

MAHARASHTRA NATIONAL LAW UNIVERSITY

STATUTORY AUDIT REPORT

AY 2025 - 26

FY 2024 - 25

AUDIT



MDSS AND ASSOCIATES
Chartered Accountants
CHH. SAMBHAJINAGAR



MDSS AND ASSOCIATES Chartered Accountants

INDEPENDENT AUDITOR'S REPORT

Off.No:-1, SatyaRaj Tower, Opp. Govt. Dudh Dairy,
SBH Colony, Jalna Road, Aurangabad-431005



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To,

The Vice Chancellor,

Maharashtra National Law University,

Chh. Sambhajinagar.

Report on the Financial Statements

We have audited the accompanying financial statement of Maharashtra National Law university Aurangabad having its office at near Nath Valley Road, Kanchanwadi, Chh. Sambhajinagar - 431005, which comprise of Balance Sheet as at 31st March, 2025 the statement of Income and Expenditure and the statement of Receipt and Payment account of the fund for the year ended, and a summary of significant accounting policies and other explanatory information.

Management's responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance of the university in accordance with the Accounting Standards issued by the ICAI and Regulation as per Maharashtra National Law University Act 2014. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statement that gives a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the standards on auditing issued by the ICAI. Those Standards require that we comply with ethical requirements and plan perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedure to obtain audit evidence about the amounts and disclosures in the financial statement. The procedure selected depends on the auditor's judgement, including the assessment of the risk of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessment, the auditors considers internal control relevant to the fund's preparation and fair presentation of the financial statement in order to design audit procedure that are appropriate in the circumstances. An audit also includes evaluation the appropriate in the accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluation presentation of the financial statement.

We, believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for audit opinion.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give the information required by the schedule in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India except as reported in annexure to audit report:



- a) In the case of the Balance sheet, of the affairs of the university as at March 31st,2025.
- b) In the case of the income and expenditure, of the income of the university for the year ended on March 31st,2025; and
- c) In the case of the receipts & payments, of the receipt and payment of the for the year ended on March 31st,2025.

Form MDSS & ASSOCIATES
Chartered Accountants
FRN: 140720W

Sahuji
CA SACHIN SAHUJI
Partner

M.No: 149639

UDIN: 25149639BMJVFR6265



Place: Chh. Sambhajinagar
Date: 4th November, 2025

**MAHARASHTRA NATIONAL LAW UNIVERSITY , Near Nath Valley Road, Kanchanwadi, Chh.
Sambhajinagar – 431005.**

Notes Forming Part of Financial Statements

1. Statement on significant accounting policies followed by the university

1.1 General information

Maharashtra National Law University was formed on 16th march 2017 under the Maharashtra National Law University Act, 2014.

1.2 Basis for Preparation of Accounting

The Accounting of the University is prepared on the basis of cash system of accounts, at some point of transactions mercantile system is adopted.

1.3 Fixed Assets

Fixed assets are inclusive of freight, duties and taxes and incidentals and direct expenses related to acquisition and installation of assets.

1.4 Depreciation

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

1.5 Investments

All investments are valued at cost except Fixed Deposits are shown at principal and interest accrued thereon.

1.6 Income tax

No provision of tax is made in the accounts.

1.7 Digitalization of Accounts

University has maintained the Accounts in Tally Prime software.



Annexure to Audit Report

1. The Accounting of the University is prepared on the basis of cash system of accounts, at some point of transactions mercantile system is adopted, overall it is a hybrid system of accounting.
2. In case of Scholarship receivable from Government the financials were shown batch wise receivables from the government however Scholarship Department maintained academic year wise receivables from the Government.
3. The University has received Government grant of Rs. 50 Cr as specific grant during the year for development of buildings which is shown in income as Government Grant received.
4. There are also Scholarship refundable to The Government, the same should be transferred to separate bank account.
5. The university is recovering contributions from employees towards NPS, but the NPS account of the employees were not opened till date. The amount received towards NPS contribution is kept in fixed deposit with bank. Instant steps should be taken to open NPS accounts.
6. The Center of excellence building, Boys hostel, Girls Hostel, Mess Building are currently under operation. The building should be capitalized in the books of accounts.
7. Fixed Assets register maintained at the university was under updation as on the date of audit.
8. Profession Tax of Rs. 7600/- was paid twice through bank but the same were not credited to bank account up to date of Audit.



MAHARASHTRA NATIONAL LAW UNIVERSITY CHHATRAPATI SAMBHAJINAGAR				
Near Nath Valley Road, Kanchanwadi Chh. Sambhajinagar - 431005				
Balance sheet as on 31st March, 2025				
(Amount in Rs.)				
Sr No.	Particulars	Note No.	31.03.2025	31.03.2024
A	Sources of funds			
1	Capital/ Corpus fund	1	2877478530.81	2362027115.58
2	Current Liabilities & Provisions			
i	Current liabilities and provisions	2	27936029.38	22527563.13
	Total (A)		2905414560.19	2384554678.71
B	Applications of Funds			
1	Fixed Assets	3		
i	Gross Block		129302268.84	104101285.84
	Less: Dep. Reserves		49974838.35	38588824.35
	Net Block		79327430.49	65512461.49
ii	Capital WIP		2654827360.85	1573676832.85
2	Short term Investments			
	Fixed Deposits	4	88553402.00	93148402.00
3	Deposits	5	307530.00	222020.00
4	Long term Loans & Advances	6	74955360.65	47034893.55
5	Sundry Debtors		0.00	24090.00
6	Current Assets	7		
i	Cash & Cash Equivalents (Grants A/C)		1001322.35	586167891.41
ii	Cash & Cash Equivalents (Non Grant A/c)		6442153.85	18768087.41
	Total (B)		2905414560.19	2384554678.71

Significant accounting policies and notes to accounts form an integral part of the financial statements as per our attached report of even date

For MDSS & Associates
Chartered Accountants
FRN: 140720W



CA Sachin P. Sahuji
Partner
M. No. 149639
UDIN: 25149639BMJVFR6265

Sahuji

Mohini
Finance & Accounts
Officer

For Maharashtra National Law University

Jadhav
Registrar

Chhatrapati
Vice Chancellor

Place : Chhatrapati Sambhajinagar
Date: 4th November, 2025

MAHARASHTRA NATIONAL LAW UNIVERSITY CHH. SAMBHAJINAGAR			
Near Nath Valley Road, Kanchanwadi Chh. Sambhajinagar - 431005			
Income and expenditure account for the year ended 31st March, 2025			
Grant account			
			(Amount in Rs.)
Sr. No.	Particulars	31.03.2025	31.03.2024
A	Income		
	<u>Grant Income</u>		
1	Grant from Government	552500000.00	1029740609.00
2	Interest on Fixed Deposit	247767.00	100543.00
3	Telephone & Internet recovery	514340.92	0.00
	Total (A)	553262107.92	1029841152.00
B	Expenditure		
1	Advertisement Expenses	956960.00	466713.00
2	Affiliation Fees	0.00	150000.00
3	Service contracts	48807043.00	44734388.00
4	Fuel, Oil & lubricants	505112.60	232692.00
5	Travelling & Conveyance	236288.40	578958.00
6	Audit Fees	39530.00	39530.00
7	Examination Expenses	281729.00	1585507.00
8	Property & water taxes	1881490.00	374866.00
9	Software expenses	218300.00	960887.94
10	Interview Expenses	1498803.00	201257.00
11	Medical expenses	649508.00	586591.00
12	Meeting expenses	478891.00	1333813.00
13	Office expenses	1836304.00	2026960.60
14	Bank Charges	61.00	658.44
15	Electricity Expenses	7814270.00	7285142.00
16	Telephone & Internet expenses	0.00	2639894.50
17	Postage Expenses	9481.00	9050.00
18	Publication & Printing	2271285.00	1711699.00
19	Employee benefit expenses	68400227.00	79851539.00
20	PF Damage Charges	4222155.00	0.00
21	Repairs & Maintenance	2377086.00	1045560.20
22	PRO BONO National Conclave Expenses (ProBono)	16243.00	0.00
23	Admission Expenses	282580.70	481684.00
24	Ph.D / LL.D Course work expenses	264600.00	299873.00
25	Festival Expenses	138945.00	718820.00
26	Convocation Expenses	3368851.00	2291019.00
27	Inauguration Expenses	1087647.00	1340633.00
28	Induction Program Expenses	608313.00	1992406.00
29	Intra Moot Court Competition	54407.50	29903.00
30	Co-Curricular, Extra Curricular - Cultural & Academic Events	285355.00	24804.00
31	Seminar, Conference & Guest Lectures	489223.00	626955.00
32	Participation in Moot Court Competitions	1008181.00	377120.00
33	Project Marashwada (by ILS Law College pune)	17950.00	0.00
34	Sports Expenses	415059.00	136998.80
35	Depreciation	11386014.00	10232897.00
	Total (B)	161907893.20	164368819.48
C	Excess of Income Over Expenditure (A-B)	391354214.72	865472332.52



MAHARASHTRA NATIONAL LAW UNIVERSITY CHH. SAMBHAJINAGAR			
Near Nath Valley Road, Kanchanwadi Chh. Sambhajinagar - 431005			
Income and expenditure account for the year ended 31st March, 2025			
Non Grant account			
(Amount in Rs.)			
Sr. No.	Particulars	31.03.2025	31.03.2024
A	Income		
1	Fees Receipt	122407180.00	131469991.10
2	Other Income	3534661.67	2115721.59
3	Donation	55000.00	0.00
4	CLAT Share received from CLAT Consortium	7500000.00	7000000.00
5	1st National Youth Parliament	0.00	390585.00
6	Pro Bono club Grant (PFMS)	0.00	-100000.00
7	Interest on Fixed Deposit	4047771.00	7285712.00
8	1st Contract Drafting Competition	0.00	29100.00
9	1st National Memorial Drafting Competition	0.00	68500.00
10	1st NHRC National Moot Court Competition	500000.00	708000.00
11	2nd Client Counselling Competition	0.00	502132.00
12	3rd Client Counselling Competition	359000.00	0.00
13	Cyber Security and Cyber Awareness	0.00	3300.00
14	International Conference on Global Legal Order	0.00	144000.00
15	Justice M.L.Pendse Lecture Series	200000.00	200000.00
16	Essay Competition	0.00	29750.00
17	NCW Regional Consultation Programme	0.00	274444.00
18	2nd National Youth Parliament	0.00	163000.00
19	3rd National Youth Parliament	9000.00	0.00
20	Competition Commission of India	2553.00	0.00
21	Regional Conclave Competition Law	20000.00	0.00
22	Electricity Expenses Recovered	1178954.00	0.00
23	2 Days National Seminar on Sports Law	93000.00	0.00
24	Receipts from CLAT Consortium for Entrance Test	174400.00	117200.00
	Total (A)	140081519.67	150401435.69
B	Expenditure		
1	Bank Charges	820.10	880.28
2	Covid 19 rebate to students	119116.00	346380.00
3	CLAT Entrance Test Examination expenses	843702.00	180147.00
4	Employee benefit expenses / Honorarium	1207500.00	2138600.00
5	Study Material	324281.00	0.00
6	Examination Expenses	62072.00	0.00
7	Medical expenses	1537064.00	1330430.00
8	Travelling & Conveyance	7613.00	14338.00
9	Office expenses	387784.00	1157117.75
10	Meeting Expenses	52090.00	3285.00
11	Printing and Stationery	0.00	11930.00
12	Telephone & Internet expenses	3103836.00	0.00
13	1st Client Counselling Competition	0.00	140672.00
14	1st National Youth Parliament	2778.70	426915.00
15	1st Contract Drafting Competition	18401.00	9500.00
16	E-Content Development	0.00	2187.00
17	1st NHRC National Moot Court Competition	439997.64	876750.41
18	2nd Client Counselling Competition	212128.00	313511.00
19	2nd National Youth Parliament	44513.00	240535.00
20	3rd Client Councelling P.M.Shah	347289.00	0.00
21	Essay Competition	0.00	14000.00
22	Justice M.L.Pendse Lecture Series	766439.00	212876.00
23	NCW Regional Consultation Programme	0.00	431658.00
24	Induction (Inauguration of New batch)	64568.00	0.00
25	Regional Conclave Competition Law	20000.00	0.00
26	Competition Commission of India	500.00	0.00
27	International Conference on Global Legal Order	76029.00	0.00
28	2 Days National Seminar on Sports Law	77439.00	0.00
29	Subscriptions and Renewals	6268357.72	0.00
30	National Conference on Tourism Laws	0.00	34834.00
	Total (B)	15984318.16	7886546.44
C	Excess of Income Over Expenditure (A-B)	124097201.51	142514889.25



For MDSS & Associates
Chartered Accountants
FRN: 140720W

CA Sushil P. Sahuji
Partner
M. No. 149639
UDIN: 25149639BMJVFR6265

Place : Chh. Sambhajinagar
Date: 4th November, 2025

For Maharashtra National Law University

[Signature]
Finance & Accounts Officer

[Signature]
Registrar
[Signature]
Vice Chancellor

MAHARASHTRA NATIONAL LAW UNIVERSITY CHH. SAMBHAJINAGAR

Receipts & Payments account for the year ended 31st March, 2025

Grant account

(Amount in Rs.)

Receipts	31.03.2025	Payments	31.03.2025
To Opening Balance		By Duties & Taxes	39,003.00
Bank Balance	58,61,67,891.41	By Sundry Creditors	4,95,75,221.00
To Security Deposit	5,00,000.00	By Providend Fund	4,747.00
To Duties & Taxes	15,79,212.72	By Fixed Assets	2,25,31,071.72
To Sundry Creditors	69,035.00	By Investments	15,85,626.00
To EMD	80,000.00	By Deposits	99,760.00
To Income Tax	67,23,167.00	By Advance to vendor	87,76,232.00
To NPS Contribution	4,07,631.00	By Imprest to Staff	10,27,372.00
To Profession Tax	1,00,400.00	By Advertisement	9,56,960.00
To Providend Fund	59,00,621.00	By Contract Service	88,41,055.00
To Fixed Assets	31,88,286.00	By Fuel Oil & Lubricant	5,04,842.60
To Investments	5,72,821.00	By Meeting & Travelling	1,85,155.40
To Deposits	14,250.00	By Cultural & Academic Events	2,41,112.00
To Advance to Vendor	3,17,003.00	By Examination Expenses	6,14,584.00
To Imprest to Staff	1,91,288.00	By Flagship Events - Law Conclave Etc	19,680.00
To Grant Received	5,25,00,000.00	By Garden Expenses	1,50,296.00
To Contract Service	7,62,289.00	By Medical Expenses	6,53,558.00
To Office Expenses	2,23,474.00	By Oe Expenses	7,19,722.00
To Telephone & Electricity	1,27,560.00	By Professional Fee	3,49,343.00
To Remuneration	5,29,522.00	By Property And Water Taxes	3,79,438.00
To Repairs & Maintenance	1,17,742.00	By 3Rd Intra Moot Court Competition 2024	25,200.00
To Inter Bank Transfer	15,11,23,115.34	By Admission Expenses	2,77,321.70
To PWD Aurangabad	3,25,68,179.00	By Audit Fee	39,530.00
To Grant for Building Construction	50,00,00,000.00	By Bank Charges	61.00
		By Colloquim- Maratha Mukti Sangram Exps.	14,229.00
		By Convocation- 2023	20,777.00
		By Convocation - 2024	32,42,618.00
		By Council Meeting Expenses	4,17,904.00
		By Farewell Expenses	22,225.00
		By Festival Expenses	68,055.00
		By Guest Lecture Expenses	35,126.00
		By Inauguration Of Girls Hostel Exps 01.09.24	10,09,109.00
		By Inauguration Of Preamble	25,748.00
		By Induction Program Expenses 2024	5,31,843.00
		By Interview Expenses	11,65,307.00
		By Jambhul Van & Tree Plantation Exps	79,650.00
		By Meeting Expenses	81,336.00
		By News Paper Expenses	76,309.00
		By Registration Fee For Moot Court, Seminar Etc	10,40,410.00
		By Search Committee Meeting Expenses	3,21,870.00
		By Seminar, Conferences & Guest Lectures	4,38,097.00
		By Software Expenses	2,18,300.00
		By Speed Breakar	2,72,612.00
		By Sport Expenses	3,31,494.00
		By Telephone & Electricity	1,05,29,825.08
		By Postage & Electricity	2,491.00
		By Publication & Printing	22,56,424.00
		By Remuneration	6,27,60,853.00
		By Repairs & Maintenance	23,18,222.00
		By Project Marathwada	17,950.00
		By Office Expenses	8,473.00
		By Poster making competition	7,770.00
		By PWD Aurangabad	1,11,25,03,358.00
		By Inter Bank Transfer	4,53,46,888.62
		By Closing Balance	-
		Bank Balance	10,01,322.35
Total	1,34,37,63,487.47	Total	1,34,37,63,487.47



MAHARASHTRA NATIONAL LAW UNIVERSITY CHH. SAMBHAJINAGAR			
Receipts & Payments account for the year ended 31st March, 2025			
Non Grant account			
			(Amount in Rs.)
Receipts	Amount Rs.	Payments	Amount Rs.
To Opening Balance		By Sundry Creditors	63,414.50
Bank Balance	1,87,68,087.41	By Investments	4,27,28,747.00
To Scholarship Received	1,57,77,466.50	By Fees Receivable	2,49,63,559.00
To Misc. Income	18,462.25	By Medical Expenses	15,37,064.00
To Investments	5,26,17,057.00	By Inter Bank Transfer	19,47,74,513.06
To Fees Receivable	10,94,52,768.75	By Mess Charges	1,38,28,478.00
To Late Fine Fees	4,32,758.00	By Mess Charges Receivable	4,74,589.00
To Clat Share Received	75,00,000.00	By Late Fine Fees	1,280.00
To Inter Bank Transfer	6,35,88,117.84	By Bank Charges	824.82
To Sundry Creditors	4,13,186.00	By Clat Expenses	10,22,162.00
To Mess Charges Receivable	1,27,49,525.38	By Caution Money	10,000.00
To Bank Charges	4.72	By Course work expenses	15,400.00
To Duties & Taxes	2,43,274.00	By Duties & Taxes	20.00
To Counselling Fees	32,60,000.00	By Fixed Assets	2,10,158.00
To Receipt from Clat	1,74,400.00	By Advance to raka Jewellers	14,121.00
To Clat Expenses	31,550.00	By Application Form Fees	2,500.00
To Application Form Fees	11,59,971.75	By Convocation Fees	56,500.00
To Convocation Fees	4,26,900.00	By Photocopy Collection	150.00
To Library Fine	100.00	By 1st Contract Drafting Competition	18,401.00
To Hostel usage Charges	82,000.00	By 1st National Youth Parliament	2,778.70
To FDR Interest	1,41,723.00	By 2 Days National Seminar On Sports Law	77,439.00
To Misc. Fine	1,050.00	By 2Nd Client Counselling P.M.Shah	2,32,128.00
To Misc. Income	10.00	By 2Nd National Youth Parliament	44,513.00
To Photocopy Collection	1,92,052.97	By 3Rd Client Counselling P M Shah	3,47,289.00
To RTI Question Fees	430.00	By International Conference On Global Legal Order	72,299.00
To Tender Sale	30,000.00	By Justice M.L.Pendse 1St Lecture Series	34,681.00
To 1St Nhrc National Moot Court Competition -2023-24	5,00,002.36	By Justice M L Pendse 2Nd Memorial Lecture	2,75,178.00
To 2 Days National Seminar On Sports Law	93,000.00	By Justice M L Pendse 3Rd Memorial Lecture	4,47,984.00
To 2Nd Client Counselling P.M.Shah	20,000.00	By Regional Conclave Competition Law	20,858.00
To 3Rd Client Counselling P M Shah	3,59,000.00	By Gratuity	10,31,660.00
To 3Rd National Youth Parliament 2025	9,000.00	By Meeting Expenses	52,090.00
To Competition Commission Of India Cci	2,553.00	By Travelling Expenses	13,118.00
To Justice M.L.Pendse 1St Lecture Series	5,525.00	By Examination Expenses	41,621.00
To Justice M L Pendse 2Nd Memorial Lecture	2,00,000.00	By Honararium	7,02,000.00
To Regional Conclave Competition Law	20,000.00	By Office Expenses	2,20,532.00
To Electricity Expenses	11,78,954.00	By Remuneration	4,86,000.00
To Gratuity	10,31,660.00	By Study Material	2,03,412.00
To House Rent	14,658.00	By Inaguration of 2nd Batch	56,137.00
To Travelling Expenses	5,505.00	By Closing Balance	
To Sitting Fees	25,000.00	Bank Balance	64,42,153.85
Total	29,05,25,752.93	Total	29,05,25,752.93



MAHARASHTRA NATIONAL LAW UNIVERSITY CHHATRAPATI SAMBHAJINAGAR			
Near Nath Valley Road, Kanchanwadi Chh. Sambhajinagar - 431005			
Notes to Balance sheet as on 31st March, 2025			
(Amount in Rs.)			
Sr No.	Particulars	31.03.2025	31.03.2024
1	Note No. 1 : - Capital/ Corpus fund		
i	Grant Account		
	Opening Balance	1999543596.47	1134071263.95
	Addition during the year	391354214.72	865472332.52
		2390897811.19	1999543596.47
ii	Non Grant Account		
	Opening Balance	362483517.11	219968628.86
	Addition during the year	124097201.51	142514889.25
		486580718.62	362483518.11
iii	Old building received from Govt	1.00	1.00
		2877478530.81	2362027115.58
2	Note No. 2 : - Current liabilities		
i	Cautions Money	13792793.00	11874714.00
ii	Security Deposit	1250000.00	773000.00
iii	Scholarship received	0.00	259416.45
iv	Sundry Creditors	4669526.66	4928049.53
v	Statutory Dues payable	3170666.72	2570547.65
vi	Fees Refundable	2992248.50	30434.00
vii	Scholarship refundable to Govt	2060794.50	2051794.50
viii	Unclaimed Receipts	0.00	6140.00
ix	Interest on FDR of NPS	0.00	34468.00
x	Inter Bank Transfer	0.00	-1001.00
		27936029.38	22527563.13
4	Note No. 4 : - Fixed Deposits		
i	Fixed Deposits	88553402.00	93148402.00
		88553402.00	93148402.00
5	Note No. 5 : - Deposits		
i	Petrol Deposit	15000.00	15000.00
ii	Cylinder Deposit	23800.00	23800.00
iii	Rent Deposit	0.00	14250.00
iv	Security Seposit	268730.00	168970.00
		307530.00	222020.00



Sr No.	Particulars	31.03.2025	31.03.2024
6	Note No. 6 : - Loans & Advances		
1	Loans & advances		
i	PWD Aurangabad	25632012.00	14701780.00
ii	Advances to creditors	50668.00	4191384.00
iii	Advances others	53385.00	51125.00
iv	TDS	1320.80	1320.80
v	Fees Receivable/ Refundable	49051422.85	27798452.75
		74788808.65	46744062.55
2	Festival Advance	8000.00	8000.00
3	Imprest Advance	158552.00	282831.00
		74955360.65	47034893.55
7	Current Assets		
1	Cash & cash equivalent (Grant)		
i	Bank Balance	1001322.35	586167891.41
ii	Cash in Hand	0.00	0.00
		1001322.35	586167891.41
2	Cash & cash equivalent (Non Grant)		
i	Bank Balance	6442153.85	18768087.41
ii	Cash in Hand	0.00	0.00
		6442153.85	18768087.41
		7443476.20	604935978.82



Note 3 :- Depreciation Schedule as on 31st March, 2025												
Sr. No.	Description of assets	Rate of Dep.	Gross Block				Depreciation			Net Block		
			Opening balance	Addition before 03.10.2023	Addition after 03.10.2023	Deletion during the year	Closing balance	Opening balance	Addition during the year	Closing balance	31.03.2025	31.03.2024
			3045281.00	0.00	0.00	0.00	3045281.00	825271.00	222001.00	1047272.00	1998009.00	2220010.00
1	Old Building	10.00	3045281.00	0.00	0.00	0.00	3045281.00	825271.00	222001.00	1047272.00	1998009.00	2220010.00
2	Equipments & Machinery	15.00	20302120.13	2766716.00	2341526.00	0.00	25410362.13	7182406.75	2558579.00	9740985.75	15669376.38	13119713.38
3	Furnitures & Fixture	10.00	36477996.76	3813441.00	13081962.00	0.00	53373399.76	9310297.60	3752212.00	13062509.60	40310890.16	27167699.16
4	Books & Journals	15.00	25909372.47	0.00	1481684.00	0.00	27391056.47	10620531.20	2404452.00	13024983.20	14366073.27	15288841.27
5	Vehicle	15.00	4335883.54	0.00	0.00	0.00	4335883.54	2393608.00	291341.00	2684949.00	1650934.54	1942275.54
6	Computer & software	40.00	10580508.94	1007654.00	708000.00	0.00	12296162.94	7161882.80	1912112.00	9073994.80	3222168.14	3418626.14
7	Mess Building Vertical Exten.	10.00	2370945.00	0.00	0.00	0.00	2370945.00	970927.00	140002.00	1110929.00	1260016.00	1400018.00
8	Website	15.00	826000.00	0.00	0.00	0.00	826000.00	123900.00	105315.00	229215.00	596785.00	702100.00
9	Statue	0.00	253178.00	0.00	0.00	0.00	253178.00	0.00	0.00	0.00	253178.00	253178.00
			104101285.84	7587811.00	17613172.00	0.00	129302268.84	38588824.35	11386014.00	49974838.35	79327430.49	65512461.49
10	CWIP Building	0.00	1573676832.85	579967000.00	499968179.00	0.00	2653612011.85	0.00	0.00	0.00	2653612011.85	1573676832.85
11	Infrastructure Augmentation	0.00	0.00	0.00	1215349.00	0.00	1215349.00	0.00	0.00	0.00	1215349.00	0.00
	Total		1677778118.69	587554811.00	518796700.00	0.00	2784129629.69	38588824.35	11386014.00	49974838.35	2734154791.34	1639189294.34

Note 3 :- Depreciation Schedule as on 31st March, 2024												
Sr. No.	Description of assets	Rate of Dep.	Gross Block				Depreciation			Net Block		
			Opening balance	Addition before 03.10.23	Addition after 03.10.23	Deletion during the year	Closing balance	Opening balance	Addition during the year	Closing balance	31.03.2024	31.03.2023
			3045281.00	0.00	0.00	0.00	3045281.00	578603.00	246668.00	825271.00	2220010.00	2466678.00
1	Old Building	10.00	3045281.00	0.00	0.00	0.00	3045281.00	578603.00	246668.00	825271.00	2220010.00	2466678.00
2	Equipments & Machinery	15.00	13621857.13	3126540.00	3553723.00	0.00	20302120.13	5180726.75	2001680.00	7182406.75	13119713.38	8441130.38
3	Furnitures & Fixture	10.00	25138673.92	7410291.84	3929031.00	0.00	36477996.76	6509943.60	2800354.00	9310297.60	27167699.16	18628730.32
4	Books & Journals	15.00	22578158.90	1552946.57	1778267.00	0.00	25909372.47	8079406.20	2541125.00	10620531.20	15288841.27	14498752.70
5	Vehicle	15.00	4335883.54	0.00	0.00	0.00	4335883.54	2050854.00	342754.00	2393608.00	1942275.54	2285029.54
6	Computer & software	40.00	9533691.94	272140.00	774677.00	0.00	10580508.94	5141024.80	2020858.00	7161882.80	3418626.14	4392667.14
7	Mess Building Vertical Exten.	10.00	2370945.00	0.00	0.00	0.00	2370945.00	815369.00	155558.00	970927.00	1400018.00	1555576.00
8	Website	15.00	0.00	826000.00	0.00	0.00	826000.00	0.00	123900.00	123900.00	702100.00	0.00
9	Statue	0.00	253178.00	0.00	0.00	0.00	253178.00	0.00	0.00	0.00	253178.00	253178.00
			80877669.43	13187918.41	10035698.00	0.00	104101285.84	28355927.35	10232897.00	38588824.35	65512461.49	52521742.08
10	CWIP Building	0.00	1186566871.85	277905961.00	109204000.00	0.00	1573676832.85	0.00	0.00	0.00	1573676832.85	1186566871.85
	Total		1267444541.28	291093879.41	119239698.00	0.00	1677778118.69	28355927.35	10232897.00	38588824.35	1639189294.34	1239088613.93

