

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT			Assessment Year
[Where the data of the Return of Income in Form ITR-1(SHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified] (Please see Rule 12 of the Income-tax Rules, 1962)			2024-25
PAN	AABTG1558J		
Name	GYAN SAGAR FOUNDATION		
Address	1ST FLOOR, CENTRE POINT, Ulubari S.O, Guwahati , KAMRUIP , 04-Assam, 91-INDIA, 781007		
Status	05-AOP/BOI	Form Number	ITR-7
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	511603861260924
Taxable Income and Tax Details	Current Year business loss, if any	1	0
	Total Income	2	0
	Book Profit under MAT, where applicable	3	0
	Adjusted Total Income under AMT, where applicable	4	0
	Net tax payable	5	0
	Interest and Fee Payable	6	0
	Total tax, interest and Fee payable	7	0
	Taxes Paid	8	9,86,044
	(+) Tax Payable /(-) Refundable (7-8)	9	(-) 9,86,040
Accreted Income and Tax Detail	Accreted Income as per section 115TD	10	0
	Additional Tax payable u/s 115TD	11	0
	Interest payable u/s 115TE	12	0
	Additional Tax and interest payable	13	0
	Tax and interest paid	14	0
	(+) Tax Payable /(-) Refundable (13-14)	15	0
This return has been digitally signed by <u>ANIL KUMAR MODI</u> in the capacity of <u>Principal Officer</u> having PAN <u>ADDPM8933C</u> from IP address <u>152.59.150.43</u> on <u>26-Sep-2024 23:39:49</u> DSC S.No & Issuer <u>2320008</u> & <u>4781149086047768495CN=IDSign sub CA for Consumers 2022,OU=Certifying Authority,O=QCID Technologies Private Limited,C=IN</u>			
System Generated Barcode/QR Code	 AABTG1558J075116038612609248d159a50ca09a1cfd1f7a17e6f41ad3050c00c5f		
DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU			



FORM NO. 10B
[See rule 17B]

**Audit report under section 12A (b) of the Income-tax Act, 1961, in the case
of charitable or religious trusts or institutions**

We have examined the Balance Sheet of THE ASSAM ROYAL GLOBAL UNIVERSITY a Unit of Gyan Sagar Foundation (Registered Society), as at 31st March 2024 and the Income and Expenditure account for the period ended on that date, which are in agreement with the books of account maintained by the said university as at 31st March 2024.

We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of the audit. In our opinion, proper books of account have been kept by the said university as far as appears from our examination of the books.

In our opinion and to the best of our information, and according to information given to us, the said accounts give a true and fair view-

- (i) In the case of the Balance Sheet, of the state of affairs of the above named university at 31st March 2024 and
- (ii) In the case of the Income and Expenditure account of the university, the excess of Income over Expenditure for its accounting period ending on 31st March, 2024.

The prescribed particulars are annexed hereto.

PLACE : GUWAHATI
DATE : THE 24th DAY OF AUGUST 2024



FOR, BINEET HEMANT & ASSOCIATES
CHARTERED ACCOUNTANTS

(Firm Regn. No. 327117E)

(BINEET GUPTA)
PARTNER

M.NO. 514158

UDIN: 24514158BKAMKQ2606

ANNEXURE

STATEMENTS OF PARTICULARS

1. APPLICATION OF INCOME FOR CHARITABLE OR RELIGIOUS PURPOSES

1	Amount of income of the previous year applied to charitable or religious purposes in India during that year		
	Revenue Expenditure (Excluding from borrowed fund)	Rs.	814,664,913.00
	Capital Expenditure (Excluding from borrowed fund)	Rs.	-
2	Whether the Society has exercised the option under clause (2) of the Explanation to section 11(1)? If so, the details of the amount of income deemed to have been applied to charitable or religious purposes in India during the previous year	Rs.	NO
3	Amount of income accumulated or set apart / finally set apart* for application to charitable or religious purposes, to the extent it does not exceed 15 per cent of the income derived from property held under trust wholly * in part only for such purposes.	Rs.	NIL
4	Amount of income eligible for exemption under section 11(1)(c) (Give details)		NIL
5	Amount of income, in addition to the amount referred to in item 3 above, accumulated or set apart for specified purposes under section 11(2)		NIL
6	Whether the amount of income mentioned in item 5 above has been invested or deposited in the manner laid down in section 11(2)(b)? If so, the details thereof		NIL
7	Whether any part of the income in respect of which an option was exercised under clause (2) of the Explanation to section 11(1) in any earlier year is deemed to be income of the previous year under section 11(1B)? If so, the details thereof		NIL
8	Whether, during the previous year, any part of income accumulated or set apart for specified purposes under section 11(2) in any earlier year—		
	(a) has been applied for purposes other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto, or		NIL
	(b) has ceased to remain invested in any security referred to in section 11(2)(b)(i) or deposited in any account referred to in section 11(2)(b)(ii) or section 11(2)(b)(iii), or		NIL



(c) has not been utilised for purposes for which it was accumulated or set apart during the period for which it was to be accumulated or set apart, or in the year immediately following the expiry thereof? If so, the details thereof

NIL

II. APPLICATION OR USE OF INCOME OR PROPERTY FOR THE BENEFIT OF PERSONS REFERRED TO IN SECTION 13(3)

- 1 Whether any part of the income or property of the *Society/ institution was lent, or continues to be lent, in the previous year to any person referred to in section 13(3) (hereinafter referred to in this Annexure as such person)? If so, give details of the amount, rate of interest charged and the nature of security, if any

Yes

Name of Person	Purpose	Monthly Rent Paid	Total Amount (in Rupees)
Sri Ashok Kumar Pansari	Vacant Land for Bus Parking	75,000.00	900,000.00
Sri Anil Kumar Modi		75,000.00	900,000.00

- 2 Whether any land, building or other property of the *trust/ institution was made, or continued to be made, available for the use of any such person during the previous year? If so, give details of the property and the amount of rent or compensation charged, if any

NIL

- 3 Whether any payment was made to any such person during the previous year by way of salary, allowance or otherwise? If so, give details

NIL

Salary Paid Yearly	Total Amount (in Rupees)
Sri Ashok Kumar Pansari	5,280,000.00
Sri Anil Kumar Modi	3,960,000.00
Sri Ankur Pansari	3,300,000.00

- 4 Whether the services of the *Society/institution were made available to any such person during the previous year? If so, give details thereof together with remuneration or compensation received, if any

NIL



- 5 Whether any share, security or other property was purchased by or on behalf of the Society/institution during the previous year from any such person? If so, give details thereof together with the consideration paid NIL
- 6 Whether any share, security or other property was sold by or on behalf of the Society/institution during the previous year to any such person? If so, give details thereof together with the consideration received NIL
- 7 Whether any income or property of the *trust/institution was diverted during the previous year in favour of any such person? If so, give details thereof together with the amount of income or value of property so diverted NIL
- 8 Whether the income or property of the *trust/institution was used or applied during the previous year for the benefit of any such person in any other manner? If so, give details NIL
- * Strike out whichever is not applicable.

**III. INVESTMENTS HELD AT ANY TIME DURING THE PREVIOUS YEAR(S) IN CONCERNS
IN WHICH PERSONS REFERRED TO IN SECTION 13(3) HAVE
A SUBSTANTIAL INTEREST**

Sl. No.	Name and Address of the concern	where the concern is a company, number and class of shares held	Nominal value of the investment	Income from the investment	Whether the amount in col. 4 exceeded 5 per cent of the capital of the concern during the
1	2	3	4	5	6
	NIL	NIL	NIL	NIL	NIL
Total	NIL	NIL	NIL	NIL	NIL

FOR, BINEET HEMANT & ASSOCIATES
CHARTERED ACCOUNTANTS
(Firm Regn. No 327117E)



(Signature)

(BINEET GUPTA)
PARTNER
M.NO. 514158
UDIN: 24514158BKAMKQ2606

PLACE : GUWAHATI
DATE : THE 24TH DAY OF AUGUST*2024

THE ASSAM ROYAL GLOBAL UNIVERSITY :: GUWAHATI

BALANCE SHEET AS AT 31ST MARCH 2024

LIABILITY	SCH	AMOUNT	ASSETS	SCH	AMOUNT
GYAN SAGAR FOUNDATION	A	852,827,126.00	FIXED ASSETS	E	1,903,245,878.00
SECURED LOANS	B	956,282,378.00	<u>CURRENT ASSETS</u>		
UNSECURED LOANS	C	75,000,000.00	Loans & Advances	F	30,877,556.00
CURRENT LIABILITIES	D	88,939,138.00	Fixed Deposits	G	26,055,966.00
			Security Deposits	H	7,113,730.00
			<u>BANK BALANCE</u>	I	5,747,805.00
			Cash in Hand		8,507.00
TOTAL : Rs.		1,973,048,642.00	TOTAL : Rs.		1,973,048,642.00

IN TERMS OF OUR REPORT OF EVEN DATE
FOR, BINEET HEMANT & ASSOCIATES
CHARTERED ACCOUNTANTS
[FIRM REG. NO. 327117E]



PLACE : GUWAHATI
DATE : THE 24TH DAY OF AUGUST 2024


(BINEET GUPTA)
PARTNER
M.NO. 514158
UDIN: 24514158BKKAMQ2606

THE ASSAM ROYAL GLOBAL UNIVERSITY, GUWAHATI
INCOME & EXPENDITURE ACCOUNT AS AT 31ST MARCH 2024

EXPENDITURE	AMOUNT	INCOME	AMOUNT
Advertisement & Promotion Expenses	44,121,819.00	Fee Received from Students (Annex-V)	996,943,314.00
Admission Expenses	406,000.00	Interest Received	1,959,919.00
Affiliation/Inspection/Academic Audit Fees	1,402,916.00	Rent Received	4,325,379.00
Bank Charges	178,040.00	Government Grants	
Bank Loan Processing Fees	2,194,203.00	Science and Engineering Research Board	1,130,000.00
Bank Loan Review Charges	149,071.00		
Audit Fee (Certification Fees)	76,700.00		
Bar Council of India Fees	1,606,000.00		
BOG/DOM/BOS, Etc. Meeting Expenses	408,290.00		
Books for Library	1,873,626.00		
Research Paper & Journal Publications Expenses	413,121.00		
Bus Running Expenses (Fuel)	3,412,450.00		
Bus Running Expenses (Maintenance)	2,126,109.00		
Bus Running Expenses (Road Tax, etc)	224,148.00		
Cable TV Charges	13,012.00		
Cleaning & Maintenance Expenses	3,134,032.00		
Compliance & Other AICTE Expenses	484,000.00		
Consultancy (Training & Orientation)	388,516.00		
Recruitment Expenses	982,508.00		
Conveyance Allowance (Staff)	156,364.00		
Conveyance Expenses	465,898.00		
Convocation Expenses (Convocation 2623)	16,193,490.00		
Collaboration, Tie Up, etc. Expenses	13,418,343.00		
Depreciation (other than on building) (SCIT-20)	13,214,932.00		
Electricity Charges (Power)	26,497,053.00		
Electricity Charges (Solar Power)	381,182.00		
EPF-Administrative Charges	437,629.00		
EPF-Employer's Contribution	5,241,701.00		
ESI Employers Contribution	1,258,263.00		
Examination Expenses	2,036,009.00		
Freight & Cartage Expenses	173,598.00		
Function/Celebration/Events etc. Expenses	4,643,234.00		
AU Vice Chancellor Meet Expenses	2,464,534.00		
Gamov & Sports Expenses	4,906,129.00		
Gardening/Landscaping Expenses	1,252,282.00		
General Expenses	1,589,638.00		
Generator Running Expenses	3,596,323.00		
GMC & Urban Tax	1,227,238.00		
Guest House Expenses	1,127,695.00		
Guest House Expenses	190,800.00		
Animal House Expenses	642,720.00		
Hostel Fooding Expenses	63,544,366.00		
Hostel Maintenance Expenses	6,293,923.00		
Identity Cards Expenses	735,189.00		
Infirmary Expenses	1,329,096.00		
Insurance Charges (Annexure-D)	3,381,086.00		



EXPENDITURE	AMOUNT	INCOME	AMOUNT
Interest on loans (Annexure-II)	67,793,228.00		
Internet Expenses	1,761,072.00		
Kitchen Utensils & Equipments for Canteen	1,020,751.00		
Laboratory & Workshop Expenses	13,490,255.00		
Legal Fees & Expenses	449,358.00		
Magazine & Journals	1,001,934.00		
Membership & Sponsorship Expenses	1,118,456.00		
Mobile Phone Expenses	1,934,834.00		
Newspaper & Periodicals	35,448.00		
Postage & Telegrams	532,414.00		
Printing & Stationery	6,890,265.00		
Prizes, Mementos & Felicitation items	1,392,565.00		
Rent (Annexure-III)	3,723,891.00		
Repair & Maintenance Expenses	53,462,770.00		
Royal Anna Seva	800,000.00		
Royal Swasthya Seva	900,000.00		
Royal Mahatma Expenses	758,064.00		
Camera & Accessories Expenses	587,925.00		
Networking & Its Accessories Expenses	3,571,431.00		
Battery/UPS & Accessories Expenses	572,424.00		
Computer, Laptop, Projector & Accessories Expenses	12,508,469.00		
LED/LCD TV & Accessories Exp.	523,440.00		
Refrigerator, Washing Machines & Other Exp.	135,490.00		
Interactive Panel Display for Classroom	3,511,267.00		
Furniture & Fixtures Expenses	3,702,556.00		
Airconditioner & Its Accessories	2,221,696.00		
Salary Expenses	337,939,144.00		
Scholarship & Concession (Annexure-IV)	25,088,700.00		
Software Expenses	2,333,479.00		
Signage Expenses	1,995,836.00		
Staff & Student Welfare Expenses	1,072,488.00		
Staff Uniform Expenses	566,213.00		
Training, Development Research & Placement Exp.	8,191,288.00		
Travelling Expenses	3,175,139.00		
Vehicle Running Expenses (Fuel)	923,370.00		
Vehicle Running Expenses (Maintenance)	1,049,295.00		
Vehicle Running Expenses (Reg., Road Tax, etc)	142,421.00		
Water Treatment & Fountain Plant Expenses	2,735,137.00		
Website Development Expenses	337,447.00		
Workshop/Seminar/Job Fair Expenses	4,527,723.00		
Excess of Income Over Expenditure	185,411,144.00		
TOTAL RA.	1,004,358,612.00	TOTAL RA.	1,004,358,612.00

PLACE : GUWAHATI

DATE : THE 24TH DAY OF AUGUST 2024



FOR, BINEET HEMANT & ASSOCIATES
CHARTERED ACCOUNTANTS
[FIRM REG. NO. 327117E]

(BINEET GUPTA)
PARTNER

M.NO. 514158

UDIN: 24514158BHKAMKQ2606

THE ASSAM ROYAL GLOBAL UNIVERSITY :: GUWAHATI

SCHEDULE - "A"

GYAN SAGAR FOUNDATION

	<u>31.03.2024</u>
Debit Balance As per Books	667,415,982.00
Add :- Surplus Transferred from I/E Account	185,411,144.00
TOTAL Rs.	<u>852,827,126.00</u>

SCHEDULE- "B"

SECURED LOANS

		<u>31.03.2024</u>
<u>Term Loan</u>		
Punjab National Bank, Guwahati-TL-4651001C00000125	85,714,007.00	
Punjab National Bank, Guwahati-TL-0189001C00990941	103,868,922.00	
State Bank of India, Guwahati-TL-42558396040	157,389,505.00	
Axis Bank Limited, Guwahati-TL-923060051880266	<u>458,902,268.00</u>	805,874,702.00
<u>Overdraft Loan</u>		
Punjab National Bank, Guwahati-OD A/C-0189009100000019	71,165,636.00	
Axis Bank Limited-OD-923030033702736	4,650,141.00	
Axis Bank Limited-OD-924030018458639	50,023,836.00	
State Bank of India, Guwahati-DL-42809397007	<u>24,568,063.00</u>	150,407,676.00
TOTAL Rs.		<u>956,282,378.00</u>

SCHEDULE- "C"

UNSECURED LOANS

	<u>31.03.2024</u>
A. K. Modi & Sons (HUF), Guwahati	10,000,000.00
Anil Kumar Modi, Guwahati	10,000,000.00
Ashok Kumar Pansari, Guwahati	50,000,000.00
Sangita Modi, Guwahati	<u>5,000,000.00</u>
TOTAL Rs.	<u>75,000,000.00</u>



THE ASSAM ROYAL GLOBAL UNIVERSITY :: GUWAHATI

SCHEDULE-"D"

CURRENT LIABILITIES

SCHEDULE-"D-I"

SUNDRY CREDITORS

31.03.2024

Ragi Mercantiles, Guwahati	242,348.00
Jai Bhagwati Techno Trade, Guwahati	74,648.00
Karan Pareek, Guwahati	100,000.00
Sonics, New Delhi	27,000.00
North Eastern Concrete Industries, Guwahati	88,716.00
Salary Payable to Staff	584,360.00
Advances from Students	3,032,208.00
TOTAL "D-I"	<u>4,149,280.00</u>

SCHEDULE-"D-II"

OTHER LIABILITY

31.03.2024

GOVERNMENT LIABILITIES

ESI Payable	(Paid on 13.04.2024)	133,275.00
GST Payable	(Paid on 18.04.2024)	414,828.00

CAUTION DEPOSITS (REFUNDABLE)

Caution Deposits-Dry Scholars	47,016,000.00
Caution Deposits-Hostellers	13,049,025.00

ALUMNI SUBSCRIPTION

Alumni Annual Subscription (2021-2022)	4,170,000.00
Alumni Annual Subscription (2022-2023)	5,945,000.00
Alumni Annual Subscription (2023-2024)	38,000.00

SECURITY DEPOSITS

From Staff	13,417,930.00
AG Scoopy Delight	21,000.00
Bharati Airtel Ltd., Guwahati	75,000.00
Bombay Tadka, Guwahati	40,000.00
Darjeeling Momo, Guwahati	15,000.00
Go Green Laundermat Pvt.Ltd.	21,000.00
HDFC BANK LTD.	52,800.00



J for Juice	30,000.00
Jubilant Foodworks Ltd.	50,000.00
Kaushalya Das (Kadak Chai)	36,000.00
Local Tummy	60,000.00
M.K. Enterprise	30,000.00
Megh Raj Upadhyay, Guwahati	25,000.00
North East Food Service	30,000.00
Soda King	30,000.00
Utsav Bhuyan (Haochi A Chinese Outlet)	90,000.00
TOTAL "D-II"	84,789,858.00
TOTAL Rs. (D-I + D-II)	88,939,138.00



THE ASSAM ROYAL GLOBAL UNIVERSITY, GUWAHATI

SCHEDULE ATTACHED TO AND FORMING PART OF THE BALANCE SHEET AS ON 31.03.2024

SCHEDULE "E"

FIXED ASSETS & DEPRECIATION

SCHEDULE "E-I"

SL. NO.	DESCRIPTION OF ASSETS	W.D.V. AS ON	ADDITION	DEDUCTION	TOTAL	DEPRECIATION	W.D.V. AS ON
		01.04.2023 Amount in Rs.			Amount in Rs.		31.03.2024 Amount in Rs.
I	BLOCK "A"						
	Land Development	32,822,136.00	-	-	32,822,136.00	-	32,822,136.00
	Academic Buildings (Block-A & B) + (Boys Hostel Aditya House) + (Girls Hostel Harsha House)	295,680,322.00	-	-	295,680,322.00	-	295,680,322.00
	Academic Building (Block-C)	158,020,341.00	376,000.00	-	158,396,341.00	-	158,396,341.00
	Academic Buildings (Block-D, E, F)	363,347,541.00	1,502,929.00	-	364,850,470.00	-	364,850,470.00
	Hostel Buildings (Sunny House)	202,633,696.00	3,427,355.00	-	206,061,051.00	-	206,061,051.00
	Academic Buildings (Block-G, H, I)	124,856,453.00	316,166,380.00	-	441,022,833.00	-	441,022,833.00
	Hostel Buildings-Leyland House	65,713,677.00	91,806,754.00	-	157,520,431.00	-	157,520,431.00
	Auditorium Block, (WLP)	-	32,288,503.00	-	32,288,503.00	-	32,288,503.00
	A.C. Installation (Block-A & B) Central A.C.	20,387,815.00	-	-	20,387,815.00	-	20,387,815.00
	A.C. Installation (Block-C) Central A.C.	7,000,000.00	-	-	7,000,000.00	-	7,000,000.00
	A.C. Installation (Block-D, E, F) Central A.C.	28,165,471.00	-	-	28,165,471.00	-	28,165,471.00
	A.C. Installation (Aditya House) Central A.C.	3,938,767.00	-	-	3,938,767.00	-	3,938,767.00
	A.C. Installation (Harsha House) Central A.C.	4,157,700.00	-	-	4,157,700.00	-	4,157,700.00
	A.C. Installation (Sunny House) Central A.C.	8,658,286.00	5,781,836.00	-	14,440,122.00	-	14,440,122.00
	A.C. Installation (Guest House) Central A.C.	804,530.00	-	-	804,530.00	-	804,530.00
		1,218,686,738.00	9,209,191.00	-	1,227,895,929.00	-	1,227,895,929.00



SCHEDULE "E-II"

SL. NO.	DESCRIPTION OF ASSETS	W.D.V. AS ON 01.04.2023		ADDITION		DEDUCTION / SALES	TOTAL		DEPRECIATION	W.D.V. AS ON 31.03.24
		Amount in Rs.		More Than 180 days	Less Than 180 Days		Amount in Rs.			
1	BLOCK "B" 10%									
	Fixture, Furnishing & Fittings (Block-A & B)	12,368,850.00	-	-	-	-	12,368,850.00	1,236,885.00	11,131,965.00	
	Furniture & Fixture (Block-C)	2,586,213.00	-	-	-	-	2,586,213.00	258,621.00	2,327,610.00	
	Fixture, Furnishing & Fittings, Block D, E & F,	25,260,615.00	-	-	-	-	25,260,615.00	2,526,062.00	22,734,553.00	
	Picture, Furnishing & Fittings (Sameer House)	18,636,305.00	364,000.00	232,175.00	-	-	19,232,540.00	1,911,645.00	17,320,895.00	
	Picture, Furnishing & Fittings (GHI)	-	-	38,145,262.00	-	-	38,145,262.00	1,907,263.00	36,237,999.00	
	Picture, Furnishing & Fittings Heyanah House	-	-	9,422,629.00	-	-	9,422,629.00	471,131.00	8,951,498.00	
	Electrical's Fittings	9,661,231.00	-	-	-	-	9,661,231.00	966,123.00	8,695,108.00	
	Power	779,552.00	-	-	-	-	779,552.00	77,955.00	701,597.00	
	Digital Language Laboratory	250,126.00	-	-	-	-	250,126.00	25,013.00	225,113.00	
	Laboratory Equipment	12,501,843.00	-	-	-	-	12,501,843.00	1,250,184.00	11,251,659.00	
	33 KVA Power Transformer	2,837,929.00	-	-	-	-	2,837,929.00	293,793.00	2,544,136.00	
2	BLOCK "C" 15%									
	Buses (Air Condition) (9 Nos)	113,200.00	-	-	-	-	113,200.00	16,980.00	96,220.00	
	Car Tata Innova (AS-01-AB-7911)	136,479.00	-	-	-	-	136,479.00	20,472.00	116,007.00	
	Marindra XUV 500 W8 (AS-01-BD-0011)	228,033.00	-	-	-	120,000.00	108,033.00	16,205.00	91,828.00	
	Car Corolla Altis (AS-01-AD-8411)	202,593.00	-	-	-	-	202,593.00	30,389.00	172,204.00	
	Marindra XUV 500 W8 (AS-01-MB-0011)	324,527.00	-	-	-	129,500.00	195,027.00	29,254.00	165,773.00	
	Toyota Fortuner Car (AS-01-BD-8245)	955,889.00	-	-	-	-	955,889.00	143,383.00	812,506.00	
	Toyota Innova Car (AS-01-DW-0011)	976,596.00	-	-	-	-	976,596.00	146,489.00	830,107.00	
	Car (Electrical Golf Car)	15,418.00	-	-	-	-	15,418.00	2,313.00	13,105.00	
	BMW Car (AS-01-AR-6011)	758,989.00	-	-	-	-	758,989.00	113,848.00	645,141.00	
	Maruti Eco (AS-01-EJ-8511)	244,250.00	-	-	-	-	244,250.00	36,638.00	207,612.00	
	Water Cooler	114,667.00	-	-	-	-	114,667.00	17,200.00	97,467.00	



SL. NO.	DESCRIPTION OF ASSETS	W.D.V. AS ON 01.04.2023		ADDITION		DEDUCTION / SALES	TOTAL	DEPRECIATION	W.D.V. AS ON 31.03.24	
		Amount in Rs.		More Than 180 days	Less Than 180 Days				Amount in Rs.	
	Air Conditioner	106,921.00	-	-	-	-	106,921.00	16,038.00	90,883.00	
	Automatic Door	39,052.00	-	-	-	-	39,052.00	5,858.00	33,194.00	
	Camera	909,008.00	-	-	-	-	909,008.00	136,351.00	772,657.00	
	Canteen Equipments (Cafeteria)	100,993.00	-	-	-	-	100,993.00	15,149.00	85,844.00	
	Canteen Equipments (Boys Hostel)	214,483.00	-	-	-	-	214,483.00	32,172.00	182,311.00	
	Canteen Equipments (Girls Hostel)	43,814.00	-	-	-	-	43,814.00	6,572.00	37,242.00	
	CCTV	306,650.00	-	-	-	-	306,650.00	45,998.00	260,652.00	
	CCTV, Archival Block	51,947.00	-	-	-	-	51,947.00	7,792.00	44,155.00	
	Cleaning Equipments	29,533.00	-	-	-	-	29,533.00	4,430.00	25,103.00	
	Electronic Weighing Scale	19,850.00	-	-	-	-	19,850.00	1,398.00	18,452.00	
	Generator Set	703,417.00	-	-	-	-	703,417.00	105,513.00	597,904.00	
	Gym Equipments	117,784.00	-	-	-	-	117,784.00	17,668.00	100,116.00	
	Gym Equipments-Heyanah House	-	883,608.00	-	371,700.00	-	1,255,308.00	160,418.00	1,094,890.00	
	Infirmary Equipments	16,487.00	-	-	-	-	16,487.00	2,473.00	14,014.00	
	Inventor & its Accessories	53,602.00	-	-	-	-	53,602.00	8,040.00	45,562.00	
	LCD	428,976.00	-	-	-	-	428,976.00	64,346.00	364,630.00	
	Mixture Machine	9,506.00	-	-	-	-	9,506.00	1,426.00	8,080.00	
	Mobile Handset	4,658.00	-	-	-	-	4,658.00	699.00	3,959.00	
	Projector & Accessories	1,532,935.00	-	-	-	-	1,532,935.00	229,940.00	1,302,995.00	
	Projector & Accessories ; Architect Block	169,370.00	-	-	-	-	169,370.00	16,466.00	152,904.00	
	Projections & Sound Reinforcement for Convention centre Auditorium, Seminar Hall & Conference Hall	757,959.00	-	-	-	-	757,959.00	113,604.00	644,355.00	



Sl. NO.	DESCRIPTION OF ASSETS	W.D.V. AS ON	ADDITION		DEDUCTION/ SALES	TOTAL	DEPRECIATION	W.D.V. AS ON
		01.04.2023	More Than 180 days	Less Than 180 Days		Amount in Rs.		31.03.24
		Amount in Rs.				Amount in Rs.		Amount in Rs.
	Canon Digital Photocopier	157,128.00	-	-	-	157,128.00	23,569.00	133,559.00
	Refrigerator & Freezer	142,605.00	-	-	-	142,605.00	21,391.00	121,214.00
	Sound System	10,579.00	-	-	-	10,579.00	1,587.00	8,992.00
	Sports Equipments	69,198.00	-	-	-	69,198.00	10,380.00	58,818.00
	Sports Equipments, Archt. Block	379,594.00	-	-	-	379,594.00	56,939.00	322,655.00
	Time & Attendance Recorder	2,220.00	-	-	-	2,220.00	333.00	1,887.00
	Pugging Machine	3,953.00	-	-	-	3,953.00	593.00	3,360.00
	Currency Counting Machine	2,000.00	-	-	-	2,000.00	300.00	1,700.00
	Florida Lawn Mowers	23,944.00	-	-	-	23,944.00	3,592.00	20,352.00
	Hot Water System Plant	48,016.00	-	-	-	48,016.00	7,202.00	40,814.00
	Turnstile Gate	275,565.00	-	-	-	275,565.00	41,333.00	234,230.00
	Servo Control Voltage Stabiliser	255,936.00	-	-	-	255,936.00	38,390.00	217,546.00
	Signage	68,980.00	-	-	-	68,980.00	10,348.00	58,631.00
	Signage, RCU	120,422.00	-	-	-	120,422.00	18,063.00	102,359.00
	Model (Replica)	251,085.00	-	-	-	251,085.00	37,663.00	213,422.00
	Washing Machine	2,545.00	-	-	-	2,545.00	382.00	2,163.00
	Laser Range Finder Machine	2,918.00	-	-	-	2,918.00	438.00	2,480.00
	Demolition Hammer Machine	8,755.00	-	-	-	8,755.00	1,313.00	7,442.00
	Lawn Tennis & Badminton Court	108,635.00	-	-	-	108,635.00	16,295.00	92,340.00
	Water Purifier	5,522.00	-	-	-	5,522.00	828.00	4,694.00
	Water Treatment Plant (Block-A & B)	175,499.00	-	-	-	175,499.00	26,325.00	149,174.00
	Water Treatment Plant, (Block-C)	24,609.00	-	-	-	24,609.00	3,691.00	20,918.00
	Water Treatment Plant, (Block-D, E & F.)	237,185.00	-	-	-	237,185.00	35,578.00	201,607.00
	Water Treatment Plant, (Samaga House)	268,250.00	125,000.00	2,950,000.00	-	2,443,250.00	212,738.00	2,230,512.00



SL. NO.	DESCRIPTION OF ASSETS	W.D.V. AS ON 01.04.2023 Amount in Rs.	ADDITION		REDUCTION / SALES	TOTAL Amount in Rs.	DEPRECIATION	W.D.V. AS ON 31.03.24 Amount in Rs.
			More Than 180 days	Less Than 180 Days				
	Total of BLOCK "C" 15%	12,263,538.00	1,008,600.00	2,421,700.00	249,500.00	15,444,238.00	2,135,025.00	13,309,213.00
	Adjustment of Block value (Note-1.)	568,911.00	-	-	-	568,911.00	85,337.00	483,574.00
3	BLOCK "D" 60%							
	Computer & Accessories, (Block-A & B)	8,096.00	-	-	-	8,096.00	4,838.00	3,258.00
	Computer & Accessories, (Block-C)	1,359.00	-	-	-	1,359.00	815.00	544.00
	Computer & Accessories, (Block-D, E & F)	83,450.00	-	-	-	83,450.00	50,070.00	33,380.00
	Networking Accessories	19,710.00	-	-	-	19,710.00	11,826.00	7,884.00
	Online UPS	3,874.00	-	-	-	3,874.00	2,524.00	1,350.00
4	BLOCK "E" (No Depreciation)							
	Mon Samsung Ideal Other System	247,000.00	-	-	-	247,000.00	-	247,000.00
		98,378,682.00	1,372,600.00	90,221,766.00	249,500.00	149,523,548.00	13,214,932.00	136,308,616.00
	TOTAL RS. (SCHE-E-I + E-II)	1,413,765,417.00	10,581,791.00	492,362,302.00	249,500.00	1,916,460,010.00	13,214,932.00	1,903,245,078.00



THE ASSAM ROYAL GLOBAL UNIVERSITY :: GUWAHATI

SCHEDULE-"F"

LOANS AND ADVANCES

SCHEDULE-"F-I"	SUNDRY DEBTORS	31.03.2024
Burger Tree - 18BNGPM6360P1ZA		17,368.00
Coffee Day Global Limited -18AABCA5291P1Z6		18,777.00
Indian Oil Corporation Limited -18AAACH681G1ZO		25,000.00
M/s.Green Waves Environmental Solutions - 37AZPPP8545H1ZL		28,901.00
Assam Urban Infra Development		2,894,326.00
	TOTAL "F-I"	2,984,372.00

SCHEDULE-"F-II"	ADVANCES TO VENDOR/CONTRACTOR.	31.03.2024
Anwesha Roy Chowdhury		1,283.00
Assam Trade Link		24,713.00
Association of Indian University		16,800.00
Bajaj Allianz General Insurance Co.Ltd.		13,415.00
Bina Industrial Stores		18,600.00
Current Science Association		18,000.00
Daikin Airconditioning India Pvt.Ltd.		5,148.00
Decentralized Reality Pvt.Ltd.		150,000.00
Eastern Iron Trade		38,151.00
Global Pumps & Spares		4,720.00
Hi-Tech Air Systems		17,690,261.00
IRM Enterprises Pvt.Ltd.		4,720.00
Jamila Khatun		1,884.00
IDC Technology Pvt.Ltd.		10,738.00
Jeewan Dahal (The Sikkim Today)		2,280.00
Kone Elevator India P. Ltd.		2,499,900.00
Lalnunkimi Sailo (Inkbel)		3,800.00
Makbul Haque		23,565.00
Modern Stage Service		1,003,000.00
Munna Sarma		600,000.00
NE RMC Readymix		59,102.00
Paul Brothers		71,095.00
Pure Leather Pvt.Ltd.		20,000.00
Raajas India Pvt.Ltd.		230,000.00
Rashmi Dey		600,000.00



Rdekor	1,389,634.00
Sahana Bogum,	1,100,000.00
Schindler India Pvt Ltd	15,000.00
Shahidul Islam	20,000.00
Sound Hub	500,000.00
Star Aluminium	966,462.00
Sunumunu Baruah	27,750.00
Vinayak(Sales)Corporation	401,200.00
Vodafone Mobile Services Ltd.	1,000.00
Razorpay Software Pvt, Ltd.	30,100.00
Staff Imprest for Expenses	272,800.00
Interest accrued	68,063.00
TOTAL "F-II"	27,893,184.00

TOTAL Rs. (F-I + F-II)	30,877,556.00
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THE ASSAM ROYAL GLOBAL UNIVERSITY :: GUWAHATI

SCHEDULE "C"

FIXED DEPOSITS

31.03.2024

FD NUMBER & BANK NAME	PURPOSE	Date of Renewal	Date of Maturity	Rate of Interest	Principal		Total	Interest		Total Interest	Grand Total
					OB	This Year		OB	This Year		
SBI FD A/c No 37817133519	University	17-07-22	16-07-23	5.30%	10,000,000.00	-	10,000,000.00	2,442,103.00	585,880.00	3,027,983.00	13,027,983.00
SBI FD A/c No 37817125826	University	17-07-22	16-07-23	5.30%	10,000,000.00	-	10,000,000.00	2,442,103.00	585,880.00	3,027,983.00	13,027,983.00
					20,000,000.00	-	20,000,000.00	4,884,206.00	1,171,760.00	6,055,966.00	26,055,966.00



THE ASSAM ROYAL GLOBAL UNIVERSITY :: GUWAHATI

SCHEDULE-"H"

SECURITY DEPOSITS

	<u>31.03.2024</u>
Assam Power Distribution Co. Ltd., Guwahati	5,386,530.00
Council of Architecture, Delhi	500,000.00
Bhawani Bharat Gas Distributor, Guwahati	8,500.00
BSNL, Kamrup, Guwahati	10,000.00
Security Deposits towards Office	1,170,700.00
M/s. Sikha, Guwahati	38,000.00
<u>TOTAL Rs.</u>	<u>7,113,730.00</u>

SCHEDULE-"I"

BANK BALANCE

	<u>31.03.2024</u>
Axis Bank Limited - A/c No. 924010003186536	718,453.00
Axis Bank Limited - A/c No. 924010009099117	50,164.00
Axis Bank Limited - A/c No. 924010009728860	310,292.00
Punjab National Bank - A/c No. 4651002100000841	310,513.00
Punjab National Bank - A/c No. 4651000400004685	473,362.00
Punjab National Bank - A/c No. 4651000400004560	2,529,059.00
State Bank of India - A/c No. 32176960188	151,579.00
State Bank of India - A/c No. 41613242101	1,204,383.00
<u>TOTAL Rs.</u>	<u>5,747,805.00</u>



THE ASSAM ROYAL GLOBAL UNIVERSITY :: GUWAHATI

ANNEXURE-"I"

INSURANCE CHARGES

	<u>31.03.2024</u>
Insurance Charges (Properties)	1,382,439.00
Insurance Charges (Buses)	574,472.00
Insurance Charges (Vehicles)	54,419.00
Staff Mediciam Insurance Expenses	922,647.00
Student Mediciam Insurance Expenses	447,709.00
TOTAL Rs.	<u>3,381,686.00</u>

ANNEXURE-"II"

INTEREST

	<u>31.03.2024</u>
Interest on Term Loan	57,561,075.00
Interest on OD Account	3,712,168.00
Interest on Demand Loan (Against FD)	496,896.00
Interest on Vehicle Loan	7,159.00
Interest on Unsecured Loans	6,015,930.00
TOTAL Rs.	<u>67,793,228.00</u>

ANNEXURE-"III"

RENT PAID

	<u>31.03.2024</u>
Ashok Kumar Pansari (Vacant Land for Bus Parking)	900,000.00
Anil Kumar Modi (Vacant Land for Bus Parking)	900,000.00
Office Rent (Outstation)	1,925,891.00
TOTAL Rs.	<u>3,725,891.00</u>

ANNEXURE-"IV"

SCHOLARSHIP & CONCESSION

	<u>31.03.2024</u>
Merit Scholarship Paid on Semester Result	1,206,000.00
Scholarship on Admission Fees & Semester Fees - 100% Category	16,007,000.00
Scholarship on Admission Fees & Semester Fees - 50% Category	850,450.00
Scholarship on Admission Fees & Semester Fees - 25% Category	119,500.00
Concession on Registration Fees	5,800,000.00
Other Concession on Admission & Semester Fees	1,106,750.00
TOTAL Rs.	<u>25,089,700.00</u>



THE ASSAM ROYAL GLOBAL UNIVERSITY :: GUWAHATI

ANNEXURE-"V"

FEE RECEIVED FROM STUDENTS

31.03.2024

A1 UNIVERSITY FEES

ROYAL SCHOOL OF BUSINESS

Registration / Admission Fees	11,340,000.00	
Semester Fees	<u>71,959,180.00</u>	83,299,180.00

ROYAL SCHOOL OF ENGINEERING & TECHNOLOGY

Registration / Admission Fees	16,300,500.00	
Semester Fees	<u>82,823,322.00</u>	99,129,822.00

ROYAL SCHOOL OF APPLIED AND PURE SCIENCE

Registration / Admission Fees	5,390,000.00	
Semester Fees	<u>17,798,175.00</u>	23,188,175.00

ROYAL SCHOOL OF ARCHITECTURE

Registration / Admission Fees	950,000.00	
Semester Fees	<u>12,389,900.00</u>	13,339,900.00

ROYAL SCHOOL OF BEHAVIORAL & ALLIED SCIENCE

Registration / Admission Fees	5,350,000.00	
Semester Fees	<u>18,343,872.00</u>	23,693,872.00

ROYAL SCHOOL OF BIO-SCIENCE

Registration / Admission Fees	7,490,000.00	
Semester Fees	<u>24,329,850.00</u>	31,819,850.00

ROYAL SCHOOL OF COMMERCE

Registration / Admission Fees	6,440,000.00	
Semester Fees	<u>38,693,692.00</u>	45,133,692.00

ROYAL SCHOOL OF COMMUNICATION & MEDIA

Registration / Admission Fees	2,800,000.00	
Semester Fees	<u>12,265,000.00</u>	15,065,000.00

ROYAL SCHOOL OF DESIGN

Registration / Admission Fees	5,070,000.00	
Semester Fees	<u>19,880,800.00</u>	24,950,800.00

ROYAL SCHOOL OF ENVIRONMENTAL & EARTH SCIENCE

Registration / Admission Fees	4,472,000.00	
Semester Fees	<u>12,334,460.00</u>	16,806,460.00

ROYAL SCHOOL OF FINE ARTS

Registration / Admission Fees	1,200,000.00	
Semester Fees	<u>4,768,570.00</u>	5,968,570.00



ROYAL SCHOOL OF HOTEL MANAGEMENT

Registration / Admission Fees	1,350,000.00	
Semester Fees	5,302,000.00	6,652,000.00

ROYAL SCHOOL OF HUMANITIES & SOCIAL SCIENCE

Registration / Admission Fees	19,519,000.00	
Semester Fees	54,795,610.00	74,314,610.00

ROYAL SCHOOL OF INFORMATION TECHNOLOGY

Registration / Admission Fees	6,280,000.00	
Semester Fees	18,465,045.00	24,745,045.00

ROYAL SCHOOL OF LANGUAGES

Registration / Admission Fees	7,990,000.00	
Semester Fees	22,525,200.00	30,515,200.00

ROYAL SCHOOL OF LAW & ADMINISTRATION

Registration / Admission Fees	3,290,000.00	
Semester Fees	16,749,876.00	20,039,876.00

ROYAL SCHOOL OF LIBRARY SCIENCE

Registration / Admission Fees	300,000.00	
Semester Fees	438,000.00	738,000.00

ROYAL SCHOOL OF LIFE SCIENCE

Registration / Admission Fees	8,489,000.00	
Semester Fees	23,398,275.00	31,887,275.00

ROYAL SCHOOL OF MEDICAL & ALLIED SCIENCE

Registration / Admission Fees	17,662,500.00	
Semester Fees	52,195,772.00	69,858,272.00

ROYAL SCHOOL OF NURSING

Registration / Admission Fees	3,350,000.00	
Semester Fees	30,529,500.00	33,879,500.00

ROYAL SCHOOL OF PHARMACY

Registration / Admission Fees	7,733,000.00	
Semester Fees	58,534,723.00	66,267,723.00

ROYAL SCHOOL OF Ph.D.

Registration / Admission Fees	6,830,000.00	
Semester Fees	28,180,200.00	35,010,200.00

ROYAL SCHOOL OF TRAVEL & TOURISM MANAGEMENT

Registration / Admission Fees	2,396,500.00	
Semester Fees	6,917,500.00	9,314,000.00



ROYAL SCHOOL OF IAS ACADEMY

IAS Academy Fees

256,666.00

785,883,688.00

B) HOSTEL FEES

Annual Fees

12,929,000.00

Monthly Fees

160,891,170.00

173,820,170.00

C) TRANSPORTATION FEES

13,691,700.00

D) PROSPECTUS CHARGES

4,739,000.00

E) EXAMINATION & RE-EVALUATION CHARGES

8,834,656.00

F) LATE FEE FINE & OTHERS

4,813,463.00

G) MISCELLANEOUS RECEIPTS

3,160,637.00

TOTAL Rs. (A+B+C+D+E+F+G) 996,943,314.00



INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1(SAHA)], ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7
filed and verified]
(Please see Rule 12 of the Income-tax Rules, 1962)

Assessment
Year
2023-24

PAN	AABTG1558J		
Name	GYAN SAGAR FOUNDATION		
Address	1ST FLOOR, CENTRE POINT, Uluberi S.O, Guwahati , KAMRUP , 04-Assam, 91-INDIA, 781007		
Status	05-AOP/BOI	Form Number	ITR-7
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	389903301061023

Taxable Income and Tax Details	Current Year business loss, if any	1	0
	Total Income	2	0
	Book Profit under MAT, where applicable	3	0
	Adjusted Total Income under AMT, where applicable	4	0
	Net tax payable	5	0
	Interest and Fee Payable	6	0
	Total tax, interest and Fee payable	7	0
	Taxes Paid	8	14,42,080
	(+) Tax Payable /(-) Refundable (7-8)	9	(-) 14,42,080
Accreted Income and Tax Detail	Accreted Income as per section 115TD	10	0
	Additional Tax payable u/s 115TD	11	0
	Interest payable u/s 115TE	12	0
	Additional Tax and interest payable	13	0
	Tax and interest paid	14	0
	(+) Tax Payable /(-) Refundable (13-14)	15	0

This return has been digitally signed by ANIL KUMAR MODI in the capacity of Principal
Officer having PAN ADOPM8933C from IP address 49.37.107.6 on 06-Oct-2023
14:29:32 DSC S.No & Issuer 2320008 & 68026212531917CN=Verasys CA 2014,OU=Certifying
Authority,O=Verasys Technologies Pvt Ltd.,C=IN

System Generated

Barcode/QR Code



AABTG1558J07389903301061023978f7942c41c82bfef8ee208786646c9e9d5e108

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU



BINEET HEMANT & ASSOCIATES
CHARTERED ACCOUNTANTS

Ph. : 9864980528, 9864067547
E-mail : cahassociates@gmail.com

FORM NO. 10B
[See rule 17B]

**Audit report under section 12A (b) of the Income-tax Act, 1961, in the case
of charitable or religious trusts or institutions**

We have examined the Balance Sheet of THE ASSAM ROYAL GLOBAL UNIVERSITY a Unit of Gyan Sagar Foundation (Registered Society), as at 31st March 2023 and the Income and Expenditure account for the period ended on that date, which are in agreement with the books of account maintained by the said university as at 31st March 2023.

We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of the audit. In our opinion, proper books of account have been kept by the said university as far as appears from our examination of the books.

In our opinion and to the best of our information, and according to information given to us, the said accounts give a true and fair view-

- (i) In the case of the Balance Sheet, of the state of affairs of the above named university at 31st March 2023 and
- (ii) In the case of the Income and Expenditure account of the university, the excess of Income over Expenditure for its accounting period ending on 31st March, 2023.

The prescribed particulars are annexed hereto.

PLACE : NEW GUWAHATI, NOONMATI
DATE : THE 15th DAY OF JULY 2023



FOR, BINEET HEMANT & ASSOCIATES
CHARTERED ACCOUNTANTS

(Firm Regn. No. 327117E)

(BINEET GUPTA)
PARTNER
M.NO. 514158

UDIN: 23514158BGQUIT6134

ANNEXURE

STATEMENTS OF PARTICULARS

1. APPLICATION OF INCOME FOR CHARITABLE OR RELIGIOUS PURPOSES

1	Amount of income of the previous year applied to charitable or religious purposes in India during that year		
	Revenue Expenditure (Excluding from borrowed fund)	Rs.	595,330,660.00
	Capital Expenditure (Excluding from borrowed fund)	Rs.	136,029,999.00
2	Whether the Society has exercised the option under clause (2) of the Explanation to section 11(1)? If so, the details of the amount of income deemed to have been applied to charitable or religious purposes in India during the previous year	Rs.	NO
3	Amount of income accumulated or set apart / finally set apart* for application to charitable or religious purposes, to the extent it does not exceed 15 per cent of the income derived from property held under trust wholly * in part only for such purposes.	Rs.	NIL
4	Amount of income eligible for exemption under section 11(1)(c) (Give details)		NIL
5	Amount of income, in addition to the amount referred to in item 3 above, accumulated or set apart for specified purposes under section 11(2)		NIL
6	Whether the amount of income mentioned in item 5 above has been invested or deposited in the manner laid down in section 11(2)(b)? If so, the details thereof		NIL
7	Whether any part of the income in respect of which an option was exercised under clause (2) of the Explanation to section 11(1) in any earlier year is deemed to be income of the previous year under section 11(1B)? If so, the details thereof		NIL
8	Whether, during the previous year, any part of income accumulated or set apart for specified purposes under section 11(2) in any earlier year—		
	(a) has been applied for purposes other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto, or		NIL
	(b) has ceased to remain invested in any security referred to in section 11(2)(b)(i) or deposited in any account referred to in section 11(2)(b)(ii) or section 11(2)(b)(iii), or		NIL



(c) has not been utilised for purposes for which it was accumulated or set apart during the period for which it was to be accumulated or set apart, or in the year immediately following the expiry thereof? If so, the details thereof

NIL

II. APPLICATION OR USE OF INCOME OR PROPERTY FOR THE BENEFIT OF PERSONS REFERRED TO IN SECTION 13(3)

1 Whether any part of the income or property of the *Society/ institution was lent, or continues to be lent, in the previous year to any person referred to in section 13(3) (hereinafter referred to in this Annexure as such person)? If so, give details of the amount, rate of interest charged and the nature of security, if any

NIL

2 Whether any land, building or other property of the *trust/ institution was made, or continued to be made, available for the use of any such person during the previous year? If so, give details of the property and the amount of rent or compensation charged, if any

NIL

3 Whether any payment was made to any such person during the previous year by way of salary, allowance or otherwise? If so, give details

NIL

Details	Amounts
Ashok Kumar Pansari	4,800,000.00
Anil Kumar Modi	3,600,000.00
Ankur Pansari	3,000,000.00

4 Whether the services of the *Society/institution were made available to any such person during the previous year? If so, give details thereof together with remuneration or compensation received, if any

NIL

5 Whether any share, security or other property was purchased by or on behalf of the Society/institution during the previous year from any such person? If so, give details thereof together with the consideration paid

NIL

6 Whether any share, security or other property was sold by or on behalf of the Society/institution during the previous year to any such person? If so, give details thereof together with the consideration received

NIL



7 Whether any income or property of the *trust/institution was diverted during the previous year in favour of any such person? If so, give details thereof together with the amount of income or value of property so diverted

NIL

8 Whether the income or property of the *trust/institution was used or applied during the previous year for the benefit of any such person in any other manner? If so, give details

NIL

* Strike out whichever is not applicable.

III. INVESTMENTS HELD AT ANY TIME DURING THE PREVIOUS YEAR(S) IN CONCERNS
IN WHICH PERSONS REFERRED TO IN SECTION 13(3) HAVE
A SUBSTANTIAL INTEREST

Sl. No.	Name and Address of the concern	where the concern is a company, number and class of shares held	Nominal value of investment	Income from the investment	Whether the amount in col 4 exceeded 5 per cent of the capital of the concern during the previous year -say, Yes/No
1	2	3	4	5	6
	NIL	NIL	NIL	NIL	NIL
Total	NIL	NIL	NIL	NIL	NIL

FOR, BINEET HEMANT & ASSOCIATES
CHARTERED ACCOUNTANTS

(Firm Regn. No 327117E)



[Signature]

(BINEET GUPTA)

PARTNER

MNO: 514158

PLACE : GUWAHATI

DATE : THE 15TH DAY OF JULY"2023

UDIN: 23514158BGQUIT6134

THE ASSAM ROYAL GLOBAL UNIVERSITY :: GUWAHATI

BALANCE SHEET AS AT 31ST MARCH' 2023

LIABILITY	SCH		ASSETS	SCH	AMOUNT
SECURED LOANS	A	541,793,417.00	FIXED ASSETS	E	1,413,765,416.00
UNSECURED LOANS	B	117,500,000.00	CURRENT ASSETS		
CURRENT LIABILITIES	C	81,394,659.00	Loans & Advances	F	10,525,922.00
GYAN SAGAR FOUNDATION	D	718,905,054.00	Fixed Deposits	G	24,884,206.00
			Security Deposits	H	7,260,530.00
			Provision for Interest On Hart Purchase		7,159.00
			BANK BALANCE	I	3,149,897.00
			Cash in Hand		0.00
TOTAL : Rs.		1,459,593,130.00	TOTAL : Rs.		1,459,593,130.00

IN TERMS OF OUR REPORT OF EVEN DATE
FOR, BINEET HEMANT & ASSOCIATES
CHARTERED ACCOUNTANTS
[FIRM REG. NO. 327117E]



(Signature)

(BINEET GUPTA)
PARTNER
M. NO. 514158
UDIN: 23514158BGQUIT6134

PLACE : GUWAHATI
DATE : THE 15TH DAY OF JULY"2023

THE ASSAM ROYAL GLOBAL UNIVERSITY :: GUWAHATI
INCOME & EXPENDITURE ACCOUNT AS AT 31ST MARCH 2023

EXPENDITURE	AMOUNT	INCOME	AMOUNT
Advertisement & Promotion Expenses	38,869,382.00	Fee Received from Students (Annex-III)	776,666,204.00
Admission Expenses	4,590,000.00	Interest Received	2,122,445.00
Affiliation/Inspection/Academic Audit Fees	830,821.00	Rent Received	2,206,189.00
Bank Charges	52,740.00		
Bank Loan Processing Fees	711,422.00		
Bank Loan Review Charges	874,380.00		
Bar Council of India Fees	32,400.00		
BOG/BOM/BOS, Etc. Meeting Expenses	211,532.00		
Books for Library-Students	960,155.00		
Research, Paper & Journal Publications Expenses	140,000.00		
Bus Running Expenses (Fuel)	2,832,583.00		
Bus Running Expenses (Maintenance)	2,594,092.00		
Bus Running Expenses (Road Tax, etc)	57,915.00		
Bus Hire Charges	1,178,100.00		
Cable TV Charges	52,857.00		
Cleaning & Maintenance Expenses	3,852,566.00		
Compliance & Others AICTE Expenses	83,000.00		
Consultancy (Recruitment, Training & Orientation)	1,047,225.00		
Conveyance Allowance (Staff)	165,391.00		
Conveyance Expenses	269,943.00		
Convocation Expenses	8,612,984.00		
Depreciation (SCHE "E") (other than on building)	10,509,118.00		
Donation	100,000.00		
Electricity (Power)	20,665,422.00		
Electricity (Solar Power)	537,658.00		
EPF-Administrative Charges	359,826.00		
EPF-Employer's Contribution	4,241,402.00		
ESI Employers Contribution	917,180.00		
Examination Expenses	1,314,579.00		
Freight & Cartage	64,831.00		
Function/Celebration/Events etc. Expenses	3,288,941.00		
Games & Sports Expenses	5,689,829.00		
Gardening/Landscaping Expenses	1,823,099.00		
General Expenses	784,009.00		
Generator Running Expenses	2,197,692.00		
GMC & Urban Tax	1,227,248.00		
Guest Faculty Expenses	2,863,533.00		
Guest House Expenses	275,935.00		
Hostel Fooding Expenses	61,097,435.00		
Hostel Maintenance Expenses	4,262,697.00		
Identity Cards Expenses	537,676.00		
Infirmary Expenses	196,934.00		
Insurance Charges (Buses)	430,185.00		
Insurance Charges (Properties)	914,086.00		
Insurance Charges (Vehicles)	85,672.00		



EXPENDITURE	AMOUNT	INCOME	AMOUNT
Interest (Annexure - I)	37,405,197.00		
Internet Expenses	508,589.00		
Kitchen Utensils & Equipments for Canteen	917,411.00		
Laboratory & Workshop Expenses	14,842,050.00		
Land Revenue	49,055.00		
Legal Fees & Expenses	107,915.00		
Magazine & Journals	877,218.00		
Membership/Sponsorship Expenses	791,450.00		
Mobile & Telephone Expenses	886,040.00		
Newspaper & Periodicals	38,278.00		
Postage & Telegrammes	136,702.00		
Printing & Stationery	6,052,594.00		
Prizes, Mementos & Gift Items	801,099.00		
Rent	2,094,041.00		
Repair & Maintenance Expenses	49,415,665.00		
Royal Anna Seva	600,000.00		
Royal Swasthya Seva	297,404.00		
Camera & Accessories Expenses	416,015.00		
Networking & Its Accessories Expenses	1,625,403.00		
Battery/UPS & Accessories Expenses	208,850.00		
Computer Laptop, Projector & Accessories Exp.	10,912,445.00		
LED/LCD TV & Accessories Exp.	426,219.00		
Furniture & Fixture Expenses	5,363,659.00		
Airconditioner & Its Accessories	2,314,728.00		
Salary Expenses	237,693,983.00		
Scholarship & Concession (Annexure-II)	9,476,375.00		
Software Expenses	2,130,180.00		
Staff & Student Welfare Expenses	448,633.00		
Staff Mediclaim Insurance Expenses	591,660.00		
Student Mediclaim Insurance Expenses	311,732.00		
Staff Uniform Expenses	492,864.00		
Training, Development Research & Placement Exp.	7,872,600.00		
Travelling Expenses	1,236,335.00		
Vehicle Running Expenses (Fuel)	1,111,979.00		
Vehicle Running Expenses (Maintenance)	1,053,764.00		
Vehicle Running Expenses (Reg., Road Tax, etc)	169,191.00		
Water Treatment & Fountain Plant Expenses	813,897.00		
Website Development Expenses	1,387,867.00		
Workshop/Seminar/Job Fare Expenses	527,092.00		
Excess of Income Over Expenditure	185,664,218.00		
TOTAL Rs.	780,994,878.00	TOTAL Rs.	780,994,878.00

PLACE : GUWAHATI
DATE : THE 15TH DAY OF JULY 2023



FOR: BINEET HEMANT & ASSOCIATES
CHARTERED ACCOUNTANTS
[FIRM REG. NO. 327117E]

(Signature)
(BINEET GUPTA)
PARTNER
MNO. 514158
UDIN: 23514158BGQUIT6124

THE ASSAM ROYAL GLOBAL UNIVERSITY :: GUWAHATI

SCHEDULE-"A"

SECURED LOANS

	<u>31.03.2023</u>
Punjab National Bank, Guwahati-TL-125	156,026,360.00
Punjab National Bank, Guwahati-TL-941	109,899,903.00
Punjab National Bank, Guwahati-OD A/C	83,517,864.00
State Bank of India, Guwahati-TL-3570	169,994,000.00
State Bank of India, Guwahati-DL-7678	22,087,339.00
Toyota Financial Services India Ltd., Guwahati-Vehicle Loan	267,951.00
<u>TOTAL Rs.</u>	<u>541,793,417.00</u>

SCHEDULE-"B"

UNSECURED LOANS

	<u>31.03.2023</u>
A.K.Modi & Sons (HUF), Guwahati	4,000,000.00
A K Pansari & Sons (HUF), Guwahati	4,000,000.00
Ankur Pansari (HUF), Guwahati	35,000,000.00
Bipin Industries Limited, Guwahati	10,000,000.00
Jalan Brothers India Pvt.Ltd., Guwahati	2,500,000.00
Modi Pansari & Co., Guwahati	12,000,000.00
Shree Mangalam Sales & Agencies Pvt Ltd, Kolkata	50,000,000.00
<u>TOTAL Rs.</u>	<u>117,500,000.00</u>



THE ASSAM ROYAL GLOBAL UNIVERSITY :: GUWAHATI

SCHEDULE-"C"

CURRENT LIABILITIES

SCHEDULE-"C-I"

SUNDRY CREDITORS

31.03.2023

Arun Kumar Choudhury, Guwahati	100,000.00
Basar Brothers,Guwahati	16,048.00
Ghana Jyoti Sarma,Guwahati	28,402.00
Gokul Ch. Baishya, Guwahati	236,960.00
Gupta Minerals(I)Pvt.Ltd.,Guwahati	47,250.00
Maneswar Kalita,Guwahati	3,300.00
Maruti Electricals,Guwahati	69,244.00
Mukesh Enterprises,Guwahati	7,291.00
North Eastern Concrete Industries,Guwahati	88,716.00
Ravi Steels P. Ltd.,Guwahati	7,939,882.00
Subedar Choudhury, Guwahati	22,000.00
Tirupati Polymers,Guwahati	13,839.00
T-RMC Pvt.Ltd.,Guwahati	649,406.00
Vikash Agencies Entrade,Guwahati	18,121.00
Marble Centre, Guwahati	189,519.00
Nilachal Ispat Pvt.Ltd., Guwahati	2,150,877.00
Salary Payable to Staff	322,638.00
Advances from Students	913,321.00
TOTAL "C-I"	<u>12,816,814.00</u>

SCHEDULE-"C-II"

OTHER LIABILITY

31.03.2023

GOVERNMENT LIABILITIES

TDS Payable	(Paid on 04, 05, 07 & 27.04.2023)	1,499,744.00
ESI Payable	(Paid on 06.04.2023)	113,610.00
EPF Payable	(Paid on 11.04.2023)	819,250.00
Professional Tax Payable	(Paid on 06.04.2023)	101,810.00

CAUTION DEPOSITS (REFUNDABLE)

Caution Deposits-Day Scholars	36,959,000.00
Caution Deposits-Hostellers	9,982,025.00



ALUMNI SUBSCRIPTION

Alumni Annual Subscription (2021-2022)	4,170,000.00
Alumni Annual Subscription (2022-2023)	5,945,000.00

SECURITY DEPOSITS

From Staff	8,756,406.00
Bharati Airtel Ltd., Guwahati	75,000.00
Café Believeue, Guwahati	30,000.00
Kishan Agencies Pvt. Ltd., Guwahati	25,000.00
Bombay Tadka, Guwahati	40,000.00
Darjeeling Momo, Guwahati	15,000.00
Go Green Laundermat Pvt.Ltd.	21,000.00
Megh Raj Upadhyay, Guwahati	25,000.00

TOTAL "C-II" 68,577,845.00

TOTAL Rs. (C-I + C-II) 81,394,659.00

SCHEDULE - "D"

GYAN SAGAR FOUNDATION

31.03.2023

Debit Balance As per Books	533,240,836.00
Add :- Surplus Transferred from VE Account	185,664,218.00
TOTAL Rs.	<u>718,905,054.00</u>



THE ASSAM ROYAL GLOBAL UNIVERSITY : GUWAHATI

SCHEDULE ATTACHED TO AND FORMING PART OF THE BALANCE SHEET AS ON 31.03.2023

SCHEDULE "E"

FIXED ASSETS & DEPRECIATION

SCHEDULE "E-I"

SL. NO.	DESCRIPTION OF ASSETS	W.D.V. AS ON	ADDITION	DEDUCTION	TOTAL	DEPRECIATION	W.D.V. AS ON
		01.04.2022			Amount in Rs.		31.03.2023
		Amount in Rs.			Amount in Rs.		Amount in Rs.
I	BLOCK "A"						
	Land Development	32,822,136.00	-	-	32,822,136.00	-	32,822,136.00
	Academic Buildings (Block-A & B) + (Boys Hostel Aditya House) + (Girls Hostel Harsha House)	295,680,322.00	-	-	295,680,322.00	-	295,680,322.00
	Academic Building (Block-C)	158,020,341.00	-	-	158,020,341.00	-	158,020,341.00
	Academic Buildings (Block-D, E, F)	363,347,541.00	-	-	363,347,541.00	-	363,347,541.00
	Hostel Buildings-(Samayn House)	202,033,696.00	-	-	202,033,696.00	-	202,033,696.00
	Academic Buildings (Block-G, H, I),(W.I.P.)	124,856,453.00	-	-	124,856,453.00	-	124,856,453.00
	Hostel Buildings-NE Hostel, (W.I.P.)	65,713,677.00	-	-	65,713,677.00	-	65,713,677.00
	A.C. Installation (Block-A & B) Central A.C.	20,387,815.00	-	-	20,387,815.00	-	20,387,815.00
	A.C. Installation (Block-C) Central A.C.	7,000,000.00	-	-	7,000,000.00	-	7,000,000.00
	A.C. Installation (Block-D, E, F) Central A.C.	28,165,471.00	-	-	28,165,471.00	-	28,165,471.00
	A.C. Installation (Aditya House) Central A.C.	3,938,767.00	-	-	3,938,767.00	-	3,938,767.00
	A.C. Installation (Harsha House) Central A.C.	4,157,700.00	-	-	4,157,700.00	-	4,157,700.00
	A.C. Installation (Samayn House) Central A.C.	8,658,286.00	-	-	8,658,286.00	-	8,658,286.00
	A.C. Installation (Guest House) Central A.C.	804,530.00	-	-	804,530.00	-	804,530.00
		958,472,519.00	0.00	-	1,315,586,735.00	-	1,315,586,735.00



SCHEDULE "E-II"

SL. NO.	DESCRIPTION OF ASSETS	W.D.V. AS ON 01.04.2022		ADDITION		DEDUCTION SALES	TOTAL Amount in Rs.	DEPRECIATION	W.D.V. AS ON 31.03.23	
		More Than 180 days	Less Than 180 Days						Amount in Rs.	
1	BLOCK "B" 10% Fixture, Furnishing & Fittings (Block-A & B) Furniture & Fixture (Block-C) Fixture, Furnishing & Fittings, Block D, E & F Fixture, Furnishing & Fittings (Samaya House) Electricals Fittings Power Digital Language Laboratory Laboratory Equipment 33 KVA Power Transformer	-	-	-	-	-	13,743,167.00	1,374,317.00	12,368,850.00	
		-	-	-	-	-	2,873,592.00	287,359.00	2,586,233.00	
		-	-	-	-	-	28,067,350.00	2,806,735.00	25,260,615.00	
		-	19,617,226.00	-	-	-	19,617,226.00	980,861.00	18,636,365.00	
		-	5,425,848.00	-	-	-	10,433,265.00	772,034.00	9,661,231.00	
		-	-	-	-	-	866,169.00	86,617.00	779,552.00	
		-	-	-	-	-	277,918.00	27,792.00	250,126.00	
		-	-	-	-	-	13,890,937.00	1,389,094.00	12,501,843.00	
		-	-	-	-	-	3,264,366.00	326,437.00	2,937,929.00	
		-	-	-	-	-				
		-	-	-	-	-				
2	BLOCK "C" 15% Buses (Air Condition) (9 Nos) Car Tata Innova (AS-01-AR-7911) Mahindra XUV 500 W8 (AS-01-BB-0011) Maruti Van (Ambulance) (AS-01-DD-8511) Car Corolla Altis (AS-01-AD-4411) Mahindra XUV 500 W8 (AS-01-MB-0011) Toyota Fortuner Car (AS-01-BD-8245) Toyota Innova Car (AS-01-DV-0011) Car (Electrical Golf Car) BMW Car (AS-01-AR-0011) Maruti Eco (AS-01-EJ-8511) Water Cooler Air Conditioner	-	-	-	-	2,425,000.00	133,177.00	19,477.00	113,200.00	
		-	-	-	-	-	160,563.00	24,084.00	136,479.00	
		-	-	-	-	-	268,274.00	40,241.00	228,033.00	
		-	-	-	-	70,000.00	8,883.00	8,883.00	-	
		-	-	-	-	200,000.00	273,639.00	71,046.00	202,593.00	
		-	-	-	-	-	381,797.00	57,270.00	324,527.00	
		-	-	-	-	-	1,124,575.00	168,686.00	955,889.00	
		-	-	-	-	-	1,148,036.00	172,340.00	975,696.00	
		-	-	-	-	-	18,139.00	2,721.00	15,418.00	
		-	-	-	-	-	892,928.00	123,939.00	768,989.00	
		-	-	-	-	-	287,353.00	43,103.00	244,250.00	
		-	-	-	-	-	134,902.00	20,235.00	114,667.00	
		-	-	-	-	-	125,789.00	18,868.00	106,921.00	
		-	-	-	-	-				



SL. NO.	DESCRIPTION OF ASSETS	W.D.V. AS ON 01.04.2022		ADDITION		DEDUCTION / SALES	TOTAL Amount in Rs.	DEPRECIATION	W.D.V. AS ON 31.03.23	
		Amount in Rs.		More Than 180 days	Less Than 180 Days				Amount in Rs.	
	Automatic Doors	45,943.00	-	-	-	-	45,943.00	6,391.00	39,552.00	
	Canteen	1,069,421.00	-	-	-	-	1,069,421.00	160,413.00	909,008.00	
	Canteen Equipments (Cafeteria)	118,815.00	-	-	-	-	118,815.00	17,822.00	100,993.00	
	Canteen Equipments (Boys Hostel)	252,333.00	-	-	-	-	252,333.00	37,850.00	214,483.00	
	Canteen Equipments (Girls Hostel)	51,546.00	-	-	-	-	51,546.00	7,732.00	43,814.00	
	CCTV	360,765.00	-	-	-	-	360,765.00	54,115.00	306,650.00	
	CCTV, Architect Block	61,114.00	-	-	-	-	61,114.00	9,167.00	51,947.00	
	Cleaning Equipments	34,745.00	-	-	-	-	34,745.00	5,212.00	29,533.00	
	Electronic Weighing Scale	12,529.00	-	-	-	-	12,529.00	1,879.00	10,650.00	
	Generator Set	827,549.00	-	-	-	-	827,549.00	134,132.00	703,417.00	
	Gym Equipments	138,569.00	-	-	-	-	138,569.00	20,785.00	117,784.00	
	Infirmary Equipments	19,397.00	-	-	-	-	19,397.00	2,910.00	16,487.00	
	Inverter & its Accessories	63,061.00	-	-	-	-	63,061.00	9,459.00	53,602.00	
	LCD	504,678.00	-	-	-	-	504,678.00	75,702.00	428,976.00	
	Mixture Machine	11,183.00	-	-	-	-	11,183.00	1,677.00	9,506.00	
	Mobile Handset	5,480.00	-	-	-	-	5,480.00	822.00	4,658.00	
	Projector & Accessories	1,803,453.00	-	-	-	-	1,803,453.00	270,518.00	1,532,935.00	
	Projector & Accessories, Architect Block	128,671.00	-	-	-	-	128,671.00	19,301.00	109,370.00	
	Projections & Sound Reinforcement for Convention centre (Auditorium, Seminar Hall & Conference Hall)	891,716.00	-	-	-	-	891,716.00	133,757.00	757,959.00	



SL- NO.	DESCRIPTION OF ASSETS	W.D.V. AS ON 01.04.2022	ADDITION		DEDUCTION / SALES	TOTAL	DEPRECIATION N	W.D.V. AS ON 31.03.23
		Amount in Rs.	More Than 180 days	Less Than 180 Days		Amount in Rs.		Amount in Rs.
	Canon Digital Photocopier	184,856.00	-	-	-	184,856.00	27,728.00	157,128.00
	Refrigerator & Freezer	167,771.00	-	-	-	167,771.00	25,166.00	142,605.00
	Sound System	12,446.00	-	-	-	12,446.00	1,867.00	10,579.00
	Sports Equipments	81,410.00	-	-	-	81,410.00	12,212.00	69,198.00
	Sports Equipments, Archi. Block	446,581.00	-	-	-	446,581.00	86,987.00	379,594.00
	Time & Attendance Recorder	2,612.00	-	-	-	2,612.00	392.00	2,220.00
	Fogging Machine	4,651.00	-	-	-	4,651.00	698.00	3,953.00
	Currency Counting Machine	2,353.00	-	-	-	2,353.00	353.00	2,000.00
	Honda Lawn Movers	28,170.00	-	-	-	28,170.00	4,226.00	23,944.00
	Hot Water System Plant	56,490.00	-	-	-	56,490.00	8,474.00	48,016.00
	Turnstile Gate	324,194.00	-	-	-	324,194.00	48,629.00	275,565.00
	Servo Control Voltage Stabiliser	301,101.00	-	-	-	301,101.00	45,165.00	255,936.00
	Signage	81,163.00	-	-	-	81,163.00	12,174.00	68,989.00
	Signage, RGU	141,673.00	-	-	-	141,673.00	21,251.00	120,422.00
	Model (Replica)	295,394.00	-	-	-	295,394.00	44,309.00	251,085.00
	Washing Machine	2,994.00	-	-	-	2,994.00	449.00	2,545.00
	Laser Range Finder Machine	3,433.00	-	-	-	3,433.00	515.00	2,918.00
	Demolition Hammer Machine	10,300.00	-	-	-	10,300.00	1,545.00	8,755.00
	Lawn Tennis & Basket Ball Court	127,806.00	-	-	-	127,806.00	19,171.00	108,635.00
	Water Purifier	6,497.00	-	-	-	6,497.00	975.00	5,522.00
	Water Treatment Plant (Block-A & B)	206,469.00	-	-	-	206,469.00	30,970.00	175,499.00
	Water Treatment Plant, (Block-C)	28,952.00	-	-	-	28,952.00	4,343.00	24,609.00
	Water Treatment Plant, (Block-D, E & F)	279,041.00	-	-	-	279,041.00	41,856.00	237,185.00
	Water Treatment Plant, (Narayana House)		-	290,000.00	-	290,000.00	21,750.00	268,250.00



SL. NO.	DESCRIPTION OF ASSETS	W.D.V. AS ON 01.04.2022	ADDITION		REDUCTION / SALES	TOTAL	DEPRECIATION N	W.D.V. AS ON 31.03.23
		Amount in Rs.	More Than 180 days	Less Than 180 Days		Amount in Rs.		Amount in Rs.
3	Total of BLOCK "C" 15%	16,851,286.00	-	299,000.00	2,695,000.00	14,446,286.00	2,182,742.00	12,263,538.00
	Adjustment of Block value (Note -1.3)	669,310.00	-	-	-	669,310.00	100,397.00	568,913.00
	BLOCK "D" 60%							
	Computer & Accessories, (Block-A & B)	20,240.00	-	-	-	20,240.00	12,144.00	8,096.00
	Computer & Accessories, (Block-C)	3,398.00	-	-	-	3,398.00	2,039.00	1,359.00
4	Computer & Accessories, (Block-D, E & F)	208,624.00	-	-	-	208,624.00	125,174.00	83,450.00
	Networking Accessories	49,275.00	-	-	-	49,275.00	29,565.00	19,710.00
	Online UPS	9,685.00	-	-	-	9,685.00	5,811.00	3,874.00
	BLOCK "E" (No Depreciation)							
	Maa Saraswati Idol, Other Statues	247,000.00	-	-	-	247,000.00	-	247,000.00
		86,049,728.00	-	25,333,074.00	2,695,000.00	108,687,802.00	10,509,118.00	98,178,681.00
TOTAL RS. (SCH E-1 + E-1D)		1,014,522,247.00	-	382,447,790.00	2,695,000.00	1,424,274,537.00	10,509,118.00	1,413,765,416.00



THE ASSAM ROYAL GLOBAL UNIVERSITY :: GUWAHATI

SCHEDULE-"F"

ADVANCES TO VENDOR/CONTRACTOR

31.03.2023

Hi-Tech Air Systems	2,134,179.00
Kone Elevator India P. Ltd.	1,560,000.00
Shahidul Islam	20,000.00
Touhid Alam,Guwahati	150,000.00
Waterland Environment Technology	2,050,000.00
Allengers Medical Systems Ltd.	255,000.00
Atiur Rahman	500,000.00
Bajaj Allianz General Insurance Co.Ltd.	13,415.00
Care Health Insurance Limited	449,497.00
Current Science Association	18,000.00
Daikin Airconditioning India Pvt Ltd	5,148.00
Danji Solution	140,000.00
Decentralized Reality Pvt.Ltd.	150,000.00
Durga Motor Stores	1,638.00
Global Pumps & Spares	10,030.00
IRM Enterprises Pvt.Ltd.	587,640.00
Jucos Expo LLP	25,000.00
Klenzids Contamination Controls Pvt.Ltd.	262,500.00
Kruger Ventilation Industries(North India)Pvt.Ltd.	855.00
Makay Nursery	300,000.00
Nova Elevators	53,100.00
Pappu Prasad	100,000.00
Prasad Psycho Corporation	77,400.00
Rajasthan Lime Udyog	114,694.00
RC Tech Solutions	35,000.00
Responders	25,000.00
Rohini Bakti	53,755.00
Sadhna Plywood Laminates	67,200.00
Sainath Cooling Center	43,008.00
Schindler India Pvt.Ltd.	454,155.00



Siddhivinayak Enterprises	251,008.00
Sign Smart	80,000.00
Sohidul Rahman	50,000.00
Stamp 'N' Identiti	1,080.00
Synchronic Medical Systems	340,000.00
Ramesh Agarwal-Advance	80,000.00
Anuja Sinha-Advance	60,000.00
Staff Imprest for Expenses	7,620.00
TOTAL Rs.	10,525,922.00



THE ASSAM ROYAL GLOBAL UNIVERSITY :: GUWAHATI

SCHEDULE-XI*

FIXED DEPOSITS

31.03.2023

FD NUMBER & BANK NAME	PURPOSE	Date of Renewal	Date of Maturity	Rate of Interest	Principal		Total	Interest		Total Interest	Grand Total
					OB	This Year		OB	This Year		
SBI FD A/c No. 3781733319	University	17/07/2022	16/07/2023	5.30%	10,000,000.00	-	10,000,000.00	1,879,315.00	562,288.00	2,442,103.00	12,442,103.00
SBI FD A/c No. 37817325826	University	17/07/2022	16/07/2023	5.30%	10,000,000.00	-	10,000,000.00	1,879,315.00	562,288.00	2,442,103.00	12,442,103.00
					20,000,000.00	-	20,000,000.00	3,758,630.00	1,124,576.00	4,883,206.00	24,883,206.00



THE ASSAM ROYAL GLOBAL UNIVERSITY :: GUWAHATI

SCHEDULE-"H"

SECURITY DEPOSITS

	<u>31.03.2023</u>
Assam Power Distribution Co. Ltd., Guwahati	5,386,530.00
Council of Architecture, Delhi	500,000.00
Bhawani Bharat Gas Distributor, Guwahati	8,500.00
BSNL, Kamrup, Guwahati	10,000.00
Security Deposits towards Office	1,317,500.00
M/s. Sikha, Guwahati	38,000.00
<u>TOTAL Rs.</u>	<u>7,260,530.00</u>

SCHEDULE-"I"

BANK BALANCE

	<u>31.03.2023</u>
Punjab National Bank (GSFGI)	121,158.00
Punjab National Bank (RGU)	572,743.00
Punjab National Bank (TARGU)	2,248,872.00
State Bank of India	207,124.00
<u>TOTAL Rs.</u>	<u>3,149,897.00</u>



THE ASSAM ROYAL GLOBAL UNIVERSITY :: GUWAHATI

ANNEXURE-"I"

INTEREST

31.03.2023

Interest on Term Loan	33,003,578.00
Interest on OD Account	3,245,221.00
Interest on Demand Loan (Against FD)	190,561.00
Interest on Vehicle Loan	145,226.00
Interest on Unsecured Loans	820,611.00
TOTAL Rs.	<u>37,405,197.00</u>

ANNEXURE-"II"

SCHOLARSHIP & CONCESSION

31.03.2023

Merit Scholarship Paid on Semester Result	2,304,000.00
Scholarship on Admission Fees & Semester Fees - 100% Category	2,589,000.00
Scholarship on Admission Fees & Semester Fees - 50% Category	993,750.00
Scholarship on Admission Fees & Semester Fees - 25% Category	443,625.00
Other Concession on Admission & Semester Fees	2,605,000.00
Covid-19 Concession (Hostel & Transportation Fees)	541,000.00
TOTAL Rs.	<u>9,476,375.00</u>



THE ASSAM ROYAL GLOBAL UNIVERSITY :: GUWAHATI

ANNEXURE-"III"

FEE RECEIVED FROM STUDENTS

31.03.2023

A) UNIVERSITY FEES

ROYAL SCHOOL OF BUSINESS

Registration / Admission Fees	7,511,500.00	
Semester Fees	<u>56,039,710.00</u>	63,551,210.00

ROYAL SCHOOL OF ENGINEERING & TECHNOLOGY

Registration / Admission Fees	6,688,000.00	
Semester Fees	<u>52,787,250.00</u>	59,475,250.00

ROYAL SCHOOL OF APPLIED AND PURE SCIENCE

Registration / Admission Fees	4,400,000.00	
Semester Fees	<u>16,220,450.00</u>	20,620,450.00

ROYAL SCHOOL OF ARCHITECTURE

Registration / Admission Fees	840,000.00	
Semester Fees	<u>11,925,100.00</u>	12,765,100.00

ROYAL SCHOOL OF BEHAVIORAL & ALLIED SCIENCE

Registration / Admission Fees	4,550,000.00	
Semester Fees	<u>15,091,705.00</u>	19,641,705.00

ROYAL SCHOOL OF BIO-SCIENCE

Registration / Admission Fees	5,585,000.00	
Semester Fees	<u>21,977,650.00</u>	27,562,650.00

ROYAL SCHOOL OF COMMERCE

Registration / Admission Fees	4,905,000.00	
Semester Fees	<u>38,902,190.00</u>	43,807,190.00

ROYAL SCHOOL OF COMMUNICATION & MEDIA

Registration / Admission Fees	2,155,000.00	
Semester Fees	<u>10,883,550.00</u>	13,038,550.00



ROYAL SCHOOL OF DESIGN

Registration / Admission Fees	3,250,000.00	
Semester Fees	<u>15,657,250.00</u>	18,907,250.00

ROYAL SCHOOL OF ENVIRONMENTAL & EARTH SCIENCE

Registration / Admission Fees	3,240,000.00	
Semester Fees	<u>12,452,250.00</u>	15,692,250.00

ROYAL SCHOOL OF FINE ARTS

Registration / Admission Fees	720,000.00	
Semester Fees	<u>4,024,500.00</u>	4,744,500.00

ROYAL SCHOOL OF HOTEL MANAGEMENT

Registration / Admission Fees	905,000.00	
Semester Fees	<u>4,218,300.00</u>	5,123,300.00

ROYAL SCHOOL OF HUMANITIES & SOCIAL SCIENCE

Registration / Admission Fees	12,960,000.00	
Semester Fees	<u>47,545,335.00</u>	60,505,335.00

ROYAL SCHOOL OF INFORMATION TECHNOLOGY

Registration / Admission Fees	4,740,000.00	
Semester Fees	<u>13,365,100.00</u>	18,105,100.00

ROYAL SCHOOL OF LANGUAGES

Registration / Admission Fees	6,190,000.00	
Semester Fees	<u>19,068,000.00</u>	25,258,000.00

ROYAL SCHOOL OF LAW & ADMINISTRATION

Registration / Admission Fees	3,140,000.00	
Semester Fees	<u>14,883,500.00</u>	18,023,500.00

ROYAL SCHOOL OF LIBERAL ARTS

Registration / Admission Fees	800,000.00	
Semester Fees	<u>338,500.00</u>	1,138,500.00



ROYAL SCHOOL OF LIFE SCIENCE

Registration / Admission Fees	5,550,000.00	
Semester Fees	18,140,000.00	23,690,000.00

ROYAL SCHOOL OF MEDICAL & ALLIED SCIENCE

Registration / Admission Fees	8,390,000.00	
Semester Fees	24,217,400.00	32,607,400.00

ROYAL SCHOOL OF NURSING

Registration / Admission Fees	2,870,000.00	
Semester Fees	24,739,000.00	27,609,000.00

ROYAL SCHOOL OF PHARMACY

Registration / Admission Fees	7,610,000.00	
Semester Fees	53,497,850.00	61,107,850.00

ROYAL SCHOOL OF Ph. D.

Registration / Admission Fees	2,620,000.00	
Semester Fees	12,091,600.00	14,711,600.00

ROYAL SCHOOL OF TRAVEL & TOURISM MANAGEMENT

Registration / Admission Fees	1,910,000.00	
Semester Fees	3,960,500.00	5,870,500.00

593,556,190.00

B) HOSTEL FEES

Annual Fees	10,580,000.00	
Monthly Fees	120,982,750.00	131,562,750.00

C) TRANSPORTATION FEES

11,119,600.00

D) PROSPECTUS CHARGES

4,544,000.00

E) LATE FEE FINE & OTHERS

6,740,657.00

F) MISCELLANEOUS RECEIPTS

29,143,007.00

TOTAL Rs. (A+B+C+D+E+F) 776,666,204.00



INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7
filed and verified]
(Please see Rule 12 of the Income-tax Rules, 1962)

Assessment Year
2022-23

PAN	AABTG1558J		
Name	GYAN SAGAR FOUNDATION		
Address	1ST FLOOR , CENTRE POINT , Ulubari S.O , Guwahati , KAMRUP , 04-Assam , 91-India , 781007		
Status	AOP/BOI	Form Number	ITR-7
Filed u/s	139(1) - Return filed on or before due date	e-Filing Acknowledgement Number	481033821090922
Taxable Income and Tax details	Current Year business loss, if any	1	0
	Total Income		0
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	0
	Net tax payable	4	0
	Interest and Fee Payable	5	0
	Total tax, interest and Fee payable	6	0
	Taxes Paid	7	5,13,878
	(+/-)Tax Payable /(-)Refundable (6-7)	8	(-) 5,13,880
	Accreted Income as per section 115TD	9	0
	Additional Tax payable u/s 115TD	10	0
	Interest payable u/s 115TE	11	0
	Additional Tax and interest payable	12	0
	Tax and interest paid	13	0
	(+/-)Tax Payable /(-)Refundable (17-18)	14	0

This return has been digitally signed by ANIL KUMAR MODI in the capacity of Principal Officer having PAN ADDPM8933C from IP address 49.37.103.187 on 09-09-2022 17:54:25

DSC Sl. No. & Issuer 2320008 & 68026212531917CN=Verasys CA 2014,OU=Certifying Authority,O=Verasys Technologies Pvt Ltd,C=IN

System Generated

Barcode/QR Code



AABTG1558J07481033821090922DD7EB9D7FEF1F8AD09121804CB115C54CA6B1228

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU



FORM NO. 10B
[See rule 17B]

**Audit report under section 12A (b) of the Income-tax Act, 1961, in the case
of charitable or religious trusts or institutions**

We have examined the Balance Sheet of THE ASSAM ROYAL GLOBAL UNIVERSITY a Unit of Gyan Sagar Foundation (Registered Society), as at 31st March 2022 and the Income and Expenditure account for the period ended on that date, which are in agreement with the books of account maintained by the said university as at 31st March 2022.

We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of the audit. In our opinion, proper books of account have been kept by the said university as far as appears from our examination of the books.

In our opinion and to the best of our information, and according to information given to us, the said accounts give a true and fair view-

- (i) In the case of the Balance Sheet, of the state of affairs of the above named university at 31st March 2022 and
- (ii) In the case of the Income and Expenditure account of the university, the excess of Income over Expenditure for its accounting period ending on 31st March, 2022.

The prescribed particulars are annexed hereto.

PLACE : NEW GUWAHATI, NOONMATI
DATE : THE 30th DAY OF JUN'2022

FOR, BINEET HEMANT & ASSOCIATES
CHARTERED ACCOUNTANTS

(Firm Regn. No.327117E)




(BINEET GUPTA)
PARTNER

M.NO. 514158

UDIN: 22514158AMUVCP3975

ANNEXURE

STATEMENTS OF PARTICULARS

1. APPLICATION OF INCOME FOR CHARITABLE OR RELIGIOUS PURPOSES

1	Amount of income of the previous year applied to charitable or religious purposes in India during that year		
	Revenue Expenditure (Excluding from borrowed fund)	Rs.	452,927,006.00
	Capital Expenditure (Excluding from borrowed fund)	Rs.	44,161,434.00
2	Whether the Society has exercised the option under clause (2) of the Explanation to section 11(1)? If so, the details of the amount of income deemed to have been applied to charitable or religious purposes in India during the previous year	Rs.	NO
3	Amount of income accumulated or set apart / finally set apart* for application to charitable or religious purposes, to the extent it does not exceed 15 per cent of the income derived from property held under trust wholly * in part only for such purposes.	Rs.	NIL
4	Amount of income eligible for exemption under section 11(1)(c) (Give details)		NIL
5	Amount of income, in addition to the amount referred to in item 3 above, accumulated or set apart for specified purposes under section 11(2)		NIL
6	Whether the amount of income mentioned in item 5 above has been invested or deposited in the manner laid down in section 11(2)(b)? If so, the details thereof		NIL
7	Whether any part of the income in respect of which an option was exercised under clause (2) of the Explanation to section 11(1) in any earlier year is deemed to be income of the previous year under section 11(1B)? If so, the details thereof		NIL
8	Whether, during the previous year, any part of income accumulated or set apart for specified purposes under section 11(2) in any earlier year—		
	(a) has been applied for purposes other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto, or		NIL
	(b) has ceased to remain invested in any security referred to in section 11(2)(b)(i) or deposited in any account referred to in section 11(2)(b)(ii) or section 11(2)(b)(iii), or		NIL



(c) has not been utilised for purposes for which it was accumulated or set apart during the period for which it was to be accumulated or set apart, or in the year immediately following the expiry thereof? If so, the details thereof

NIL

II. APPLICATION OR USE OF INCOME OR PROPERTY FOR THE BENEFIT OF PERSONS REFERRED TO IN SECTION 13(3)

1 Whether any part of the income or property of the *Society/ institution was lent, or continues to be lent, in the previous year to any person referred to in section 13(3) (hereinafter referred to in this Annexure as such person)? If so, give details of the amount, rate of interest charged and the nature of security, if any

NIL

2 Whether any land, building or other property of the *trust/ institution was made, or continued to be made, available for the use of any such person during the previous year? If so, give details of the property and the amount of rent or compensation charged, if any

NIL

3 Whether any payment was made to any such person during the previous year by way of salary, allowance or otherwise? If so, give details

NIL

Details	Amounts
Ashok Kumar Pansari	3,600,000.00
Anil Kumar Modi	3,000,000.00
Ankur Pansari	2,400,000.00

4 Whether the services of the *Society/institution were made available to any such person during the previous year? If so, give details thereof together with remuneration or compensation received, if any

NIL

5 Whether any share, security or other property was purchased by or on behalf of the Society/institution during the previous year from any such person? If so, give details thereof together with the consideration paid

NIL

6 Whether any share, security or other property was sold by or on behalf of the Society/institution during the previous year to any such person? If so, give details thereof together with the consideration received

NIL



7 Whether any income or property of the *trust/institution was diverted during the previous year in favour of any such person? If so, give details thereof together with the amount of income or value of property so diverted

NIL

8 Whether the income or property of the *trust/institution was used or applied during the previous year for the benefit of any such person in any other manner? If so, give details

NIL

* Strike out whichever is not applicable.

III. INVESTMENTS HELD AT ANY TIME DURING THE PREVIOUS YEAR(S) IN CONCERNS
IN WHICH PERSONS REFERRED TO IN SECTION 13(3) HAVE
A SUBSTANTIAL INTEREST

Sl. No.	Name and Address of the concern	where the concern is a company, number and class of shares held	Nominal value of investment	Income from the investment	Whether the amount in col. 4 exceeded 5 per cent of the capital of the concern during the previous year -say, Yes/No
1	2	3	4	5	6
	NIL	NIL	NIL	NIL	NIL
Total	NIL	NIL	NIL	NIL	NIL

FOR, BINEET HEMANT & ASSOCIATES
CHARTERED ACCOUNTANTS
(Firm Regn. No 327117E)



(BINEET GUPTA)
PARTNER
M.NO. 514158

UDIN: 22514158AMUVCP3975

PLACE : GUWAHATI
DATE : THE 30TH DAY OF JUN'2022

THE ASSAM ROYAL GLOBAL UNIVERSITY :: GUWAHATI

BALANCE SHEET AS AT 31ST MARCH' 2022

LIABILITY	SCH		ASSETS	SCH	AMOUNT
SECURED LOANS	A	494,753,771.00	FIXED ASSETS	D	1,044,522,247.00
CURRENT LIABILITIES	B	60,980,400.00	<u>CURRENT ASSETS</u>		
GYAN SAGAR FOUNDATION	C	523,709,353.00	Loans & Advances	E	932,956.00
			Fixed Deposits	F	23,759,630.00
			Security Deposits	G	7,370,480.00
			Provision for Interest On Hire Purchase		58,876.00
			<u>BANK BALANCE</u>	H	2,797,895.00
			Cash in Hand		1,440.00
TOTAL : Rs.		1,079,443,524.00	TOTAL : Rs.		1,079,443,524.00

IN TERMS OF OUR REPORT OF EVEN DATE
FOR, BINEET HEMANT & ASSOCIATES
CHARTERED ACCOUNTANTS
[FIRM REG. NO. 327117E]



(Signature)
(BINEET GUPTA)
PARTNER
M. NO. 514158
UDIN: 22514158AMUVCP3975

PLACE : GUWAHATI
DATE : THE 30TH DAY OF JUN'2022

THE ASSAM ROYAL GLOBAL UNIVERSITY :: GUWAHATI
INCOME & EXPENDITURE ACCOUNT AS AT 31ST MARCH' 2022

EXPENDITURE	AMOUNT	INCOME	AMOUNT
Advertisement & Promotion Expenses	35,065,185.00	Fees Realisation from Students (Annexure-III)	572,323,641.00
Affiliation/Inspection Fees	1,051,077.00	Prospectus Sale	3,304,000.00
Bank Charges	116,842.00	Bank Interest	1,717,224.00
Bank Loan Processing Fees	966,964.00	Late Fees & Others	5,240,367.00
Bank Loan Review Charges	402,187.00	Miscellaneous Receipts	2,118,868.00
Bar Council of India Fees	700,425.00	Rent Received	1,582,891.00
BOG/BOM/BOS, Etc. Meeting Expenses	107,500.00	Lease Rent (Eaden Garden)	6,000,000.00
Books For Library	608,351.00	Suspense Fees Received	1,556,412.00
Building Permission Fees (New Hostel)	1,587,198.00		
Bus Running Expenses (Fuel)	1,215,544.00		
Bus Running Expenses (Maintenance)	1,899,695.00		
Bus Running Expenses (Road Tax, etc)	214,487.00		
Cable TV Charges	77,192.00		
Cleaning & Maintenance Expenses	1,170,909.00		
Compliance & Others AICTE Expenses	75,000.00		
Consultancy (Recruitment, Training & Orientation)	619,321.00		
Conveyance Allowance (Staff)	154,626.00		
Conveyance Expenses	190,307.00		
Convocation Expenses	6,613,196.00		
Covid Care Centre Expenses	16,465,885.00		
Depreciation (SCH-"E") (other than building)	11,083,248.00		
Electricity (Power)	5,021,410.00		
Electricity (Solar Power)	475,046.00		
EPF-Administrative Charges	277,224.00		
EPF-Employer's Contribution	3,283,852.00		
ESI Employers Contribution	668,224.00		
Examination Expenses	1,013,670.00		
Freight & Cartage	156,054.00		
Function/Celebration/Events etc. Expenses	478,722.00		
Games & Sports Expenses	2,042,052.00		
Gardening/Landscaping Expenses	778,854.00		
General Expenses	335,754.00		
Generator Running Expenses	2,596,848.00		
GMC & Urban Tax	2,577,220.00		
Guest Faculty Expenses	2,112,148.00		
Guest House Expenses	200,284.00		
Hostel Fooding Expenses	24,516,702.00		
Hostel Maintenance Expenses	3,968,781.00		
Identity Cards Expenses	90,544.00		
Infirmiry Expenses	371,300.00		
Insurance Charges (Buses)	467,732.00		
Insurance Charges (Properties)	907,684.00		
Insurance Charges (Vehicles)	113,811.00		
Interest (Annexure - I)	34,823,074.00		
Internet Expenses	390,637.00		



EXPENDITURE	AMOUNT	INCOME	AMOUNT
Kitchen Utensils & Equipments for Canteen	29,435.00		
Laboratory & Workshop Expenses	4,123,764.00		
Land Revenue	93,598.00		
Legal Fees & Expenses	125,010.00		
Magazine & Journals	214,820.00		
Membership/Sponsorship Expenses	547,350.00		
Mobile & Telephone Expenses	1,036,431.00		
Newspaper & Periodicals	31,662.00		
Postage & Telegrammes	215,998.00		
Printing & Stationery	1,694,958.00		
Prizes, Mementos & Gift items	45,246.00		
Professional Fees Architect	295,000.00		
Rent	1,236,990.00		
Repair & Maintenance Expenses	45,796,937.00		
Camera & Accessories Expenses	968,316.00		
Battery/UPS & Accessories Expenses	538,040.00		
Computer Laptop, Projector & Accessories Exp.	7,172,344.00		
Furniture & Fixture Expenses	10,048,579.00		
Airconditioner & Its Accessories	82,200.00		
Salary & Bonus	173,557,929.00		
Scholarship & Concession (Annexure-II)	26,363,625.00		
Software Expenses	1,638,288.00		
Staff & Student Welfare Expenses	95,248.00		
Staff Mediclaim Insurance Expenses	467,759.00		
Staff Uniform Expenses	437,450.00		
Students Mediclaim Insurance Expenses	177,094.00		
Training, Development Research & Placement Exp.	3,761,977.00		
Travelling Expenses	570,629.00		
Vehicle Running Expenses (Fuel)	1,005,559.00		
Vehicle Running Expenses (Maintenance)	1,315,308.00		
Vehicle Running Expenses (Reg., Road Tax, etc)	1,720.00		
Water Treatment & Fountain Plant Expenses	444,650.00		
Website Development Expenses	308,865.00		
Workshop/Seminar/Job Fare Expenses	431,461.00		
Excess of Income Over Expenditure	140,916,397.00		
TOTAL Rs.	593,843,403.00	TOTAL Rs.	593,843,403.00

FOR, BINEET HEMANT & ASSOCIATES
CHARTERED ACCOUNTANTS
 [FIRM REG. NO. 327117E]



(BINEET GUPTA)
 PARTNER

M.NO. 514158

UDIN: 22514158AMUVCP3975

PLACE : GUWAHATI

DATE : THE 30TH DAY OF JUN"2022

THE ASSAM ROYAL GLOBAL UNIVERSITY :: GUWAHATI

SCHEDULE-"A"

SECURED LOANS

	<u>31.03.2022</u>
Punjab National Bank, Guwahati-Term Loan	219,507,138.00
Punjab National Bank, Guwahati-OD A/C	95,187,187.00
State Bank of India, Guwahati-Term Loan	179,235,247.00
Toyota Financial Services India Ltd., Guwahati-Vehicle Loan	824,199.00
<u>TOTAL Rs.</u>	<u>494,753,771.00</u>



THE ASSAM ROYAL GLOBAL UNIVERSITY :: GUWAHATI

SCHEDULE-"B"

CURRENT LIABILITIES

SCHEDULE-"B-I"

SUNDRY CREDITORS

31.03.2022

Anish Sharma, Guwahati	178,497.00
Basar Brothers, Guwahati	16,048.00
Ghanajyoti Sarma, Guwahati	28,402.00
Gupta Minerals(I) Pvt Ltd., Guwahati	110,250.00
Jonaki Hardware and Electricals, Guwahati	79,966.00
Kamakhya Plastics, Guwahati	65,053.00
Maneswar Kalita, Guwahati	3,300.00
Maruti Electricals, Guwahati	69,244.00
Mukesh Enterprises, Guwahati	7,291.00
North Eastern Concrete Industries, Guwahati	88,716.00
Ravi Steels Private Limited, Guwahati	927.00
Tirupati Polymers, Guwahati	13,809.00
Tirupati Steels, Guwahati	151,197.00
T RMC Private Limited, Guwahati	1,368,750.00
Vikash Agencies Entrade, Guwahati	18,121.00
Advances from Students	426,870.00
TOTAL "B-I"	<u>2,626,441.00</u>

SCHEDULE-"B-II"

OTHER LIABILITY

31.03.2022

GOVERNMENT LIABILITIES

TDS Payable (Paid on 07.04.2022)	1,506,712.00
ESI Payable (Paid on 09.04.2022)	86,502.00
EPF Payable (Paid on 13.04.2022)	702,147.00
Professional Tax Payable (Paid on 13.04.2022)	78,998.00

CAUTION DEPOSITS (REFUNDABLE)

Caution Deposits-Day Scholars	40,312,000.00
Caution Deposits-Hostellers	8,388,525.00

SECURITY DEPOSITS

From Staff	7,109,075.00
Bharati Airtel Ltd., Guwahati	75,000.00
Café Bellevue, Guwahati	30,000.00
Kishan Agencies Pvt. Ltd., Guwahati	25,000.00
Trinagle Food Works, Guwahati	40,000.00
TOTAL "B-II"	<u>58,353,959.00</u>

TOTAL Rs. (B-I + B-II)

60,980,400.00

SCHEDULE - "C"

GYAN SAGAR FOUNDATION

31.03.2022

Debit Balance As per Books	382,792,956.00
Add :- Surplus Transferred from I/E Account	140,916,397.00
TOTAL Rs.	<u>523,709,353.00</u>



THE ASSAM ROYAL GLOBAL UNIVERSITY : GUWAHATI

SCHEDULE ATTACHED TO AND FORMING PART OF THE BALANCE SHEET AS ON 31.03.2022

SCHEDULE "D"

FIXED ASSETS & DEPRECIATION

SCHEDULE "D-I"

SL. NO.	DESCRIPTION OF ASSETS	W.D.V. AS ON 01.04.2021		ADDITION		transferred to GSF/Land A/c	TOTAL		DEPRECIATION	W.D.V. AS ON 31.03.2022	
		Amount in Rs.					Amount in Rs.			Amount in Rs.	
1	BLOCK "A"										
	Land Development		32,822,136.00	-	-	-	32,822,136.00	-	-	32,822,136.00	
	Buildings (Block A & B) + (Boys Hostel Aditya House) + (Girls Hostel Harsha House)		295,680,322.00	-	-	-	295,680,322.00	-	-	295,680,322.00	
	Building (Architect Block-C)		156,704,341.00	-	-	-	156,704,341.00	-	-	156,704,341.00	
	Buildings (Block D, E, F)		361,913,541.00	-	-	-	361,913,541.00	-	-	361,913,541.00	
	Buildings-Hostel-3 (Work In Progress)		-	-	46,897,896.00	-	46,897,896.00	-	-	46,897,896.00	
	A.C. Installation (Block A & B) Central A.C.		20,387,815.00	-	-	-	20,387,815.00	-	-	20,387,815.00	
	A.C. Installation (Boys Hostel) Central A.C.		3,938,767.00	-	-	-	3,938,767.00	-	-	3,938,767.00	
	A.C. Installation (Girls Hostel) Central A.C.		4,157,700.00	-	-	-	4,157,700.00	-	-	4,157,700.00	
	A.C. Installation (Guest House) Central A.C.		804,530.00	-	-	-	804,530.00	-	-	804,530.00	
	A.C. Installation (Archit. Block) Central A.C.		7,000,000.00	-	-	-	7,000,000.00	-	-	7,000,000.00	
	A.C. Installation (Block D, E, F) Central A.C.		28,165,471.00	-	-	-	28,165,471.00	-	-	28,165,471.00	
			911,574,623.00	0.00	46,897,896.00		958,472,519.00		-	958,472,519.00	



SCHEDULE "D-II"

SL. NO.	DESCRIPTION OF ASSETS	W.D.V. AS ON 01.04.2021	ADDITION		DEDUCTION / SALES	TOTAL	DEPRECIATIO N	W.D.V. AS ON 31.03.22
		Amount in Rs.	More Than 180 days	Less Than 180 Days		Amount in Rs.	Amount in Rs.	Amount in Rs.
1	BLOCK "B" 10% Furniture & Fixture (Architect Block) Furniture Fixture, Furnishing & Fittings Fixture, Furnishing & Fittings, Block D, E & F, RGU Electricals Fittings Power Digital Language Laboratory Laboratory Equipment 33 KVA Power Transformer	3,192,880.00	-	-	-	3,192,880.00	319,288.00	2,873,592.00
		3,652,037.00	-	-	-	3,652,037.00	365,204.00	3,286,833.00
		11,618,149.00	-	-	-	11,618,149.00	1,161,815.00	10,456,334.00
		31,185,944.00	-	-	-	31,185,944.00	3,118,594.00	28,067,350.00
		5,563,797.00	-	-	-	5,563,797.00	556,380.00	5,007,417.00
		962,410.00	-	-	-	962,410.00	96,241.00	866,169.00
		308,798.00	-	-	-	308,798.00	30,880.00	277,918.00
		15,434,374.00	-	-	-	15,434,374.00	1,543,437.00	13,890,937.00
		3,627,073.00	-	-	-	3,627,073.00	362,707.00	3,264,366.00
2	BLOCK "C" 15% Buses (Air Condition) (9 Nos) Car Tata Innova (AS-01-AR-7911) Mahindra XUV 500 W8 (AS-01-BB-0011) Maruti Van (Ambulance) (AS-01-DD-8511) Car Carolla Alties (AS-01-AD-8411) Mahindra XUV 500 W8 (AS-01-MB-0011) Toyota Fortuner Car (AS-01-BD-8245) Toyota Innova Car (AS-01-DV-0011) Car (Electrical Golf Car)	3,009,620.00	-	-	-	3,009,620.00	451,443.00	2,558,177.00
		188,898.00	-	-	-	188,898.00	28,335.00	160,563.00
		315,617.00	-	-	-	315,617.00	47,343.00	268,274.00
		92,804.00	-	-	-	92,804.00	13,921.00	78,883.00
		557,222.00	-	-	-	557,222.00	83,583.00	473,639.00
		449,173.00	-	-	-	449,173.00	67,376.00	381,797.00
		1,323,029.00	-	-	-	1,323,029.00	198,454.00	1,124,575.00
		1,351,690.00	-	-	-	1,351,690.00	202,754.00	1,148,936.00
		21,340.00	-	-	-	21,340.00	3,201.00	18,139.00



SL. NO.	DESCRIPTION OF ASSETS	W.D.V. AS ON 01.04.2021	ADDITION		DEDUCTION / SALES	TOTAL	DEPRECIATION	W.D.V. AS ON 31.03.22
		Amount in Rs.	More Than 180 days	Less Than 180 Days		Amount in Rs.		Amount in Rs.
	BMW Car (AS-01-AR-0011)	1,050,503.00	-	-	-	1,050,503.00	157,575.00	892,928.00
	Maruti Eco (AS-01-EJ-8511)	338,062.00	-	-	-	338,062.00	50,709.00	287,353.00
	Water Cooler	158,708.00	-	-	-	158,708.00	23,806.00	134,902.00
	Air Conditioner	147,987.00	-	-	-	147,987.00	22,198.00	125,789.00
	Automatic Doors	54,051.00	-	-	-	54,051.00	8,108.00	45,943.00
	Camera	1,258,142.00	-	-	-	1,258,142.00	188,721.00	1,069,421.00
	Canteen Equipments (Cafeteria)	139,782.00	-	-	-	139,782.00	20,967.00	118,815.00
	Canteen Equipments (Boys Hostel)	296,862.00	-	-	-	296,862.00	44,529.00	252,333.00
	Canteen Equipments (Girls Hostel)	60,642.00	-	-	-	60,642.00	9,096.00	51,546.00
	CCTV	424,429.00	-	-	-	424,429.00	63,664.00	360,765.00
	CCTV, Architect Block	71,899.00	-	-	-	71,899.00	10,785.00	61,114.00
	Cleaning Equipments	40,877.00	-	-	-	40,877.00	6,132.00	34,745.00
	Electronic Weighing Scale	14,740.00	-	-	-	14,740.00	2,211.00	12,529.00
	Generator Set	973,587.00	-	-	-	973,587.00	146,038.00	827,549.00
	Gym Equipments	163,022.00	-	-	-	163,022.00	24,453.00	138,569.00
	Infirmary Equipments	22,820.00	-	-	-	22,820.00	3,423.00	19,397.00
	Invertor & its Accessories	74,189.00	-	-	-	74,189.00	11,128.00	63,061.00
	LCD	593,739.00	-	-	-	593,739.00	89,061.00	504,678.00
	Mixture Machine	13,157.00	-	-	-	13,157.00	1,974.00	11,183.00
	Mobile Handset	6,447.00	-	-	-	6,447.00	967.00	5,480.00



SL. NO.	DESCRIPTION OF ASSETS	W.D.V. AS ON 01.04.2021	ADDITION		DEDUCTION / SALES	TOTAL	DEPRECIATIO N	W.D.V. AS ON 31.03.22
		Amount in Rs.	More Than 180 days	Less Than 180 Days		Amount in Rs.		Amount in Rs.
	Projector & Accessories	2,121,710.00	-	-	-	2,121,710.00	318,257.00	1,803,453.00
	Projector & Accessories , Architect Block	151,378.00	-	-	-	151,378.00	22,707.00	128,671.00
	Projections & Sound Reinforcement for Convention centre (Auditorium, Seminar Hall & Conference Hall)	1,049,078.00	-	-	-	1,049,078.00	157,362.00	891,716.00
	Canon Digital Photocopier	217,478.00	-	-	-	217,478.00	32,622.00	184,856.00
	Refrigerator & Freezer	197,378.00	-	-	-	197,378.00	29,607.00	167,771.00
	Sound System	14,642.00	-	-	-	14,642.00	2,196.00	12,446.00
	Sports Equipments	95,777.00	-	-	-	95,777.00	14,367.00	81,410.00
	Sports Equipments, Archt. Block	525,390.00	-	-	-	525,390.00	78,809.00	446,581.00
	Time & Attendance Recorder	3,073.00	-	-	-	3,073.00	461.00	2,612.00
	Fogging Machine	5,472.00	-	-	-	5,472.00	821.00	4,651.00
	Currency Counting Machine	2,768.00	-	-	-	2,768.00	415.00	2,353.00
	Honda Lawn Movers	33,141.00	-	-	-	33,141.00	4,971.00	28,170.00
	Hot Water System Plant	66,459.00	-	-	-	66,459.00	9,969.00	56,490.00
	Turnstile Gate	381,405.00	-	-	-	381,405.00	57,211.00	324,194.00
	Servo Control Voltage Stabiliser	354,237.00	-	-	-	354,237.00	53,136.00	301,101.00
	Signage	95,486.00	-	-	-	95,486.00	14,323.00	81,163.00
	Signage, RGU	166,674.00	-	-	-	166,674.00	25,001.00	141,673.00
	Model (Replica)	347,522.00	-	-	-	347,522.00	52,128.00	295,394.00



SL. NO.	DESCRIPTION OF ASSETS	W.D.V. AS ON 01.04.2021		ADDITION		DEDUCTION / SALES	TOTAL	DEPRECIATION	W.D.V. AS ON 31.03.22	
		Amount in Rs.	More Than 180 days	Less Than 180 Days			Amount in Rs.		Amount in Rs.	
	Washing Machine	3,522.00	-	-	-	-	3,522.00	528.00	2,994.00	
	Laser Range Finder Machine	4,039.00	-	-	-	-	4,039.00	606.00	3,433.00	
	Demolition Hammer Machine	12,118.00	-	-	-	-	12,118.00	1,818.00	10,300.00	
	Lawn Tennis & Basket Ball Court	150,360.00	-	-	-	-	150,360.00	22,554.00	127,806.00	
	Water Purifier	7,643.00	-	-	-	-	7,643.00	1,146.00	6,497.00	
	Water Treatment Plant, Architect Block	34,061.00	-	-	-	-	34,061.00	5,109.00	28,952.00	
	Water Treatment Plant	242,905.00	-	-	-	-	242,905.00	36,436.00	206,469.00	
	Water Treatment Plant, RGU	328,284.00	-	-	-	-	328,284.00	49,243.00	279,041.00	
	Total of BLOCK "C" 15%	19,825,038.00	-	-	-	-	19,825,038.00	2,973,758.00	16,851,280.00	
2	Adjustment of Block value (Note -1.)	787,423.00	-	-	-	-	787,423.00	118,113.00	669,310.00	
3	BLOCK "D" 60%									
	Computer & Accessories	50,599.00	-	-	-	-	50,599.00	30,359.00	20,240.00	
	Computer & Accessories, Archt Block	8,496.00	-	-	-	-	8,496.00	5,098.00	3,398.00	
	Computer & Accessories, Block D, E & F	521,559.00	-	-	-	-	521,559.00	312,935.00	208,624.00	
	Networking Accessories	123,187.00	-	-	-	-	123,187.00	73,912.00	49,275.00	
	Online UPS	24,212.00	-	-	-	-	24,212.00	14,527.00	9,685.00	
4	BLOCK "E" (No Depreciation)									
	Maa Saraswati Idol, Other Statues	247,000.00	-	-	-	-	247,000.00	-	247,000.00	
		97,132,976.00	0.00	0.00	0.00	-	97,132,976.00	11,083,248.00	86,049,728.00	
TOTAL RS. (SCH D-I + D-II)		1,008,707,599.00	0.00	46,897,896.00	1,055,605,495.00	-	1,055,605,495.00	11,083,248.00	1,044,522,247.00	



THE ASSAM ROYAL GLOBAL UNIVERSITY :: GUWAHATI

SCHEDULE-"E"

ADVANCES TO VENDOR/CONTRACTOR

	<u>31.03.2022</u>
Bajaj Allianz General Insurance Co.Ltd., Guwahati	13,415.00
Care Health Insurance Limited, Guwahati	21,146.00
Citi Travels, Guwahati	191.00
Current Science Association, Guwahati	18,000.00
Daikin Airconditioning India Pvt Ltd, Guwahati	5,148.00
Global Pumps & Spares, Guwahati	10,030.00
Kehems Technologies Pvt.Ltd., Guwahati	80,471.00
Knowlarity Communication Pvt.Ltd., Guwahati	69,443.00
Kruger Ventilation Industries(North India)Pvt.Ltd., Guwahati	855.00
RC Tech Solutions, Guwahati	35,000.00
Schindler India Pvt.Ltd., Guwahati	1,000.00
Siddhivinayak Enterprises, Guwahati	251,008.00
Sign Smart, Guwahati	80,000.00
Tattva Creations Pvt. Ltd., Guwahati	64,803.00
Geetanjali Hardware Stores, Guwahati	56,040.00
ASM Architect, New Delhi	5,000.00
Ramesh Agarwal-Advance	176,000.00
Gaurhari Das-Advance	25,500.00
Staff Imprest for Expenses	19,906.00
<u>TOTAL Rs.</u>	<u>932,956.00</u>



THE ASSAM ROYAL GLOBAL UNIVERSITY :: GUWAHATI

SCHEDULE "F"

FIXED DEPOSITS

31.03.2022

FD NUMBER & BANK NAME	PURPOSE	Date of Issue	Date of Maturity	Rate of Interest	Principal		Total	Interest		Total	Matured Amount	Grand Total
					OB	This Year		OB	This Year			
SBI FD A/c No. 37817333519	University	17/07/2021	16/07/2022	7.00%	10,000,000.00	0.00	10,000,000.00	1,339,334.00	540,481.00	1,879,815.00	-	11,879,815.00
SBI FD A/c No. 37817329026	University	17/07/2021	16/07/2022	7.00%	10,000,000.00	0.00	10,000,000.00	1,339,334.00	540,481.00	1,879,815.00	-	11,879,815.00
					20,000,000.00	0.00	20,000,000.00	2,678,668.00	1,080,962.00	3,759,630.00	-	23,759,630.00



THE ASSAM ROYAL GLOBAL UNIVERSITY :: GUWAHATI

SCHEDULE-"G"

SECURITY DEPOSITS

	<u>31.03.2022</u>
Assam Power Distribution Co. Ltd., Guwahati	5,386,530.00
Council of Architecture, Delhi	500,000.00
Bhawani Bharat Gas Distributor, Guwahati	8,500.00
BSNL, Kamrup, Guwahati	10,000.00
Security Deposits towards Office	1,439,700.00
M/s. Sikha, Guwahati	25,750.00
<u>TOTAL Rs.</u>	<u>7,370,480.00</u>

SCHEDULE-"H"

BANK BALANCE

	<u>31.03.2022</u>
Punjab National Bank (GSFGI)	1,764,859.00
Punjab National Bank (RGU)	87,443.00
Punjab National Bank (TARGU)	944,593.00
State Bank of India	1,000.00
<u>TOTAL Rs.</u>	<u>2,797,895.00</u>



THE ASSAM ROYAL GLOBAL UNIVERSITY :: GUWAHATI

ANNEXURE-"I"

INTEREST

31.03.2022

Interest on Term Loan	34,275,005.00
Interest on Demand Loan (Against FD)	520,174.00
Interest on Vehicle Loan	27,895.00
TOTAL Rs.	<u>34,823,074.00</u>

ANNEXURE-"II"

SCHOLARSHIP & CONCESSION

31.03.2022

Scholarship on Admission - 100%	1,081,000.00
Scholarship on Admission - 50%	944,250.00
Scholarship on Admission - 25%	444,375.00
Scholarship on Semester Result	1,872,000.00
Concession on Registration, Admission & Tuition Fees	2,225,000.00
Covid-19 Concession (Hostel & Transportation Fees)	19,797,000.00
TOTAL Rs.	<u>26,363,625.00</u>



THE ASSAM ROYAL GLOBAL UNIVERSITY :: GUWAHATI

ANNEXURE-"III"

FEES REALISATION FROM STUDENTS

31.03.2022

ROYAL SCHOOL OF BUSINESS

Admission Fees	1,480,000.00
Annual Fees	53,472,100.00

ROYAL SCHOOL OF ENGINEERING & TECHNOLOGY

Admission Fees	1,503,000.00
Annual Fees	48,887,291.00

ROYAL SCHOOL OF APPLIED AND PURE SCIENCE

Admission Fees	1,030,000.00
Annual Fees	17,723,000.00

ROYAL SCHOOL OF ARCHITECTURE

Admission Fees	120,000.00
Annual Fees	11,258,000.00
Installment Charges	3,000.00

ROYAL SCHOOL OF AVIATION & FLYING

Admission Fees	20,000.00
Annual Fees	90,000.00

ROYAL SCHOOL OF BEHAVIORAL & ALLIED SCIENCE

Admission Fees	750,000.00
Annual Fees	11,792,375.00

ROYAL SCHOOL OF BIO-SCIENCE

Admission Fees	1,170,000.00
Annual Fees	18,843,650.00

ROYAL SCHOOL OF COMMERCE

Admission Fees	1,180,000.00
Annual Fees	35,750,000.00

ROYAL SCHOOL OF COMMUNICATION & MEDIA

Admission Fees	490,000.00
Annual Fees	9,722,200.00



ROYAL SCHOOL OF DESIGN

Admission Fees	430,000.00
Annual Fees	10,951,810.00

ROYAL SCHOOL OF ENVIRONMENTAL & EARTH SCIENCE

Admission Fees	880,000.00
Annual Fees	9,586,250.00

ROYAL SCHOOL OF FINE ARTS

Admission Fees	200,000.00
Annual Fees	3,471,500.00

ROYAL SCHOOL OF HOTEL MANAGEMENT

Admission Fees	160,000.00
Annual Fees	3,047,200.00

ROYAL SCHOOL OF HUMANITIES & SOCIAL SCIENCE

Admission Fees	2,730,000.00
Annual Fees	42,086,000.00

ROYAL SCHOOL OF INFORMATION TECHNOLOGY

Admission Fees	460,000.00
Annual Fees	9,192,770.00

ROYAL SCHOOL OF LANGUAGES

Admission Fees	970,000.00
Annual Fees	14,477,300.00

ROYAL SCHOOL OF LAW & ADMINISTRATION

Admission Fees	520,000.00
Annual Fees	12,837,900.00

ROYAL SCHOOL OF LIBERAL ARTS

Admission Fees	90,000.00
Annual Fees	820,500.00



ROYAL SCHOOL OF LIFE SCIENCE

Admission Fees	1,100,000.00
Annual Fees	17,513,940.00

ROYAL SCHOOL OF MEDICAL & ALLIED SCIENCE

Admission Fees	820,000.00
Annual Fees	10,546,200.00

ROYAL SCHOOL OF NURSING

Admission Fees	390,000.00
Annual Fees	13,573,500.00

ROYAL SCHOOL OF PHARMACY

Admission Fees	1,670,000.00
Annual Fees	39,852,650.00

ROYAL SCHOOL OF Ph. D.

Admission Fees	410,000.00
Annual Fees	6,030,000.00

ROYAL SCHOOL OF TRAVEL & TOURISM MANAGEMENT

Admission Fees	240,000.00
Annual Fees	3,406,000.00

Registration Fees	42,570,000.00
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TRANSPORTATION FEES	3,987,200.00
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HOSTEL

Annual Charges	8,030,000.00
Monthly Charges	93,988,305.00

TOTAL Rs.	572,323,641.00
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