Transfer to Capital Reserve					
Transfer to / from General Reserve					
BAL.BEING SURPLUS/(DEFICIT)CARRIED TO CORPUS			(78,530,855.40)		(82,341,822.17)
SIGNIFICANT ACCOUNTING POLICIES	13				
CONTINGENT LIABILITIES & NOTES ON ACCOUNTS					

AUDITOR'S REPORT

As per our separate report of even date annexed

Vimal Dixit & Associates (FRN-008805C)

Chartered Accountants

Vimal Dixit & Associates FRN-008805C Chartered Accountants

ETiwari

(Ekansh Tiwari)

Partner

(M.No: 472714)

(Pramod Kumar Thakur)
Director

(Ashish Gupta)
Accounts Officer

(Krishnendu Gupta)
Accountable Manager 1

(Sanjay Bisaria)
Accountable Manager 2

Place: Lucknow

Date : 28.09.2024

UDIN NO:-24472714BKIKJN8235

INDIRA GANDHI RASHTRIYA URAN AKADEMI

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2024

	CURRENT YEAR (Rs.)		PREVIOUS YEAR (Rs.)	
SCHEDULE 1 - CAPITAL FUND:				
Balance as at the beginning of the year	134,164,053.94		-	216,505,876.11
Add : Contributions towards Corpus/Capital Fund	-	134,164,053.94	-	-
		134,164,053.94		**216,505,876.11**
Add / (Deduct) : Balance of net income/(expenditure) transferred from the Income & Expenditure Account	(78,530,855.40)	(78,530,855.40)	-	(82,341,822.17)
		55,633,198.54		134,164,053.94
Deduct: Grants Refundable to Government		-		-
BALANCE AS AT THE YEAR - END		**55,633,198.54**		**134,164,053.94**
SCHEDULE 2 - RESERVES AND SURPLUS :				
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 :		**-**		**-**

(Pramod Kumar Thakur)
Director

(Krishnendu Gupta)
Accountable Manager 1

Vimal Dixit & Associates
FRN-008805C
Chartered Accountants

E Tiwari

(Ashish Gupta)
Accounts Officer

(Sanjay Bisaria)
Accountable Manager 2

INDIRA GANDHI RASHTRIYA URAN AKADEMI

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2024

	CURRENT YEAR (Rs.)		PREVIOUS YEAR (Rs.)	
SCHEDULE 3 - CURRENT LIABILITIES & PROVISIONS				
A. CURRENT LIABILITIES				
1. Acceptances				
2. Sundry Creditors				
a) For Goods	-	-		-
b) Others	-	-		-
3. Advances Received **{P-19(17)}**	-	-		102,658,003.26
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)}**	-	789,108,606.37		658,860,212.43
TOTAL (A)		**789,108,606.37**		**761,518,215.69**
B. PROVISIONS				
1. For Taxation				
2. Gratuity	94,628,721.00	94,628,721.00	104,190,063.00	104,190,063.00
3. Superannuation / Pension				
4. Accumulated Leave Encashment				
5. Trade Warranties / Claim				
6. Provision for Expenses Payable		-		-
TOTAL (B)		**94,628,721.00**		**104,190,063.00**
TOTAL (A+B)		**883,737,327.37**		**865,708,278.69**

(Pramod Kumar Thakur)
Director

(Ashish Gupta)
Accounts Officer

Vimal Dixit & Associates
FRN-008805C
Chartered Accountants

Etiwari

(Krishnendu Gupta)
Accountable Manager 1

(Sanjay Bisaria)
Accountable Manager 2

INDIRA GANDHI RASHTRIYA URAN AKADEMI

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2024

SCHEDULE 5 - CURRENT ASSETS,LOANS, ADVANCES	CURRENT YEAR (Rs.)		PREVIOUS YEAR (Rs.)	
A. CURRENT ASSETS :				
1. Inventory - Spares & Others:				
a) TB-20 Spares Stock	22,493,812.83		23,228,517.87	
b) King Air Spares Stock	196,590.51		196,590.51	
c) Avionics Spares Stock	5,334,374.74		7,512,323.91	
d) Zlin Spares Stock	10,044,023.99		9,803,637.02	
e) Diamond Spares Stock	57,838,873.07	95,907,675.14	49,814,770.16	90,555,839.47
f) Simulator Spares Stock	791,787.20		654,696.40	
g) Grease & Lubricants Stock	4,120,745.60		1,648,487.60	
h) General Stores Stock	2,972,263.72	7,884,796.52	3,249,903.00	5,553,087.00
i) Deffered Expenses	4,305,011.50	4,305,011.50	2,162,023.00	2,162,023.00
2. Inventory - Consumables :				
a) Mess Stock	520,307.00		572,419.00	
b) Uniform Stock	8,748,361.50		11,676,503.00	
c) Diesel Stock	27,503.00		-	
d) Medicines Stock	110,090.00		-	
e) Fuel Stock - AV Gas	1,262,238.56	10,668,500.06	2,005,516.87	14,254,438.87
2. Accrued Interest		-		-
3. Cash Balances in hand (incl. cheques & imprest) {P-15(1)}		120,090.69		180,794.33
4. Bank Balances :				
a) With Scheduled Banks :				
- On Current Accounts	-		-	
- On Deposit Accounts (includes Margin Money)	300,424,615.00		256,693,051.00	
- On Savings Accounts	74,797,926.69	375,222,541.69	35,871,790.38	292,564,841.38
TOTAL (A)		**494,108,615.60**		**405,271,024.05**

(Pramod Kumar Thakur)
Director

(Ashish Gupta)
Accounts Officer

Vimal Dixit & Associates * Chartered Accountants * FRN-008805C

Etiwari

(Krishnendu Gupta)
Accountable Manager 1

(Sanjay Bisaria)
Accountable Manager 2

INDIRA GANDHI RASHTRIYA URAN AKADEMI

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2024

B. LOANS, ADVANCES AND OTHER ASSETS	CURRENT YEAR (Rs.)		PREVIOUS YEAR (Rs.)	
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		6,901,820.00	
c) Others {P-15(2)}	11,076,444.87	17,978,264.87	108,064,892.03	114,966,712.03
TOTAL (B)		**17,978,264.87**		**114,966,712.03**
TOTAL (A+B)		**512,086,880.47**		**520,237,736.08**
SCHEDULE 6 - INCOME FROM SALES / SERVICES				
1. Income from Services :				
Landing & Parking Fee		4,368.00		4,928.50
TOTAL		**4,368.00**		**4,928.50**
SCHEDULE 7 - GRANTS / SUBSIDIES				
(Irrevocable Grants & Subsidies Received)				
1. Central Government		20,000,000.00		20,000,000.00
2. Air India Ltd.		-		-
3. AI Airport Services Ltd.				
4. Airport Authority of India		-		-
5. International Organisations		-		-
TOTAL		**20,000,000.00**		**20,000,000.00**
SCHEDULE 8 - FEES / SUBSCRIPTIONS				
1. Training Fee - Regular Students		236,072,437.34		408,404,432.00
2. Training Fee - Others		17,225,625.00		11,006,083.00
3. B.Sc. Aviation Fee		2,749,310.00		818,000.00
4. Licence Fee		890,060.00		880,857.00
5. AME training fee		1,800,000.00		-
6. ELP Training Fee		3,030,001.00		4,830,000.00
7. Drone Training Fee		1,513,551.00		4,498,113.00
TOTAL		**263,280,984.34**		**430,437,485.00**

(Pramod Kumar Thakur)
Director

(Ashish Gupta)
Accounts Officer

Vimal Dixit & Associates * FRN-008805C * Chartered Accountants

E Tiwari

(Krishnendu Gupta)
Accountable Manager 1

(Sanjay Bisaria)
Accountable Manager 2

INDIRA GANDHI RASHTRIYA URAN AKADEMI

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2024

SCHEDULE 9 - INTEREST EARNED {P-21(22)}				
1. On Term Deposits :				
With Scheduled Banks		15,428,829.00		5,275,614.00
2. On Savings Accounts : With Scheduled Banks				
With Scheduled Banks		1,445,388.00		664,277.00
3. On Loans :				
a) Employees / Staff	12.00			
b) Others	2,974,722.00	2,974,734.00	3,049,153.00	3,049,153.00
TOTAL		**19,848,951.00**		**8,989,044.00**
SCHEDULE 10 - OTHER INCOME				
1. Profit on Sale of Fixed Assets (NET) **{P-21(23)}**		46,258,790.00		7,381.00
2. Miscellaneous Income **{P-18(13)}**		60,621,107.39		41,038,886.20
3. Sale Proceeds of Fixed Assets		-		-
4.Recovery for Accessories provided		9,041,140.50		8,200,917.20
TOTAL		**115,921,037.89**		**49,247,184.40**
SCHEDULE 11 - ESTABLISHMENT EXPENSES				
a) Salaries & Wages **{P-16(5)}**		158,133,739.00		170,881,553.50
b) Bonus		-		-
c) Contribution to Provident Fund **{P-16(6)}**		15,802,617.00		15,758,969.56
d) Medical Expenses **{P-17(8)}**		3,576,758.00		1,727,793.00
e) Staff Welfare Expenses		-		-
f) Retirement & Terminal Benefits **(P-15(3)}**		14,217,892.00		12,868,230.00
g) Uniform Expenses		81,102.00		123,905.00
h) Leave Travel Concession		341,134.00		325,077.80
i) Outside Training Expenses - Staff		389,400.00		116,134.00
j) Advertisement Expenses		635,132.00		624,119.00
k) Deputation Pay		8,956,482.00		-
TOTAL		**202,134,256.00**		**202,425,781.86**

(Pramod Kumar Thakur)
Director

(Krishnendu Gupta)
Accountable Manager 1

Vimal Dixit & Associates * FRN-008805C * Chartered Accountants

E Tiwari

(Ashish Gupta)
Accounts Officer

(Sanjay Bisaria)
Accountable Manager 2

INDIRA GANDHI RASHTRIYA URAN AKADEMI

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2024

		CURRENT YEAR (Rs.)	PREVIOUS YEAR (Rs.)
SCHEDULE 12 - OTHER ADMINISTRATIVE EXPENSES ETC.			
A ADMINISTRATIVE EXPENSES			
a) I T Expenses		802,464.00	502,173.00
b) Electricity Expenses - Colony		7,157,343.00	4,742,854.00
c) Horticulture Expenses		208,827.00	3,366,045.00
d) Vehicles, Running & Maintenance	**{P-19(14)}**	3,602,910.00	5,615,787.00
e) Postage & Telephone Expenses	**{P-17(9)}**	272,208.00	374,826.11
f) Printing & Stationary		991,686.00	116,182.79
g) Travelling & Conveyance Expenses	**{P-16(7)}**	1,721,979.87	2,694,661.55
h) Subscription Expenses	**{P-19(15)}**	845,235.88	1,006,053.28
i) Auditors Remuneration		29,500.00	36,900.00
j) Professional Charges		125,800.00	587,060.00
k) Ceromonies & Functions		288,880.00	622,222.00
l) Bank Charges & Commission		65,854.19	42,191.84
m) Legal Expenses		1,215,012.00	1,436,299.00
n) General Office & Hangar Expenses		181,170.42	270,584.00
o) Sports & Recreation		-	-
p) B.Sc. Aviation Expenses		99,050.00	164,200.00
q) Oil & Fuel - Gen Set - Colony		-	1,209,822.00
r)Admission Expenses		516,401.00	658,766.00
s) Mess Expenses		14,203,598.00	13,745,824.85
t) Covid -19 expenses		-	-
u) Income Tax		-	-
v) ELP Expenses		88,500.00	-
x) Rent		1,346,215.00	-
TOTAL (A)		**33,762,634.36**	**37,192,452.42**

(Pramod Kumar Thakur)
Director

(Ashish Gupta)
Accounts Officer

Vimal Dixit & Associates ★ Chartered Accountants ★ FRN-008805C

E Tiwari

(Krishnendu Gupta)
Accountable Manager 1

(Sanjay Bisarla)
Accountable Manager 2

INDIRA GANDHI RASHTRIYA URAN AKADEMI

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2024

		CURRENT YEAR (Rs.)		PREVIOUS YEAR (Rs.)	
B OPERATIONAL EXPENSES :					
a) Fuel Aircraft	{P-20(20)}		75,785,657.31		132,223,078.00
b) Oil Aircraft			-		3,036,435.80
c) Insurance			27,848,696.00		8,361,588.00
d) Maintenance of Simulator	{P-20(19)}		41,022.20		53,113.35
e) Maintenance of Aircraft	{P-18(12)}		68,005,807.89		68,065,694.73
f) Licence & Examination Fee			302,880.00		690,540.00
g) Repairs & Maintenance	{P-17(10)}		10,912,761.13		14,436,701.19
h)Detachment Expenses	{P-19(17)}		9,519,017.14		15,265,966.96
i) Electricity Expenses - Airport			4,810,601.00		6,025,043.00
j) Oil & Fuel - Gen Set - Airport			2,504,204.00		1,362,490.00
k) Drone Training Expenses			786,587.00		1,173,917.00
l) Accessories procured for training			8,482,877.00		6,983,510.39
TOTAL (B)			**209,000,110.67**		**257,678,078.42**
TOTAL (A+B)			**242,762,745.03**		**294,870,530.84**

(Pramod Kumar Thakur)
Director

(Krishnendu Gupta)
Accountable Manager 1

Vimal Dixit & Associates * FRN-008805C * Chartered Accountants

(Ashish Gupta)
Accounts Officer

(Sanjay Bisaria)
Accountable Manager 2

INDIRA GANDHI RASHTRIYA URAN SOCIETY (AKADEMI)
FURSATGANJ, RAEBARELI

MARCH 31 2024

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. 4.98 crore as Insurance Claim from Insurance Company towards loss of aircraft.

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 2024 by the Akademi is as follows: -

Vimal Dixit & Associates * FRN-008805C * Chartered Accountants

E Tiwari

INDIRA GANDHI RASHTRIYA URAN SOCIETY (AKADEMI)
FURSATGANJ, RAEBARELI

MARCH 31 2024

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

REVENUE GRANTS * Excluding depreciation

(RUPEES IN LACS)

		GRANTS RECEIVED					
FIN.YEAR	BUDGETED	GOVT.	A.I.L.	I.A.L.	OTHERS	TOTAL	EXPENSES
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*
2023-2024	5800.00	200.00	-	-	-	200.00	4449.97*

Vimal Dixit & Associates * FRN-008805C * Chartered Accountants

INDIRA GANDHI RASHTRIYA URAN SOCIETY (AKADEMI)
FURSATGANJ, RAEBARELI

MARCH 31 2024

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

CAPITAL GRANTS

(RUPEES IN LACS)

		GRANTS RECEIVED					
FIN.YEAR	BUDGETED	GOVT.	A.I.L.	I.A.L.	OTHERS	TOTAL	EXPENSES
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
2023-2024	2941.00	-	-	-	-	-	21.83

Vimal Dixit & Associates * Chartered Accountants * FRN-008805C

MARCH 31 2024

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 31.03.2024	AS AT 31.03.2023
(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 2024 is Rs.9.46 crore approx. and the same has been provided in the accounts.

11. A grant of Rs.2 crores was received at the end of the financial year 2023-24 to settle outstanding dues owed to CAE BV. Since the grant was received at the close of the financial year, the funds have not been expended in FY 2023-24 and will be utilized in FY 2024-25

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.

(Pramod Kumar Thakur)
Director

(Ashish Gupta)
Accounts Officer

Vimal Dixit & Associates * Chartered Accountants * FRN-008805C

(Krishnendu Gupta)
Accountable Manager 1

(Sanjay Bisaria)
Accountable Manager 2

INDIRA GANDHI RASHTRIYA URAN AKADEMI

RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31st MARCH 2024

S.NO	RECEIPTS	CURRENT YEAR	PREVIOUS YEAR	S.NO	PAYMENTS	CURRENT YEAR	PREVIOUS YEAR
		(RS.)	(RS.)			(RS.)	(RS.)
(I)	Opening Balances			(I)	Expenses		
1	Cash in Hand	135,853.33	45,277.73	1	Establishment Expenses	211,430,216.00	204,490,471.86
2	Cheques in Hand			2	Administrative Expenses	242,762,745.00	294,870,530.84
3	Bank Balances			3	Grant Expended	-	20,000,000.00
(i)	In Deposit Accounts	256,693,051.00	209,193,051.00				-
(ii)	Savings Accounts	35,871,788.38	54,129,501.25	5	EWS Training Expenses	15,300,603.00	-
				(III)	Investments and deposits made		
(II)	Grants Received			1	Out of Earmarked / Endowment funds		
1	Government of India (Revenue)	20,000,000.00	20,000,000.00	2	Out of Own Funds (Investments - Others)		
2	Government of India (Capital)	-	-				
				(IV)	Expen. on Fixed Assets & Capital Work In Progress		
(III)	Income on Investments from			1	Purchase of Fixed Assets	2,183,424.49	2,270,273.40
1	Earmarked/Endowment Funds	-	-	2	Expenditure on Capital Work in Progress	-	-
2	Own Funds	-	-				
(IV)	Interest Received			(V)	Refund of surplus money / loans		
1	On Bank deposits	16,874,217.00	5,939,891.00	1	To the Govt. of India	-	-
2	Loans, Advances etc.	2,974,734.00	3,049,153.00	2	To the State Govt.	-	-
				3	To other providers of funds	-	-
(V)	Gross Revenue Receipts						
1	Sales & Service	4,368.00	4,928.50	(VI)	Finance Charges (Interest)		
2	Fees & Subscriptions	410,118,868.34	507,559,091.69				
3	Other Income	69,662,727.89	49,239,803.00	(VII)	Other Payments		
4	Sale of Fixed Assets	49,800,000.00	7,897.50	1	Advances Staff	-	2,276,936.52
				2	Liability payments(Net)	10,814,983.12	9,591,401.26
(VI)	Amount Borrowed			3	Security Deposit Receivable		48,489.00
				6	Inventories	5,892,688.00	25,840,450.56
(VII)	Any other receipts						
1	Security Deposit (Net)	265,365.00	167,500.00	(VIII)	Closing Balances		
2	Advance Deposit		528,714.00	1	Cash in hand	120,090.33	180,794.33
3	Receivable received	1,288,672.00		2	Cheques in Hand		
4	Other liability payable	37,646.00	2,269,380.48	3	Bank Balances		
				(i)	In Deposit Accounts	300,424,615.00	256,693,051.00
				(ii)	Saving Accounts	74,797,926.00	35,871,790.38
	TOTAL	**863,727,290.94**	**852,134,189.15**		**TOTAL**	**863,727,290.94**	**852,134,189.15**

(Pramod Kumar Thakur)
Director

(Ashish Gupta)
Accounts Officer

Vimal Dixit & Associates * Chartered Accountants * FRN-008805C

E Tiwari

(Krishnendu Gupta)
Accountable Manager 1

(Sanjay Bisaria)
Accountable Manager 2

INDIRA GANDHI RASHTRIYA URAN AKADEMI

GROUPING FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2024

	PARTICULARS	AMOUNT(Rs.)
1	**CASH BALANCES IN HAND (INCLUDING CHEQUES & IMPREST)**	
	CASH-IN-HAND	109,288.69
	DELHI IMPREST & Toll	9,856.00
	STAMPS-IN-HAND	-
	FURSATGANJ	946.00
	TOTAL ::	**120,090.69**
2	**LOANS & ADVANCES TO BE RECEIVED IN CASH OR KIND**	
	TCS RECOVERABLE	74,750.64
	ADVANCE STAFF & OTHERS (DEBIT BAL.)	867.00
	CGST RECEIVABLE	-
	SGST RECEIVABLE	-
	SECURITY DEPOSIT RECEIVABLE	7,083,071.00
	ADVANCE STUDENTS (DEBIT BAL.)	-
	IMPREST TOLL TAX	-
	SUNDRY RECEIVABLE	-
	TAX DEDUCTED AT SOURCE	1,253,097.00
	SUNDRY CREDITORS (DEBIT BAL.)	307,214.72
	SUNDRY CLAIMS	-
	MEDICLAIM RECEIVABLE - STAFF	2,300,220.00
	IGST RECEIVABLE	4,799.51
	EPF ACCOUNT 21	52,425.00
	TOTAL ::	**11,076,444.87**
3	**EMPLOYEES RETIREMENT & TERMINAL BENEFITS**	
	EMPLOYEES RETIREMENT & TERMINAL BENEFITS	8,889,684.00
	LEAVE ENCASHMENT	265,382.00
	PROVISION FOR GRATUITY	5,062,826.00
	TOTAL	**14,217,892.00**
4	**GST PAYABLE**	
	CGST	131,677.70
	SGST	141,135.70
	IGST	-
	TOTAL ::	**272,813.40**

Vimal Dixit & Associates * Chartered Accountants * FRN-008805C

INDIRA GANDHI RASHTRIYA URAN AKADEMI

	GROUPING FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2024	
	PARTICULARS	**AMOUNT(Rs.)**
5	**SALARIES & WAGES**	
	SIMULATOR ALLOWANCE	-
	PRODUCIVITY ALLOWANCE	3,193,674.00
	SALARIES	144,453,616.00
	CHILDREN EDUCATION ALLOWANCE	104,730.00
	FLYING ALLOWANCE	4,996,374.00
	FLYING AUTHORISATION ALLOWANCE	60,000.00
	SUBSISTANCE ALLOWANCE	201,228.00
	OUTSIDE INSTRUCTORS EXPENSES	133,349.00
	SCHEDULE ALLOWANCE	291,980.00
	SHIFT ALLOWANCE	104,913.00
	TRANSPORT ALLOWANCE	3,012,403.00
	AVIATION ALLOWANCE	683,439.00
	OVERTIME ALLOWANCE	781,213.00
	NOTICE PERIOD PAY	-
	EXPENSES ON SERVICES HIRED	-
	FIRE FIGHTING EXPENSES	116,820.00
	TOTAL ::	**158,133,739.00**
6	**CONTRIBUTION TO PROVIDENT FUND**	
	EMPLOYERS CONTRIBUTION TO PF	11,865,951.00
	EMPLOYERS CONTRIBUTION TO PENSION FUND	3,106,870.00
	EDLI ADMN. CHARGES	203,389.00
	PENSION FUND ADMN. CHARGES	626,407.00
	EDL INSURANCE FUND	-
	TOTAL ::	**15,802,617.00**
7	**TRAVELLING AND CONVEYANCE**	
	LOCAL CONVEYANCE	-
	CONVEYANCE REIMBURSEMENT EMPLOYEES	26,620.00
	TRAVEL INLAND	1,695,359.87
	TRAVEL INLAND - STUDENTS	-
	TRAVEL FOREIGN	-
	TOTAL ::	**1,721,979.87**

Vimal Dixit & Associates
FRN-008805C
Chartered Accountants

INDIRA GANDHI RASHTRIYA URAN AKADEMI

GROUPING FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2024

	PARTICULARS	AMOUNT(Rs.)
8	**MEDICAL EXPENSES**	
	MEDICAL EXPENSES	77,075.00
	MEDICAL EXPENSES REIMBURSEMENT	1,016,428.00
	CONTRIBUTION TO MEDICLAIM-EMPLOYER	2,397,941.00
	MEDICAL EQUIPMENT EXP.	85,314.00
	TOTAL ::	**3,576,758.00**
9	**POSTAGE & TELEPHONE**	
	POSTAGE EXPENSES	169,996.00
	TELEPHONE EXPENSES	102,212.00
	TOTAL ::	**272,208.00**
10	**REPAIRS & MAINTENANCE**	
	MAINTENANCE OF HOSTEL	494,249.00
	MAINTENANCE OF BUILDING & TOWNSHIP	3,679,614.28
	MAINTENANCE OF PLANT & MACHINERY	115,674.00
	MAINTENANCE OF OTHER EQUIPMENTS	55,281.00
	GENERAL STORES (GS)	401,666.00
	MAINTENANCE OF A.C. PLANT	1,370.00
	MAINTENANCE OF AIR CONDITIONERS	133,256.00
	MAINTENANCE OF GEN SET	183,709.00
	MAINTENANCE OF FURNITURE	-
	MAINTENACE OF ELECTRICAL EQUIPMENT	739,973.00
	MAINTENACE OF OFFICE EQUIPMENT	154,640.00
	MAINTENACE OF COMMUNICATION & LANDING AIDS	725.00
	MAINTENANCE OF AIRPORT	3,535,847.00
	MAINTENANCE OF SPORTS EQUIP	1,130.00
	RUNWAY RECARPETING EXPENSES	-
	MAINTENANCE OF ATC	-
	FACILITY CHARGES	231,120.00
	AME SCHOOL EXPENSES	921,581.85
	GST EXPENSES	262,925.00
	TOTAL ::	**10,912,761.13**

Vimal Dixit & Associates FRN-008805C Chartered Accountants

INDIRA GANDHI RASHTRIYA URAN AKADEMI

GROUPING FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2024

	PARTICULARS	AMOUNT(Rs.)
11	**OTHER CURRENT LIABILITIES**	
	SECURITY DEPOSIT - STUDENTS	2,747,500.00
	SECURITY DEPOSIT - OTHERS	2,076,714.00
	EXPENSES PAYABLE	103,084.00
	SUNDRY PAYABLE	15,715,818.64
	SUNDRY CREDITORS (CREDIT BAL.)	322,955.91
	SUNDRY RECEIPTS - STUDENTS	727,031,933.66
	GST PAYABLE	272,813.40
	EMPLOYEES SUBSCRIPTION TO P.F.	1,188,692.00
	CSR FUND	38,589,779.92
	TDS ON GST	27,390.00
	TDS PAYABLE	1,031,924.84
	SALARY PAYABLE	-
	TOTAL ::	**789,108,606.37**
12	**AIRCRAFT SPARES & MAINTENANCE**	
	AIRCRAFT SPARES - DIAMOND	15,151,680.50
	AVIONICS SPARES	-
	TB-20 CONSUMABLES / ROTABLES	2,569,323.70
	FREIGHT, DUTY & INCIDENTALS	813,111.00
	MAINTENANCE OF AIRCRAFT	34,684,842.07
	LANDING & PARKING CHARGES	12,282.00
	GENERAL STORES (ENGG.)	27,691.00
	SPARES ZLIN	2,369,364.94
	AIRCRAFT SPARES - DA-42	12,377,512.68
	TOTAL ::	**68,005,807.89**
13	**MISCELLANEOUS INCOME**	
	ADMN. CHARGES RECEIVED	13,626,035.37
	TRANSIT ACCOMODATION RECOVERY	2,365,133.00
	HOSTEL ACCOMMODATION RECOVERY	7,546,000.00
	ADMISSION FEE RECEIPTS	1,820,000.00
	WATER BILL RECOVERY	92,594.00
	MISCELLANEOUS RECEIPTS	370,163.02
	IGRUA MESS RECOVERY	23,680,353.00
	APPLICATION FEE RECEIVED	5,268,000.00
	R.T.I.	40.00
	NOTICE PERIOD PAY RECOVERY	48,600.00
	RENT RECEIVED	468,100.00
	SERVICE BOND RECOVERY	2,002,911.00
	FACILITY INCOME	322,728.00
	ELECTRICITY RECOVERY	2,803,099.00
	PHOTOCOPY CHARGES	207,351.00
	TOTAL	**60,621,107.39**

Vimal Dixit & Associates * Chartered Accountants * FRN-008805C

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INDIRA GANDHI RASHTRIYA URAN AKADEMI

GROUPING FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2024

	PARTICULARS	AMOUNT(Rs.)
14	**VEHICLE RUNNING & MAINTENANCE**	
	VEHICLE HIRE CHARGES	367,714.00
	MAINTENANCE OF VEHICLE	587,421.00
	RATES & TAXES	25,802.00
	OIL & FUEL	2,621,973.00
	TOTAL ::	**3,602,910.00**
15	**SUBSCRIPTION EXPENSES**	
	SUBSCRIPTION & PERIODICALS	17,205.00
	SUBSCRIPTION & MEMBERSHIP FEE	828,030.88
	TOTAL ::	**845,235.88**
16	**DETACHMENT EXPENSES**	
	DETACHMENT EXPENSES - GONDIA	9,519,017.14
	DETACHMENT EXPENSES - GULBARGA	-
	TOTAL	**9,519,017.14**
17	**ADVANCE RECEIVED**	
	STUDENTS (CREDIT BAL.)	-
	STAFF (CREDIT BAL.)	-
	TOTAL ::	**-**

Vimal Dixit & Associates * Chartered Accountants * FRN-008805C

INDIRA GANDHI RASHTRIYA URAN AKADEMI

GROUPING FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2024

	PARTICULARS	AMOUNT(Rs.)
18	**CAPITAL WORK IN PROGRESS**	
	CAPITAL WORK IN PROGRESS	-
	CWIP - SIMULATORS	-
	TOTAL ::	**-**
19	**SIMULATOR SPARES / MAINTENANCE**	
	MAINTENANCE OF SIMULATOR	41,022.20
	SIMULATOR SPARES	-
	DISPOSAL OF SIMULATOR SPARES	-
	TOTAL ::	**41,022.20**
20	**AIRCRAFT FUEL**	
	AIRCRAFT FUEL - DA-40	57,960,494.04
	AIRCRAFT FUEL - ZLIN	2,292,264.04
	AIRCRAFT FUEL - DA-42	15,532,899.23
	TOTAL ::	**75,785,657.31**
21	**TDS PAYABLE**	
	TDS CONTRACTORS	21,485.00
	TDS 194J	160,330.00
	TDS 194Q	7,877.84
	TDS 194I	88,246.00
	TDS Salaries	753,986.00
	TOTAL ::	**1,031,924.84**
22	**GST EXPENSES**	
	IGST REVERSE CHARGE	132,254.00
	CGST REVERSE CHARGE	65,291.00
	SGST REVERSE CHARGE	65,291.00
	CGST EXPENSES	25.00
	SGST EXPENSES	25.00
	IGST EXPENSES	39.00
	TOTAL ::	**262,925.00**

Vimal Dixit & Associates * Chartered Accountants * FRN-008805C

Etiwari

INDIRA GANDHI RASHTRIYA URAN AKADEMI

GROUPING FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2024

	PARTICULARS	AMOUNT(Rs.)
23	**INTEREST EARNED**	
	1. ON TERM DEPOSITS	15,428,829.00
	2. ON SAVINGS ACCOUNT	1,445,388.00
	3. ON LOANS	
	a) EMPLOYEES / STAFF	12.00
	b) OTHERS (STUDENTS)	2,974,722.00
	TOTAL	**19,848,951.00**
24	**PROFIT ON SALE OF FIXED ASSETS**	
	PROFIT ON SALE OF FIXED ASSETS	46,258,790.00
	LESS: LOSS ON SALE OF FIXED ASSETS	-
	LESS: IMPAIRED LOSS	
	TOTAL	**46,258,790.00**
25	**SECURITY DEPOSIT PAYABLE**	
	SECURITY DEPOSIT - LAXMI CONSTRUCTIONS	635,000.00
	SECURITY DEPOSIT - OTHERS	1,441,714.00
	TOTAL	**2,076,714.00**

Vimal Dixit & Associates
FRN-008805C
Chartered Accountants

INDIRA GANDHI RASHTRIYA URAN AKADEMI
SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31ST MARCH 2024

	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 01.04.2023	ADDITIONS DURING THE YEAR	DEDUCTIONS DURING YEAR	COST AS ON 31.03.2024	DEP. AS AT THE BEGINNING OF YR.	FOR THE YEAR	ON DEDUCTIONS DURING	ACC. DEPRECIATION AS ON 31.03.2024	NET BLOCK AS AT CURRENT YR. END	NET BLOCK AS AT PREV.YR.END
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	257609250.11	17383812.48	0.00	274993062.59	339573322.58	356957135.06
3. AIRCRAFT,AEROENG.& PROPELLORS	365448540.80	0.00	12931639.00	352516901.80	331687012.91	4952893.07	11086459.00	325553446.98	26963454.82	33761527.89
4. SIMULATORS	94203460.49	0.00	0.00	94203460.49	82306309.55	2153384.32	0.00	84459693.87	9743766.62	11897150.94
5. COMMUNICATION & LANDING AIDS	63076004.02	0.00	0.00	63076004.02	60186434.03	523012.17	0.00	60709446.20	2366557.82	2889569.99
6. A.C. REFRIGERATOR & W.COOLERS	10146243.50	1199392.00	0.00	11345635.50	8125613.62	454973.62	0.00	8580587.23	2765048.27	2020629.88
7. KITCHEN EQUIPMENT	444930.98	0.00	0.00	444930.98	371978.15	13204.46	0.00	385182.62	59748.36	72952.83
8. UTENCILS & CROCKERY	380054.44	0.00	0.00	380054.44	352130.85	5054.17	0.00	357185.02	22869.42	27923.59
9. TRAINING EQUIPMENT	29600575.45	0.00	0.00	29600575.45	27746389.21	335607.71	0.00	28081996.92	1518578.53	1854186.24
10. SURGICAL EQUIPMENT	307035.80	0.00	0.00	307035.80	178756.76	23218.51	0.00	201975.26	105060.54	128279.04
11. JIGS & TOOLS	16152182.18	251193.99	0.00	16403376.17	14458402.02	350700.74	0.00	14809102.76	1594273.41	1693780.16
12. PLANT MACHINERY & EQUIPMENT	54044617.40	0.00	0.00	54044617.40	50582646.09	626616.81	0.00	51209262.90	2835354.50	3461971.31
13. VEHICLES	19663435.71	0.00	0.00	19663435.71	18787913.59	273425.56	0.00	19061339.15	602096.56	875522.12
14. FURNITURE, FIXTURES	23522426.06	77050.00	0.00	23599476.06	20257387.88	861941.92	0.00	21119329.80	2480146.26	3265038.18
15. OFFICE EQUIPMENT	6471328.01	12036.00	0.00	6483364.01	5744768.79	133322.65	0.00	5878091.44	605272.57	726559.22
16. COMPUTER/PERIPHERALS	9012428.50	482888.00	0.00	9495316.50	8766880.71	307584.02	0.00	9074464.72	420851.78	245547.79
17. ELECTRIC INSTALLATIONS	10209692.34	142660.00	0.00	10352352.34	9297704.06	263814.77	0.00	9561518.83	790833.51	911988.28
18. LIBRARY BOOKS	2729331.88	18204.50	910.00	2746626.38	2609267.15	54094.06	910.00	2662451.21	84175.17	120064.73
19. GYM EQUIPMENTS	1048041.00	0.00	0.00	1048041.00	998471.74	8972.04	0.00	1007443.77	40597.23	49569.26
20. INFORMATION & TECHNOLOGY	9044158.00	0.00	0.00	9044158.00	8814474.26	90265.71	0.00	8904739.97	139418.03	229683.74
21. WRKSHOP EQUIP'NT-AME SCHOOL	13202980.00	0.00	0.00	13202980.00	4568369.342	1562864.53	0.00	6131233.87	7071746.13	8634610.66
22. BOOKS (AME SCHOOL)	823289.00	0.00	0.00	823289.00	329315.6	197589.36	0.00	526904.96	296384.04	493973.40
23. RUNWAY RECARPETING	162652139.00	0.00	0.00	162652139.00	113512488	22112842.95	0.00	135625330.95	27026808.05	49139651.00
TOTAL OF CURRENT YEAR (A)	**1506926560.98**	**2183424.49**	**12932549.00**	**1496177436.47**	**1027291964.43**	**52689195.60**	**11087369.00**	**1068893791.03**	**427283645.44**	**479634596.55**
PREVIOUS YEAR	**1528953397.35**	**3470273.40**	**25497109.77**	**1506926560.98**	**977365646.33**	**73724151.37**	**23797833.27**	**1027291964.43**	**479634596.55**	**479634596.55**

(Pramod Kumar Thakur)
Director

(Ashish Gupta)
Accounts Officer

Vimal Dixit & Associates FRN-008805C Chartered Accountants

(Krishnendu Gupta)
Accountable Manager 1

(Sanjay Bisaria)
Accountable Manager 2