

<b>North Eastern Regional Institute of Water and Land Management</b> <b>An Institute under the Department of Water Resources, River Development and Ganga Rejuvenation, Ministry of Jal Shakti, Govt. of India.</b> <b>Balance Sheet for the year ended 31st March 2024</b>			
<b>Corpus/Capital Fund Liabilities</b>	<b>Schedule</b>	<b>Current Year</b>	<b>Previous Year</b>
Corpus/Capital Fund	1	36,32,91,867	26,93,39,233
Reserve and Surplus	2	-	-
Earmaked /Endowment Funds	3	-	-
Secured Loans and Borrowings	4	-	-
Unsecured Loans and Borrowings	5	-	-
Deffered Credit Liabilities	6	-	-
Current Liabilities and Provisions	7	5,17,38,157	77,21,509
<b>Total</b>		<b>41,50,30,024</b>	<b>27,70,60,742</b>
<b>Assets</b>	<b>Schedule</b>	<b>Current Year</b>	<b>Previous Year</b>
Fixed Assets	8	37,87,39,581	24,67,23,355
Investments -From Earmarked /Endowment Funds	9	-	-
Investments-Others	10	1,21,65,230	1,21,65,230
Current Assets, Loans, Advances Etc.	11	2,41,25,213	1,81,72,157
Miscellaneous Expenditure		-	-
<b>Total</b>		<b>41,50,30,024</b>	<b>27,70,60,742</b>
Significant Accounting Policies	24		
Contigent Liabilities and Notes on Accounts	25		

Signed in terms of our report even date attached herewith.

Place : Dhanbad

Date:- 22-05-2024



FOR GOYAL PARUL & CO.  
CHARTERED ACCOUNTANTS  
FRN: 016750N

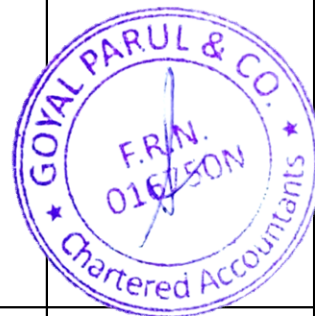
EKJOT SINGH  
PARTNER  
M. No. 447252

## Schedules

<b><u>Schedule1- CORPUS/ CAPITAL FUND</u></b>	<b>Current Year</b>	<b>Previous Year</b>
Balance as at the beginning of the year	26,93,39,233	18,66,19,209
Add: Contributions towards Corpus/capital fund	14,45,00,000	10,01,60,000
Add/ (Deduct): Balance of net income /(expenditure) transferred from the Income and Expenditure Account	5,05,47,366	1,74,39,976
<b>BALANCE AS AT THE YEAR END</b>	<b>36,32,91,867</b>	<b>26,93,39,233</b>

<b><u>Schedule2- RESERVES AND SURPLUS</u></b>	<b>Current Year</b>	<b>Previous Year</b>
<b><u>1. Capital Reserve :</u></b>		
As per last Account	-	-
Addition during the year	-	-
less : Deductions during the year	-	-
<b><u>2. Revaluation Reserve</u></b>		
As per last Account	-	-
Addition during the year	-	-
Less: Deductions during the year	-	-
<b><u>3. Special Reserve:</u></b>		
As per last Account	-	-
Addition during the year	-	-
Less: Deductions during the year	-	-
<b><u>4. General Reserve:</u></b>		
As per last Account	-	-
Addition during the year	-	-
Less: Deductions during the year	-	-
<b>Total</b>		

<b><u>Schedule 3 - Earmarked / Endowment Funds</u></b>	<b>Current Year</b>	<b>Previous Year</b>
<b><u>a) Opening balance of the funds</u></b>		
<b><u>b) Additions to the Funds:</u></b>		
i. Donations /grants	-	-
ii. Income from Investments made on account of funds	-	-
iii. Other additions (specify nature)	-	-
<b>TOTAL (a+b)</b>		
<b><u>c) Utilization/Expenditure towards objectives of funds</u></b>		
<b><u>i. Capital Expenditure</u></b>		
Fixed Assets		-
Others		-
<b>Total</b>		-
ii. Revenue Expenditure		-
Salaries, wages and allowances etc.		-
Rent		-
Other Administrative Expenses		-
<b>Total ( C)</b>		-
<b>Net Balance as at the year end (a+b-c)</b>		



<b>Schedule 4: Secured Loans and Borrowings:</b>	<b>Current year</b>	<b>Previous Year</b>
1. Central Government	-	-
2. State Government (Specify)	-	-
3. Financial Institutions	-	-
a) Term Loans	-	-
b) Interest accrued and due	-	-
4. Banks:	-	-
a) Term Loans	-	-
Interest accrued and due	-	-
b) Other Loans (specify)	-	-
Interest accrued and due	-	-
5. Other Institutions and agencies	-	-
6. Debentures and Bonds	-	-
7. Others (specify)	-	-
<b>Total</b>	-	-
<b>Note: Amounts due within one year</b>	-	-

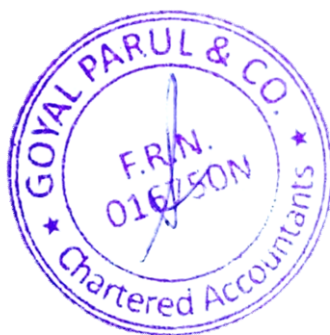
<b>Schedule 5- Unsecured Loans Borrowings</b>	<b>Current year</b>	<b>Previous Year</b>
1. Central Government	-	-
2. State Government	-	-
3. Financial Institutions	-	-
4. Banks:	-	-
a) Term Loans	-	-
b) Other Loans (specify)	-	-
<b>Total</b>	-	-

<b>Schedule 6 Deferred Credit Liabilities :</b>	<b>Current year</b>	<b>Previous Year</b>
a) Acceptances secured by hypothecation of capital equipment and other assets	-	-
b) Others	-	-
<b>Total</b>	-	-

<b>Schedule 7- Current Liabilities and Provision</b>	<b>Current year</b>	<b>Previous Year</b>
<b>A. Current Liabilities</b>		
1. Acceptances	-	-
2. Sundry Creditors		
a) for goods	-	-
b) Others	71,26,405	-
3. Advance Received		
4. Interest accrued but not due on:		
a) Secured Loans/borrowings	-	-
b) Unsecured Loans / Borrowings	-	-
5. Statutory Liabilities		
a) Over due	-	-
b) Others	1,01,07,907	-
6. Others current liabilities	18,71,740	77,21,509
<b>Total (A)</b>	<b>1,91,06,052</b>	<b>77,21,509</b>



<b><u>B. PROVISIONS</u></b>		
1. For Taxation	-	-
2. Gratuity	2,37,90,425	-
3. Superannuation/Pension	-	-
4. Accumulated Leave Encashment	88,41,680	-
5. Trade Warranties / claims	-	-
6. others (Specify)	-	-
<b>Total (B)</b>	<b>3,26,32,105</b>	<b>-</b>
<b>Total (A+B)</b>	<b>5,17,38,157</b>	<b>77,21,509</b>



Schedule 8- Fixed Assets	Gross Block				Depreciation				NET BLOCK	
	WDV as on 01-04-2023	Additions During the year	Deductions during the year	Total	Depreciation opening balance	Depreciation on additions during of the year	On deductions during the year	Total Depreciation	As at the Current year end	As at the previous year end
<b>Fixed Assets</b>										
<b>Land</b>										
a) Freehold	1	-	-	1	-	-	-	-	1	1
b) Leashold	-	-	-	-	-	-	-	-	-	-
<b>Buildings:</b>										
a) On freehold land	6,11,12,882	10,93,49,110	-	17,04,61,992	61,11,288	1,09,34,911	-	1,70,46,199	15,34,15,793	6,11,12,882
b) On Leasehold Land	-	-	-	-	-	-	-	-	-	-
c) Onwership flats and premises	-	-	-	-	-	-	-	-	-	-
d) Superstructure on land not belonging to the entity	-	-	-	-	-	-	-	-	-	-
<b>PLANT MACHINERY &amp; EQUIPMENT</b>	1,72,12,659	42,91,975	-	2,15,04,634	25,81,899	6,23,267	-	32,05,166	1,82,99,468	1,72,12,659
<b>VEHICLES</b>	5,82,529	36,78,993	-	42,61,522	87,379	5,51,849	-	6,39,228	36,22,294	5,82,529
<b>FURNITURE AND FIXTURES</b>	22,67,220	58,34,930	-	81,02,150	2,80,375	3,18,227	-	5,98,602	75,03,548	22,67,220
<b>OFFICE EQUIPMENT</b>	23,52,293	-	-	23,52,293	3,52,844	-	-	3,52,844	19,99,449	23,52,293
<b>COMPUTER /PERIPHERALS</b>	17,54,773	26,58,140	-	44,12,913	7,01,909	9,69,540	-	16,71,449	27,41,464	17,54,773
<b>ELECTRIC INSTTALLATIONS</b>	13,45,261	44,42,087	-	57,87,348	2,01,789	2,22,104	-	4,23,893	53,63,455	13,45,261
<b>LIBRARY BOOKS</b>	1	-	-	1	-	-	-	-	1	1
<b>TUBEWELLS AND W. SUPPLY</b>	1,39,650	-	-	1,39,650	13,965	-	-	13,965	1,25,685	1,39,650
<b>OTHER FIXED ASSETS</b>	56,25,206	20,88,283	-	77,13,489	9,46,747	2,08,828	-	11,55,575	65,57,914	56,25,206
<b>Total Current Year</b>	9,23,92,474	13,23,43,518	-	22,47,35,992	1,12,78,195	1,38,28,726	-	2,51,06,921	19,96,29,071	9,23,92,474
<b>Previous Year</b>	8,98,29,073	1,51,57,063	-	10,49,86,136	-	1,25,93,662	-	1,25,93,662		
<b>Capital Work in Progress</b>	5,54,40,000	12,36,70,510							17,91,10,510	5,54,40,000
<b>Total</b>									37,87,39,581	14,78,32,474

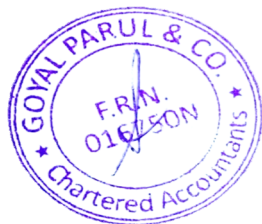


<b>North Eastern Regional Institute of Water and Land Management</b>			
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<b>Income and Expenditure for the year ended 31st March 2024</b>			
<b>Income</b>	<b>Schedule</b>	<b>Current Year</b>	<b>Previous Year</b>
Income from Sales/Services	12	1,59,07,142	21,00,051
Grants /Subsidies	13	9,06,43,000	8,35,40,000
Fees/Subscriptions	14	-	-
Income From Investments	15	-	-
Income from Royalty, Publications etc	16	-	-
Interest earned	17	6,98,051	2,67,272
Other income	18	-	-
<b>Increase/Decrease in stock of finished goods and works in progress</b>	19	-	-
<b>TOTAL (A)</b>		<b>10,72,48,193</b>	<b>8,59,07,323</b>
<b>Expenditure</b>	<b>Schedule</b>	<b>Current Year</b>	<b>Previous Year</b>
Establishment Expenses	20	9,43,90,748	6,52,24,797
Other Administrative Expenses etc.	21	3,82,97,891	2,55,28,840
Expenditure on Grants, Subsidies etc.	22	-	-
Interest	23	-	-
Depreciation (Net Total at the year -end- corresponding to shcedule8)		2,51,06,921	1,25,93,662
<b>Total(B)</b>		<b>15,77,95,560</b>	<b>10,33,47,299</b>
<b>Balance being excess of expenditure over income (B-A)</b>		<b>5,05,47,366</b>	<b>1,74,39,976</b>
Significant Accounting Policies	24		
Contigent Liabilities and Notes on Accounts	25		

Signed in terms of our report even date attached herewith.

Place : Dhanbad

Date:- 22-05-2024



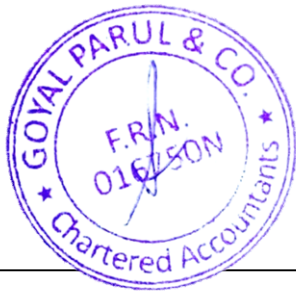
FOR GOYAL PARUL & CO.  
CHARTERED ACCOUNTANTS  
FRN: 016750N

EKJOT SINGH  
PARTNER  
M. No. 447252

<b>Schedule 9- Investments From Earmarked/Endowment Funds</b>	<b>Current Year</b>	<b>Previous Year</b>
1. In Government Securities	-	-
2. Other Approved Securities	-	-
3. Shares	-	-
4. Debentures and Bonds	-	-
5. Subsidiaries and Joint Ventures	-	-
6. Others (Transfer to Corpus Fund)	1,21,65,230	1,21,65,230
<b>Total</b>	<b>1,21,65,230</b>	<b>1,21,65,230</b>

<b>Schedule 10- Investments-Others</b>	<b>Current Year</b>	<b>Previous Year</b>
1. In Government Securities	-	-
2. Other approved Securities	-	-
3. Shares	-	-
4. Debentures and Bonds	-	-
5. Subsudaries and joint ventures	-	-
6. Others (to be specified)	-	-
<b>Total</b>		

<b>Schedule-11 Current Assets, Loans Advances etc</b>	<b>Current Year</b>	<b>Previous Year</b>
<b>A. Current Assets</b>		
<b>1. Inventories:</b>		
a) Stores and Spares	-	-
b) Loose Tools	-	-
c) Stock in Trade		
Finished Goods	-	-
Work-in-progress	-	-
Raw Materials		
<b>2. Sundry Debtors</b>		
a) Debts Outstanding for a period exceeding six months	-	-
b) others	-	-
<b>3. Cash blanaces in hand (including cheques. Drafts and imprest)</b>		
Load Security	2,03,049	2,03,049
Security mobile	5,000	5,000
Security for cable TV	9,851	9,851
APDCL SECUIRTY	4,53,650	-
PREPAID INSURANCE	1,38,365	-
<b>4. Bank Balances:</b>		
a) With Schedules banks:		
On current accounts	-	-
on deposits accounts	-	-
on savings accounts	-	-
RBI (A/C No.-10696001001) payment bounce on 31st March 2023	-	-
SBI -35338039537	26,33,455	32,08,467
Uco Bank (A/C No.-12080210000502)	52,39,179	30,95,569
Uco Bank (A/C No.-12080210039588 )	97,63,616	64,22,189
Uco Bank (A/c No.- 12080110058091)	56,79,048	52,28,032
b) With non-scheduled Banks:		
On current accounts	-	-
on deposits accounts	-	-
on savings accounts	-	-
<b>5. Post-office Savnigns Accounts</b>		
	-	-
<b>Total</b>	<b>2,41,25,213</b>	<b>1,81,72,157</b>



<b>Schedul 12: Income from Sales/Services</b>	<b>Current Year</b>	<b>Previous Year</b>
1) Income from Sales		
a) Sale of Finished goods	-	
b) Sale of Raw Materials	-	
c) Sale of Scraps	5,34,797	3,06,495
2. Income from Services		
EARNEST MONEY	5,010	-
House Rent Revenue	1,39,629	83,558
INSTITUTIONAL CHARGE	13,21,493	-
MISC REVENUE	21,126	47,282
RESEARCH FARM REVENUE	45,231	36,683
REVENUE FROM ELECTRICAL CHARGES	6,50,212	4,70,472
REVENUE FROM GARRAGE CHARGE	12,190	9,600
REVENUE FROM LICENCE FEES	2,91,508	2,31,294
SOIL ANALYSIS	1,17,874	4,33,338
Tender Fee	12,520	-
UTILITY OF INFRASTRUCTURE	2,23,738	2,52,028
Water ATM REVENUE	2,233	-
Donation Received from Neriwalm corpus fund (Assam Type Women Hostel)	88,50,588	-
Donation Received from Neriwalm corpus fund (Vehicles)	36,78,993	-
a) Labour and Processing charges	-	-
b) Professionals/consultancy services	-	-
c) Agency commission and brokerage	-	-
d) Maintenance services (equipments/property)	-	-
e) Others (specify)	-	2,25,281
<b>Total</b>	<b>1,59,07,142</b>	<b>20,96,031</b>

<b>Scheule -13 Grants / Subsidies</b>	<b>Current Year</b>	<b>Previous Year</b>
(Irrevocable Grants & Subsidies Received)		
1) Central Governemtn		
a)GIA-CAPITAL	14,45,00,000	10,01,60,000
b)GIA-General	3,35,00,000	2,95,40,000
c)GIA-Salary	5,71,43,000	5,40,00,000
2) State Government	-	-
3) Government Agencies	-	-
4) Insitutions/welfare bodies	-	-
5. International Organizations	-	-
6. Others (Specify)	-	-
<b>Total</b>	<b>23,51,43,000</b>	<b>18,37,00,000</b>

<b>SCHEDULE-14- FEES/SUBSCRIPTIONS</b>	<b>Current Year</b>	<b>Previous Year</b>
1) Entrance Fees	-	-
2) Annual Fees/Subscriptions	-	-
3) Seminar/Program Fees	-	-
4) Consultancy Fees	-	-
5) Others (specify)	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

Note- Accounting policies towards each item are to be dsiclosed

<b>SCHEDULE-15-Income from Investments</b>	<b>Previous Year</b>
(Income on Invest. From earmarked /endowment funds transferred to funds)	
<b>1) Interest</b>	
a) On Govt. Securities	-
b) Other Bonds/Debentures	-
<b>2) Dividends</b>	





a) On shares	-	-
b) On Mutual fund securities	-	-
<b>3) Rents</b>	-	-
<b>4) Others (Specify)</b>	-	-
<b>Total</b>	-	-
Transferred to earmarked/endowment funds		

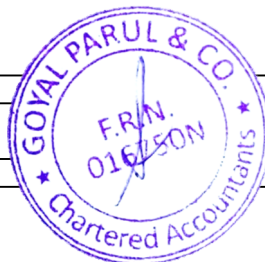
<b><u>SCHEDULE-16-Income from Royalty, Publications</u></b>	<b>Current Year</b>	<b>Previous Year</b>
1) Income from Royalty	-	-
<b>2) Income from publications</b>	-	-
3) Others (Specify)	-	-
<b>Total</b>	-	-
Transferred to earmarked/endowment funds		

<b><u>SCHEDULE-17-Interest Earned</u></b>	<b>Current Year</b>	<b>Previous Year</b>
1. On term Deposits:	-	-
a) With Shceduled Banks	-	-
b) With Non scheduled banks	-	-
C) With Institutions	-	-
d) Others	-	-
2. On Savings Accounts:	-	-
a) With scheduled Banks	6,98,051	2,67,272
b) With Non-scheduled banks	-	-
c) With Scheduled Banks	-	-
d) Others	-	-
3) On loans:	-	-
a) Employees Staff	-	-
b) Others	-	-
4) Interest on debtors and other receivables	-	-
<b>Total</b>	<b>6,98,051</b>	<b>2,67,272</b>
Note- Tax deducted at source to be indicated		

<b><u>SCHEDULE-18-other income</u></b>	<b>Current Year</b>	<b>Previous Year</b>
1) Profit on sale /disposal of Assets:	-	-
a) Owned assets	-	-
b) Assets acquired out of grants , or received free of cost	-	-
2) Export incentive reliazed	-	-
3) Fees for Miscellaneous	-	-
4) Miscellaneous Income	-	-
<b>Total</b>	-	-

<b><u>SCHEDULE-19-Increase/(decrease) in Stock of Finished Goods &amp; Work Progress</u></b>	<b>Current Year</b>	<b>Previous Year</b>
a) Closing stock	-	-
Finished goods		
Work-in-progress		
b) Less: Opening Stock	-	-
Finished Goods		
Work-in-progress	-	-
<b>Net Increase (Decrease) [a-b]</b>	-	-

<b><u>SCHEDULE-20-Establishment Expenses</u></b>	<b>Current Year</b>	<b>Previous Year</b>
a) Salaries and wages	5,23,92,486	6,02,79,982
b) Allowances and bonus		
c) Contribution to provident fund (EPF EMPLOYER SHARE)	39,81,193	47,19,534



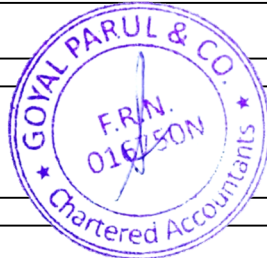
d) Contribution to other fund	-	-
e) Staff welfare expenses	2,63,403	2,25,281
f) Expenses on employees retirement and terminal benefits	-	-
SALARY DEATH BENEFIT	16,40,766	-
SALARY -GRATUITY	2,37,90,425	-
Salary Leave Encashment Provision	88,41,620	-
SALARY-RETIREMENT BENEFIT	34,80,855	-
g) Others (specify)		
<b>Total</b>	<b>9,43,90,748</b>	<b>6,52,24,797</b>

<b>SCHEDULE-21-Other Administrative Expenses Etc.</b>	<b>Current Year</b>	<b>Previous Year</b>
Advertisement	1,55,015	91,442
BANK CHARGES	9,746	22,238
CHILDREN EDUCATION ALLOWANCE	12,35,250	6,21,000
Domestic Travel Expenses	3,75,084	10,48,034
Earnest Money Deposit Return	10,020	-
ENERGY CHARGES	24,75,062	19,85,720
Maintenance and Infrastructure	1,58,84,483	1,14,70,255
Maintenance of Vehicle	12,53,855	10,96,448
Medical Expenses	5,94,292	2,60,433
Neriwalm R Club Institute Share	-	-
NPS EMPLOYER SHARE	12,59,529	-
Office Expenses	9,63,516	8,56,363
Publication Research and Library	26,16,249	5,01,930
Rent Rate Taxes	2,04,234	1,33,957
Research Activity	6,53,584	2,19,664
Leave Contribution	8,19,653	-
Pension Contribution	6,30,759	-
Ssystem Reverse	11,946	-
Training Seminar and Workshop	82,85,652	34,96,360
Lapse for the financial year 2023-24 (TSA PFMS)	8,59,962	36,25,688
Transfer to SBI Account	-	-
Other	-	99,308
<b>Total</b>	<b>3,82,97,891</b>	<b>2,55,28,840</b>

<b>SCHEDULE-22-Expenditure on Grants Subsidies etc.</b>	<b>Current Year</b>	<b>Previous Year</b>
a) Grants given to institutions /organisations	-	-
b) subsidies given to institutions/Organisations	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

Note- Name of the entities activities along with the amount of Grants/Subsidies are to disclosed.

<b>SCHEDULE 23 -INTEREST</b>	<b>Current Year</b>	<b>Previous Year</b>
a) On fixed Loans	-	-
b) On other loans (including Bank charges)	-	-
c) Others (specify)	-	-
<b>Total</b>	<b>-</b>	<b>-</b>



**North Eastern Regional Institute of Water and Land Management**  
**An Institute under the Department of Water Resources, River Development and Ganga Rejuvenation, Ministry of Jal Shakti, Govt. of India.**

**Receipt & Payment for the year ended 31st march 2024**

Receipts	Current Year	Previous Year	Payments	Current Year	Previous Year
<b><u>I. Opening Balances</u></b>			<b><u>I. Expenses</u></b>		
a) Cash in hand	-	-	a) Establishment Expenses	4,79,10,087	6,52,24,797
b) Bank Balances	-	-	b) Administrative Expenses	4,19,41,029	2,55,24,820
i) In current accounts	-	-	c) Payment from UCO Bank	2,10,78,956	-
SBI -35338039537	32,08,467	8,42,637	D) Payment from SBI	1,60,43,501	-
Uco Bank (A/C No.-12080210000502)	30,95,569	72,39,166			
			<b><u>II. Payments made against funds for various projects</u></b>		
RBI (A/C No.-10696001001) payment bounce on 31st March 2023	-	-	(Name of the fund or project should be shown along with the particulars of payments made for each project)	-	-
ii) In Deposit accounts	-	-			
iii) Savings accounts			<b><u>III. Investments and deposits made</u></b>		
Uco Bank (A/C No.-12080210039588 )	64,22,189	46,66,168	a) Out of Earmarked/Endowment funds	-	-
Uco Bank (A/c No.- 12080110058091)	52,28,032	48,68,269	b) Out of Own Funds (Investments-Others)	-	-
<b><u>II. Grants Received</u></b>			<b><u>IV. Expenditure of fixed assets &amp; capital work-in-progress</u></b>		
A) From Government of India			a) Purchase of fixed assets	2,07,61,412	1,51,57,424
a)GIA-CAPITAL	14,45,00,000	10,01,60,000	b) Expenditure on capital work in progress	12,36,70,510	8,53,31,242
b)GIA-General	3,35,00,000	2,95,40,000			
c)GIA-Salary	5,71,43,000	5,40,00,000	<b><u>V. Refund of surplus money/lapse( RBI)</u></b>		
B) From State Government	-	-	a) To the government of India	8,59,962	
C) From other sources (details)	-	-	b) To the state Government	-	-
(Grants for capital & revenue exp. To be shown separately)	-	-	c) To other providers of funds	-	-
<b><u>III. Income on Investments from</u></b>			<b><u>VI. Finance Charges (Interest)</u></b>		
a) Earmarked / Endow Funds	-	-	<b><u>VII. Other Payments (specify)</u></b>		
b) Own Funds (Oth. Investment)	-	-	Transfer to Staff Welfar fund	2,63,403	-
<b><u>IV) Interest Received</u></b>			<b>Bank Charges</b>	9,746	
a) On Bank deposits	2,47,035	2,67,272	<b>EMD</b>	10,020	
b) Loans, Advances etc recoveries	-	-	<b><u>VIII. Closing Balances</u></b>		
<b><u>V. Other Income (Specify)</u></b>			a) Cash in hand	-	-
EARNEST MONEY	5,010	-	b) Bank Balances	-	-
House Rent Revenue	1,39,629	83,558	i) In current accounts	-	-
INSTITUTIONAL CHARGE	13,21,493	-	SBI -35338039537	26,33,455	32,08,467
MISC REVENUE	21,126	47,282	Uco Bank (A/C No.-12080210000502)	52,39,179	30,95,569
RESEARCH FARM REVENUE	45,231	36,683	RBI (A/C No.-10696001001) payment bounce on 31st March 2023	-	-
REVENUE FROM ELECTRICAL CHARGES	6,50,212	4,70,472	ii) In Deposits accounts	-	-
REVENUE FROM GARRAGE CHARGE	12,190	9,600	iii) Savings accounts	-	-
REVENUE FROM LICENCE FEES	2,91,508	2,31,294	Uco Bank (A/C No.-12080210039588 )	97,63,616	64,22,189
Sale of Scrap	5,34,797	3,06,495	Uco Bank (A/c No.- 12080110058091)	56,79,048	52,28,032
SOIL ANALYSIS	1,17,874	4,33,338			
Tender Fee	12,520	-			
UTILITY OF INFRASTRUCTURE	2,23,738	2,52,028			
Water ATM REVENUE	2,233	-			
<b><u>Recoveries</u></b>		55,12,997			
Received from Staff Welfare	4,51,016	2,25,281			
Received in Uco Bank from RBI	2,32,22,566	-			

Received in SBI Bank from Uco Bank	1,54,68,488	-		
<b>VI. Amount Borrowed</b>	-	-		
<b>VII. Any other receipts (Give details)</b>	-	-		
<b>Total</b>	<b>29,58,63,923</b>	<b>20,91,92,540</b>	<b>Total</b>	<b>29,58,63,924      20,91,92,540</b>

Signed in terms of our report even date attached herewith.

Place : Dhanbad

Date:- 22-05-2024



FOR GOYAL PARUL & CO.  
CHARTERED ACCOUNTANTS  
FRN: 016750N

EKJOT SINGH  
PARTNER  
M. No. 447252

## **SCHEDULE -24 ACCOUNTING POLICY**

### **1. ACCOUNTING CONVENTION:**

The financial statements are prepared on the basis of historical cost convention, unless otherwise stated and on the accrual method of accounting.

### **2. FIXED ASSETS:**

Fixed Assets are stated at cost of acquisition inclusive of inward freight, duties and taxes and incidental and direct expenses related to acquisition.

### **3. DEPRECIATION:**

Depreciation is provided on written down value method as per rates specified in the Income Tax Act,1961.

### **4. DONATION/GRANT:**

The establishment of a women's hostel, named 'The Assam Type Women's Hostel,' and the creation of several vehicles have been facilitated through the NERIWALM Corpus Fund. This fund, managed by the board of trustees of NERIWALM. Following recommendations from the CAG audit team, it has been decided that any assets created using the NERIWALM Corpus Fund will be considered assets of NERIWALM. Accordingly, the NERIWALM 9th Executive Council has approved this decision, and these assets are now recognized in the accounts as donations received.

### **5. LAND:**

NERIWALM has been granted land by NEC as a gift. Consequently, the land has been recorded in the accounts at Rs. 1. Additionally, to formalize ownership not under NERIWALM's name for this fiscal year is under the process, and the Land holding certificate has been obtained.

### **6. DEPOSITS WORKS:**

NERIWALM has entrusted NPCC Ltd. and HSWCL with various infrastructure projects. These projects are reflected in the Work in Progress section of Schedule-8. Funds are disbursed into escrow accounts based on the progress of these projects, and upon their completion and asset handover, the expenses are capitalized.

## **SCHEDULE 25 -CONTINGENT LIABILITY**

### **1. MAMONI BORAH EX CASUAL WORKER**

Mamoni Borah, a former casual worker, has filed a case for regular appointment at NERIWALM. A review petition has been filed for the case. The necessary accounting treatment will be done after the case is finalized.

