

**INDIRA GANDHI RASHTRIYA URAN AKADEMI**  
**BALANCE SHEET AS ON 31ST MARCH 2025**

PARTICULARS	SCHEDULE	CURRENT YEAR		PREVIOUS YEAR	
<b>CORPUS/CAPITAL FUND AND LIABILITIES</b>					
CAPITAL FUND	1		153,613,330.79		55,633,198.54
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		1,039,135,266.44		883,737,327.37
<b>TOTAL</b>			<b>1,192,748,597.23</b>		<b>939,370,525.91</b>
<b>ASSETS</b>					
FIXED ASSETS - GROSS BLOCK	4	1,500,873,175.47		1,496,177,436.47	
LESS : DEPRECIATION		<u>1,110,400,532.54</u>		<u>1,068,893,791.03</u>	
NET BLOCK		390,472,642.93		<u>427,283,645.44</u>	
CAPITAL WORK IN PROGRESS & ADVANCES ON CAPITAL ACCOUNT		-	390,472,642.93	-	427,283,645.44
ASSETS DISPOSED OFF			-		-
INVESTMENTS - FROM EARMARKED/ENDOWMENT FUND			-		-
INVESTMENT - OTHERS			-		-
CURRENT ASSETS, LOANS, ADVANCES ETC.	5		802,275,954.30		512,086,880.47
MISCELLANEOUS EXPENDITURE					
<b>TOTAL</b>			<b>1,192,748,597.23</b>		<b>939,370,525.91</b>
SIGNIFICANT ACCOUNTING POLICIES	13				
CONTINGENT LIABILITIES & NOTES TO ACCOUNTS					

**AUDITOR'S REPORT**

As per our separate report of even date annexed  
Vimal Dixit & Associates (FRN-008805C)  
Chartered Accountants

  
**Air Cmde Vipul Singh, AVSM VM (Retd)**  
DIRECTOR



  
**(EKANSH TIWARI)**  
PARTNER  
M.No: 472714

  
**(ASHISH GUPTA)**  
ACCOUNTS OFFICER

Place : Lucknow  
Date : 27.10.2025

UDIN : 25472714BMOUHU7605

**INDIRA GANDHI RASHTRIYA URAN AKADEMI**  
**INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD / YEAR ENDED AS AT 31ST MARCH 2025**

INCOME	SCHEDULE		CURRENT YEAR	PREVIOUS YEAR
Income from Sales/Services	6		44,057.00	4,368.00
Grants / Subsidies	7		100,000.00	20,000,000.00
Fees / Subscriptions	8		293,557,400.00	263,280,984.34
Income from Investments			-	-
Income from Royalty, Publication etc.			-	-
Interest Earned	9		19,616,478.00	19,848,951.00
Other Income	10		62,021,160.00	115,921,037.89
<b>TOTAL (A)</b>			<b>375,339,095.00</b>	<b>419,055,341.23</b>
<b>EXPENDITURE</b>				
Establishment Expenses	11		226,838,839.95	192,572,914.00
Other Administrative Expenses etc.	12		211,339,421.28	242,762,745.03
Interest			-	-
Management Fee-CAE			20,000,000.00	-
<b>Profit Before Depreciation and Provisions (B)</b>			<b>(82,839,166.23)</b>	<b>(16,280,317.80)</b>
Depreciation for the year			(41,507,221.52)	(52,689,195.60)
Additions in Provision for retirements			(27,673,480.00)	(9,561,342.00)
<b>Net Profit (Loss)</b>			<b>(152,019,867.75)</b>	<b>(78,530,855.40)</b>
<b>Balance being excess of Expenditure over Income (A-B)</b>			<b>(152,019,867.75)</b>	<b>(78,530,855.40)</b>
Transfer to Capital Reserve				
Transfer to / from General Reserve				
BAL. BEING SURPLUS/(DEFICIT) CARRIED TO CORPUS			(152,019,867.75)	(78,530,855.40)
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)  
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ACCOUNTS OFFICER

Place : Lucknow  
Date : 27.10.2025

UDIN : 25472714BMOUHU7605

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**INDIRA GANDHI RASHTRIYA URAN AKADEMI**  
**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2025**

	CURRENT YEAR (Rs.)		PREVIOUS YEAR (Rs.)	
<b>SCHEDULE 1 - CAPITAL FUND:</b>				
Balance as at the beginning of the year	55,633,198.54		134,164,053.94	
Add : Contributions towards Corpus/Capital Fund	-	55,633,198.54	-	
		55,633,198.54		<b>134,164,053.94</b>
Add / (Deduct) : Balance of net income/(expenditure) transferred from the Income & Expenditure Account	(152,019,867.75)	(152,019,867.75)	-	(78,530,855.40)
		(96,386,669.21)		55,633,198.54
Deduct: Grants Refundable to Government (A)		-		-
		(96,386,669.21)		-
Capital Grant Received from Govt. (B)		250,000,000.00		-
<b>BALANCE AS AT THE YEAR - END (A) +(B)</b>		<b>153,613,330.79</b>		<b>55,633,198.54</b>
<b>SCHEDULE 2 - RESERVES AND SURPLUS :</b>				
<b>1. Capital Reserve:</b>				
As per last Account	-		-	
Addition during the year	-		-	
Less : Deductions during the year	-	-	-	-
<b>2. Revaluation Reserve :</b>				
As per last Account	-		-	
Addition during the year	-		-	
Less : Deductions during the year	-	-	-	-
<b>3. Special Reserves :</b>				
As per last Account	-		-	
Addition during the year	-		-	
Less : Deductions during the year	-	-	-	-
<b>4. General Reserve :</b>				
As per last Account	-		-	
Addition during the year	-		-	
Less : Deductions during the year (Transferred to Corpus)	-	-	-	-
<b>TOTAL :</b>		-		-

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**Air Cmde Vipul Singh, AVSM VM (Retd)**  
 DIRECTOR



*Etivari*

  
**(ASHISH GUPTA)**  
 ACCOUNTS OFFICER

**INDIRA GANDHI RASHTRIYA URAN AKADEMI**  
**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2025**

	CURRENT YEAR (Rs.)		PREVIOUS YEAR (Rs.)	
<b>SCHEDULE 3 - CURRENT LIABILITIES &amp; PROVISIONS</b>				
<b>A. CURRENT LIABILITIES</b>				
1. Acceptances				
2. Sundry Creditors				
a) For Goods	-	-	-	-
b) Others	-	-	-	-
3. Advances Received	-	38,527,752.48	-	-
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	-	878,305,312.96	-	789,108,606.37
<b>TOTAL (A)</b>		<b>916,833,065.44</b>		<b>789,108,606.37</b>
<b>B. PROVISIONS</b>				
1. For Taxation				
2. Gratuity and CTG	122,302,201.00	122,302,201.00	94,628,721.00	94,628,721.00
3. Superannuation / Pension				
4. Accumulated Leave Encashment				
5. Trade Warranties / Claim				
6. Provision for Expenses Payable		-		-
<b>TOTAL (B)</b>		<b>122,302,201.00</b>		<b>94,628,721.00</b>
<b>TOTAL (A+B)</b>		<b>1,039,135,266.44</b>		<b>883,737,327.37</b>

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**Air Cmde Vipul Singh, AVSM VM (Retd)**  
DIRECTOR



  
(ASHISH GUPTA)  
ACCOUNTS OFFICER

**INDIRA GANDHI RASHTRIYA URAN AKADEMI**

**SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31ST MARCH 2025**

	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 01.04.2024	ADDITIONS DURING THE YEAR	DEDUCTI ONS	COST AS ON 31.03.2025	DEP. AS AT THE BEGINNING	FOR THE YEAR	ON DEDUCTI ONS DURING	A.C. DEPRECIATI ON AS ON	NET BLOCK AS AT CURRENT YR	NET BLOCK AS AT PREV YR
<b>A. FIXED ASSETS</b>										
1. LAND - FREE HOLD	177281.25	-	-	177281.25	0.00	-	0.00	0.00	177281.25	177281.25
2. BUILDINGS: ON FREE HOLD LAND	614566385.17	-	-	614566385.17	274993062.59	16537220.81	0.00	291530283.40	323036101.77	339573322.58
3. AIRCRAFT, AEROENG. & PROPELLORS	352516901.80	-	-	352516901.80	325553446.98	3750616.57	0.00	329304063.55	23212838.25	26963454.82
4. SIMULATORS	94203460.49	-	-	94203460.49	84459693.87	1,763,621.76	0.00	86223315.63	7980144.86	9743766.62
5. COMMUNICATION & LANDING AIDS	63076004.02	-	-	63076004.02	60709446.20	428,346.97	0.00	61137793.17	1938210.85	2366557.82
6. A.C. REFRIGERATOR & W COOLERS	11345635.50	38,999.00	-	11384634.50	8580587.23	504,591.38	0.00	9085178.61	2299455.89	2765048.27
7. KITCHEN EQUIPMENT	444930.98	-	-	444930.98	385182.62	10,814.45	0.00	395997.07	48933.91	59748.36
8. UTENCILS & CROCKERY	380054.44	-	-	380054.44	357185.02	4,139.37	0.00	361324.39	18730.05	22869.42
9. TRAINING EQUIPMENT	29600575.45	-	-	29600575.45	28081996.92	274,862.71	0.00	28356859.63	1243715.82	1518578.53
10. SURGICAL EQUIPMENT	307035.80	-	-	307035.80	201975.26	19,015.96	0.00	220991.22	86044.58	105060.54
11. JIGS & TOOLS	16403376.17	-	-	16403376.17	14809102.76	288,563.49	0.00	15097666.25	1305709.92	1594273.41
12. PLANT MACHINERY & EQUIPMENT	54044617.40	-	-	54044617.40	51209262.90	513,199.16	0.00	51722462.06	2322155.34	2835354.50
13. VEHICLES	19663435.71	-	-	19663435.71	19061339.15	188,034.76	0.00	19249373.91	414061.80	602096.56
14. FURNITURE, FIXTURES	23599476.06	-	-	23599476.06	21119329.80	642,109.87	0.00	21761439.67	1838036.39	2480146.26
15. OFFICE EQUIPMENT	6483364.01	-	-	6483364.01	5873091.44	109,554.34	0.00	5987645.78	495718.23	605272.57
16. COMPUTER/PERIPHERALS	9495316.50	209,986.00	-	9705302.50	9074464.72	332,440.84	0.00	9406905.56	298396.94	420851.78
17. ELECTRIC INSTALLATIONS	10352352.34	-	-	10352352.34	9561518.83	143,140.87	0.00	9704659.70	647692.64	790833.51
18. LIBRARY BOOKS	2746626.38	-	480.00	2746146.38	2662451.21	33,478.07	480.00	2695449.28	50697.10	84175.17
19. GYM EQUIPMENTS	1048041.00	-	-	1048041.00	1007443.77	7,348.10	0.00	1014791.87	33249.13	40597.23
20. INFORMATION & TECHNOLOGY	9044158.00	-	-	9044158.00	8904739.97	54791.29	0.00	8959531.26	84626.74	139418.03
21. WRKSHOP EQUIP'NT-AME SCHOOL	13202980.00	-	-	13202980.00	6131233.870	1279986.05	0.00	7411219.92	5791760.08	7071746.13
22. BOOKS (AME SCHOOL)	823289.00	-	-	823289.00	526905.0	118553.62	0.00	645458.58	177830.42	296384.04
23. RUNWAY RECARPETING	162652139.00	-	-	162652139.00	135625331	12162063.62	0.00	147787394.57	14864744.43	27026808.05
24. CCTV CAMERA AND ITS PERIPHERAL DEVICE	0.00	4,447,234.00	-	4447234.00	0	2340727.50	0.00	2340727.50	2106506.50	0.00
<b>TOTAL OF CURRENT YEAR (A)</b>	<b>1496177436.47</b>	<b>4696219.00</b>	<b>480.00</b>	<b>1500873175.47</b>	<b>1068893791.02</b>	<b>41507221.52</b>	<b>480.00</b>	<b>1110400532.54</b>	<b>390472642.93</b>	<b>427283645.45</b>

Vimal Chartered Accountants  
FRN-088050  
Chartered Accountants

E. Tiwari

*[Signature]*

**INDIRA GANDHI RASHTRIYA URAN AKADEMI**  
**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2025**

<b>SCHEDULE 5 - CURRENT ASSETS, LOANS, ADVANCES</b>	<b>CURRENT YEAR (Rs.)</b>		<b>PREVIOUS YEAR (Rs.)</b>	
<b>A. CURRENT ASSETS :</b>				
<b>1. Inventory - Spares &amp; Others:</b>				
a) TB-20 Spares Stock	21,413,146.16		22,493,812.83	
b) King Air Spares Stock	196,590.51		196,590.51	
c) Avionics Spares Stock	5,297,124.77		5,334,374.74	
d) Zlin Spares Stock	8,615,851.93		10,044,023.99	
e) Diamond Spares Stock	64,005,735.04	99,528,448.41	57,838,873.07	95,907,675.14
f) Simulator Spares Stock	796,757.73		791,787.20	
g) Grease & Lubricants Stock	4,143,657.60		4,120,745.60	
h) General Stores Stock	5,132,570.82	10,072,986.15	2,972,263.72	7,884,796.52
i) Deffered Expenses	5,079,968.75	5,079,968.75	4,305,011.50	4,305,011.50
<b>2. Inventory - Consumables :</b>				
a) Mess Stock	666,665.00		520,307.00	
b) Uniform Stock	3,806,658.74		8,748,361.50	
c) Fuel Stock	468.00		27,503.00	
d) Medicines Stock	110,090.00		110,090.00	
e) Fuel Stock - AV Gas	2,241,464.68	6,825,346.42	1,262,238.56	10,668,500.06
<b>2. Accrued Interest</b>		-		-
<b>3. Cash Balances in hand (incl. cheques &amp; imprest)</b>		73,893.69		120,090.69
<b>4. Bank Balances :</b>				
a) With Scheduled Banks :				
- On Current Accounts	-		-	
- On Deposit Accounts (includes Margin Money)	365,191,916.00		300,424,615.00	
- On Savings Accounts	298,266,528.21	663,458,444.21	74,797,926.69	375,222,541.69
<b>TOTAL (A)</b>		<b>785,039,087.63</b>		<b>494,108,615.60</b>
<b>B. LOANS, ADVANCES AND OTHER ASSETS</b>				
1. Loans :				
Staff	178.00	178.00		
2. Advances & other amounts recoverable in cash or in kind or for value to be received :				
a) On Capital Account			6,901,820.00	
b) Prepayments	6,345,541.00		11,076,444.87	
c) Others	10,891,147.67	17,236,688.67		17,978,264.87
<b>TOTAL (B)</b>		<b>17,236,866.67</b>		<b>17,978,264.87</b>
<b>TOTAL (A+B)</b>		<b>802,275,954.30</b>		<b>512,086,880.47</b>

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**Air Cmde Vipul Singh, AVSM VM (Retd)**  
**DIRECTOR**



**(ASHISH GUPTA)**  
**ACCOUNTS OFFICER**

**INDIRA GANDHI RASHTRIYA URAN AKADEMI**  
**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2025**

	CURRENT YEAR (Rs.)		PREVIOUS YEAR (Rs.)	
<b>SCHEDULE 6 - INCOME FROM SALES / SERVICES</b>				
1. Income from Services :				
Landing & Parking Fee		44,057.00		4,368.00
<b>TOTAL</b>		<b>44,057.00</b>		<b>4,368.00</b>
<b>SCHEDULE 7 - GRANTS / SUBSIDIES</b> (Irrevocable Grants & Subsidies Received)				
1. Central Government		100,000.00		20,000,000.00
2. Air India Ltd.		-		-
3. AI Airport Services Ltd.		-		-
4. Airport Authority of India		-		-
5. International Organisations		-		-
<b>TOTAL</b>		<b>100,000.00</b>		<b>20,000,000.00</b>
<b>SCHEDULE 8 - FEES / SUBSCRIPTIONS</b>				
1. Training Fee - Regular Students		265,634,666.00		236,072,437.34
2. Training Fee - Others		18,987,749.00		17,225,625.00
3. B.Sc. Aviation Fee		815,000.00		2,749,310.00
4. Licence Fee		750,632.00		890,060.00
5. AME training fee		3,250,000.00		1,800,000.00
6. ELP Training Fee		1,180,000.00		3,030,001.00
7. Drone Training Fee		2,939,353.00		1,513,551.00
<b>TOTAL</b>		<b>293,557,400.00</b>		<b>263,280,984.34</b>
<b>SCHEDULE 9 - INTEREST EARNED</b>				
1. On Term Deposits :				
With Scheduled Banks		13,839,192.00		15,428,829.00
2. On Savings Accounts : With Scheduled Banks				
With Scheduled Banks		2,184,598.00		1,445,388.00
3. On Loans :				
a) Employees / Staff			12.00	
b) Others	3,592,688.00	3,592,688.00	2,974,722.00	2,974,734.00
<b>TOTAL</b>		<b>19,616,478.00</b>		<b>19,848,951.00</b>

  
**Air Cmde Vipul Singh, AVSM VM (Retd)**  
 DIRECTOR



*Vimal Dixit*

  
 (ASHISH GUPTA)  
 ACCOUNTS OFFICER

**INDIRA GANDHI RASHTRIYA URAN AKADEMI**  
**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2025**

	CURRENT YEAR (Rs.)		PREVIOUS YEAR (Rs.)	
<b>SCHEDULE 10 - OTHER INCOME</b>				
1. Profit on Sale of Fixed Assets (NET)		1,440.00		46,258,790.00
2. Miscellaneous Income		57,020,298.00		60,621,107.39
3. Sale Proceeds of Fixed Assets		-		-
4.Recovery for Accessories provided		4,999,422.00		9,041,140.50
<b>TOTAL</b>		<b>62,021,160.00</b>		<b>115,921,037.89</b>
<b>SCHEDULE 11 - ESTABLISHMENT EXPENSES</b>				
a) Salaries & Wages		162,177,074.95		158,133,739.00
b) Bonus		-		-
c) Contribution to Provident Fund		13,351,015.00		15,802,617.00
d) Medical Expenses		3,105,943.00		3,576,758.00
e) Staff Welfare Expenses		-		-
f) Retirement & Terminal Benefits		44,741,973.00		14,217,892.00
g) Uniform Expenses		270.00		81,102.00
h) Leave Travel Concession		251,145.00		341,134.00
i) Outside Training Expenses - Staff		220,070.00		389,400.00
j) Advertisement Expenses		634,760.00		635,132.00
k) Deputation Pay		2,356,589.00		8,956,482.00
<b>TOTAL</b>		<b>226,838,839.95</b>		<b>202,134,256.00</b>

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**Air Cmde Vipul Singh, AVSM VM (Retd)**  
 DIRECTOR



  
**(ASHISH GUPTA)**  
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**INDIRA GANDHI RASHTRIYA URAN AKADEMI  
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2025**

	CURRENT YEAR (Rs.)	PREVIOUS YEAR (Rs.)
<b>SCHEDULE 12 - OTHER ADMINISTRATIVE EXPENSES ETC.</b>		
<b>A ADMINISTRATIVE EXPENSES</b>		
a) I T Expenses	1,043,366.00	802,464.00
b) Electricity Expenses - Colony	5,511,334.00	7,157,343.00
c) Horticulture Expenses	369,015.00	208,827.00
d) Vehicles, Running & Maintenance	3,374,583.96	3,602,910.00
e) Postage & Telephone Expenses	331,531.16	272,208.00
f) Printing & Stationary	652,853.00	991,686.00
g) Travelling & Conveyance Expenses	1,880,561.20	1,721,979.87
h) Subscription Expenses	746,888.49	845,235.88
i) Auditors Remuneration	-	29,500.00
j) Professional Charges	132,600.00	125,800.00
k) Ceromonies & Functions	310,362.00	288,880.00
l) Bank Charges & Commission	26,794.26	65,854.19
m) Legal Expenses	1,954,375.00	1,215,012.00
n) General Office & Hangar Expenses	188,754.64	181,170.42
o) Sports & Recreation	10,000.00	-
p) B.Sc. Aviation Expenses	-	99,050.00
q) Oil & Fuel - Gen Set - Colony	1,454,467.00	-
r) Admission Expenses	39,757.00	516,401.00
s) Mess Expenses	15,799,989.00	14,203,598.00
t) Covid -19 expenses	-	-
u) Income Tax	-	-
v) ELP Expenses	70,800.00	88,500.00
x) Rent	1,786,957.00	1,346,215.00
<b>TOTAL (A)</b>	<b>35,684,988.71</b>	<b>33,762,634.36</b>
<b>B OPERATIONAL EXPENSES :</b>		
a) Fuel Aircraft	80,964,624.88	75,785,657.31
b) Oil Aircraft	-	-
c) Insurance	26,702,855.00	27,848,696.00
d) Maintenance of Simulator	74,104.47	41,022.20
e) Maintenance of Aircraft	38,391,910.70	68,005,807.89
f) Licence & Examination Fee	882,666.00	302,880.00
g) Repairs & Maintenance	11,905,442.90	10,912,761.13
h) Detachment Expenses	5,338,638.62	9,519,017.14
i) Electricity Expenses - Airport	5,115,891.00	4,810,601.00
j) Oil & Fuel - Gen Set - Airport	1,183,392.00	2,504,204.00
k) Drone Training Expenses	50,000.00	786,587.00
l) Accessories procured for training	5,044,907.00	8,482,877.00
<b>TOTAL (B)</b>	<b>175,654,432.57</b>	<b>209,000,110.67</b>
<b>TOTAL (A+B)</b>	<b>211,339,421.28</b>	<b>242,762,745.03</b>

**Air Cmde Vipul Singh, AVSM VM (Retd)**  
DIRECTOR



*ETiwari*

**(ASHISH GUPTA)**  
ACCOUNTS OFFICER

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

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

**MARCH 31-2025**

**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. 25 crore 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 31<sup>st</sup> March 2025 by the Akademi is as follows: -

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

**MARCH 31 2025**

**SCHEDULE 13:**

**SIGNIFICANT ACCOUNTING POLICIES, CONTINGENT LIABILITIES & NOTES ON ACCOUNTS- REVENUE GRANT**

FIN. YEAR	BUDGETED	(RUPEES IN LACS)				OTHERS	TOTAL	EXPENSES(Excluding Depreciation)
		GRANTS		RECEIVED				
		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*	
2023-2024	5800.00	200.00	-	-	-	200.00	4449.97*	
2024-2025	5000.00	301.00	-	-	-	301.00	4581.17*	

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

**MARCH 31 2025**

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

**CAPITAL GRANTS**

FIN. YEAR	BUDGETED	(RUPEES IN LACS)				TOTAL	EXPENSES
		GRANTS GOVT.	A.I.L.	RECEIVED 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
2023-2024	2941.00	-	-	-	-	-	21.43
2024-2025	3956.00	2500.00	-	-	-	2500.00	-

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

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

**MARCH 31 2025**

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

	<b>CONTRIBUTORY</b>	<b>AS AT 31.03.2025</b>	<b>AS AT 31.03.2024</b>
(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
	<b>TOTAL ::</b>	<b>1,85,55,51,092.00</b>	<b>1,85,55,51,092.00</b>


10. Liability in respect of Gratuity as on 31<sup>st</sup> March 2025 is Rs 1223.02 Lakhs approx. and the same has been provided in the accounts.
11. Part Payment of Rs.3 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.

  
**Air Cmde Vipul Singh, AVSM VM (Retd)**  
**DIRECTOR**



*E. Tiwari*

  
**ASHISH GUPTA**  
**ACCOUNTS OFFICER**

**INDIRA GANDHI RASHTRIYA URAN AKADEMI**

**GROUPING FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2025**

	PARTICULARS	AMOUNT(Rs.)
1	<b>CASH BALANCES IN HAND (INCLUDING CHEQUES &amp; IMPREST)</b>	
	CASH-IN-HAND	73,893.69
	DELHI IMPREST & Toll	-
	STAMPS-IN-HAND	-
	FURSATGANJ	-
	<b>TOTAL ::</b>	<b>73,893.69</b>
2	<b>LOANS &amp; ADVANCES TO BE RECEIVED IN CASH OR KIND</b>	
	TCS RECOVERABLE	74,750.64
	ADVANCE STAFF & OTHERS (DEBIT BAL.)	-
	CGST RECEIVABLE	-
	SGST RECEIVABLE	-
	SECURITY DEPOSIT RECEIVABLE	4,275,176.00
	ADVANCE STUDENTS (DEBIT BAL.)	-
	IMPREST TOLL TAX	-
	SUNDRY RECEIVABLE	4,505,556.03
	TAX DEDUCTED AT SOURCE	-
	SUNDRY CREDITORS ( DEBIT BAL.)	-
	SUNDRY CLAIMS	-
	MEDICLAIM RECEIVABLE - STAFF	1,983,240.00
	IGST RECEIVABLE	-
	EPF ACCOUNT 21	52,425.00
	<b>TOTAL ::</b>	<b>10,891,147.67</b>
3	<b>EMPLOYEES RETIREMENT &amp; TERMINAL BENEFITS</b>	
	EMPLOYEES RETIREMENT & TERMINAL BENEFITS	-
	LEAVE ENCASHMENT	236,344.00
	PROVISION FOR GRATUITY	44,505,629.00
	<b>TOTAL</b>	<b>44,741,973.00</b>
4	<b>GST PAYABLE</b>	
	CGST	17,494.71
	SGST	17,494.70
	IGST	-
	<b>TOTAL ::</b>	<b>34,989.41</b>



*E. T. Dixit*

**INDIRA GANDHI RASHTRIYA URAN AKADEMI**

GROUPING FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2025

	PARTICULARS	AMOUNT(Rs.)
5	<b>SALARIES &amp; WAGES</b>	
	SIMULATOR ALLOWANCE	-
	PRODUCIVITY ALLOWANCE	3,692,515.00
	SALARIES	147,895,849.95
	CHILDREN EDUCATION ALLOWANCE	142,010.00
	FLYING ALLOWANCE	1,268,512.00
	FLYING AUTHORISATION ALLOWANCE	-
	SUBSISTANCE ALLOWANCE	-
	OUTSIDE INSTRUCTORS EXPENSES	4,536,531.00
	SCHEDULE ALLOWANCE	-
	SHIFT ALLOWANCE	70,021.00
	TRANSPORT ALLOWANCE	3,450,836.00
	AVIATION ALLOWANCE	718,800.00
	OVERTIME ALLOWANCE	402,000.00
	NOTICE PERIOD PAY	-
	EXPENSES ON SERVICES HIRED	-
	FIRE FIGHTING EXPENSES	-
	<b>TOTAL ::</b>	<b>162,177,074.95</b>
6	<b>CONTRIBUTION TO PROVIDENT FUND</b>	
	EMPLOYERS CONTRIBUTION TO PF	9,573,837.00
	EMPLOYERS CONTRIBUTION TO PENSION FUND	2,956,713.00
	EDLI ADMN. CHARGES	-
	PENSION FUND ADMN. CHARGES	646,991.00
	EDL INSURANCE FUND	173,474.00
	<b>TOTAL ::</b>	<b>13,351,015.00</b>
7	<b>TRAVELLING AND CONVEYANCE</b>	
	LOCAL CONVEYANCE	-
	CONVEYANCE REIMBURSEMENT EMPLOYEES	33,510.00
	TRAVEL INLAND	1,847,051.20
	TRAVEL INLAND - STUDENTS	-
	TRAVEL FOREIGN	-
	<b>TOTAL ::</b>	<b>1,880,561.20</b>



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**INDIRA GANDHI RASHTRIYA URAN AKADEMI**

**GROUPING FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2025**

	<b>PARTICULARS</b>	<b>AMOUNT(Rs.)</b>
8	<b>MEDICAL EXPENSES</b>	
	MEDICAL EXPENSES	852,645.00
	MEDICAL EXPENSES REIMBURSEMENT	
	CONTRIBUTION TO MEDICLAIM-EMPLOYER	2,229,934.00
	MEDICAL EQUIPMENT EXP.	23,364.00
	<b>TOTAL ::</b>	<b>3,105,943.00</b>
9	<b>POSTAGE &amp; TELEPHONE</b>	
	POSTAGE EXPENSES	215,865.00
	TELEPHONE EXPENSES	115,666.16
	<b>TOTAL ::</b>	<b>331,531.16</b>
10	<b>REPAIRS &amp; MAINTENANCE</b>	
	MAINTENANCE OF HOSTEL	141,406.00
	MAINTENANCE OF BUILDING & TOWNSHIP	3,683,128.00
	MAINTENANCE OF PLANT & MACHINERY	50,686.00
	MAINTENANCE OF OTHER EQUIPMENTS	29,324.00
	GENERAL STORES (GS)	(106,236.10)
	MAINTENANCE OF A.C. PLANT	-
	MAINTENANCE OF AIR CONDITIONERS	554,964.00
	MAINTENANCE OF GEN SET	282,025.00
	MAINTENANCE OF FURNITURE	-
	MAINTENANCE OF ELECTRICAL EQUIPMENT	355,548.00
	MAINTENANCE OF OFFICE EQUIPMENT	34,235.00
	MAINTENANCE OF COMMUNICATION & LANDING AIDS	7,381.00
	MAINTENANCE OF AIRPORT	4,738,487.00
	MAINTENANCE OF SPORTS EQUIP	-
	RUNWAY RECARPETING EXPENSES	-
	MAINTENANCE OF ATC	-
	FACILITY CHARGES	184,770.00
	AME SCHOOL EXPENSES	1,916,495.00
	GST EXPENSES	33,230.00
	<b>TOTAL ::</b>	<b>11,905,442.90</b>



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**INDIRA GANDHI RASHTRIYA URAN AKADEMI**  
GROUPING FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2025

	PARTICULARS	AMOUNT(Rs.)
11	<b>OTHER CURRENT LIABILITIES</b>	
	SECURITY DEPOSIT - STUDENTS	2,987,500.00
	SECURITY DEPOSIT - OTHERS	1,443,214.00
	EXPENSES PAYABLE	32,450.00
	SUNDRY PAYABLE	18,709,976.64
	SUNDRY CREDITORS (CREDIT BAL.)	20,279,588.41
	SUNDRY RECEIPTS - STUDENTS	833,813,007.66
	GST PAYABLE	34,989.41
	EMPLOYEES SUBSCRIPTION TO P.F.	(123,710.00)
	CSR FUND	-
	TDS ON GST	146,815.00
	TDS PAYABLE	981,481.84
	SALARY PAYABLE	-
	<b>TOTAL ::</b>	<b>878,305,312.96</b>
12	<b>AIRCRAFT SPARES &amp; MAINTENANCE</b>	
	AIRCRAFT SPARES - DIAMOND	19,281,745.51
	AVIONICS SPARES	37,249.97
	TB-20 CONSUMABLES / ROTABLES	2,444,990.77
	FREIGHT, DUTY & INCIDENTALS	407,115.00
	MAINTENANCE OF AIRCRAFT	11,809,270.75
	LANDING & PARKING CHARGES	500,218.00
	GENERAL STORES (ENGG.)	1,446,489.00
	SPARES ZLIN	2,464,831.70
	AIRCRAFT SPARES - DA-42	-
	<b>TOTAL ::</b>	<b>38,391,910.70</b>
13	<b>MISCELLANEOUS INCOME</b>	
	ADMN. CHARGES RECEIVED	-
	TRANSIT ACCOMODATION RECOVERY	2,189,901.00
	HOSTEL ACCOMMODATION RECOVERY	8,838,740.00
	ADMISSION FEE RECEIPTS	7,400,000.00
	WATER BILL RECOVERY	87,437.00
	MISCELLANEOUS RECEIPTS	3,659,297.00
	IGRUA MESS RECOVERY	26,122,219.00
	APPLICATION FEE RECEIVED	6,530,000.00
	R.T.I.	-
	NOTICE PERIOD PAY RECOVERY	16,500.00
	RENT RECEIVED	515,020.00
	SERVICE BOND RECOVERY	155,000.00
	FACILITY INCOME	302,488.00
	ELECTRICITY RECOVERY	1,012,233.00
	PHOTOCOPY CHARGES	118,447.00
	INSURANCE CLAIM	35,430.00
	INTEREST ON TDS REFUND	37,586.00
	<b>TOTAL</b>	<b>57,020,298.00</b>



*E. Tiwari*

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**INDIRA GANDHI RASHTRIYA URAN AKADEMI**  
**GROUPING FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2025**

	PARTICULARS	AMOUNT(Rs.)
14	<b>VEHICLE RUNNING &amp; MAINTENANCE</b> VEHICLE HIRE CHARGES MAINTENANCE OF VEHICLE RATES & TAXES OIL & FUEL	 312,164.00 489,237.00 24,984.96 2,548,198.00
	<b>TOTAL ::</b>	<b>3,374,583.96</b>
15	<b>SUBSCRIPTION EXPENSES</b>  SUBSCRIPTION & PERIODICALS SUBSCRIPTION & MEMBERSHIP FEE	  19,121.00 727,767.49
	<b>TOTAL ::</b>	<b>746,888.49</b>
16	<b>DETACHMENT EXPENSES</b>  DETACHMENT EXPENSES - GONDIA DETACHMENT EXPENSES - GULBARGA	  5,338,638.62 -
	<b>TOTAL</b>	<b>5,338,638.62</b>
17	<b>ADVANCE RECEIVED</b>  STUDENTS (CREDIT BAL.) STAFF (CREDIT BAL.)	  38,527,752.48 -
	<b>TOTAL ::</b>	<b>38,527,752.48</b>





*E. Tiwari*



**INDIRA GANDHI RASHTRIYA URAN AKADEMI**  
**GROUPING FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2025**

	PARTICULARS	AMOUNT(Rs.)
18	<b>CAPITAL WORK IN PROGRESS</b> CAPITAL WORK IN PROGRESS CWIP - SIMULATORS	- -
	<b>TOTAL ::</b>	-
19	<b>SIMULATOR SPARES / MAINTENANCE</b> MAINTENANCE OF SIMULATOR SIMULATOR SPARES DISPOSAL OF SIMULATOR SPARES	72,075.00 2,029.47 -
	<b>TOTAL ::</b>	<b>74,104.47</b>
20	<b>AIRCRAFT FUEL</b> AIRCRAFT FUEL - DA-40 AIRCRAFT FUEL - TB-20 AIRCRAFT FUEL - KING AIR AIRCRAFT FUEL - ZLIN AIRCRAFT FUEL - DA-42	70,225,050.43 - - 194,431.90 10,545,142.55
	<b>TOTAL ::</b>	<b>80,964,624.88</b>
21	<b>TDS PAYABLE</b> TDS CONTRACTORS TDS 194J TDS 194Q TDS 194I TDS Salaries	43,903.00 17,500.00 13,536.84 - 906,542.00
	<b>TOTAL ::</b>	<b>981,481.84</b>
22	<b>GST EXPENSES</b> IGST REVERSE CHARGE CGST REVERSE CHARGE SGST REVERSE CHARGE CGST EXPENSES SGST EXPENSES IGST EXPENSES	- - - 16,205.50 16,205.50 819.00
	<b>TOTAL ::</b>	<b>33,230.00</b>



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**INDIRA GANDHI RASHTRIYA URAN AKADEMI**

GROUPING FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2025

	PARTICULARS	AMOUNT(Rs.)
23	<b>INTEREST EARNED</b> 1. ON TERM DEPOSITS 2. ON SAVINGS ACCOUNT 3. ON LOANS a) EMPLOYEES / STAFF b) OTHERS (STUDENTS)	 13,839,192.00 2,184,598.00  - 3,592,688.00
	<b>TOTAL</b>	<b>19,616,478.00</b>
24	<b>PROFIT ON SALE OF FIXED ASSETS</b>  PROFIT ON SALE OF FIXED ASSETS LESS: LOSS ON SALE OF FIXED ASSETS LESS: IMPAIRED LOSS	  1,440.00 - -
	<b>TOTAL</b>	<b>1,440.00</b>
25	<b>SECURITY DEPOSIT PAYABLE</b> SECURITY DEPOSIT - Abas Traders SECURITY DEPOSIT - LAXMI CONSTRUCTIONS SECURITY DEPOSIT - OTHERS	 24,580.00 899,000.00 519,634.00
	<b>TOTAL</b>	<b>1,443,214.00</b>



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