FINANCIAL STATEMENTS

2023-24

योजना तथा वास्तुकला विद्यालय, विजयवाड़ा
School of Planning and Architecture, Vijayawada
An Institute of National Importance, Ministry of Education, Govt. of India
Survey No.4/4, ITI Road, Vijayawada-520 008, Andhra Pradesh, India.
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SCHOOL OF PLANNING AND ARCHITECTURE : VIJAYAWADA

(An Institute of National Importance under M/o Education, Govt.of India)
Sy.No.4/4, ITI Road, Vijayawada - 520 008, Andhra Pradesh

BALANCE SHEET AS AT 31 MARCH 2024

Amount in ₹.

SOURCES OF FUNDS	SCHEDULE	CURRENT YEAR 2023-24	PREVIOUS YEAR 2022-23
CORPUS/CAPITAL FUND	1	1,75,02,24,214	1,64,29,02,217
DESIGNATED/EARMARKED/ENDOWMENT FUNDS	2	2,11,33,605	1,77,61,364
CURRENT LIABILITIES & PROVISIONS	3	29,66,32,600	28,07,64,140
TOTAL		**2,06,79,90,419**	**1,94,14,27,721**

APPLICATION OF FUNDS	SCHEDULE	CURRENT YEAR 2023-24	PREVIOUS YEAR 2022-23
FIXED ASSETS	4	**1,03,48,46,605**	**1,14,48,80,174**
Tangible Assets		1,02,96,26,424	1,13,65,89,679
Intangible Assets		52,20,181	82,90,495
Capital Work-In-Progress		-	-
INVESTMENTS FROM EARMARKED / ENDOWMENT FUNDS	5	1,62,23,802	-
Long Term		-	-
Short Term		-	-
INVESTMENTS - OTHERS	6	-	-
CURRENT ASSETS	7	92,48,42,780	77,88,07,725
LOANS, ADVANCES & DEPOSITS	8	9,20,77,234	1,77,39,823
TOTAL		**2,06,79,90,419**	**1,94,14,27,721**
SIGNIGICANT ACCOUNTING POLICIES	23		
CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS	24		

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Registrar
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INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD/YEAR ENDED 31 MARCH 2024

Amount in ₹.

	SCHEDULE	CURRENT YEAR 2023-24	PREVIOUS YEAR 2022-23
INCOME			
Academic Receipts	9	7,68,36,265	5,34,45,303
Grants / Subsidies	10	25,60,24,441	21,62,11,021
Income from investments	11	4,32,67,323	3,28,66,100
Interest earned	12	25,29,018	15,81,350
Other Incomes	13	1,15,56,813	16,08,105
Prior Period Income	14	4,73,16,200	46,93,176
TOTAL (A)		**43,75,30,060**	**31,04,05,055**
EXPENDITURE			
Staff Payments & Benefits (Establishment expenses)	15	13,49,17,726	13,37,05,741
Academic Expenses	16	5,70,42,283	4,42,47,614
Administrative and General Expenses	17	6,24,68,413	4,87,30,460
Transportation Expenses	18	13,39,735	6,96,177
Repairs & maintenance	19	73,96,905	77,37,683
Finance & costs	20	29,32,256	20,42,688
Depreciation	4	12,73,81,928	13,79,09,089
Other Expenses	21	-	-
Prior Period Expenses	22	22,89,581	10,25,641
TOTAL (B)		**39,57,68,827**	**37,60,95,093**
Balance being excess of Income over Expenditure (A-B)		4,17,61,233	(6,56,90,038)
Transfer to/from Designated fund		(18,17,512)	(4,26,413)
Building fund			
Other (specify)			
Balance being Surplus (Deficit) Carried to Capital Fund		**3,99,43,721**	**(6,61,16,451)**

SIGNIGICANT ACCOUNTING POLICIES	23
CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS	24

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RECEIPT & PAYMENTS ACCOUNT FOR THE PERIOD / YEAR FROM 01.04.2023 TO 31.03.2024

Amount in ₹.

RECEIPTS	CURRENT YEAR 2023-24		PREVIOUS YEAR 2022-23	PAYMENTS	CURRENT YEAR 2023-24		PREVIOUS YEAR 2022-23
	Amount (₹.)	Amount (₹.)	Amount (₹.)		Amount (₹.)	Amount (₹.)	Amount (₹.)
I. To Opening Balance :				**I. Expenses**			
a) Cash Balances				a) Establishment Expenses		13,49,17,726	13,37,05,741
b) Bank balances				b) Academic Expenses		5,70,42,283	4,42,47,614.00
i. In Current Accounts	6,48,55,342		1,44,41,461	c) Administrative Expenses		6,24,68,413	4,87,30,460.00
ii. In Deposit Accounts	61,48,93,706		55,57,80,366	d) Transportation Expenses		13,39,735	6,96,177.00
iii. In Savings Accounts	9,21,14,266	77,18,63,314	10,31,02,344	e) Repair & Maintenance		73,96,905	77,37,683.00
				f) Prior Period Expenses		22,89,581	10,25,641.00
				g) Finance Costs		29,32,256	20,42,688.00
				h) Other Expenses		-	-
II. To Grants Received :				**II. Payments against Earmarked / Endowment Funds**		16,069	6,36,813.00
a) From Government of India				Transferred to Corpus Fund (SCH-2)		18,17,512	
i. Capital Grant (OH-35)	8,64,00,000		6,78,00,000				
ii. Revenue Grant			16,85,00,000				
a) Salaries (OH-36)	13,83,00,000						
B) General (OH-31)	14,88,00,000	37,35,00,000					
b) From State Government							
i. Capital Grant							
ii. Revenue Grant							
c) From Other Sources (Details)							
i. Capital Grant							
ii. Revenue Grant							
III. Academic Receipts		7,68,36,265	5,34,45,303.00	**III. Payments against Sponsored Projects/Schemes**		84,38,642	22,30,921.00
IV. Receipts against Earmarked/Endowment Funds		33,88,310	7,17,733.00	**IV. Payments against Sponsored Fellowships/Scholarships**		8,28,472	4,62,937.50
V. Receipts against Sponsored Projects/Schemes		1,30,41,939	25,64,845.00	**V. Investments and Deposits made**			
				a) Out of Earmarked/Endowment funds			
				b) Out of own funds (Investments - Others)	-		

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RECEIPT & PAYMENTS ACCOUNT FOR THE PERIOD / YEAR FROM 01.04.2023 TO 31.03.2024

Amount in ₹.

RECEIPTS	CURRENT YEAR 2023-24 Amount (₹.)	CURRENT YEAR 2023-24 Amount (₹.)	PREVIOUS YEAR 2022-23 Amount (₹.)
VI. Receipts against sponsored Fellowships and Scholarships		8,52,472	4,49,438.00
VII. Income on Investments from			
a) Earmarked / Endowment Funds			
b) Other Investments		4,32,67,323	
VIII. Interest received on			
a) Bank Deposits			3,28,66,100.00
b) Loans and Advances			15,81,350.00
c) Savings Bank Accounts		25,29,018	
IX. Investments encashed		-	
X. Term Deposits with Scheduled Banks encashed		-	
XI. Other Income (Including Prior Period Income)		5,88,73,013	63,01,281.00

PAYMENTS	CURRENT YEAR 2023-24 Amount (₹.)	CURRENT YEAR 2023-24 Amount (₹.)	PREVIOUS YEAR 2022-23 Amount (₹.)
VI. Term Deposits with Scheduled Banks			
VII. Expenditure on Fixed Assets and Capital Works-in-Progress			
a) Fixed Assets	1,48,52,232		4,42,81,644.00
b) Capital Works-in-Progress	-		20,26,161.00
c) Fixed Assets - Projects	6,753		-
a) Fixed Assets - Others	24,89,374	1,73,48,359	2,59,565.00
VIII. Other Payments including statutory payments			
i) Recoverable Advances		6,79,28,184	85,67,474.00
ii) Recoverable Deposits		-	-
iii) Prepaid Expenses		48,91,489	27,177.50
iv) Interest Accrued		2,95,67,107	86,63,616.00
v) Sundry Debtors		9,74,05,385	8,14,92,363.00
vi) Statutory Liabilites		76,56,960	48,34,967.00
vii) Sundry Creditors		22,05,19,852	16,63,41,145.95
viii) Other Current Liabilities		35,29,99,162	21,51,65,815.00
ix) Capital Fund		11,51,028	1,22,93,860.09
IX. Refund of Grants			-
X. Deposits and Advances		82,24,800	56,07,261.00
XI. Other Payments			

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RECEIPT & PAYMENTS ACCOUNT FOR THE PERIOD / YEAR FROM 01.04.2023 TO 31.03.2024

Amount in ₹.

RECEIPTS	CURRENT YEAR 2023-24 Amount (₹.)	CURRENT YEAR 2023-24 Amount (₹.)	PREVIOUS YEAR 2022-23 Amount (₹.)	PAYMENTS	CURRENT YEAR 2023-24 Amount (₹.)	CURRENT YEAR 2023-24 Amount (₹.)	PREVIOUS YEAR 2022-23 Amount (₹.)
XII. To Deposits & Advances		56,03,001	75,01,364.00	XII. **By Closing Balance :**			
				a) Cash in hand			
				b) Bank balances			
				i. In Current Accounts	5,18,03,134		6,48,55,341.56
				ii. In Deposit Accounts	72,21,78,693		61,48,93,706.00
				iii. In Savings Accounts	15,14,25,474	92,54,07,301	9,21,14,266.19
XIII. Miscellaneous Receipts including Statuory Receipts							
i) Recoverable Advances		1,84,18,450	1,13,57,734.00				
ii) Recoverable Deposits		-	-				
iii) Prepaid Expenses		9,67,303	10,38,992.00				
iv) Interest Accrued		86,63,617	-				
v) Sundry Debtors		8,86,90,516	7,86,94,106.00				
vi) Statutory Liabilites		89,55,518	47,33,797.00				
vii) Sundry Creditors		29,36,68,838	16,37,91,776.95				
viii) Other Current Liabilities		17,49,39,021	20,63,79,252.23				
ix) Capital Fund		6,85,29,304	8,18,93,795.89				
XIV. Any Other Receipts							
TOTAL		**2,01,25,87,221**	**1,56,29,41,039**	**TOTAL**		**2,01,25,87,221**	**1,56,29,41,039**

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SCHEDULE - 1 : CORPUS / CAPITAL FUND

Amount in ₹.

PARTICULARS	CURRENT YEAR 2023-24	PREVIOUS YEAR 2022-23
Balance as at the beginning of the year	**1,64,29,02,217**	**1,63,89,92,320**
Add : Contributions towards Corpus/Capital Fund	-	-
Add : Grants from UGC, Government of India and State Government to the extent utilized for capital expenditure	6,50,96,043	4,63,69,644
Add : Assets Purchased out of Earmarked Funds	-	-
Add : Assets Purchased out of Sponsored Projects, where ownership vests in the institution	24,96,127	-
Add : Assets Donated / Gifts Received	-	-
Add : Others Additions	9,37,134	3,43,32,676
Add : Excess of Income over expenditure transferred from the Income & Expenditure Account	3,99,43,721	
Less : Other Deductions	11,51,028	1,06,75,971
TOTAL	**1,75,02,24,214**	**1,70,90,18,669**
Deduct : Deficit transferred from the Income & expenditure Account	-	(6,61,16,451)
BALANCE AT THE YEAR -END	**1,75,02,24,214**	**1,64,29,02,217**

SCHEDULE - 2 : DESIGNATED / EARMARKED / ENDOWMENT FUNDS

Amount in ₹.

Particulars	Fund wise Breakup			Fund wise Breakup		
	ALUMNI ASSOCIATION	**CORPUS FUND**	**Current Year 2023-24**	**ALUMNI ASSOCIATION**	**CORPUS FUND**	**Previous Year 2022-23**
A.						
a) Opening balance	26,86,357	1,50,75,007	1,77,61,364	26,24,058	1,50,56,386	1,76,80,444
b) Additions during the year		11,97,903	11,97,903		6,48,413	6,48,413
c) Income from investments made of the funds		20,85,637	20,85,637			-
d) Accrued Interest on investments/Advances			-			-
e) Interest on Savings a/c.	63,067	27,495	90,562	62,299	7,021	69,320
f) Other additions (Specify nature)		14,208	14,208			-
TOTAL (A)	**27,49,424**	**1,84,00,250**	**2,11,49,674**	**26,86,357**	**1,57,11,820**	**1,83,98,177**
B.			-			
Utilisation / Expenditure towards objectives of funds			-			
i) Capital Expenditure			-			
ii) Revenue Expenditure	4,159	11,910	16,069		6,36,813	6,36,813
TOTAL (B)	**4,159**	**11,910**	**16,069**	**-**	**6,36,813**	**6,36,813**
Closing balance at the year end (A-B)	**27,45,265**	**1,83,88,340**	**2,11,33,605**	**26,86,357**	**1,50,75,007**	**1,77,61,364**
Represented by	-					
Cash and Bank Balances	23,65,876	14,63,538	38,29,414	23,07,832	3,89,246	26,97,078
Investments	-	1,62,23,802	1,62,23,802		1,47,67,000	1,47,67,000
Interest accrued but not due	1,048	4,16,293	4,17,341	1,025	169	1,194
Outstanding Advances / Receivables / Transfers / TDS	3,78,341	2,84,707	6,63,048	3,77,500	(81,408)	2,96,092
TOTAL	**27,45,265**	**1,83,88,340**	**2,11,33,605**	**26,86,357**	**1,50,75,007**	**1,77,61,364**

SCHEDULE 2A
ENDOWMENT FUNDS

Amount in ₹.

Sr. No.	Name of the Endowment	Opening Balance		Additions during the year		Total		Expenditure on the object during the year	Closing Balance		Total
		Endowment	Accumulated Interest	Endowment	Interest	Endowment	Accumulated Interest		Endowment	Accumulated Interest	
1	2	3	4	5	6	7 (3+5)	8 (4+6)	9	10	11	(10+11)
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
	TOTAL	-	-	-	-	-	-	-	-	-	-

SCHEDULE 3 - CURRENT LIABILITIES & PROVISIONS

Amount in ₹.

	CURRENT YEAR 2023-24	PREVIOUS YEAR 2022-23
A. CURRENT LIABILITIES		
1. Deposits from staff		
2. Deposits from students		
a) Library	36,29,600	59,94,600
b) School	36,99,736	60,74,736
c) Hostel	54,39,177	53,09,476
d) Mess	16,71,768	25,83,268
e) Hostel & Mess	13,70,000	13,80,000
f) Institute	29,10,000	-
3. Sundry Creditors		
a) For Goods & Services		
b) Others	7,41,89,820	9,41,634
4. Deposit - Others (including EMD, Security Deposit)	53,56,049	53,56,049
5. Statutory Liabilities (GPF, TDS, WC Tax, CPF, GIS, NPS)	12,98,558	
a) Overdue		
b) Others		
6. Other Current Liabilties		
a) Salaries		
b) Receipts against sponsored projects	1,43,81,745	97,78,448
c) Receipts against sponsored fellowships & scholarships	2,51,802	2,27,802
d) Unutilised Grants		
OH-31 : GENERAL	3,58,77,508	1,76,21,284
OH-35 : CAPITAL	-	5,26,40,640
OH-36 : SALARY	2,30,96,302	1,02,76,967
e) Grants in advance	-	-
f) Other funds	-	-
g) Other liabilities	1,12,17,314	1,15,79,310
h) Mess Advance	2,47,01,418	4,55,08,971
i) Consultancy Project charges payable	8,84,245	7,73,631
j) Student Fee liabilities	1,89,76,181	4,13,00,685
k) Other misc. liabilities	26,16,608	40,71,542
TOTAL (A)	**23,15,67,831**	**22,14,19,043**
B. Provisions		
1. For Taxation		
2. Gratuity	2,21,66,755	1,73,83,876
3. Superannuation Pension	-	-
4. Accumulated Leave Encashment	2,26,17,516	1,79,63,334
5. Expenses payable	2,02,80,498	2,39,97,887
6. Trade Warranties/Claims	-	-
7. Others (specify)	-	-
TOTAL (B)	**6,50,64,769**	**5,93,45,097**
TOTAL (A+B)	**29,66,32,600**	**28,07,64,140**

SCHEDULE - 3 (a) SPONSORED PROJECTS

Amount in ₹.

Sr. No.	Name of the Project	Opening Balance as on 01.04.2023		Receipts/ Recoveries during the year 2023-24	Total	Expenditure during the year	Closing Balance as on 31.03.2024		Closing Balance as on 31.03.2023	
		Credit	Debit				Credit	Debit	Credit	Debit
1	2	3	4	5	6	7	8	9	10	11
1	APCRDA - Development & Maintenance of Greenery - Consultancy Project	60,643	-	-	60,643	-	60,643	-	60,643	-
2	APUFI GIS Based Master Plan for Amrut Cities - Consultancy Project	14,74,902	-	-	14,74,902	6,000	14,68,902	-	14,74,902	-
3	Building Materials & Technology Promotion Council - Consultancy Project	64,251	-	-	64,251	46,680	17,571	-	64,251	-
4	CMDA Grid of Roads Project - Consultancy Project	6,44,799	-	70,257	7,15,056	649	7,14,407	-	6,44,799	-
5	DTCP - AP Town & Country Planning Act - Consultancy Project	27,655	-	-	27,655	-	27,655	-	27,655	-
6	NHAI - Consultancy Project	10,000	-	-	10,000	-	10,000	-	10,000	-
7	BInUCom - Sponsored Project	18,90,678	-	10,81,326	29,72,004	29,72,004	-	-	18,90,678	-
8	BReUCom - Sponsored Project	22,05,600	-	252	22,05,852	22,05,852	-	-	22,05,600	-
9	DIC - Sponsored Project	22,30,421	-	-	22,30,421	2,41,041	19,89,380	-	22,30,421	-
10	MoPR Project - Spatial Planning in Gram Panchayats	1,56,160	-		1,56,160	1,56,160	-	-	1,56,160	-
11	Scope A/c - Sponsored Project	99,690	-	5,501	1,05,191	1,05,191	-	-	99,690	-
12	UBA Programme - Sponsored Project	-	-		-	-	-	-	-	-
13	Recoverable Advances	-	-		-	-	-	-	-	-
14	Smart Cities and Academia Action & Research (SAAR)	60,523	-	-	60,523	50,000	10,523	-	60,523	-
15	NSS Cell - Regular Grant	-	-		-	-	-	-	-	-
16	NSS Cell - Special Grant	-	-		-	-	-	-	-	-
17	AP State Architectural Board Consultancy	95,340	-	-	95,340	95,340	-	-	95,340	-
18	Polavaram Irrigation Project - Consultancy	-	-	10,60,000	10,60,000	6,19,936	4,40,064			
19	Preparation of Tiruchirappalli Regional Plan - Consultancy	-	-	93,31,849	93,31,849	9,22,835	84,09,014	-	-	-
20	GHUMARWIN PROJECT	-	-	71,911	71,911	71,911	-			
21	Projection Mapping Show at Arjuna's Penance, Mamallapuram	-	-	5,50,000	5,50,000	5,50,000	-			
22	Third Party Agency for City Beauty Competition - AP Greening and Beautification Corporation	-	-	2,68,376	2,68,376	2,08,607	59,769			
23	SAAR - SAMEEKSHA SERIES	-	-	2,54,237	2,54,237	-	2,54,237			
24	BUS FACIA REDESIGN PROJECT, APSRTC	-	-	2,11,864	2,11,864	1,86,436	25,428			
	NSS Cell - Interest On SB A/c	220	-	6	226		226	-	220	-
	Projects - Interest On SB A/c	7,57,566	-	1,36,360	8,93,926	-	8,93,926	-	7,57,566	-
	TOTAL	**97,78,448**	**-**	**1,30,41,939**	**2,28,20,387**	**84,38,642**	**1,43,81,745**	**-**	**97,78,448**	**-**

SCHEDULE - 3 (b) SPONSORED FELLOWSHIPS AND SCHOLARSHIPS

Amount in ₹.

Sr. No.	Name of the Project	Opening Balance As on 01.04.2023		Transactions during the year		Closing Balance as on 31.03.2024		Opening Balance As on 01.04.2022		Transactions during the year 2022-23		Closing Balance as on 31.03.2023	
		Credit	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	Debit
1	2	3	4	5	6	7	8	3	4	5	6	7	8
1	University Grants Commission	-	-		-	-	-					-	-
2	Ministry.........	-	-		-	-	-					-	-
	i) Social Justice & Empowerment - Top Class Education Scheme for SC Students	92,400	-	-	-	92,400	-	92,400				92,400	-
	ii) Tribal Affairs National Fellowship and Scholarship for Higher Education of ST Students - Scholarship (Formally Top Class Education for Schedule Tribe Students) - only for scholarships Top Class Scholarships for ST Students	-	-	3,00,750	3,00,750	-	-	-		1,89,750	1,89,750	-	-
3	**Others (Specify Individually)**	-	-		-	-	-					-	-
	i) Scholarship Programme for Diaspora Children (SPDC)	-	-	3,88,022	3,88,022	-	-			2,32,688	2,32,688	-	-
	ii) Govt. of Andhra Pradesh Scholarship	1,35,402	-	-	-	1,35,402	-	1,48,902			13,500	1,35,402	-
	iii) Govt. of Telangana E-Pass Scholarship	-	-	61,700	37,700	24,000	-			27,000	27,000	-	-
	iv) MOHAN T ADVANI CENTENNIAL SCHOLARSHIP BLUE STAR FOUNDATION	-	-	1,02,000	1,02,000	-							
	TOTAL	**2,27,802**	**-**	**8,52,472**	**8,28,472**	**2,51,802**	**-**	**2,41,302**	**-**	**4,49,438**	**4,62,938**	**2,27,802**	**-**

SCHEDULE - 3 (c) UNUTILISED GRANTS FROM UGC, GOVERNMENT OF INDIA AND STATE GOVERNMENTS

Amount in ₹.

	CURRENT YEAR 2023-24	**PREVIOUS YEAR 2022-23**
A. Plan Grants : Government of India		
Balance B/F		
OH-31 : GENERAL	1,76,21,284	30,67,331
OH-35 : CAPITAL	5,26,40,640	9,06,08,963
OH-36 : SALARY	1,02,76,967	4,72,48,955
TOTAL	**8,05,38,891**	**14,09,25,249**
Adjustments of Opening Balances		
OH-31 : GENERAL	-	1,69,95,304
OH-35 : CAPITAL	-	(5,93,98,679)
OH-36 : SALARY	-	82,97,682
TOTAL	**8,05,38,891**	**10,68,19,556**
Add: Receipts during the year		
OH-31 : GENERAL	14,88,00,000	10,00,00,000
OH-35 : CAPITAL	8,64,00,000	6,78,00,000
OH-36 : SALARY	13,83,00,000	6,85,00,000
TOTAL	**37,35,00,000**	**23,63,00,000**
TOTAL (A)	**45,40,38,891**	**34,31,19,556**
Less : Refunds		
Less : Utilized for Revenue Expenditure		
OH-31 : GENERAL	13,05,43,776	10,24,41,351
OH-36 : SALARY	12,54,80,665	11,37,69,670
TOTAL	**25,60,24,441**	**21,62,11,021**
Less : Utilized for Capital Expenditure	13,90,40,640	4,63,69,644
TOTAL (b)	**39,50,65,081**	**26,25,80,665**
Unutilized carried forward (a-b)	**5,89,73,810**	**8,05,38,891**
OH-31 : GENERAL	3,58,77,508	**1,76,21,284**
OH-35 : CAPITAL	-	**5,26,40,640**
OH-36 : SALARY	2,30,96,302	**1,02,76,967**

Amount in ₹.

	CURRENT YEAR 2023-24	PREVIOUS YEAR 2022-23
B. UGC Grants : Plan		
Balance B/F	-	-
Add: Receipts during the year	-	-
TOTAL (c)	-	-
Less : Refunds	-	-
Less : Utilized for Revenue Expenditure	-	-
Less : Utilized for Capital Expenditure	-	-
TOTAL (d)	-	-
Unutilized carried forward (c-d)	-	-
C. UGC Grants : Non-Plan		
Balance B/F	-	-
Add: Receipts during the year	-	-
TOTAL (e)	-	-
Less : Refunds	-	-
Less : Utilized for Revenue Expenditure	-	-
Less : Utilized for Capital Expenditure	-	-
TOTAL (f)	-	-
Unutilized carried forward (e-f)	-	-
D. Grants from State Govt.		
Balance B/F	-	-
Add: Receipts during the year	-	-
TOTAL (g)	-	-
Less : Refunds	-	-
Less : Utilized for Revenue Expenditure	-	-
Less : Utilized for Capital Expenditure	-	-
TOTAL (h)	-	-
Unutilized carried forward (g-h)	-	-
Grand Total (A+B+C+D)	**5,89,73,810**	**8,05,38,891**

SCHEDULE - 4 : FIXED ASSETS

Amount in ₹.

Sl. No.	DESCRIPTION	GROSS BLOCK				DEPRECIATION					NET BLOCK	
		Opening Balance as on 01.04.2023	Additions	Deductions	Closing Balance	Dep. Opening Balance	Rate of Depreciation	Depreciation for the year	Deductions / Adjustment	Total Depreciations	31.03.2024	As at the previous year end 31.03.2023
1	Land	1	-	-	1	-	-	-	-	-	1	1
2	Site Development	-	-	-	-	-	-	-	-	-	-	-
3	Buildings	1,60,68,12,117	48,105	-	1,60,68,60,222	55,13,87,531	10%	10,55,47,269	-	65,69,34,800	94,99,25,422	1,05,54,24,586
4	Roads & Bridges	-	-	-	-	-	-	-	-	-	-	-
5	Tubewells & Water Supply	-	-	-	-	-	-	-	-	-	-	-
6	Sewerage & Drainage	-	-	-	-	-	-	-	-	-	-	-
7	Electrical Installation and equipment	1,14,23,573	5,63,655	77,946	1,19,09,282	53,41,661	10%	6,36,559	-	59,78,220	59,31,062	60,81,912
8	Plants & Machinery	39,53,311	18,821	-	39,72,132	12,50,652	15%	5,04,495	-	17,55,147	22,16,985	27,02,659
9	Scientific & Laboratory Equipment	1,49,44,487	79,596	-	1,50,24,083	59,38,819	15%	13,56,821	-	72,95,640	77,28,443	90,05,668
10	Office Equipment	83,42,385	3,35,579	2,55,105	84,22,859	49,73,938	15%	5,30,436	-	55,04,374	29,18,485	33,68,447
11	Audio Visual Equipment	-	-	-	-	-	-	-	-	-	-	-
12	Computer & Peripherals	6,77,07,884	45,28,596	-	7,22,28,164	4,50,88,472	40%	91,01,036	-	5,41,86,182	1,58,25,351	2,04,06,107
13	Furniture, Fixtures & Fittings	7,04,81,347	65,30,526	-	7,70,11,873	3,30,95,289	10%	41,70,104	-	3,71,60,590	3,97,46,480	3,73,86,058
14	Vehicles	1,55,725	-	-	1,55,725	1,37,730	15%	2,699	-	1,40,429	15,296	17,995
15	Library Books & Scientific Journals	2,09,83,024	52,77,493	-	2,62,60,517	1,90,87,153	40%	21,08,420	-	2,11,95,573	50,64,944	18,95,871
16	Small Value Assets	26,602	-	-	26,602	24,998	100%	1,604	-	26,602	-	1,604
17	Sports Equipment	5,29,797	-	-	5,29,797	2,31,026	15%	44,816	-	2,69,712	2,53,955	2,98,771
	Total (A)	**1,80,53,60,253**	**1,73,82,371**	**3,33,051**	**1,82,24,01,257**	**66,65,57,269**	-	**12,40,04,259**	**-**	**79,04,47,269**	**1,02,96,26,424**	**1,13,65,89,679**
17	**Capital Work-in-progress (B)**	-	-	-	-	-	-	-	-	-	-	-

Sl. No.	DESCRIPTION	GROSS BLOCK				DEPRECIATION					NET BLOCK	
		Opening Balance as on 01.04.2023	Additions	Deductions	Closing Balance	Dep. Opening Balance	Rate of Depreciation	Depreciation for the year	Deductions / Adjustment	Total Depreciations	31.03.2024	As at the previous year end 31.03.2023
18	Computer Software	3,26,41,800	3,07,355	-	3,29,49,155	2,43,51,305	40%	33,77,669	-	2,77,28,974	52,20,181	82,90,495
19	E-Journals	-	-	-	-	-	-	-	-			-
20	Patents	-	-	-	-	-	-	-	-			-
	Total (C)	**3,26,41,800**	**3,07,355**	-	**3,29,49,155**	**2,43,51,305**	-	**33,77,669**	-	**2,77,28,974**	**52,20,181**	**82,90,495**
	GRAND TOTAL (A+B+C)	**1,83,80,02,053**	**1,76,89,726**	**3,33,051**	**1,85,53,50,412**	**69,09,08,574**	-	**12,73,81,928**	**-**	**81,81,76,243**	**1,03,48,46,605**	**1,14,48,80,174**

SCHEDULE - 4A PALN

Amount in ₹.

Sl. No.	DESCRIPTION	GROSS BLOCK				DEPRECIATION					NET BLOCK	
		Opening Balance as on 01.04.2023	Additions	Deductions	Closing Balance 31.03.2024	Dep. Opening Balance as on 01.04.2023	Rate of Depreciation	Depreciation for the year	Deductions / Adjustment	Total Depreciations	31.03.2024	As at the previous year end 31.03.2023
1	Land	1	-	-	1	-		-	-	-	1	1
2	Site Development	-	-	-	-	-		-	-	-	-	
3	Buildings	1,60,68,12,117	48,105	-	1,60,68,60,222	55,13,87,531	10%	10,55,47,269	-	65,69,34,800	94,99,25,422	1,05,54,24,586
4	Roads & Bridges	-	-	-	-	-		-	-	-	-	-
5	Tubewells & Water Supply	-	-	-	-	-		-	-	-	-	-
6	Sewerage & Drainage	-	-	-	-	-		-	-	-	-	-
7	Electrical Installation and equipment	1,12,12,508	1,12,980	77,946	1,12,47,542	53,31,137	10%	5,93,971	-	59,25,108	53,22,434	58,81,371
8	Plants & Machinery	39,19,301	18,821	-	39,38,122	12,35,052	15%	5,00,865		17,35,917	22,02,205	26,84,249
9	Scientific & Laboratory Equipment	1,32,24,179	79,596	-	1,33,03,775	52,85,807	15%	11,96,726	-	64,82,533	68,21,242	79,38,372
10	Office Equipment	81,63,106	3,35,579	2,55,105	82,43,580	48,67,330	15%	5,19,535	-	53,86,865	28,56,715	32,95,776
11	Audio Visual Equipment	-	-	-	-	-	-	-	-	-	-	-
12	Computer & Peripherals	6,41,25,311	45,13,527	-	6,86,38,838	4,39,89,441	40%	89,91,591	-	5,29,81,032	1,56,57,806	2,01,35,870
13	Furniture, Fixtures & Fittings	7,04,61,547	44,91,827	-	7,49,53,374	3,30,94,302	10%	40,66,288	-	3,71,60,590	3,77,92,784	3,73,67,245
14	Vehicles	1,55,725	-	-	1,55,725	1,37,730	15%	2,699	-	1,40,429	15,296	17,995
15	Library Books & Scientific Journals	2,07,04,327	51,75,281	-	2,58,79,608	1,88,23,014	40%	20,79,554	-	2,09,02,568	49,77,040	18,81,313
16	Small Value Assets	26,602	-	-	26,602	24,998	100%	1,604	-	26,602	-	1,604
17	Sports Equipment	5,01,097	-	-	5,01,097	2,28,879	15%	40,833	-	2,69,712	2,31,385	2,72,218
	Total (A)	**1,79,93,05,821**	**1,47,75,716**	**3,33,051**	**1,81,37,48,486**	**66,44,05,221**		**12,35,40,935**	**-**	**78,79,46,156**	**1,02,58,02,330**	**1,13,49,00,600**
17	**Capital Work-in-progress (B)**	-	-		-	-	-	-	-	-	-	-

Sl. No.	DESCRIPTION	GROSS BLOCK				DEPRECIATION					NET BLOCK	
		Opening Balance as on 01.04.2023	Additions	Deductions	Closing Balance	Dep. Opening Balance		Depreciation for the year	Deductions / Adjustment	Total Depreciations	31.03.2024	As at the previous year end 31.03.2023
18	Computer Software	**3,18,61,025**	**3,07,355**	-	3,21,68,380	**2,37,90,842**	40%	32,89,544	-	2,70,80,386	50,87,994	**80,70,183**
19	E-Journals	-	-	-	-	-			-	-	-	
20	Patents	-	-	-	-	-			-	-	-	
	Total (C)	**3,18,61,025**	**3,07,355**	**-**	**3,21,68,380**	**2,37,90,842**	**0**	**32,89,544**	**-**	**2,70,80,386**	**50,87,994**	**80,70,183**
	GRAND TOTAL (A+B+C)	**1,83,11,66,846**	**1,50,83,071**	**3,33,051**	**1,84,59,16,866**	**68,81,96,063**	**0**	**12,68,30,479**	**-**	**81,50,26,542**	**1,03,08,90,324**	**1,14,29,70,783**

SCHEDULE - 4C CPDA

Amount in ₹.

Sl. No.	DESCRIPTION	GROSS BLOCK				DEPRECIATION					NET BLOCK	
		Opening Balance as on 01.04.2023	Additions	Deductions	Closing Balance	Dep. Opening Balance	Rate of Depreciation	Depreciation for the year	Deductions / Adjustment	Total Depreciations	31.03.2024	As at the previous year end 31.03.2023
1	Land	-	-	-	-	-	-	-	-	-		-
2	Site Development	-	-	-	-	-	-	-	-	-		-
3	Buildings	-	-	-	-	-	10%	-	-	-		-
4	Roads & Bridges	-	-	-	-	-	-	-	-	-		-
5	Tubewells & Water Supply	-	-	-	-	-	-	-	-	-		
6	Sewerage & Drainage	-	-	-	-	-	-	-	-	-		
7	Electrical Installation and equipment	-	-	-	-	-	10%	-	-	-		
8	Plants & Machinery	-	-	-	-	-	10%	-	-	-		
9	Scientific & Laboratory Equipment	5,22,910	-	-	5,22,910	3,75,132	15%	22,167	-	3,97,299	1,25,611	1,47,778
10	Office Equipment	-	-	-	-	-	15%	-	-	-		
11	Audio Visual Equipment	-	-	-	-	-	-	-	-	-		
12	Computer & Peripherals	22,13,305	-	-	22,13,305	-	40%	-	-	-		
13	Furniture, Fixtures & Fittings	-	-	-	-	-	10%	-	-	-		
14	Vehicles	-	-	-	-	-	15%	-	-	-		
15	Library Books & Scientific Journals	2,78,697	1,02,212	-	3,80,909	2,64,139	40%	28,866	-	2,93,005	87,904	14,558
16	Small Value Assets	-	-	-	-	-	100%	-	-	-		
17	Sports Equipment						15%	-	-	-		
	Total (A)	**30,14,912**	**1,02,212**	**-**	**31,17,124**	**6,39,271**		**51,033**	**-**	**6,90,304**	**2,13,515**	**1,62,336**
17	**Capital Work-in-progress (B)**						-					

Sl. No.	DESCRIPTION	GROSS BLOCK				DEPRECIATION					NET BLOCK	
		Opening Balance as on 01.04.2023	Additions	Deductions	Closing Balance	Dep. Opening Balance		Depreciation for the year	Deductions / Adjustment	Total Depreciations	31.03.2024	As at the previous year end 31.03.2023
18	Computer Software	-	-	-	-		40%	-	-	-		
19	E-Journals	-	-	-	-	-	-	-	-	-		
20	Patents	-	-	-	-	-	-	-	-	-		
	Total (C)	**-**	**-**	**-**	**-**	**-**	**0**	**-**	**-**	**-**	**-**	**-**

	GRAND TOTAL (A+B+C)	**30,14,912**	**1,02,212**	**-**	**31,17,124**	**6,39,271**	**0**	**51,033**	**-**	**6,90,304**	**2,13,515**	**1,62,336**

SCHEDULE - 4C PROJECTS

Amount in ₹.

Sl. No.	DESCRIPTION	GROSS BLOCK				DEPRECIATION					NET BLOCK	
		Opening Balance as on 01.04.2023	Additions	Deductions	Closing Balance	Dep. Opening Balance	Rate of Depreciation	Depreciation for the year	Deductions / Adjustment	Total Depreciations	31.03.2024	As at the previous year end 31.03.2023
1	Land	-	-	-	-	-			-	-		
2	Site Development	-	-	-	-	-			-	-		
3	Buildings	-	-	-	-	-	10%		-	-		
4	Roads & Bridges	-	-	-	-	-	-		-	-		
5	Tubewells & Water Supply	-	-	-	-	-	-		-	-		
6	Sewerage & Drainage	-	-	-	-	-	-		-	-		
7	Electrical Installation and equipment	-	-	-	-	-	10%		-	-		
8	Plants & Machinery	34,010	-	-	34,010	15,600	15%	3,630		19,230	14,780	18,410
9	Scientific & Laboratory Equipment	11,97,398	-	-	11,97,398	2,77,880	15%	1,37,928	-	4,15,808	7,81,590	9,19,518
10	Office Equipment	1,79,279	-	-	1,79,279	1,06,608	15%	10,901	-	1,17,509	61,770	72,671
11	Audio Visual Equipment	-	-	-	-	-	-		-	-		
12	Computer & Peripherals	13,69,268	6,753	8,316	13,67,705	10,99,031	40%	1,06,119	-	12,05,150	1,62,555	2,70,237
13	Furniture, Fixtures & Fittings	-	-	-	-	-	10%		-	-		
14	Vehicles	-	-	-	-	-	15%		-	-		
15	Library Books & Scientific Journals	-	-	-	-	-	40%		-	-		
16	Small Value Assets	-	-	-	-	-	100%		-	-		
17	Sports Equipment						15%		-	-		
	Total (A)	**27,79,955**	**6,753**	**8,316**	**27,78,392**	**14,99,119**	**-**	**2,58,578**	**-**	**17,57,697**	**10,20,695**	**12,80,836**
							-					
18	**Capital Work-in-progress (B)**											

Sl. No.	DESCRIPTION	GROSS BLOCK				DEPRECIATION					NET BLOCK	
		Opening Balance as on 01.04.2023	Additions	Deductions	Closing Balance	Dep. Opening Balance		Depreciation for the year	Deductions / Adjustment	Total Depreciations	31.03.2024	As at the previous year end 31.03.2023
19	Computer Software	**7,80,775**	-	-	7,80,775	5,60,463	40%	88,125	-	6,48,588	1,32,187	**2,20,312**
20	E-Journals	-	-	-	-	-	-		-	-		
21	Patents	-	-	-	-	-	-		-	-		
	Total (C)	**7,80,775**	**-**	**-**	**7,80,775**	**5,60,463**		**88,125**	**-**	**6,48,588**	**1,32,187**	**2,20,312**
	GRAND TOTAL (A+B+C)	**35,60,730**	**6,753**	**8,316**	**35,59,167**	**20,59,582**	**-**	**3,46,703**	**-**	**24,06,285**	**11,52,882**	**15,01,148**

SCHEDULE - 4D OTHERS

Amount in ₹.

Sl. No.	DESCRIPTION	GROSS BLOCK				DEPRECIATION					NET BLOCK	
		Opening Balance as on 01.04.2023	Additions	Deductions	Closing Balance	Dep. Opening Balance	Rate of Depreciation	Depreciation for the year	Deductions / Adjustment	Total Depreciations	31.03.2024	As at the previous year end 31.03.2023
1	Land	-	-	-	-	-	-	-	-	-	-	-
2	Site Development	-	-	-	-	-	-	-	-	-	-	-
3	Buildings	-	-	-	-	-	10%	-	-	-	-	-
4	Roads & Bridges	-	-	-	-	-	-	-	-	-	-	-
5	Tubewells & Water Supply	-	-	-	-	-	-	-	-	-	-	-
6	Sewerage & Drainage	-	-	-	-	-	-	-	-	-	-	-
7	Electrical Installation and equipment	2,11,065	4,50,675	-	6,61,740	10,524	10%	42,588		53,112	6,08,628	2,00,541
8	Plants & Machinery	-	-	-	-	-	10%	-	-	-	-	-
9	Scientific & Laboratory Equipment	-	-	-	-	-	15%	-	-	-	-	-
10	Office Equipment	-	-	-	-	-	15%	-	-	-	-	-
11	Audio Visual Equipment	-	-	-	-	-	-	-	-	-	-	-
12	Computer & Peripherals	-	8,316	-	8,316	-	40%	3,326	-	-	4,990	-
13	Furniture, Fixtures & Fittings	19,800	20,38,699		20,58,499	987	10%	1,03,816	-	-	19,53,696	18,813
14	Vehicles	-	-	-	-	-	15%	-	-	-	-	-
15	Library Books & Scientific Journals	-	-	-	-	-	40%	-	-	-	-	-
16	Small Value Assets	-	-	-	-	-	100%	-	-	-	-	-
17	Sports Equipment	28,700			28,700	2,147	15%	3,983	-	-	22,570	26,553
	Total (A)	**2,59,565**	**24,97,690**	**-**	**27,57,255**	**13,658**		**1,53,713**	**-**	**53,112**	**25,89,884**	**2,45,907**

18	**Capital Work-in-progress (B)**											

Sl. No.	DESCRIPTION	GROSS BLOCK				DEPRECIATION					NET BLOCK	
		Opening Balance as on 01.04.2023	Additions	Deductions	Closing Balance	Dep. Opening Balance	Rate of Depreciation	Depreciation for the year	Deductions / Adjustment	Total Depreciations	31.03.2024	As at the previous year end 31.03.2023
19	Computer Software	-	-	-	-	-	-	-	-	-	-	-
20	E-Journals	-	-	-	-	-	-	-	-	-	-	-
21	Patents	-	-	-	-	-	-	-	-	-	-	-
	Total (C)	-	-	-	-	-		-	-	-	-	-

	GRAND TOTAL (A+B+C)	**2,59,565**	**24,97,690**	**-**	**27,57,255**	**13,658**	**-**	**1,53,713**	**-**	**53,112**	**25,89,884**	**2,45,907**

SCHEDULE - 5 : INVESTMENTS FROM EARMARKED / ENDOWMENT FUNDS

Amount in ₹.

	CURRENT YEAR 2023-24	PREVIOUS YEAR 2022-23
1. In Central Government Securities	-	-
2. In State Government Securities	-	-
3. Other approved Securities	-	-
4. Shares	-	-
5. Debentures and Bonds	-	-
6. Term Deposits with Banks	1,62,23,802	-
7. Others (to be specified)	-	-
TOTAL	**1,62,23,802**	-

SCHEDULE - 5 (A) : INVESTMENTS FROM EARMARKED / ENDOWMENT FUNDS (FUND WISE)

Amount in ₹.

	CURRENT YEAR 2023-24	PREVIOUS YEAR 2022-23
1	-	-
2	-	-
3	-	-
4	-	-
5. Endowment Fund Investments	-	-
TOTAL	-	-

SCHEDULE - 6 : INVESTMENTS - OTHERS

Amount in ₹.

	CURRENT YEAR 2023-24	PREVIOUS YEAR 2022-23
1. In Central Government Securities		
2. In State Government Securities		
3. Other approved Securities		
4. Shares		
5. Debentures and Bonds		
7. Others (to be specified)		
TOTAL		

SCHEDULE - 7 : CURRENT ASSETS

Amount in ₹.

	CURRENT YEAR 2023-24	PREVIOUS YEAR 2022-23
1. Stock:		
a) Stores and Spares		
b) Loose Tools		
c) Publications		
d) Laboratory chemicals, consumbales and glass ware		
e) Building Material		
f) Electrical Material		
g) Stationery		
h) Water supply material		
2. Sundry Debtors:		
a) Debts Outstanding for a period exceeding six months	1,56,59,280	69,44,411
b) Others		
3. Cash and Bank Balances		
a) With Scheduled Banks:		
- In Current Accounts	5,18,03,135	6,48,55,342
- In Term Deposit Accounts	70,59,54,891	61,48,93,706
- In Savings Accounts	15,14,25,474	9,21,14,266
b) With non-Scheduled Banks:		
- In Term Deposit Accounts		-
- In Savings Accounts		-
4. Post Office - Savings Accounts		-
TOTAL	**92,48,42,780**	**77,88,07,725**

ANNEXURE 7A

Amount in ₹.

I. Savings Bank Accounts		ACCOUNT NO.	CURRENT YEAR 2023-24	PREVIOUS YEAR 2022-23
1	Alumni Association SBI SB A/c # 0617	33871390617	23,65,876.00	23,07,832.00
2	Corpus Fund SBI SB A/c # 3495	37993243495	14,63,538.00	3,89,246.00
3	GIA SBI SB A/c # 6463	31022276463	14,23,60,479.05	8,30,22,938.93
4	Hostel / Mess SBI SB A/c # 8183	38124778183	1,05,026.76	1,02,232.76
5	NSS SBI SB A/c # 0892	38527170892	225.00	219.00
6	Research & Consultancy SBI SB A/c # 6100	37968216100	51,04,786.30	62,66,933.50
7	INYAN Sports & Cultural SBI SB A/c # 8460	39113208460	25,543.00	24,864.00
8	RLCP SBI SB A/c # 9030	39204589030	-	-
	TOTAL		**15,14,25,474.11**	**9,21,14,266.19**
II. Current Accounts		**ACCOUNT NO.**	**CURRENT YEAR 2023-24**	**PREVIOUS YEAR 2022-23**
1	Hostel / Mess SBI Current A/c # 5765	37829985765	99,73,187.24	2,21,03,367.70
2	CMDA GOR SBI Current A/c # 4008	36033174008	1,30,550.30	1,31,199.30
3	DIC Project SBI Current A/c # 0297	36055540297	19,74,800.50	22,15,841.50
4	School Fee SBI Current A/c # 9844	32958139844	2,39,42,077.92	3,51,13,106.08
5	Scope SBI Current A/c # 1733	37704731733	25,231.10	99,690.10
6	Mess SBI Current A/c. # 7045	40988617045	1,57,57,287.48	51,92,136.88
	TOTAL		**5,18,03,134.54**	**6,48,55,341.56**
III. Term Deposits with Schedule Banks		**TDR No.**	**Value of TDR**	**Value of TDR**
1	BANK GUARANTEE	33245393666	24,88,936.00	18,28,456.00
2	HOSTEL	37944635504	62,94,225.00	60,40,252.00
3	HOSTEL	37944635729	62,94,225.00	60,40,252.00
4	HOSTEL	37944635887	62,94,225.00	60,40,252.00
5	GIA/GENERAL/FEES	38044673372	5,94,55,971.00	5,83,95,266.00
6	GIA/GENERAL/FEES	38044673633	5,94,61,652.00	5,84,00,846.00
7	GIA/GENERAL/FEES	38180297923	5,88,45,061.00	5,82,93,192.00
8	GIA/GENERAL/FEES	38180298155	5,88,45,061.00	5,82,93,192.00
9	SCHOOL FEES	38180299136	2,94,22,524.00	2,91,46,590.00
10	SCHOOL FEES	38579702261	1,22,34,346.00	1,16,67,216.00
11	GIA/GENERAL/FEES	38579692660	1,16,56,347.00	1,15,61,418.00
12	SCHOOL FEES	38579702840	48,93,735.00	46,66,884.00
13	GIA/GENERAL/FEES	38579694215	1,16,56,347.00	1,15,61,418.00
14	GIA/GENERAL/FEES	38579694725	1,16,56,347.00	1,15,61,418.00
15	SCHOOL FEES	38614670412	61,18,772.00	58,35,119.00
16	HOSTEL	38614681866	52,62,145.00	50,18,204.00
17	HOSTEL	38614682156	61,18,772.00	58,35,119.00
18	HOSTEL	38614682316	61,18,772.00	58,35,119.00
19	SCHOOL FEES	38614673220	61,18,772.00	58,35,119.00
20	SCHOOL FEES	38614673479	37,93,639.00	36,17,775.00
21	SCHOOL FEES	38775570160	85,24,532.00	81,18,474.00
22	GIA/GENERAL/FEES	38775545226	1,15,28,734.00	1,14,15,999.00
23	GIA/GENERAL/FEES	38775547052	1,15,28,734.00	1,14,15,999.00
24	GIA/GENERAL/FEES	38775547904	1,15,28,734.00	1,14,15,999.00
25	HOSTEL	39377694194	27,83,750.00	27,54,393.00
26	SCHOOL FEES	39378345062	1,26,18,837.00	1,20,54,871.00
27	SCHOOL FEES	39378346452	1,26,18,837.00	1,20,54,871.00
28	GIA/GENERAL/FEES	39377550208	1,11,35,027.00	1,10,17,596.00
29	GIA/GENERAL/FEES	39377551304	1,11,35,027.00	1,10,17,596.00
30	GIA/GENERAL/FEES	39377552228	55,67,512.00	55,08,796.00
31	SCHOOL FEES	39632938938	57,51,478.00	54,77,480.00
32	SCHOOL FEES	39632939158	57,51,478.00	54,77,480.00
33	SCHOOL FEES	39632939443	74,76,923.00	71,20,725.00
34	SCHOOL FEES	39933091558	63,96,940.00	60,20,110.00

35	SCHOOL FEES	39933091604	63,96,914.00	60,20,086.00
36	SCHOOL FEES	40172061821	54,75,268.00	52,29,898.00
37	SCHOOL FEES	40172062291	54,75,268.00	52,29,898.00
38	SCHOOL FEES	40172062393	54,75,268.00	52,29,898.00
39	SCHOOL FEES	40172062778	38,32,686.00	36,60,928.00
40	HOSTEL	40504186507	43,94,608.00	41,84,221.00
41	SCHOOL FEES	40504186631	60,42,588.00	57,53,305.00
42	SCHOOL FEES	40504186722	60,42,588.00	57,53,305.00
43	SCHOOL FEES	40504186824	60,42,588.00	57,53,305.00
44	SCHOOL FEES	40504186915	60,42,588.00	57,53,305.00
45	CORPUS	40504187147	1,21,58,788.00	1,15,76,696.00
46	CORPUS	40504186336	40,65,014.00	38,70,405.00
47	SCHOOL FEES	40861647574	61,21,241.00	57,58,740.00
48	SCHOOL FEES	40861652120	61,21,241.00	57,58,740.00
49	SCHOOL FEES	40861652471	61,21,241.00	57,58,740.00
50	SCHOOL FEES	40861652368	61,21,241.00	57,58,740.00
51	HOSTEL	41064116664	26,21,577.00	25,00,000.00
52	HOSTEL	41064116744	26,21,577.00	25,00,000.00
53	HOSTEL	41064115297	26,21,577.00	25,00,000.00
54	SCHOOL FEES	41341967383	1,05,02,805.00	1,00,00,000.00
55	SCHOOL FEES	41341967214	1,05,02,805.00	1,00,00,000.00
56	SCHOOL FEES	41341966899	1,05,02,805.00	1,00,00,000.00
57	SCHOOL FEES	41939006783	70,00,000.00	
58	SCHOOL FEES	41939002734	1,00,00,000.00	
59	SCHOOL FEES	41939002086	1,00,00,000.00	
60	SCHOOL FEES	41938995518	1,00,00,000.00	
61	HOSTEL	42000612080	25,00,000.00	
62	HOSTEL	42000610898	25,00,000.00	
63	HOSTEL	42000610388	25,00,000.00	
64	HOSTEL	42000609837	25,00,000.00	
65	HOSTEL	42000609214	25,00,000.00	
66	HOSTEL	42000541298	25,00,000.00	
67	SCHOOL FEES	42178078267	1,00,00,000.00	
68	SCHOOL FEES	42178077569	1,00,00,000.00	
69	SCHOOL FEES	42178076485	1,00,00,000.00	
70	SCHOOL FEES	42178070483	75,00,000.00	
	TOTAL		**72,21,78,693.00**	**61,48,93,706.00**

SCHEDULE - 8 : LOANS, ADVANCES & DEPOSITS

Amount in ₹.

	CURRENT YEAR 2023-24	PREVIOUS YEAR 2022-23
1. Advances to employees: (Non-interest bearing)		
a) Salary		
b) Festival		
c) LTC	85,683	
d) Medical		
e) Other (to be specified)		
i) Imprest	27,192	13,855
ii) For Office Expenditure	1,93,572	3,20,051
iii) Mess A/c. / Project A/c.	32,542	7,543
iv) Mess A/c. / Fees A/c.	-	3,98,566
2. Long Term Advances to employees: (Interest bearing)		
a) Vehicle loan		
b) Home loan		
c) Others (to be specified)		
3. Advances and other amounts recoverable in cash or in kind or for value to be received		
a) On Capital Account		
b) to suppliers		
c) Others		
4. Prepaid Expenses		
a) Insurance		
b) Other expenses		
i) Administrative & General Expenses	55,14,700	15,90,514
5. Deposits:		
a) Telephone		
b) Lease Rent	2,33,610	2,33,610
c) Electricity	18,62,200	18,62,200
d) AICTE, if applicable		
e) MCI, if applicable		
f) Others (to be specified)		
i) CPWD	5,45,41,705	46,30,945
6. Income Accrued:		
a) On Investments from Earmrked/Endowment Funds		
b) On Investments-Others	2,95,67,107	86,63,616
c) On Loans and Advances		
d) Others (includes income due unrealized Rs. ....)		
7. Other - Current assets receivable from UGC/sponsored projects		
a) Debit balances in Sponsored Projects		
b) Debit balances in Sponsored Fellowships & Scholarships		
c) Grants Receivable		
d) Other receivables from UGC		
e) Other receivables from Other Heads	18,923	18,923
8. Claims Receivable		
TOTAL	**9,20,77,234**	**1,77,39,823**

SCHEDULE - 9 : ACADEMIC RECEIPTS

Amount in ₹.

	CURRENT YEAR 2023-24	PREVIOUS YEAR 2022-23
FEE FROM STUDENTS		
Academic		
1. Tuition fee	3,00,18,150	4,57,21,375
2. Admission fee	-	1,23,100
3. Enrolment fee	2,000	4,90,000
4. Library Admission fee / Library & Information Service Fee	13,30,750	4,70,750
5. Laboratory Fee / Lab/Studio fee	3,00,250	4,57,250
6. Art & Craft fee	-	17,94,300
7. Registration fee	95,85,250	4,59,000
8. Syllabus fee	-	-
9. Academic Infrastructure fee	40,02,000	-
10. Lab Infrastructure fee	32,45,000	-
11. Sports / Games fee	24,80,000	-
12. School Development fee	30,02,500	-
13. Documentation fee	5,14,000	-
TOTAL (A)	**5,44,79,900**	**4,95,15,775**
Examinations		
1. Admission test fee	11,03,700	7,85,510
2. Annual Examination fee	30,34,251	5,35,764
3. Mark sheet, certificate fee	1,36,550	1,78,879
4. Entrance examination fee		
TOTAL (B)	**42,74,501**	**15,00,153**
Other fees		
1. Identity Card fee	400	73,500
2. Fine/Miscellaneous fee/Late Sem Registration fee	18,625	2,28,544
3. Medical fee	12,25,000	6,07,250
4. Transportation fee	-	
5. Hostel fee	1,45,87,051	
6. Internet fee	9,00,750	4,64,781
7. Due / Pending fee		5,300
8. Convocation fee	4,84,000	8,08,000
9. Training & Placement Cell fee	7,85,000	2,42,000
10. Hostel Fines	29,252	
11. Library Fines	5,286	
12. Admission Cancellation Processing fee	46,500	
TOTAL (C)	**1,80,81,864**	**24,29,375**
Sale of Publications		
1. Sale of Admission forms		-
2. Sale of syllabus and Question Paper, etc.,		-
3. Sale of prospectus including admission forms		-
TOTAL (D)	-	-
Other Academic Receipts		
1. Registration fee for workshops, programmes		-
2. Registration fees (Academic Staff College)		-
TOTAL (E)	-	-
GRAND TOTAL (A+B+C+D+E)	**7,68,36,265**	**5,34,45,303**

SCHEDULE 10 - GRANTS / SUBSIDIES (IRREVOCABLE GRANTS RECEIVED)

Amount in ₹.

PARTICULARS	PLAN			TOTAL PLAN	NON PLAN UGC	CURRENT YEAR TOTAL 2023-24	PREVIOUS YEAR TOTAL 2022-23
	GOVT. OF INDIA	UGC					
		PLAN	SPECIFIC SCHEMES				
Balance B/F							5,24,93,918
OH-31 : GENERAL	1,76,21,284	-	-	1,76,21,284	-	1,76,21,284	2,00,62,635
OH-35 : CAPITAL	5,26,40,640	-	-	5,26,40,640	-	5,26,40,640	3,12,10,284
OH-36 : SALARY	1,02,76,967	-	-	1,02,76,967	-	1,02,76,967	30,52,719
TOTAL....1	**8,05,38,891**	**-**	**-**	**8,05,38,891**	**-**	**8,05,38,891**	**10,68,19,556**
Add : Receipts during the year							
OH-31 : GENERAL	14,88,00,000	-	-	14,88,00,000		14,88,00,000	10,00,00,000
OH-35 : CAPITAL	8,64,00,000	-	-	8,64,00,000		8,64,00,000	6,78,00,000
OH-36 : SALARY	13,83,00,000	-	-	13,83,00,000		13,83,00,000	6,85,00,000
TOTAL....2	**37,35,00,000**	**-**	**-**	**37,35,00,000**	**-**	**37,35,00,000**	**23,63,00,000**
TOTAL ... 3 = 1+2	**45,40,38,891**	**-**	**-**	**45,40,38,891**			**34,31,19,556**
Less : Refund to UGC 4	-	-	-	-	-	-	-
Balance ..... (5=3-4)	**45,40,38,891**	**-**	**-**	**45,40,38,891**			**34,31,19,556**
Less : Utilised for Capital expenditure (A) ...6	13,90,40,640						4,63,69,644
Balance....(7=5-6)	**31,49,98,251**	**-**	**-**	**45,40,38,891**			**29,67,49,912**
Less : Utilized for Revenue Expenditure (B)							
OH-31 : GENERAL	13,05,43,776	-	-	13,05,43,776			10,24,41,351
OH-36 : SALARY	12,54,80,665	-	-	12,54,80,665			11,37,69,670
TOTAL ...8	**25,60,24,441**	**-**	**-**	**25,60,24,441**			**21,62,11,021**
Balance C/F (C)	**5,89,73,810**	**-**	**-**	**5,89,73,810**	**-**	**-**	8,05,38,891
OH-31 : GENERAL	3,58,77,508	-	-	3,58,77,508			1,76,21,284
OH-35 : CAPITAL	-	-	-				5,26,40,640
OH-36 : SALARY	2,30,96,302	-	-	2,30,96,302			1,02,76,967

SCHEDULE - 11: INCOME FROM INVESTMENTS

Amount in ₹.

Particulars	Earmarked / Endowment Funds		Other Investments	
	Current Year 2023-24	**Previous Year 2022-23**	**Current Year 2023-24**	**Previous Year 2022-23**
1. Interest				
a. On Government Securities				
b. Other Bonds/Debentures				
2. Interest on Term Deposits			4,32,67,323	3,28,66,100
3. Income accrued but not due on Term Deposists / Interest bearing				
- Alumni Association	63,067	62,299		
- Corpus Fund	27,495	7,021		
- NSS	6	1,685		
- Projects	1,36,360	1,70,954		
4. Interest on Savings Bank account				
5. Others (Specify)				
TOTAL	**2,26,928**	**2,41,959**	**4,32,67,323**	**3,28,66,100**
Transferred to Earmarked / Endowment Funds	2,26,928	2,41,959		
Balance			4,32,67,323	3,28,66,100

SCHEDUEL 12 : INTEREST EARNED

Amount in ₹.

Particulars	CURRENT YEAR 2023-24	PREVIOUS YEAR 2022-23
1. On Savings Accounts with Schedule Banks	25,29,018	15,81,350
2. On Loans	-	-
a. Employees/Staff	-	-
b. Others	-	-
	-	-
3. On Debtors and Other Receivables	-	-
	-	-
TOTAL	**25,29,018**	**15,81,350**

SCHEDULE - 13 : OTHER INCOME

Amount in ₹.

	CURRENT YEAR 2023-24	PREVIOUS YEAR 2022-23
A. Income from Land & Building		
1. Hostel Room Rent	88,83,300	-
2. License Fee	-	-
3. Hire Charges of Auditorium/Play ground/Convention Centre, etc	8,82,903	-
4. Electricity charges recovered	2,20,952	-
5. Water charges recovered		80,500
TOTAL (A)	**99,87,155**	**80,500**
B. Sale of Institute's publications	-	-
C. Income from holding events		
1. Gross Receipts from annual function/sports carnival		-
Less: Direct expenditure incurred on the annual function/sports carnival		-
2. Gross Receipts from fetes		-
Less: Direct expenditure incurred on the fetes		-
3.Gross Receipts for educational tours		-
Less: Direct expenditure incurred on the tours		-
4. Others (to be specified and separately disclosed)		-
TOTAL (C)	-	-
D. Others		
1. Income from consultancy		-
2. RTI Fees	190	110
3. Income from Royalty		-
4. Sale of application form (recruitment)	2,87,000	3,22,000
5. Misc. receipts (Sale of tender form, waste paper, etc.)	7,14,006	1,49,190
6. Profit on Sale/disposal of Assets:		-
a) Owned assets		-
b) Assets received free of cost		-
7. Grants / Donations from Institutions, Welfare Bodies and International Organizations		-
8. Others (specify)		
a) Book Fair (Library)	85,000	72,590
b) Penalitiies/Fines Imposed to Contractors		4,97,266
c) Buy Back Value on Sale of Assets	-	-
d) Institute share on Consutlancy Services	-	2,31,849
e) Sponsonrship received for (Inyan)	-	46,000
f) Others (Guest House Receipts and Others)	4,83,462	2,08,600
TOTAL (D)	**15,69,658**	**15,27,605**
GRAND TOTAL (A+B+C+D)	**1,15,56,813**	**16,08,105**

SCHEDULE 14 - PRIOR PERIOD INCOME

Amount in ₹.

PARTICULARS	CURRENT YEAR 2023-24	PREVIOUS YEAR 2022-23
1. Academic Receipts		-
2. Income from Investments		-
3. Interest earned		-
4. Other Income		-
i) Institute share on Consutlancy Services		1,68,617
ii) IT TDS Refund of Previous Year		37,65,950
iii) Others	1,09,442	7,58,609
iv) Hostel Fees (Electricity/Maintenance/Accommoda	2,37,68,937	
v) Hostel Seat Rent	1,33,94,200	
vi) School Development Fee	98,57,500	
vii) Interest on Security Deposit (Electrical)	1,86,121	
TOTAL	**4,73,16,200**	**46,93,176**

SCHEDULE - 15 : STAFF PAYMENTS & BENEFITS (Establishment Expenses)

Amount in ₹.

	CURRENT YEAR 2023-24			PREVIOUS YEAR 2022-23		
	Plan	Non-Plan	Total	Plan	Non-Plan	Total
a) Salaries and Wages	10,40,23,038	-	**10,40,23,038**	10,98,48,143	-	**10,98,48,143**
b) Allowances and Bonus		-	-	-	-	-
c) Contribution to Provident Fund		-	-	-	-	-
d) Contribution to Other Fund (specify)		-	-	-	-	-
e) Staff Welfare Expenses		-	-	-	-	-
f) Retirement and Terminal Benefits	2,71,83,411	-	**2,71,83,411**	1,99,36,071	-	**1,99,36,071**
g) LTC facility	11,76,596	-	**11,76,596**	16,37,042	-	**16,37,042**
h) Medical facility	14,61,681	-	**14,61,681**	12,58,485	-	**12,58,485**
i) Children Educaiton Allowance	9,45,000	-	**9,45,000**	10,26,000	-	**10,26,000**
j) Honorarium	1,28,000	-	**1,28,000**	-	-	-
k) Others (specify)	-	-	-	-	-	-
TOTAL	**13,49,17,726**	-	**13,49,17,726**	**13,37,05,741**	-	**13,37,05,741**

SCHEDULE 15 A - EMPLOYEES RETIREMENT AND TERMINAL BENEFITS

Amount in ₹.

	Pension	Gratuity	Leave Encashment	Total
Opening balance as on 31.03.2023	-	1,73,83,876	1,79,63,334	**3,53,47,210**
Addition : Capitalized value of Contributions received from the organizations				
Total (a)	**-**	**1,73,83,876**	**1,79,63,334**	**3,53,47,210**
Less : Actual Payment during the year (b)	-	23,46,096	27,29,563	**50,75,659**
Balance Available on 31.03.2024 C (A-b)	-	1,50,37,780	1,52,33,771	**3,02,71,551**
Provision required on 31.03.2024 As per Actuarial Valuation (d)	-	2,21,66,755	2,26,17,516	**4,47,84,271**
A. Provision to be made in the Current Year (d-c)	-	71,28,975	73,83,745	**1,45,12,720**
B. Contribution to New Pension Scheme	1,24,60,907			**1,24,60,907**
C. Medical Reimbursement to Retired Employees	-	-	-	**-**
D. Travel to Hometown on Retirement (Transfer TA & CTG)	2,09,784			**2,09,784**
E. Deposit Linked Insurance Payment	-	-	-	**-**
Total (A+B+C+D+E)	**1,26,70,691**	**71,28,975**	**73,83,745**	**2,71,83,411**

SCHEDULE - 16 : ACADEMIC EXPENSES

Amount in ₹.

	CURRENT YEAR 2023-24			PREVIOUS YEAR 2022-23		
	Plan	Non-Plan	Total	Plan	Non-Plan	Total
a) Laboratory expenses	3,876		3,876	62,519	-	62,519
b) Field work/Participation in Conferences	26,22,757		26,22,757	19,33,830	-	19,33,830
c) Expenses on Seminars/Worshops	17,04,097		17,04,097	1,27,512	-	1,27,512
d) Payment to Visiting Faculty	1,22,40,368		1,22,40,368	92,57,992	-	92,57,992
e) Examination	31,36,244		31,36,244	22,60,833	-	22,60,833
f) Student Welfare Expenses	9,64,765		9,64,765	2,38,497	-	2,38,497
g) Admission Expenses	4,89,321		4,89,321	1,11,469	-	1,11,469
h) Convocation Expenses	26,03,836		26,03,836	22,95,315	-	22,95,315
i) Publications	-		-	-	-	-
j) Stipend/means-cum-merit scholarship	2,62,38,350		2,62,38,350	2,67,71,188	-	2,67,71,188
k) Subscription Expenses	37,82,056		37,82,056	6,18,423	-	6,18,423
l) Academic Meeting Expenses	2,24,535		2,24,535			
m) Important Days Expenses	3,03,682		3,03,682			
n) Faculty Development Programme Expenses	1,85,769		1,85,769			
l) Others (specify)	25,42,627		25,42,627	5,70,036	-	5,70,036
TOTAL	**5,70,42,283**	**-**	**5,70,42,283**	**4,42,47,614**	**-**	**4,42,47,614**

SCHEDULE - 17 : ADMINISTRATIVE AND GENERAL EXPENSES

Amount in ₹.

	CURRENT YEAR 2023-24			PREVIOUS YEAR 2022-23		
	Plan	**Non-Plan**	**Total**	**Plan**	**Non-Plan**	**Total**
A. Infrastructure						
a) Electricity and Power / Solar Power	1,22,04,899	-	1,22,04,899	1,01,64,230	-	**1,01,64,230**
b) Water Charges	-	-	-	4,796	-	**4,796**
c) Insurance	-	-	-	-	-	-
d) Rent, Rates and Taxes (including property tax)	1,08,024	-	1,08,024	23,67,505	-	**23,67,505**
e) Others	-	-	-	35,871	-	**35,871**
B. Communication		-	-		-	-
f) Postage & Stationery	45,853	-	45,853	30,787	-	**30,787**
g) Telephone, Fax and Internet charges	24,93,621	-	24,93,621	8,02,656	-	**8,02,656**
h) News Paper charges for Director/Registrar	18,350		18,350	4,050	-	**4,050**
C. Others		-	-		-	-
i) Printing & Stationery	18,35,954	-	18,35,954	10,79,904	-	**10,79,904**
j) Travelling and Conveyance Expenses	6,86,504	-	6,86,504	3,34,070	-	**3,34,070**
k) Hospitality	-	-	-	2,73,637	-	**2,73,637**
l) Auditors Remuneration	-	-	-	-	-	-
m) Professional Charges	3,48,600	-	3,48,600	2,77,349	-	**2,77,349**
n) Advertisement and Publicity	1,37,704	-	1,37,704	2,25,759	-	**2,25,759**
o) Magazines & Journals	-	-	-		-	-
p) Others (specify)	-	-	-		-	-
i) Outsourcing Staff Salaries	4,28,37,286	-	4,28,37,286	3,25,27,481	-	3,25,27,481
ii) Meeting Expenses	4,98,235	-	4,98,235	5,48,559	-	5,48,559
iii) Contingency Expenses	4,39,407	-	4,39,407	-	-	-
iv) Legal Expenses	2,76,747	-	2,76,747	-	-	-
v) Rajabhasha Expenses	4,24,253	-	4,24,253	13,500	-	13,500
vi) Training Prog. - Registration Fee / TA Exp (Staff)	87,059		87,059	-	-	-
vii) Yoga/Health Club Expenses	21,790		21,790	-	-	-
vi) Other Expenses	4,127	-	4,127	40,306	-	40,306
TOTAL	**6,24,68,413**	**-**	**6,24,68,413**	**4,87,30,460**	**-**	**4,87,30,460**

SCHEDULE -18 : TRANSPORTATION EXPENSES

Amount in ₹.

	CURRENT YEAR 2023-24			PREVIOUS YEAR 2022-23		
	Plan	Non-Plan	Total	Plan	Non-Plan	Total
1. Vehicles (owned by educational institution)	-	-	-	-	-	-
a) Running expenses	-	-	-	-	-	-
b) Repairs & Maintenance	-	-	-	-	-	-
c) Insurance expenses	-	-	-	-	-	-
2. Vehicles taken on rent/lease	13,39,735	-	**13,39,735**	6,96,177	-	**6,96,177**
3. Vehicle (Taxi) hiring expenses	-	-	-	-	-	-
a) Transport charges to Mess Contractor	-	-	-	-	-	-
TOTAL	**13,39,735**	-	**13,39,735**	**6,96,177**	-	**6,96,177**

SCHEDULE - 19 : REPAIRS & MAINTENANCE

Amount in ₹.

	CURRENT YEAR 2023-24			PREVIOUS YEAR 2022-23		
	Plan	Non-Plan	Total	Plan	Non-Plan	Total
a) Buildings	16,06,721	-	**16,06,721**	2,26,568	-	**2,26,568**
b) Furniture & Fixture	9,410	-	**9,410**	28,216	-	**28,216**
c) Plant & Machinery	-	-	-	43,20,825	-	**43,20,825**
i) HVAC	19,08,064	-	**19,08,064**			
ii) RO Plant	3,08,333	-	**3,08,333**			
iii) Lifts	5,38,540		**5,38,540**			
iv) Fire	2,44,267	-	**2,44,267**			
iv) Solar WHS	3,14,398	-	**3,14,398**			
v) DG Set	1,41,142		**1,41,142**			
d) Office Equipment	1,10,564	-	**1,10,564**	-	-	-
e) Computers	13,25,623	-	**13,25,623**	13,02,698	-	**13,02,698**
f) Laboratory & Scientific Equipment	-	-	-	-	-	-
g) Audio Visual Equipment	-	-	-	-	-	-
h) Cleaning Material & Services	4,92,785	-	**4,92,785**	5,59,170	-	**5,59,170**
i) Book binding charges	-	-	-	-	-	-
j) Gardening	-	-	-	3,440	-	**3,440**
k) Estate Maintenance	3,00,973	-	**3,00,973**	12,96,766	-	**12,96,766**
l) Electrical	96,085	-	**96,085**			
m) Others (Specify)	-	-	-	-	-	-
TOTAL	**73,96,905**	-	**73,96,905**	**77,37,683**	-	**77,37,683**

SCHEDULE - 20 : FINANCE COSTS

Amount in ₹.

	CURRENT YEAR 2023-24			PREVIOUS YEAR 2022-23		
	Plan	Non-Plan	Total	Plan	Non-Plan	Total
a) Bank charges	6,863		6,863	3,776	-	3,776
b) Others (specify)			-			
i) Interest paid on unspent Grants-in-aid	29,25,393		29,25,393	20,38,912	-	20,38,912
TOTAL	**29,32,256**	**-**	**29,32,256**	**20,42,688**	**-**	**20,42,688**

SCHEDULE - 21 : OTHER EXPENSES

Amount in ₹.

	CURRENT YEAR 2023-24			PREVIOUS YEAR 2022-23		
	Plan	Non-Plan	Total	Plan	Non-Plan	Total
a) Provision for Bad and Doubtful Debts/Advances	-	-	-	-	-	-
b) Irrecoveerable Balances Writeen-off	-	-	-	-	-	-
c) Grants/Subsidies to other institutions/organizations	-	-	-	-	-	-
c) Others (specify)	-	-	-	-	-	-
TOTAL	**-**	**-**	**-**	**-**	**-**	**-**

SCHEDULE 22 : PRIOR PERIOD EXPENSES

Amount in ₹.

Particulars	CURRENT YEAR 2023-24			PREVIOUS YEAR 2022-23		
	Plan	Non-Plan	Total	Plan	Non-Plan	Total
1. Establishment expenses	21,368	-	21,368	-	-	-
2. Academic Expenses	12,148	-	12,148	95,974	-	95,974
3. Administative Expenses	15,17,392	-	15,17,392	5,67,817	-	5,67,817
4. Transporation Expenses	-	-	-	-	-	-
5. Reparis & Maintenance	7,38,673	-	7,38,673	3,61,850	-	3,61,850
6. Other Expenses				-	-	-
TOTAL	**22,89,581**	**-**	**22,89,581**	**10,25,641**	**-**	**10,25,641**

SCHEDULE FORMING PART OF THE ACCOUNTS FOR THE PERIOD ENDED 31-03-2024

SCHEDULE 23 - SIGNIFICANT ACCOUNTING POLICIES

1. **BASIS FOR PREPARATION OF ACCOUNTS**
   The accounts are prepared under the Historical Cost Convention unless otherwise stated and generally on the Accrual method of accounting.

2. **INVESTMENTS**
   The School had invested the funds in Fixed Deposits and the School has no other Investments. Hence Accounting Standard - 13 not applicable.

3. **VALUATION OF INVENTORIES**
   Expenditure on purchase of chemicals, stationary, etc., are accounted as revenue expenses.

4. **FIXED ASSETS**
   a) Fixed assets are stated at cost of acquisition including inward freight, duties and taxes and incidental and direct expenses related to acquisition, installation and commissioning.

   b) The Fixed Assets purchased by the faculty out of the Cumulative Professional Development Allowance from the inception of the allowance are exhibited as Fixed Assets of the Institution by passing required entries at Schedule-4A.

   c) Fixed Assets includes Rs.24,89,374/- worth of assets purchased out of Hostel Funds and Rs.6,753/- worth of assets purchased from Consultancy/Research Projects.

   d) The School had been allotted 9.66 acres of land in total at Government Polytechnic College, Vijayawada by the Government of Andhra Pradesh. The value of land was taken as Rs.1 in the books as it is allotted at free of cost.

   e) E-Journals & Computer Software is grouped under Intangible Assets.

   f) During the year, the School received Rs.3,33,051/- towards cost of buyback value and the same were reduced from the value of the asset as on 31.03.2024.

5. **DEPRECIATION**

a) Depreciation is provided on WDV -method as per rates specified in the Income Tax Act 1961.

b) In respect of additions / deductions from fixed assets during the year, depreciation is calculated as per Income Tax Act 1961.

c) Depreciation has been provided for the full year and half year for assets acquired during Apr-Sep and Oct-Mar periods respectively. Arithmetical Calculations made for depreciation through Tally Software (Apr-Sep considered as 183 days & Oct-Mar considered as 183 days).

6. **GOVERNMENT GRANTS/SUBSIDIES**

a) Government Grants are accounted for on a realization basis. However, where a sanction for release of grants pertaining to the financial year is received before 31st March and the grant is actually received in the next financial year, the grant is accounted on accrual basis and an equal amount is shown as recoverable from the Granter.

b) To the extent utilized towards capital expenditure (on accrual basis) government grants are transferred to the Capital fund.

c) Government grants for meeting Revenue Expenditure (on accrual basis) are treated as income of the year in which they are realized.

d) Unutilized grants (including advances paid out of such grants) are carried forward and exhibited as a liability in the Balance Sheet.

e) Total Grants received from Ministry of Human Resource Development, Government of India during the year 2023 - 24 and the utilization of the grants were disclosed separately in schedule-3C.

f) Deposits/Advances paid to CPWD for Auditorium Finishes, Lifts for Hostels and M.S. Framed Structure at terrace of administrative block (Polycarbonate Sheet covering) of Rs.4,99,10,760/- treated as expenditure and transferred to Capital Fund Account.

g) As per the letter dt. 17.05.2023 sent to MoE, GoI an amount of Rs.10,44,00,000/- payable to CPWD due to pending court cases with the contractor M/s. Shri Krishna Shelters Pvt. Ltd. Due to Closure of Establishment of SPA, Vijayawada Project is coming to an end, Capital Grants available as on 31.03.2024 of Rs.7,39,44,597/- transferred from Capital Grants and shown as liability/payable to CPWD. The balance of Rs.3,04,55,403/- will be transferred to liability/payable to CPWD as and when Capital Grants received from MoE, GoI.

7. **Revenue Recognition**

a) The Following Fee collected from students are treated as Income on receipt basis:- Enrolment Fee, Games Fee, Students Magazine Fee, Registration Fee, Academic Support Fee, Hostel Electricity Charges, Hostel Medical Fee, Transportation Fee and Hostel Room Rent.

b) The Following Fees collected from students are shown under Current Liabilities:- Students Aid Fund, NASA Fee, NoS Plan Fee, Students Association Fee, Alumni Association Fee. These amounts are to be spent for the purpose for which they were collected.

c) Institution Fee, One Time Fee & School Deposits were accounted on an accrual basis.

8. **FOREIGN CURRENCY TRANSACTIONS:**

Sl. No	Name of the Vendor	In Foreign Currency (EUR)	In Indian Currency (INR)
1	Research Grant received	NIL	NIL
Payment of Honorarium/Remuneration to Foreign Experts			
1	Dr. Madhavi Indraganti	USD 350	28,666.00
2	Dr. John Odhiambo Onyango	USD 350	29,438.00
3	Dr. Narein Perera	USD 350	29,438.00
4	Dr. Ramasubramanian Laxmi	USD 350	29,256.00
5	DR. LASEF MD RIAN	USD 350	29,463.00

9. RETIREMENT BENEFITS:

a) Provision for Retirement benefits i.e. Gratuity fund and EL Encashment, (Credited to Schedule-3: Current Liabilities and debited to retirement and terminal benefits in Schedule-15: Salaries & Allowances), was made as per the Actuary valuation i.e. M/s K.A. Pandit, Mumbai for the year ended 31.03.2024.

S.No.	Particulars	Amount in Rs	Remarks
1	Provision for Leave Encashment report made by Actuary M/s K A Pandit, Mumbai	2,19,22,917/-	Up to 31.03.2024
2	Provision for Gratuity report made by Actuary M/s K A Pandit, Mumbai	2,21,66,755/-	Up to 31.03.2024

However, only provision for the Gratuity and EL Encashment was made and actual expenses paid during the year of Rs.27,29,563 and Rs.23,46,096/- towards EL Encashment and Gratuity respectively was met from the Grant – in - aid – 36 – Salaries.

10. LEASE:

Lease rentals are expensed with reference to lease terms.

11. CONSULTANCY/RESEARCH PROJECTS AND WORKSHOPS:

The Institution received grants/funds towards various projects. The funds received from the mentioned projects and the expenditure incurred was shown in Schedule - 3A.

12. SPAV has created a corpus Fund with the approval of the Board/FC.

13. New Pension Scheme Accounts: The NPS accounts are maintained by NSDL, hence relevant schedules prescribed in the format are not applicable to the institute accounts.

14. CPWD has recovered performance guarantees and penalties of Rs.10.44 crores from M/s. Sri Krishna Shelters Pvt. Ltd., during previous year(s) due to termination of two contracts and the said amount was included in the advance paid to CPWD. Out of which, CPWD has incurred an expenditure of Rs.9.97 crores and the balance of Rs.0.47 crore is available with CPWD as per Form 65 issued as on 31.03.2023. As per the Form No-65 issued by CPWD, an amount of Rs.10.44 Crores was credited to Capital Fund and proportionate expenses out of penalty i.e. 9.97 crore was capitalized under buildings. The Balance amount available in Development of SPAV Building Rs.0.47 crores transferred to the other work i.e., M.S. Framed Structure at terrace of administrative block (Polycarbonate Sheet covering). The same was shown by CPWD in Form-65 issued as on 31.03.2024.

Further, CPWD informed that M/s. Sri Krishna Shelters Pvt Ltd., has approached the Court of Principal Judge, Machilipatnam under section 9 of the Arbitration and Reconciliation Act for certain reliefs against CPWD and the case is in progress.

The amount has been shown under Contingent Liability and it is to be chargeable to Unspent Capital Grant in case the ongoing arbitration is awarded in favor of M/s. Sri Krishna Shelters Pvt. Ltd.

15. Others:

i) **Interest paid on Unspent Grants:** As per the instructions of MoE, GoI, provision towards interest on unspent grants of Rs.29,25,393/- was made for the financial year 2023-24. The Interest rates applicable to Savings Bank Account of State Bank of India was considered for calculating the interest payable.

ii) Interest received on Corpus Fixed Deposits amounting to Rs.9,34,609/- during the year is considered as Interest and shown under Schedule-11: Income from Investments and transferred at the end of the year to respective Corpus Fund. Further, amount of Rs.11,51,028/- interest received during previous year Corpus Fixed Deposits also transferred to Corpus Fund from Capital Fund as on 31.03.2024.

iii) During the year, income earned on guest house accommodation amounting to Rs.8,82,903/- was transferred to Corpus Fund.

iv) Interest on Income Tax Refund received of Rs.85,441/- for the financial year 2021-22 was shown under Prior Period Income.

v) All the pending SAR 2021-22 and 2022-23 observations were carried out during the year 2023-24.

vi) Receipts and Payments account was prepared considering debits and credits in all ledger accounts instead of cash basis of accounting.

vii) Unclaimed Sundry Creditors amounting to Rs.9,37,134/- which were pending for more than 3 years were transferred to Capital Fund.

viii) During the year, amounts received from the students towards hostel fee under various heads of account amounting to Rs.4,70,20,637/- up to 31.03.2023 was recognized as income and shown under Schedule-14 – Prior Period Income.

REGISTRAR

K.V. UMAMAHESWARA RAO
Registrar
School of Planning and Architecture
VIJAYAWADA

DIRECTOR

निदेशक / Director
योजना तथा वास्तुकला विद्यालय
School of Planning and Architecture
विजयवाड़ा / Vijayawada

SCHEDULE FORMING PART OF THE ACCOUNTS FOR THE PERIOD ENDED 31-03-2024

SCHEDULE 24 -CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS

1. **CONTINGENT LIABILITIES**
   a) Claims against the Entity not acknowledge as debts -----NIL-----(Previous year -------NIL-------)
   b) In respect of : Bank Guarantees given by/on behalf of the Entity-----NIL-----(Previous year Rs.12,10,000/-)
      i) Letters of Credit opened by bank on behalf of the Entity-----N.A.-----(Previous year : ------N.A-----)
      ii) Bills discounted with banks -------NA--------(Previous Year---------NA-------)

   c) Disputed demands in respect of :
      i) Income tax ------NIL-------(Previous year------NIL-------)
      ii) Sales tax------NIL-------(Previous year ------NIL-------)
      iii) Municipal Taxes ------NIL-------(Previous year------NIL-------)

   d) In respect of claims from parties for non-executed of orders, but contested by the Entity is Rs.10,44,00,000/-(Previous year---NIL----)

2. **CAPITAL COMMITMENTS**

   Estimated value of contracts remaining to be executed on capital account not provided for (net of advances); --NIL---(Previous year--Nil--)

3. **LEASE OBLIGATIONS**

   Future obligations for rentals under finance lease arrangements for plant and machinery amount to ---NIL---(Previous year----NIL-----)

4. **CURRENT ASSETS, LOANS AND ADVANCES**

   In the opinion of the Management, the current assets, loans and advances have a value on realization in the ordinary course of business, equal at least to the aggregate amount shown in the Balance Sheet.

5. **TAXATION**

   The Income of Educational Institutions which are wholly or substantially financed by Government are exempt from Income Tax as per Section 10 (23C) (iiiab) of IT Act

1961. Hence, the Income of the School is exempted from Income Tax. However, the bank had deducted tax on interest received from deposits.

6. FOREIGN CURRENCY TRANSACTIONS

	Current Year	Previous Year
I. Value of imports calculated on C.I.F. basis		
-- Purchase of finished goods	Nil	Nil
– Raw materials & Components (Including in transit)	Nil	Nil
– Capital Goods	Nil	Nil
– Stores, Spares and Consumables	Nil	Nil
II. Expenditure on foreign currency:		
a) Travel (USD-0, GBP 0)	Nil	Nil
b) Remittances and interest payment to Financial institutions/Banks in Foreiqn currency	Nil	Nil
c) Other expenditure	Nil	Nil
- Commission on Sales	Nil	Nil
- Purchase of Computer Software(Laboratory)	Nil	Nil
- Legal and Professional expenses	Nil	Nil
- Miscellaneous expenses	Nil	Nil
III. Earnings :		
Value of Exports on FOB basis	Nil	Nil
Others	Nil	Nil

(Other transactions are listed at Item No.8 of Schedule-23)

7. REMUNERATION TO THE AUDITORS:

- For Management services	Nil
- For certification AG Audit -Provision made	Nil

8. Corresponding figures for the previous year have regrouped/rearranged, wherever necessary.

9. Final accounts figures are rounded off to nearest rupee, as far as practicable.

10. Schedules 1 to 24 are annexed to and form an integral part of the Balance Sheet as at 31-03-2024 and the Income and Expenditure Account for the year ended on that date.

REGISTRAR

K. V. UMA MAHESWARA RAO
Registrar
School of Planning and Architecture
VIJAYAWADA

DIRECTOR

निदेशक / Director
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