MAHARASHTRA NATIONAL LAW UNIVERSITY, NAGPUR

Audit Report

For the Period
April 2024 To March 2025

Venue
Maharashtra National Law University, Nagpur,
Near Village Waranga,
PO: Dongargaon (Butibori), Nagpur- 441108

T P DABLE & Co.
Chartered Accountants.
Plot No 6, Layout No 4, Jaiprakash Nagar, Nagpur 440025
Mob: 77199 61335, Email: tpdableoffice@gmail.com

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of **Maharashtra National Law University, Nagpur ("MNLUN")** which comprises the Balance Sheet as at March 31, 2025, and the Income and Expenditure Account for the year then ended and a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give a true and fair view in conformity with the accounting principles generally accepted in India subject to our comment given in Significant Accounting Policies of the state of affairs of **MNLUN** as at March 31, 2025 and its Surplus for the year ended on that date.

Basis for Opinion

We conducted our audit of the financial statements in accordance with the Standards on Auditing prescribed by the Institute of Chartered Accountants of India ("ICAI"). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of **MNLUN** in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

T. P. DABLE & CO. FRN No. 115398W Chartered Accountants

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Responsibilities of Management and Those Charged with Governance 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 and financial performance of MNLUN in accordance with the accounting principles generally accepted in India, including the applicable Accounting Standards. This responsibility also includes maintenance of adequate accounting records for safeguarding the assets of MNLUN and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give 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 Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to MNLUN's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether MNLUN has in place an adequate internal financial

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controls system over financial reporting and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

For **T.P.DABL& Co.**
Chartered Accountants
Firm Registration No. 115398W

CA T.P.DABLE
Partner
Membership No: 049449
UDIN: 25049449BMKVAJ4999

T. P. DABLE & CO. FRN No. 115398W Chartered Accountants

Nagpur
17th May, 2025

MAHARASHTRA NATIONAL LAW UNIVERSITY, NAGPUR

Notes to Financial Statement for the year ended 31st March, 2025

1. <u>Notes on Accounts to Balance Sheet:</u>

   A. <u>General Funds & Other Funds:</u>

   Amount received with specific direction in relation to utilization has been grouped in General Funds & Other Funds. Details are reported in **Schedule A** to the balance sheet. During the year, University has received Grant of Rs.41.65 Cr towards Repayment of Loan (For Construction of Building).

   During the year, university has also received and accrued Rs. 14,85,806.00 as interest on Fixed Deposit kept out of balance fund of grant received for new campus.

   Accumulated grant balance utilized for completed capital assets has not been transferred to corpus fund account during the year.

   B. <u>Fixed Assets & CWIP New Campus:</u>

   a. **Fixed Assets:** During the Audit period, University has Assets Purchases of Rs. 18,87,956.00. Details of class wise Fixed Assets are reported in **Schedule B (I) & B (II)** to the Balance Sheet. Fixed Asset Register has been maintained by the university.

   b. **Capital Work In-Progress:** Rs. 32,11,62,680.00 were spent on Capital Work in Progress of New University campus during the year. It mainly includes Rs. 30,00,00,000.00 transferred to PWD as advance for construction, Rs.72,21,478.00 as payment towards Architect fees etc.

   Borrowing cost amounting Rs. 4,47,27,324.00 in respect of loan taken from State Bank of India for the purpose of payment to PWD for construction of Waranga campus building is added to Capital Work in Progress of New Campus.

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C. Loans

Term loan of Rs.50,00,00,000.00 (Rupees Fifty Crores only) from State Bank of India, Industrial Finance Branch, Nagpur in the year 2021-22. Government Grant Received for Repayment of Loan Rs.41,65,00,000.00 and Loan paid fully.

During the year bank has charged Rs.4,47,27,324.00 towards Interest and bank charges. State Bank of India has deducted 2% of Rs. 93,67,662.00 as a Re-payment penalty.

Details are as reported in **Schedule R** to the balance sheet

Purpose of loan as per sanctioned letter: Term Loan against securitization of Fees Receivables for payment to the PWD/Contractor which is outstanding on account of capex work which includes construction of core infrastructure facilities like Academic Blocks, Hostel Building, Library, Administrative Block, etc. done by them.

D. Deposits from Students:

The University has accepted deposits from students towards Hostel Caution Money, Library Caution Money and Mess Caution Money. University has practice of depositing these funds with bank as Fixed Deposit. Details are reported in **Schedule E** to the balance sheet.

The details position as on 31.03.2025 is as under:

Particulars		Amount (in Rs.)
Deposits accepted from students	(a)	5,23,30,000.00
Fixed Deposits made from Caution Money with bank (Refer Schedule M)	(b)	86,44,347.00
Short Deposition of Caution Money	(a)-(b)	4,02,05,653.00

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E. Investments:

The University has invested various funds in Fixed Deposits with State Bank of India and Bank of Baroda. Details of Funds invested in Fixed Deposits are reported in **Schedule M** to the balance sheet. Investment includes interest accrued but not realized.

Balance confirmation certificate from bank was obtained in respect of above investments.

F. Cash & Bank Balances:

University has maintained cash register in accounting software as well as in the form of manual cash book. Physical verification of cash balance is done by the Assistant Accounts Officer on daily basis.

Cash balance as on 31.03.2025 is Rs. 26,613.00, certificate of physical verification by accounts department of closing cash is verified by us.

The Bank Reconciliation Statement has been prepared for all the Bank Accounts maintained by the University and no long pending un-reconciled entries found.

Details of all bank accounts are reported in **Schedule O** to the balance sheet.

Balance confirmation certificate from bank was obtained in respect of all accounts.

G. Fees Receivable from Students:

Net fees receivable from Students as on 31.03.2025 is Rs. 1,01,52,028.47. Student wise fees are maintained, however fees received from students amounting Rs.14,64,014.60 is unidentified with respect to name of the students.

Fees Receivable includes old fees of Rs. 39,08,675.30 outstanding pertaining more than one year, including late fine of Rs. 21,28,796.00 and Re-registration fee of Rs. 4,18,991.38.

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H. Other Liabilities:

(a) Statutory Dues:

University is regular in deducting and paying TDS, Professional Tax and Provident Fund. Statutory dues payable as on 31.03.2025 has been paid by the university till audit report date.

(b) Sundry Creditors

Sundry creditor includes balances of unpaid creditor against expenses and fixed assets. It also includes year end provisions for expenditure related to FY 2024-25.

It includes Rs.2,40,856.06 towards amount received in bank accounts for which details of payer is not identified from more than one year. The amount is kept in separate liability account i.e. Sundry Creditors – Others.

(c) Salary Deductions Payable:

Salary Deduction Payable includes Rs. 10,16,400.00 towards Leave Salary Contribution which is payable to Honorable Vice-Chancellor of the university, received from NALSAR University of Law, Hyderabad.

2. Notes on Accounts to Income & Expenditure Account:

A. Salary and Allowances:

University has paid salary to Teaching and Non-Teaching Staff which includes Teaching Allowance, Warden Allowance, Other Allowances and Medical Expenses Reimbursement. Details of salary and allowances are reported in **Schedule P** to the income and expenditure account.

B. Establishment Expenses:

All the expenses of the university are incurred with due permission of the authority. Establishment expenses mainly includes Insurance expenses, Annual Maintenance expenses, Education expenses for students, Statutory expenses, Payment to professionals, Lease line rent, Security service charges,

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Rent of hostel flats, Subscription to Education Material, Registration/ Association fees etc.

Details are reported in **Schedule Q** to the income and expenditure account.

C. Depreciation on Fixed Assets:

The Depreciation Fund is created for depreciation on various assets purchased during the year. The Depreciation has been charged as per rates and methodology defined in the Income Tax Act, 1961. Depreciation is charged for the period of 01.04.2024 to 31.03.2025.

Details of depreciation charged are reported in **Schedule B** to the income and expenditure account.

Particulars	**Depreciation Rate**
Intangible Assets	40%
Office Equipments	15%
Furniture & Fixtures	10%
Vehicles	15%
Air Conditioners	15%
Computers & Networks	40%
Electrical Installations	10%
Library Books	40%
Lease Lines BSNL	15%
Sports Equipments	15%
Generator (DG Set)	15%
Building	10%

D. Recurring Grants:

The University has received Revenue Grants of Rs. 5,25,00,000.00 out of 7,00,00,000.00 and Rs. 1,75,00,000.00 against 4th Qtr of FY 2024-25 receivable from Maharashtra Government.

Details are reported in **Schedule S** to the income and expenditure account.

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E. **Fees and Fines:**

The main source of revenue for the University is the fees received from students. The University has accounted Rs. 26,10,70,035.26 as fees from students for the academic year 2024-25. Details are reported in **Schedule T** to the income and expenditure account.

F. **Other Income:**

Other Income includes admission cancellation charges recovered from students, guest house receipts, application fees, miscellaneous receipts and interest received on FDR from banks and donations. Details are reported in **Schedule U** to the income and expenditure account.

G. **Borrowing Cost:**

As per Accounting Standard 16 -Borrowing Costs issued by Indian Institute of Chartered Accountants of India, "Borrowing costs that are directly attributable to the acquisition, construction or production of a qualifying asset should be capitalised as part of the cost of that asset. The amount of borrowing costs eligible for capitalisation should be determined in accordance with this Standard. Other borrowing costs should be recognised as an expense in the period in which they are incurred. Borrowing costs are capitalised as part of the cost of a qualifying asset when it is probable that they will result in future economic benefits to the enterprise and the costs can be measured reliably."

The University has borrowed Rs. 50 Crores from State Bank of India, Industrial Finance Branch, Nagpur during the year for the purpose of payment to the PWD/Contractor on account of capex work which includes construction of core infrastructure facilities like Academic Blocks, Hostel Building, Library, Administrative Block, etc. done by them which is not capitalized during the year and accounted as Capital Work in Progress.

Accordingly, Interest on loan and bank charges of Rs. 4,47,27,324.00 are added to revenue expenditure.

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3. General Observations

A. Verification of Fixed Asset:

During the Year University had made additional purchases of fixed assets at new campus. It is suggested that fixed asset should be verified as per the fixed asset register and asset register should be updated with respect to location and user of assets.

B. Capital receipt utilized for revenue expenses

University has maintained separate bank account with SBI for recording transactions related to capital grant receipt and its payments towards expenditure on capital assets.

During the year Rs. 3,67,49,853.00 has been transferred from this account to other bank account used for revenue expenditure which result into utilization of capital receipts for revenue expenses.

For T. P. DABLE & Co.,
Chartered Accountants
FRN: 115398W

CA TUSHARKANTI DABLE
Partner
Mem. No. 049449

Place: Nagpur
Date: 17.05.2025

T. P. DABLE & CO. FRN No. 115398W Chartered Accountants

On behalf of
Maharashtra National Law University, Nagpur

Vice Chancellor
Prof. (Dr.) Vijender Kumar
Vice-Chancellor
Maharashtra National Law University Nagpur

Registrar
Registrar
Maharashtra National Law University Nagpur

Asst. Finance & Accounts Officer
Assistant Finance & Accounts Officer
Maharashtra National Law University
Nagpur

Significant Accounting Policies

The financial statements have been prepared in accordance with historical cost convention and generally accepted accounting policies and practices adopted in India ("GAAP"). The preparation of the financial statements is in conformity of the "GAAP" which requires that the management of the University makes estimates and assumptions that affect the reported amount of income and expense of the period, the reported balances of assets and liabilities and the disclosures relating to contingent liabilities as on the date of the financial statements.

Further the accounting standards prescribed by Institute of Chartered Accountants of India (ICAI) are also considered wherever applicable.

1. **Revenue Recognition**

a) The receipts arising on account of tuition fee, hostel room rent, hostel amenities and infrastructure fee collected from students for regular and distance education programs are accounted and classified as income on accrual basis.

b) Any other fee collected from students enrolled in regular programs are accounted for on cash basis.

c) Interest Earned on deposits in the Funds, Savings Bank accounts and interest-bearing advances given to staff are accounted on accrual basis.

d) Revenue Grants, Royalty and other receipts are accounted for on accrual basis.

2. **Fixed Assets and Depreciation**

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

b) Fixed assets are valued at cost less accumulated depreciation. Depreciation in the books has been provided as per the rates provided in the Income Tax Act. The depreciation rates being as follows: -

Class of Asset	Rate of Depreciation
Buildings Including Lease hold	10%
Furniture, Fixtures& Fittings	10%
Computers& Peripherals	40%
Office Equipment	15%
Motor vehicle	15%
Library Books	40%
Electrical Appliances	10%
Intangible Assets	40%

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3. **Investments** -All Investments are stated at cost.

4. Employee Benefits

The university has not made any provision for gratuity and leave encashment in its financial statements. These benefits are classified as defined benefit obligations under Accounting Standard (AS) 15 - Employee Benefits. Despite the likelihood of such obligations arising, no actuarial valuation has been carried out, and no liability has been recognized or disclosed.

5. **Leases**

The university has been allotted leasehold land free of cost by the Government of Maharashtra. However, the university has not recognized the leasehold land in its books of account, nor has it made any disclosures regarding the lease arrangement in its financial statements.

As per Accounting Standard (AS) 19 – Leases, even if no lease rent is paid, a finance lease or operating lease arrangement must be disclosed, and leasehold rights should be recognized as an asset where the lessee has control and benefits over the land during the lease term.

6. **Provisions, Contingent Liabilities and Contingent Assets**

As per the requirements of Accounting Standard (AS) 29, the University confirms that there are no contingent liabilities or contingent assets existing as of the financial year ending 2024-25.

7. **Taxation**

The income of the University is exempt from income Tax under section 11 of the Income Tax Act, 1961. No provision for tax is therefore made in the accounts.

8. **Accounting for Government Grant**

MNLU has received a capital grant which has been credited directly to the Corpus Fund. However, the grant was related to a specific fixed asset. The financial statements do not reflect any adjustment to the asset value or to the depreciation charge related to the asset. Furthermore, the capital grant has not been presented in the manner prescribed by AS 12.

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As per AS 12, capital grants related to specific fixed assets should be:

- Either presented as a deduction from the gross value of the asset concerned,
- or treated as deferred income which is recognized in the Profit and Loss Statement over the useful life of the asset in proportion to depreciation.

In this case, neither of the above treatments has been followed. The grant was incorrectly added to the Corpus Fund, which is inconsistent with the provisions of AS 12. Moreover, the depreciation charged on the asset has not been reduced by any portion of the grant received, nor is the grant amortized over the asset's useful life.

For T. P. DABLE & Co.,
Chartered Accountants
FRN: 115398W

CA TUSHARKANTI DABLE
Partner
Mem. No. 049449

Place: Nagpur
Date: 17.05.2025

T. P. DABLE & CO. FRN No. 115398W Chartered Accountants

On behalf of
Maharashtra National Law University, Nagpur

Vice Chancellor | Registrar | Asst. Finance & Accounts Officer

Prof. (Dr.) Vijender Kumar
Vice-Chancellor
Maharashtra National Law University
Nagpur

Registrar
Maharashtra National Law University
Nagpur

Assistant Finance & Accounts Officer
Maharashtra National Law University
Nagpur

Maharashtra National Law University, Nagpur

Balance Sheet as on 31st March, 2025

FUNDS AND LIABILITIES :	SCH	AMOUNT (RS.)		PROPERTIES AND ASSETS	SCH	AMOUNT (RS.)	
General Funds and Other Funds:	A			**Gross Block of Fixed Assets :**			
Government Grants (Non Recurring)		3,52,91,34,731.00		At University, Hostel & Bunglow	B (I)	2,65,39,42,038.73	
Corpus Fund		-		For IPR	B (II)	4,11,623.00	
Other Funds		-	3,52,91,34,731.00	CWIP- University Waranga Campus	B (III)	1,08,65,14,827.00	3,74,08,68,487.25
Depreciation Fund :	B			**Investments**	M		12,40,24,745.00
Balance as per last Balance -Sheet		52,69,30,872.00					
Add: During The Year		22,65,12,247.00	75,34,43,119.00	**Current Assets**	N		
				Fees Receivable from Students		85,30,714.50	
Designated/ Earmarked/ Endowmwnt Funds				TDS Receivable		56,000.00	
For Lecture Series & Gold Medal	C		2,28,95,500.00	Advance to Employees		45,651.00	
				Advance to Students		2,65,704.00	
				Security Deposit		28,35,676.00	
Loan- Secured Term Loan SBI	D		-	Prepaid Expenses		41,95,553.00	
				Statutory Advances		27,600.00	
Deposits from Students:	E			Grant- Revenue (Receivable)		1,75,00,000.00	
Balance as per last Balance Sheet		4,02,80,000.00		Other receivables		1,02,846.00	3,35,59,744.50
Add: Received During The Year		1,86,60,000.00					
Less: Refund During The Year		66,10,000.00	5,23,30,000.00	**Cash and Bank Balances :**	O		6,11,92,246.61
Current Liabilites:							
For Duties & Taxes	F	72,17,374.27					
For Expenses & Assets	G	2,79,55,699.06					
For Salary & Deductions Payable	H	49,63,260.00		**Income & Expenditure Account :**			
For Fees received in advance	I	3,15,79,972.40		Balance As Per Last Balance Sheet		35,85,14,417.22	
For Designated Funds	J	16,62,720.00		Add : Transfer to funds		-	
For Other Payable	K	67,33,201.50		Add: Deficit During the year		12,14,92,224.65	48,00,06,641.87
For EMD and Security Deposit Payable	L	17,36,288.00	8,18,48,515.23				
TOTAL			4,43,96,51,865.23	TOTAL			4,43,96,51,865.23

Notes to Accounts and Significant accounting policies

Schedule "A " to "O" of notes & statements form an integral part of this Balance Sheet.

On behalf of
Maharashtra National Law University, Nagpur

Vice Chancellor
Place: Nagpur
Date : 17/05/2025

Prof. (Dr.) Vijender Kumar
Vice-Chancellor
Maharashtra National Law University
Nagpur

Registrar

Registrar
Maharashtra National Law University
Nagpur

Asst. Finance & Accounts Officer

Assistant Finance & Accounts Officer
Maharashtra National Law University
Nagpur

As per our report of even date attached

For T. P. DABLE & Co.,
Chartered Accountants
FRN: 115398W

CA TUSHARKANTI DABLE
Partner

T. P. DABLE & CO.
FRN No. 115398W
Chartered Accountants

Mem. No : 049449
UDIN:25049449BMKVAJ4999

Maharashtra National Law University, Nagpur
Income & Expenditure Account
For the Period 1st April 2024 To 31st March 2025

EXPENDITURE	SCH	AMOUNT (RS.)	INCOME	SCH	AMOUNT (RS.)
Salary & Allowances	P	15,04,03,187.48	Grants	S	14,32,22,357.00
Estalishment Expenses	Q	12,77,67,191.39	Fees & Fines	T	26,10,70,035.26
Finance Expenses on Loan	R	4,47,34,468.28	Other Income	U	2,36,32,477.24
Depreciation on Fixed Asset	B	22,65,12,247.00	Deficit During the year (Transferred to Balance Sheet)		12,14,92,224.65
TOTAL		**54,94,17,094.15**	**TOTAL**		**54,94,17,094.15**

Notes to Accounts and Significant accounting policies 1-4

Schedule "P" to "U " of notes & statements form an integral part of this Income & Expenditure Account

On behalf of
Maharashtra National Law University, Nagpur

As per our report of even date attached
For T. P. DABLE & Co.,
Chartered Accountants
FRN: 115398W

T. P. DABLE & CO. FRN No. 115398W Chartered Accountants

CA TUSHARKANTI DABLE
Partner
Mem. No : 049449
UDIN:25049449BMKVAJ4999

Vice Chancellor Prof. (Dr.) Vijender Kumar Vice-Chancellor Maharashtra National Law University Nagpur

Registrar Registrar Maharashtra National Law University Nagpur

Asst. Finance & Accounts Officer Assistant Finance & Accounts Officer Maharashtra National Law University Nagpur

Place: Nagpur
Date : 17/05/2025

Maharashtra National Law University, Nagpur

Schedules to Balance Sheet

Schedule A: General Funds & Other Funds

AMOUNT (RS.)

PARTICULARS	OPENING DURING THE YEAR	RECEIVED DURING THE YEAR	REFUNDED/ TRANSFERRED/ UTILIZED DURING THE YEAR	CLOSING DURING THE YEAR
Government Grants (NonRecurring Grants)				
Government Grant-Capital(New campus)	68,81,53,841.00	-	-	68,81,53,841.00
Interest on FDR (New Campus)	33,56,773.00	14,85,806.00	-	48,42,579.00
University Waranga Campus	2,41,92,26,688.00	-	-	2,41,92,26,688.00
Goverment Grant (Loan Repayment)	-	41,65,00,000.00	-	41,65,00,000.00
IPR Chair Assets	4,11,623.00	-	-	4,11,623.00
	3,11,11,48,925.00	**41,79,85,806.00**	-	**3,52,91,34,731.00**

Schedule C: Designated/ Earmarked/ Endowmwnt Funds

AMOUNT (RS.)

PARTICULARS	OPENING DURING THE YEAR	RECEIVED DURING THE YEAR	REFUNDED/ TRANSFERRED/ UTILIZED DURING THE YEAR	CLOSING DURING THE YEAR
Donation received for Lecture Series	20,00,000.00	-	-	20,00,000.00
Donation received - Ram Jethmalani Merit-Cum-Need Scholarship	1,00,00,000.00	-	-	1,00,00,000.00
Donation received for Gold Medal	98,45,500.00	5,00,000.00	-	1,03,45,500.00
Donation for Scholarship (EBC)	-	5,50,000.00	-	5,50,000.00
TOTAL	**2,18,45,500.00**	**10,50,000.00**	-	**2,28,95,500.00**

3,55,20,30,231.00

Schedule D: Secured Loan:

AMOUNT (RS.)

PARTICULARS	OPENING DURING THE YEAR	INTEREST & CHARGES CREDITED DURING THE YEAR	REPAYMENT DURING THE YEAR (PRINCIPAL & INTEREST)	CLOSING DURING THE YEAR
Bank Loan from State Bank of India	42,48,44,421.00	4,44,87,660.01	46,93,32,081.01	-
TOTAL	**42,48,44,421.00**	**4,44,87,660.01**	**46,93,32,081.01**	-

Schedule E: Deposits From Students:

AMOUNT (RS.)

PARTICULARS	OPENING DURING THE YEAR	RECEIVED DURING THE YEAR	REFUNDED DURING THE YEAR	CLOSING DURING THE YEAR
Deposits from Students				
Hostel Caution Money (Refundable)	1,31,60,000.00	61,40,000.00	22,00,000.00	1,71,00,000.00
Library Caution Money(Refundable) PHD	8,00,000.00	2,40,000.00	10,000.00	10,30,000.00
Library Caution Money(Refundable)	1,31,60,000.00	61,40,000.00	22,00,000.00	1,71,00,000.00
Mess Caution Money (Refundable)	1,31,60,000.00	61,40,000.00	22,00,000.00	1,71,00,000.00
TOTAL	**4,02,80,000.00**	**1,86,60,000.00**	**66,10,000.00**	**5,23,30,000.00**

T. P. DABLE & CO.
FRN No. 115398W
Chartered Accountants

Maharashtra National Law University, Nagpur
Schedule F: Duties & Taxes Payable:

PARTICULARS	AMOUNT (RS.)	AMOUNT (RS.)
TDS PAYABLE-INCOME TAX:		
TDS U/S 192	24,15,653.00	
TDS U/S 194 J	1,31,115.00	
TDS U/S 194 I	50,355.00	
TDS On Rent	1,65,586.00	
TDS U/S 194 C	3,66,982.00	31,29,691.00
GST TDS/ GST PAYABLE		19,41,878.88
PROFFESIONAL TAX PAYABLE:		
Professional Tax Deduction by University (Excess)		23,000.00
PROVIDENT FUND PAYABLE:		
General Provident Fund (GPF)	72,000.00	
Provident Fund payable (Employer)	10,17,052.00	
Provident Fund payable (Employee)	10,33,752.39	21,22,804.39
TOTAL		**72,17,374.27**

Schedule G: Creditors for Expenses/ Fixed Assets:

PARTICULARS	AMOUNT (RS.)	AMOUNT (RS.)
Sundry Creditors for Expenses		
Admas Advertising	97,606.00	
Anagha Corporation	25,911.00	
Ankit Enterprises	2,08,725.00	
Ansh Associates	1,09,401.00	
AUK Hotels Private Limited	1,39,889.00	
Bombay Medical Storers	2,58,559.00	
Centre Point Hotel	2,54,538.00	
Chanakya Aluminium and Glass Window Work	32,670.00	
Florence Flora	1,07,167.00	
FoodSutra Art of Spices Pvt Ltd (Students)	38,86,626.00	
FoodSutra Art of Spices Pvt Ltd (University)	67,193.00	
Hansa Vahan India Pvt, Ltd	13,60,800.00	
J. P . OFFICE EQUIPMENTS	-100.00	
Inter Publicity Pvt Ltd	1,46,328.00	
Kishor Metals	42,006.00	
Madhukar Kumre (Photography & Videography)	12,600.00	
Maharashtra State Co-Operative Consumer Fed. Ltd	7,40,229.00	
Mahesh Travels	2,18,413.00	
Makarand Graphics	8,245.00	
Meditech Hygien Concept	45,315.00	
Mishrikotkar Travels Pvt Ltds,Ngp	9,56,134.00	
Mr. Atul Yamsanwar	17,55,198.00	
Nikita Media Services	4,265.00	
N.M.BHOLE (PETROL PUMP)	73,041.00	
Orange Greens	1,11,550.00	
Paramjeet Ahuja	1,06,000.00	
Print House , Hydrabad	93,437.00	
Provision for Expenses	70,83,667.00	
RailTel Corporation of India Limited	1,21,795.00	

Ravi Packers & Movers	96,492.00	
Shanti Book House	4,043.00	
Sheela Caterers	1,18,974.00	
Sundry Creditors-Others	2,40,856.06	
Sunil Electricals	3,029.00	
UNITY SECURITY FORCE & TRAINING INSTITUTE	57,96,898.00	
Yadav Cable Network	13,313.00	
T P Dable & Co.	1,40,400.00	
Shri Sai Enterprises	5,977.00	
Technical Bureau India Pvt. Ltd.	47,612.00	
Zahid Hardware	7,04,065.00	2,52,38,867.06
Sundry Creditor- Fixed Assets		
Architecture Paradigm	1,67,255.00	
I View Technologies	4,81,904.00	
Kushal Book	2,765.00	
Onkar Furnitech	20,54,290.00	
Satyam Books Pvt. Ltd.	8,866.00	
Shanti Law Books	1,752.00	27,16,832.00
TOTAL		**2,79,55,699.06**

Schedule H: Salary Deductions Payable:

PARTICULARS	AMOUNT (RS.)	AMOUNT (RS.)
Salary & Payable to Employees		39,46,860.00
Other Payble to Employee		10,16,400.00
TOTAL		**49,63,260.00**

Schedule I: Fees Received in advance

PARTICULARS	AMOUNT (RS.)	AMOUNT (RS.)
Advance Fees From Students		
Advance Fees Received	14,64,014.60	
Advance Fees Received for Post Graduate Diploma	7,000.00	14,71,014.60
Others		
Advance Mess Charges (Students)	3,01,08,957.80	
Students Payable (Other)	-	3,01,08,957.80
TOTAL		**3,15,79,972.40**

Schedule J: Designated Unutilised Funds

Particulars	Amount (Dr)	Amount(Cr)
Intellectual Property Rights (IPR) Chair		1,25,513.00
Investigating the Impact of Sukanya Samrịdhi Yojana		
Investigating the Impact of Suknay Samridhi Yojana	3,02,265.00	
Kajal (Research Associate ICSSR Pro)	-1,47,097.00	
Ms. Netra Basumatary (Research Assistant ICSSR Pro)	-1,16,129.00	39,039.00
Legal Consulting for ODR System		
Legal Consulting For ODR System	14,00,000.00	
Legal Consulting For ODR System	-7,60,000.00	
Ms. Aashna Bhargava (Resarch Associates)	-1,20,000.00	
Ms Siddhi Mobharkar (Research Associates	-72,903.00	4,47,097.00
Police Training Program		
Bhandara Police Training Program		44,356.00
Women & Corporate Social Responsibility (MRP23-24)		3,73,000.00

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Capacity Building Prg on Law and Constitutional Val		1,40,074.00
Centre for Gender Justice Studies		-
Centre for Shaastric Studies and Research in Law		-1,64,924.00
CLAT Exam / AILET Exam- 2025		4,634.00
IKS Prayogshaala		3,46,810.00
International Webinar on " Access & Benefit Sharing		1,921.00
National Seminor for Human Rights Commission		1,31,332.00
Sponsership for ADR Competition		60,000.00
Sponsorship for Student Competition		-
Sports Events Programme		54,500.00
WBNUJS Research Project		58,768.00
Grand Total		**16,62,720.00**

Schedule K: Other Payables

PARTICULARS	AMOUNT (RS.)	AMOUNT (RS.)
Hostel Rent Payable		4,83,346.00
Nagpur Police Constable Exam		42,900.00
Scholarship		55,86,981.50
Students Scholarship (RJM) Payable		6,19,974.00
TOTAL		**67,33,201.50**

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Maharashtra National Law University, Nagpur
Schedule L: EMD & Security Deposit Payable:

AMOUNT (RS.)

PARTICULARS	OPENING DURING THE YEAR	RECEIVED DURING THE YEAR	REFUNDED DURING THE YEAR	CLOSING DURING THE YEAR
EMD (Refundable) -Books & General	5,000.00			5,000.00
EMD (Refundable) - AC Installtion	30,000.00			30,000.00
EMD (Refundable) - Bombay Intelligence Security	-	4,00,000.00	-	4,00,000.00
EMD (Refundable) -Cisco Room Kit	20,000.00			20,000.00
EMD (Refundable) - (Computer & IT)	8,000.00			8,000.00
EMD (Refundable) - ERP	10,000.00			10,000.00
EMD (Refundable)- Firewall	20,000.00			20,000.00
EMD (Refundable) - SBI MNLU Branch	42,150.00			42,150.00
EMD (Refundable) - Transport Service	1,00,000.00			1,00,000.00
Security Deposit (RailTel Corporation India LTd.)	1,11,138.00			1,11,138.00
Security Deposit (Unity Security Force & T. I.)	8,90,000.00			8,90,000.00
Security Deposit- Sheela Caterers	1,00,000.00			1,00,000.00
TOTAL	**13,36,288.00**	**4,00,000.00**	-	**17,36,288.00**

Schedule M: Investments:

AMOUNT (RS.)

PARTICULARS	OPENING DURING THE YEAR	ADDITIONS DURING THE YEAR	WITHDRAWAL/ RECEIVED DURING THE YEAR	CLOSING DURING THE YEAR
Fixed Deposit (Caution Money Refundable to students)	1,21,24,347.00	12,65,117.00	47,45,117.00	86,44,347.00
Fixed Deposit	-	5,03,22,006.00	4,00,00,000.00	1,03,22,006.00
Fixed Deposit (Corpus Fund)	60,53,341.00	3,11,779.00	-	63,65,120.00
Fixed Deposit (Endowment Lecture)	24,84,085.00	25,65,155.00	25,70,786.00	24,78,454.00
Fixed Deposits (EBC)	-	5,50,000.00	-	5,50,000.00
Fixed Deposit (Gold Medal)	1,06,84,847.00	1,80,42,077.00	1,69,67,153.00	1,17,59,771.00
Fixed Deposit (New Campus)	2,73,91,305.00	35,10,75,957.00	33,72,55,444.00	4,12,11,818.00
Fixed Deposit (Ram Jethmalani Merit-Cum- Need)	1,06,97,538.00	1,00,00,000.00	1,06,97,538.00	1,00,00,000.00
Fixed Deposit (For Loan as DSRA)	2,71,13,410.00	-	-	2,71,13,410.00
Interest Recievable on FDR	42,72,608.00	33,57,399.00	20,50,188.00	55,79,819.00
TOTAL	**10,08,21,481.00**	**43,74,89,490.00**	**41,42,86,226.00**	**12,40,24,745.00**

T. P. DABLE & CO.
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Maharashtra National Law University, Nagpur
Schedule N: Current Asset:

PARTICULARS	AMOUNT (RS.)	AMOUNT (RS.)
Fees Receivable from Students		85,30,714.50
TDS Receivable		56,000.00
TDS Receivable FY 2022-23		-
Advance to Employees		45,651.00
Students Advance		2,65,704.00
Security Deposit		
Security Deposite MSEDCL (Waranga)	27,09,676.00	
Security Deposits (BSNL)	10,000.00	
Security Deposit (Dr. Vasantrao Desh Hall)	44,000.00	
Security Deposit-Others	72,000.00	28,35,676.00
Prepaid Expenses		41,95,553.00
Statutory Advances- Professional tax		27,600.00
Grant- Revenue (Receivable)		1,75,00,000.00
Other Receivables		
State Bank of India MNLU Branch	1,02,846.00	1,02,846.00
TOTAL		**3,35,59,744.50**

Schedule O: Cash & Bank Balances:

PARTICULARS	AMOUNT (RS.)	AMOUNT (RS.)
Cash Balances		
Cash in hand		26,613.00
Balances with Bank account		
BOM, Bharat Nagar, Salary Current-60275747326	13,57,510.00	
SBI CORPUS A/C NO. 37838367861	40,422.05	
SBI ICSSR (Mihan Branch) A/c No. 39680790673	5,11,660.12	
SBI MIHAN Branch A/C No 37359307907	1,31,15,542.45	
SBI (Mihan Branch) A/C No. 40246294286	6,04,388.05	
SBI NEW CAMPUS FUND A/C 37619748791	26,96,576.17	
SBI Ravi Nagar , A/c No. 37157118524	6,04,929.75	
SBI, Ravi Nagar, Current-35924153812	47,17,549.06	
SBI Ravinagar Donation A/c:37163271948	1,25,824.00	
SBI, Ravi Nagar, EMD-Current-36693096412	13,03,967.50	
SBI, Ravi Nagar, Fee:-35882247161	79,68,771.29	
SBI, Ravi Nagar, Mess-Current 36693090385	2,63,44,232.90	
SBI SCHOLARSHIP A/C NO. 38031583585	17,74,260.27	6,11,65,633.61
TOTAL		**6,11,92,246.61**

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Maharashtra National Law University, Nagpur
Schedules to Income & Expenditure Account
Schedule P: Salary and Allowances

PARTICULARS	AMOUNT (RS.)	AMOUNT (RS.)
Salary & Allowances		12,64,97,887.00
Salary & DA (Arrears)		83,07,829.00
Gratuity Expenses		16,46,155.00
Leave Encashment		15,47,384.00
PF Contribution of Employer		1,22,69,058.00
Medical Expenses (Reimbursed)		1,34,873.00
TOTAL		**15,04,03,186.00**

Schedule Q: Establishment Expenses

PARTICULARS	AMOUNT (RS.)	AMOUNT (RS.)
Academic Activities		
Expenses of G.L. Sanghi Memorial Lecture Series	1,64,834.00	
Justice S.M.Daud Lacture Series Expenses	46,529.00	2,11,363.00
Annual Maintenance Expenses		
Annual Maintenances Charges	15,40,395.00	
Maintenance of Horticulture Expenses	13,90,256.00	
Repaire & Maintenance (Other)	22,52,265.00	
Repairs & Maint. (Computer)	5,74,319.00	
Repairs & Maint. (Vehicle)	5,75,344.00	
Software- Edchemy ERP Expenses	5,90,000.00	
Subscription Charges - Software & Websites	3,68,232.36	
Website Maintenance Charges	1,63,464.00	74,54,275.36
Centre (S) for Advance Learning & Research		
Centre for Corporate Law and Governance	26,000.00	
Centre for Post-Graduate Legal Studies	2,688.00	
Gender Justice Studies Exp	15,730.00	44,418.00
Establishment Expenses		
Members & Associatiion Fees	-	-
Events		
CaseCrusade	-19,040.00	
National Conference on Sports Laws	34,752.56	
National Conference/Workshop	-95,169.46	
TEDx	1,72,993.12	93,536.22
Examination & Evaluation Expenses		
Honorarium- Examination	39,800.00	
Printing & Stationery Expenses - Examination	7,38,223.00	
Referceshment Expenses- Examination	82,333.00	8,60,356.00

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Schedule Q: Establishment Expenses

PARTICULARS	AMOUNT (RS.)	AMOUNT (RS.)
Insurance Expenses		
Insurance (Vehicles)	1,06,719.00	
Staff Group Insurance	13,21,607.00	14,28,326.00
Library Related Expenses		
Books & Journal	1,61,992.00	
Online Library Expenses	65,47,289.00	67,09,281.00
Meeting Related Expenses		
Statutory Meeting Exp.	44,479.00	44,479.00
Outsoursing Serviec Exp		
Housekeeping Service Exp	1,85,98,768.00	
Security & Manpower	2,29,51,541.00	4,15,50,309.00
Professional Services		
Consultant Charges	55,000.00	
Doctors- Professional Fees	9,73,548.00	
Professional Fees	4,94,838.00	15,23,386.00
Rent, Electricity		
Rent Of Hostel Flats	1,39,07,589.00	
Electricity Expenses	1,96,36,304.00	
Electricity Expenses (Hostel Outside)	15,37,730.00	3,50,81,623.00
Statutory Expenses		
Interest on Gst TDS	310.00	
Interest on TDS	3,718.00	4,028.00
Student Bar Council Expenses		
Cultural Event	6,66,813.00	
Academic Committee Expenses	1,204.00	
ADR Society Expenses	2,45,128.00	
Cultural Committee Expenses	7,50,582.00	
Debating/Quize Literary Committee Expenses	1,34,970.00	
Information Technology Committee Expenses	58,726.00	
Internship Coordination Committee Expenses	2,07,329.00	
Legal Aid Committee	8,999.00	
Library Committee Expenses	16,132.00	
Mental Health Camp	49,714.00	
Moot Court Committee Expenses	9,37,652.00	
Reimb- Moot Court Comp. & Other Academic Activty	39,79,280.48	
Sports Commitee Expenses	3,63,835.00	74,20,364.48

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Schedule Q: Establishment Expenses

PARTICULARS	AMOUNT (RS.)	AMOUNT (RS.)
Student Related Expenses		
Bus Hiring Charges (Students/ Staff)	71,83,232.00	
Graduation / Convocation Exp	20,10,245.00	
Medicine Exp (Students & Staff)	10,12,595.00	
Scholarship (MNLU, Nagpur)	9,50,000.00	
Student Foreign Competition Exp.	5,16,100.00	
Students Scholarship (RJM)	6,97,538.00	
Student Welfare Expenses	4,23,482.00	1,27,93,192.00
Travel Expneses & Hospitality Exp		
Conveyance Expenses	2,93,006.00	
Other Travelling Expneses	28,670.00	
Statutory Body Member Accomodation / Travelling Exp	2,07,846.00	
University Officer Travelling Exp./Accomodation	81,706.85	
Visitors Guest Factulty Traveling /Accomodation	3,81,812.00	9,93,040.85
Others		
Advertisement Expenses	6,45,650.00	
Generator Oil & Fuel Exp	8,32,675.00	
Guest House Expenses	3,58,889.00	
Lease Line Rent (BSNL/ INTERNET)	39,34,012.00	
Office Expenses	42,378.64	
Postage, Telegram & Courier Expenses	87,965.00	
Printing & Stationery Expenses	7,51,843.00	
Recruitement Expenses	21,848.00	
Refreshment Expenses	6,05,814.00	
Shifting Expenses	2,02,731.00	
Telephone Expenses	2,10,236.87	
Vehicle (Fuel) Expenses	17,07,270.97	
Wages/Labour Charges	46,728.00	
Water Charges- Outsourced	52,611.00	
Hon'ble Registrar Residence Exp	16,685.00	
Vice-Chancellor Camp Office Expenses	75,059.00	
Hostel Maintenance Expenses (Off Campus)	11,17,961.00	
Hostel Maintenance Expenses (University)	3,00,848.00	
News Paper & Book Binding	1,52,603.00	
Prospectus & Annual Report Printing	1,91,943.00	
Audit Fees	1,76,800.00	
Loss on Sale of Fixed Asset	22,662.00	1,15,55,213.48
TOTAL		**12,77,67,191.39**

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Maharashtra National Law University, Nagpur
Schedule R: Finance Expenses on Loan

PARTICULARS	AMOUNT (RS.)	AMOUNT (RS.)
Bank Charges & Commission		7,144.28
Bank Charges for Loan A/c		96,07,326.00
Interest on Bank Loan		3,51,19,998.00
TOTAL		**4,47,34,468.28**

Schedule S: Grants Received:

PARTICULARS	AMOUNT (RS.)	AMOUNT (RS.)
Goverment Grant-Revenue (University)		7,00,00,000.00
Goverment Grant-Revenue (Hostel)		7,32,22,357.00
TOTAL	-	**14,32,22,357.00**

Schedule T : Fees and Fines:

PARTICULARS	AMOUNT (RS.)	AMOUNT (RS.)
Tuition Fees	15,47,80,212.00	
Hostel Accommodation	4,67,23,875.00	
Admission Fees	9,18,000.00	
Application Fee (Students)	7,500.00	
DISSERTATION	2,95,000.00	
Examination & Evaluation	79,48,000.00	
Examination Fee	4,72,000.00	
Internet Charges	63,15,000.00	
Library, Database, Printing and Publication	1,78,83,000.00	
Library Services	5,90,000.00	
Moot Court, Seminar and Others	59,61,000.00	
Recreation Facility	63,15,000.00	
Student Welfare	29,77,500.00	
Application Fees for PG	82,076.88	
Fees of Executive LL.M (PG)	36,24,000.00	
Re-Registration Fee (AY-2024-25)	24,96,371.38	
Revaluation Fee	1,45,000.00	25,75,33,535.26
Ph.D. related receipts		
Annual Fees (Ph.D)	9,97,500.00	
Course Work Fees (Ph.D)	7,05,000.00	
Examination Fee(at the Time of Submission of Thes)	50,000.00	
Examination Fee (Submission of Thesis) Ph. D	1,00,000.00	
Fee for Final Presentation (Ph.D)	1,95,000.00	
Internet/electronic Database Annual (Ph.D)	4,08,000.00	
Library Fees (Ph.D)	4,08,000.00	
Pre-Submission of Thesis (Ph.D.)	65,000.00	

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Registration Fees (Ph.D)	4,70,000.00	
Ph.D. Application Fee	1,38,000.00	35,36,500.00
TOTAL	**26,10,70,035.26**	**26,10,70,035.26**

Schedule U : Other Income:

PARTICULARS	AMOUNT (RS.)	AMOUNT (RS.)
Interest Received		
Interest Received on FDR (Caution Money)	7,56,818.00	
Interest Received on FDR (Corpus Fund)	4,31,014.00	
Interest Received on FDR (Endow.)	1,69,060.00	
Interest Received on FDR (Gold M.)	6,41,949.00	
Interest Received on FDR(Loan)	20,23,052.00	
Interest Received on FDR(Other)	10,33,547.00	
Interest Received on FDR (RJM)	-	
Interest Received on FDR (Scholarship of EBC)	24,401.00	**50,79,841.00**
Guest House Receipts	2,12,700.00	
Receipts- Seminar & Programme	47,118.82	
Student Bar Council Income	6,51,044.90	
Admission Cancellation Charges-Students	55,28,400.00	
Application Fees (Non Teaching Staff)	42,372.86	
Application Fees (Tender)	23,900.00	
Contrubution From Consortium of NLUS	75,00,000.00	
Donation Received (Student Competition)	8,56,100.00	
Interest Received- Others	7,299.00	
Late Fee	30,70,000.00	
Miscellanious Receipt Other	30,148.66	
Miscellanious Receipt from Students	43,752.00	
Remedial Classes Receipt	-4,000.00	
Rent- SBI MNLU Branch	5,05,800.00	
Staff Quarter Receipts	38,000.00	**1,85,52,636.24**
TOTAL	**2,36,32,477.24**	**2,36,32,477.24**

T. P. DABLE & CO.
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Maharashtra National Law University, Nagpur

FIXED ASSETS AND DEPRECIATION

Schedule: B (I)

DEPRECIATION AS PER INCOME TAX ACT,1961 UNDER SEC 32

SR. NO	PARTICULARS	RAT E OF DEP.	GROSS BLOCK AS ON 01.04.2024	PURCHASES DURING THE YEAR: MORE THAN 180 DAYS	PURCHASES DURING THE YEAR: LESS THAN 180 DAYS	SALE / DEDUCTIO N	TOTAL GROSS BLOCK 31.03.2025	DEPRECIATION FUND AS ON 31.03.2024	DEPRECIATION FOR THE PERIOD	DEPRECIATION FUND AS ON 31.03.2025	WDV AS ON 31.03.2024	WDV AS ON 31.03.2025
1	**Intangible Assets**											
	(1) Software-Tally 9.Erp	40%	54,000.00			-	54,000.00	54,000.00	-	54,000.00	-	-
	(2) Trademark (University Logo)	25%	70,012.00			-	70,012.00	64,821.00	1,298.00	66,119.00	5,191.00	3,893.00
	(3) Computer Software	40%	54,687.00			-	54,687.00	54,687.00	-	54,687.00	-	-
	(4) Software - Library	40%	4,25,667.00			-	4,25,667.00	4,07,270.80	7,358.00	4,14,628.80	18,396.20	11,038.20
	(5) Software - Cyberroam	40%	79,245.00			-	79,245.00	79,245.00	-	79,245.00	-	-
	(6) Software - Cisco Webex Software Solution	40%	2,65,500.00			-	2,65,500.00	2,19,622.00	18,351.00	2,37,973.00	45,878.00	27,527.00
	(7) Software - Windows Software	40%	60,133.00			-	60,133.00	49,742.00	4,156.00	53,898.00	10,391.00	6,235.00
	(8) Software - Firewall	40%	24,07,200.00			-	24,07,200.00	15,40,608.00	3,46,637.00	18,87,245.00	8,66,592.00	5,19,955.00
	(8) Software - Nvivo	40%	2,11,497.00				2,11,497.00	1,09,978.00	40,608.00	1,50,586.00	1,01,519.00	60,911.00
2	**Office Equipments**											
	(1) Mobile Phone (Asset)	15%	3,11,078.00	-	62,800.00	-	3,73,878.00	1,98,307.65	21,626.00	2,19,933.65	1,12,770.35	1,53,944.35
	(2) DJ Music System	15%	49,990.00			-	49,990.00	35,876.75	2,117.00	37,993.75	14,113.25	11,996.25
	(3) Equipments - Medical Room	15%	1,11,383.00			-	1,11,383.00	51,107.75	9,041.00	60,148.75	60,275.25	51,234.25
	(4) Projector	15%	11,78,396.00			-	11,78,396.00	6,00,693.61	86,655.00	6,87,348.61	5,77,702.40	4,91,047.40
	(5) Refrigirator	15%	68,640.00			-	68,640.00	36,325.50	4,847.00	41,172.50	32,314.50	27,467.50
	(6) Refregerator-Medical Room	15%	11,500.00			-	11,500.00	8,253.50	487.00	8,740.50	3,246.50	2,759.50
	(7) Refregerator-Vc Bunglow	15%	37,800.00			-	37,800.00	28,198.00	1,440.00	29,638.00	9,602.00	8,162.00
	(8) Stabilizer	15%	22,900.00			-	22,900.00	14,870.00	1,205.00	16,075.00	8,030.00	6,825.00
	(9) Tea Vending Machine	15%	23,165.00			-	23,165.00	17,280.50	883.00	18,163.50	5,884.50	5,001.50
	(10) Telephone Instruments	15%	5,060.00			-	5,060.00	3,775.00	193.00	3,968.00	1,285.00	1,092.00
	(11) Television Set	15%	6,33,620.00			-	6,33,620.00	3,02,369.25	49,688.00	3,52,057.25	3,31,250.75	2,81,562.75
	(12) Washing Machine - Hostel	15%	6,26,630.00	1,52,000.00	-	96,960.00	6,81,670.00	2,45,572.00	65,415.00	2,45,689.00	3,81,058.00	4,35,981.00
	(13) Other Office Equipments	15%	45,22,789.00			-	45,22,789.00	23,88,625.38	3,20,125.00	27,08,750.38	21,34,163.63	18,14,038.63
	(14) Microwave-Vc Bunglow	15%	24,900.00			-	24,900.00	18,575.00	949.00	19,524.00	6,325.00	5,376.00
	(15) Washing Machine-Vc Bunglow	15%	43,100.00			-	43,100.00	32,151.00	1,642.00	33,793.00	10,949.00	9,307.00
	(16) Water Purifier-Vc Bunglow	15%	20,500.00			-	20,500.00	15,292.00	781.00	16,073.00	5,208.00	4,427.00
	(17) Water Heater (Hostel)	15%	3,56,410.00			-	3,56,410.00	2,21,989.50	20,163.00	2,42,152.50	1,34,420.50	1,14,257.50
	(18) Water Pumps	15%	2,65,498.00		2,09,476.00	-	4,74,974.00	1,08,605.30	39,245.00	1,47,850.30	1,56,892.70	3,27,123.70
	(19) Microwave Oven (Guest House)	15%	22,900.00			-	22,900.00	14,263.00	1,296.00	15,559.00	8,637.00	7,341.00
	(20) Freezer- Canteen	15%	42,400.00			-	42,400.00	29,231.00	1,975.00	31,206.00	13,169.00	11,194.00
	(21) Air Cooler	15%	16,98,165.00			-	16,98,165.00	9,89,163.13	1,06,350.00	10,95,513.13	7,09,001.88	6,02,651.88
	(22) Cooler (Symphony) Hostel	15%	11,21,800.00			-	11,21,800.00	6,57,139.00	69,699.00	7,26,838.00	4,64,661.00	3,94,962.00
	(23) Cctv Camera	15%	4,91,322.00			-	4,91,322.00	2,56,790.00	35,180.00	2,91,970.00	2,34,532.00	1,99,352.00
	(24) Fly Killer	15%	70,577.00			-	70,577.00	17,848.00	7,909.00	25,757.00	52,729.00	44,820.00
	(25) Inverter	15%	70,265.00			-	70,265.00	36,797.00	5,020.00	41,817.00	33,468.00	28,448.00
	(26) Digital Podium	15%	1,78,000.00			-	1,78,000.00	92,052.00	12,892.00	1,04,944.00	85,948.00	73,056.00
	(27) Projector (Pg Diploma)	15%	1,01,999.00			-	1,01,999.00	52,748.00	7,388.00	60,136.00	49,251.00	41,863.00
	(28) Speaker Cum Mic	15%	27,700.00			-	27,700.00	14,325.00	2,006.00	16,331.00	13,375.00	11,369.00
	(29) Juicer (Phillips)-Vc Bunglow	15%	7,500.00			-	7,500.00	4,172.00	499.00	4,671.00	3,328.00	2,829.00
	(30) Video Conferencing Kit	15%	4,72,012.00			-	4,72,012.00	2,03,879.00	40,220.00	2,44,099.00	2,68,133.00	2,27,913.00
	(31) Dslr Camera	15%	1,04,000.00			-	1,04,000.00	44,922.00	8,862.00	53,784.00	59,078.00	50,216.00
	(32) Geyser-Vc Bunglow	15%	11,885.00			-	11,885.00	5,133.00	1,013.00	6,146.00	6,752.00	5,739.00
	(33) Cisco Webex Room Kit (Mini)	15%	4,29,520.00			-	4,29,520.00	1,42,467.00	43,058.00	1,85,525.00	2,87,053.00	2,43,995.00
	(34) Classroom- Globas Digital Board	15%	68,43,200.00			-	68,43,200.00	22,69,804.00	6,86,009.00	29,55,813.00	45,73,396.00	38,87,387.00

Schedule: B (I)

DEPRECIATION AS PER INCOME TAX ACT,1961 UNDER SEC 32

SR. NO	PARTICULARS	RATE OF DEP.	GROSS BLOCK AS ON 01.04.2024	PURCHASES DURING THE YEAR		SALE / DEDUCTION	TOTAL GROSS BLOCK 31.03.2025	DEPRECIATION FUND AS ON 31.03.2024	DEPRECIATION FOR THE PERIOD	DEPRECIATION FUND AS ON 31.03.2025	WDV AS ON 31.03.2024	WDV AS ON 31.03.2025
				MORE THAN 180 DAYS	LESS THAN 180 DAYS							
	(35) Classroom- Globas Digital Podium	15%	74,80,000.00			-	74,80,000.00	24,81,023.00	7,49,847.00	32,30,870.00	49,98,977.00	42,49,130.00
	(36) Classroom- New Campus -Visual Presenter	15%	1,34,34,480.00			-	1,34,34,480.00	49,01,897.00	12,79,887.00	61,81,784.00	85,32,583.00	72,52,696.00
	(37) Microwave Oven (Guest House)	15%	7,500.00			-	7,500.00	2,488.00	752.00	3,240.00	5,012.00	4,260.00
	(38) Water Cooler	15%	13,10,800.00			-	13,10,800.00	3,11,880.00	1,49,838.00	4,61,718.00	9,98,920.00	8,49,082.00
	(39) Gym Equipments	10%	18,78,771.00			-	18,78,771.00	2,81,030.00	1,59,774.00	4,40,804.00	15,97,741.00	14,37,967.00
	(40)Gas Cylinder	15%	-			-	-	-	-	-	-	-
	(41)Vending Pad Machine	15%	4,01,200.00			-	4,01,200.00	1,11,333.00	43,480.00	1,54,813.00	2,89,867.00	2,46,387.00
	(42) Water Purifier	15%	-		3,16,000.00	-	3,16,000.00	-	23,700.00	23,700.00	-	2,92,300.00
3	**Furniture And Fixtures**											
	(1)Furniture & Fixture-Bunglow Registrar	10%	2,71,729.00			-	2,71,729.00	1,49,125.70	12,260.00	1,61,385.70	1,22,603.30	1,10,343.30
	(2)Furniture & Fixture-Bunglow VC	10%	10,23,542.00			-	10,23,542.00	5,83,280.30	44,026.00	6,27,306.30	4,40,261.70	3,96,235.70
	(3)Furniture & Fixture-Hostel	10%	8,78,65,825.00			-	8,78,65,825.00	2,05,77,893.50	67,28,793.00	2,73,06,686.50	6,72,87,931.50	6,05,59,138.50
	(4)Furniture & Fixture-University	10%	3,31,54,698.00	-	9,71,269.00	-	3,41,25,967.00	1,33,82,778.10	20,25,755.00	1,54,08,533.10	1,97,71,919.90	1,87,17,433.90
	(5)Furniture & Fixture-Guest House	10%	2,45,523.00			-	2,45,523.00	68,093.00	17,743.00	85,836.00	1,77,430.00	1,59,687.00
	(6)Furniture & Fixture-Pg Diploma	10%	4,08,616.00			-	4,08,616.00	1,53,929.00	25,469.00	1,79,398.00	2,54,687.00	2,29,218.00
	(7)Furniture & Fixture-Server	10%	54,044.00			-	54,044.00	16,616.00	3,743.00	20,359.00	37,428.00	33,685.00
	(8)Furniture & Fixture-Parking Shade	10%	14,48,335.00			-	14,48,335.00	2,75,184.00	1,17,315.00	3,92,499.00	11,73,151.00	10,55,836.00
4	**Vehicles**					-						
	(1) Vehicle-Activa	15%	64,333.00			-	64,333.00	46,171.93	2,724.00	48,895.93	18,161.07	15,437.07
	(2)Vehicle -Ambulance	15%	3,84,843.00			-	3,84,843.00	2,87,084.90	14,664.00	3,01,748.90	97,758.10	83,094.10
	(3)Vehicle- Honda City	15%	10,08,035.00			-	10,08,035.00	7,51,972.50	38,409.00	7,90,381.50	2,56,062.50	2,17,653.50
	(4)Vehicle- Car-Vc	15%	20,27,787.00			-	20,27,787.00	15,12,685.10	77,265.00	15,89,950.10	5,15,101.90	4,37,836.90
	(5)Vehicle-Car-Swift	15%	9,15,913.00			-	9,15,913.00	6,57,343.43	38,785.00	6,96,128.43	2,58,569.57	2,19,784.57
	(6)Vehicle-Bus Mh31 Fc 0096	15%	28,33,771.00			-	28,33,771.00	20,33,776.48	1,19,999.00	21,53,775.48	7,99,994.52	6,79,995.52
	(7)Vehicle Mahindra Bolero Zlx	15%	10,57,386.00			-	10,57,386.00	5,88,218.00	70,375.00	6,58,593.00	4,69,168.00	3,98,793.00
	(8)Vehicle -Ambulance -2	15%	18,60,496.00			-	18,60,496.00	3,74,239.00	2,22,939.00	5,97,178.00	14,86,257.00	12,63,318.00
5	**Air Conditioners**	15%	57,24,241.00			-	57,24,241.00	32,85,536.20	3,65,806.00	36,51,342.20	24,38,704.80	20,72,898.80
6	**Air Conditioners - Pg Diploma**	15%	2,56,237.00			-	2,56,237.00	1,34,421.00	18,272.00	1,52,693.00	1,21,816.00	1,03,544.00
7	**Computers And Networks**					-						
	(1)Computers	40%	82,91,623.00			-	82,91,623.00	71,36,224.70	4,62,159.00	75,98,383.70	11,55,398.30	6,93,239.30
	(2)Photocopy Canon Ir Advance 4235	40%	3,03,188.00			-	3,03,188.00	3,03,188.00	-	3,03,188.00	-	-
	(3)Photocopy Machine- Canon Ir C3020	40%	1,47,000.00			-	1,47,000.00	1,40,141.00	2,744.00	1,42,885.00	6,859.00	4,115.00
	(4)Photocopy Machine- Canon Ir 2525W	40%	2,99,915.00			-	2,99,915.00	2,93,782.32	2,453.00	2,96,235.32	6,132.68	3,679.68
	(5)Printers	40%	12,70,560.00			-	12,70,560.00	9,88,332.74	1,12,891.00	11,01,223.74	2,82,227.26	1,69,336.26
	(6)Wi-Fi & Network	40%	20,87,477.00			-	20,87,477.00	20,29,498.40	23,191.00	20,52,689.40	57,978.60	34,787.60
	(7)Server	40%	4,97,097.00			-	4,97,097.00	4,32,673.00	25,770.00	4,58,443.00	64,424.00	38,654.00
8	**Electrical Installation**	10%	20,13,634.00			-	20,13,634.00	10,42,576.40	97,106.00	11,39,682.40	9,71,057.60	8,73,951.60
9	**Electrical Installation-Ht Line**	10%	2,45,52,156.00			-	2,45,52,156.00	46,64,910.00	19,88,725.00	66,53,635.00	1,98,87,246.00	1,78,98,521.00
10	**Library Books**	40%	1,25,13,992.73	2,915.00	1,73,496.00	-	1,26,90,403.73	1,04,76,432.76	8,50,889.00	1,13,27,321.76	20,37,559.97	13,63,081.97
11	**Lease Line Bsnl**	15%	8,20,640.00			-	8,20,640.00	6,01,224.00	32,912.00	6,34,136.00	2,19,416.00	1,86,504.00
12	**Sports Equipments**	15%	24,00,128.00			-	24,00,128.00	14,30,587.85	1,45,431.00	15,76,018.85	9,69,540.15	8,24,109.15
13	**Mess Equipments**	10%	29,82,542.00				29,82,542.00	5,12,426.00	2,47,012.00	7,59,438.00	24,70,116.00	22,23,104.00
14	**Plant And Machinery**					-						
	(1)Generator (Dg Set)	15%	9,37,000.00			-	9,37,000.00	5,21,248.00	62,363.00	5,83,611.00	4,15,752.00	3,53,389.00
15	**Building**											

Schedule: B (I)

DEPRECIATION AS PER INCOME TAX ACT,1961 UNDER SEC 32

SR. NO	PARTICULARS	RATE OF DEP.	GROSS BLOCK AS ON 01.04.2024	PURCHASES DURING THE YEAR		SALE / DEDUCTION	TOTAL GROSS BLOCK 31.03.2025	DEPRECIATION FUND AS ON 31.03.2024	DEPRECIATION FOR THE PERIOD	DEPRECIATION FUND AS ON 31.03.2025	WDV AS ON 31.03.2024	WDV AS ON 31.03.2025
				MORE THAN 180 DAYS	LESS THAN 180 DAYS							
	(1)Academic Building- Air Conditioners	15%	8,27,18,013.00			-	8,27,18,013.00	2,29,54,249.00	89,64,565.00	3,19,18,814.00	5,97,63,764.00	5,07,99,199.00
	(2)Academic Building- Civil Work	10%	42,88,07,575.00			-	42,88,07,575.00	8,14,73,440.00	3,47,33,414.00	11,62,06,854.00	34,73,34,135.00	31,26,00,721.00
	(3)Academic Building-Electrical	10%	8,27,18,013.00			-	8,27,18,013.00	1,57,16,422.00	67,00,159.00	2,24,16,581.00	6,70,01,591.00	6,03,01,432.00
	(4)Academic Building- Interior & Furniture	10%	5,52,17,807.00			-	5,52,17,807.00	1,04,91,384.00	44,72,642.00	1,49,64,026.00	4,47,26,423.00	4,02,53,781.00
	(5)Academic Building- Landscape & Irrigation	10%	5,52,17,807.00			-	5,52,17,807.00	1,04,91,384.00	44,72,642.00	1,49,64,026.00	4,47,26,423.00	4,02,53,781.00
	(6)Amenity Building- Air Conditioners	15%	3,28,26,334.00			-	3,28,26,334.00	91,09,308.00	35,57,554.00	1,26,66,862.00	2,37,17,026.00	2,01,59,472.00
	(7)Amenity Building- Civil Work	10%	10,65,22,541.00			-	10,65,22,541.00	2,02,39,283.00	86,28,326.00	2,88,67,609.00	8,62,83,258.00	7,76,54,932.00
	(8)Amenity Building- Electrical	10%	3,28,26,334.00			-	3,28,26,334.00	62,37,003.00	26,58,933.00	88,95,936.00	2,65,89,331.00	2,39,30,398.00
	(9)Amenity Building- Interior & Furniture	10%	2,18,47,991.00			-	2,18,47,991.00	41,51,118.00	17,69,687.00	59,20,805.00	1,76,96,873.00	1,59,27,186.00
	(10)Amenity Building- Landscape & Irrigation	10%	2,18,47,991.00			-	2,18,47,991.00	41,51,118.00	17,69,687.00	59,20,805.00	1,76,96,873.00	1,59,27,186.00
	(11)Borewell (New Campus)	10%	11,67,939.00			-	11,67,939.00	2,21,909.00	94,603.00	3,16,512.00	9,46,030.00	8,51,427.00
	(12)Boys Hostel Building- Air Conditioners	15%	8,79,35,444.00			-	8,79,35,444.00	2,44,02,086.00	95,30,004.00	3,39,32,090.00	6,35,33,358.00	5,40,03,354.00
	(13)Boys Hostel Building- Civil Work	10%	29,29,36,987.00			-	29,29,36,987.00	5,56,58,028.00	2,37,27,896.00	7,93,85,924.00	23,72,78,959.00	21,35,51,063.00
	(14)Boys Hostel Building- Electrical	10%	8,79,35,444.00			-	8,79,35,444.00	1,67,07,734.00	71,22,771.00	2,38,30,505.00	7,12,27,710.00	6,41,04,939.00
	(15)Boys Hostel Building- Interior & Furniture	10%	5,86,96,094.00			-	5,86,96,094.00	1,11,52,258.00	47,54,384.00	1,59,06,642.00	4,75,43,836.00	4,27,89,452.00
	(16)Boys Hostel Building- Landscape & Irrigation	10%	5,86,96,094.00			-	5,86,96,094.00	1,11,52,258.00	47,54,384.00	1,59,06,642.00	4,75,43,836.00	4,27,89,452.00
	(17)Girls Hostel Building- Air Conditioners	15%	8,23,91,925.00			-	8,23,91,925.00	2,28,63,759.00	89,29,225.00	3,17,92,984.00	5,95,28,166.00	5,05,98,941.00
	(18)Girls Hostel Building- Civil Work	10%	26,03,28,046.00			-	26,03,28,046.00	4,94,62,329.00	2,10,86,572.00	7,05,48,901.00	21,08,65,717.00	18,97,79,145.00
	(19)Girls Hostel Building- Electrical	10%	8,23,91,925.00			-	8,23,91,925.00	1,56,54,466.00	66,73,746.00	2,23,28,212.00	6,67,37,459.00	6,00,63,713.00
	(20)Girls Hostel Building- Interior & Furniture	10%	5,50,00,413.00			-	5,50,00,413.00	1,04,50,078.00	44,55,034.00	1,49,05,112.00	4,45,50,335.00	4,00,95,301.00
	(21)Girls Hostel Building- Landscape & Irrigation	10%	5,50,00,413.00			-	5,50,00,413.00	1,04,50,078.00	44,55,034.00	1,49,05,112.00	4,45,50,335.00	4,00,95,301.00
	(22) 1 Bhk Staff Quarters - Civil Work	10%	14,36,00,458.00				14,36,00,458.00	71,80,023.00	1,36,42,044.00	2,08,22,067.00	13,64,20,435.00	12,27,78,391.00
	(23) 1 Bhk Staff Quarters - Electrical Work Including Fire Fighting, Lifts Etc	10%	2,76,82,015.00				2,76,82,015.00	13,84,101.00	26,29,791.00	40,13,892.00	2,62,97,914.00	2,36,68,123.00
	(24) 1 Bhk Staff Quarters - Heat Pump, Water Treatement Plant	10%	1,44,17,716.00				1,44,17,716.00	7,20,886.00	13,69,683.00	20,90,569.00	1,36,96,830.00	1,23,27,147.00
	(25) 1 Bhk Staff Quarters - Interior & Furniture Work	10%	28,83,543.00				28,83,543.00	1,44,177.00	2,73,937.00	4,18,114.00	27,39,366.00	24,65,429.00
	(26) 1 Bhk Staff Quarters - Landscape & Irrigation	10%	28,83,543.00				28,83,543.00	1,44,177.00	2,73,937.00	4,18,114.00	27,39,366.00	24,65,429.00
	(27) Bank Building - Civil Work	10%	74,97,212.00				74,97,212.00	3,74,861.00	7,12,235.00	10,87,096.00	71,22,351.00	64,10,116.00
	(28) Bank Building - Electrical Work Including Fire Fighting, Lifts Etc	10%	3,46,025.00				3,46,025.00	17,301.00	32,872.00	50,173.00	3,28,724.00	2,95,852.00
	(29) Bank Building - Air Conditioners	15%	1,15,342.00				1,15,342.00	8,651.00	16,004.00	24,655.00	1,06,691.00	90,687.00
	(30) Bank Building - Interior & Furniture Work	10%	69,205.00				69,205.00	3,460.00	6,575.00	10,035.00	65,745.00	59,170.00
	(31) Bank Building - Landscape & Irrigation	10%	57,671.00				57,671.00	2,884.00	5,479.00	8,363.00	54,787.00	49,308.00
	(32) V. C. Bungalow - Civil Work	10%	3,74,86,064.00				3,74,86,064.00	18,74,303.00	35,61,176.00	54,35,479.00	3,56,11,761.00	3,20,50,585.00
	(33) V. C. Bungalow - Electrical Work Including Fire Fighting, Lifts Etc	10%	86,50,630.00				86,50,630.00	4,32,532.00	8,21,810.00	12,54,342.00	82,18,098.00	73,96,288.00

Schedule: B (I)

DEPRECIATION AS PER INCOME TAX ACT,1961 UNDER SEC 32

SR. NO	PARTICULARS	RATE OF DEP.	GROSS BLOCK AS ON 01.04.2024	PURCHASES DURING THE YEAR		SALE / DEDUCTION	TOTAL GROSS BLOCK 31.03.2025	DEPRECIATION FUND AS ON 31.03.2024	DEPRECIATION FOR THE PERIOD	DEPRECIATION FUND AS ON 31.03.2025	WDV AS ON 31.03.2024	WDV AS ON 31.03.2025
				MORE THAN 180 DAYS	LESS THAN 180 DAYS							
	(34) V. C. Bungalow - Air Conditioners	15%	28,83,543.00				28,83,543.00	2,16,266.00	4,00,092.00	6,16,358.00	26,67,277.00	22,67,185.00
	(35) V. C. Bungalow - Interior & Furniture Work	10%	23,06,835.00				23,06,835.00	1,15,342.00	2,19,149.00	3,34,491.00	21,91,493.00	19,72,344.00
	(36) V. C. Bungalow - Landscape & Irrigation	10%	23,06,835.00				23,06,835.00	1,15,342.00	2,19,149.00	3,34,491.00	21,91,493.00	19,72,344.00
	(37) Registrar Bungalow - Civil Work	10%	3,17,18,976.00				3,17,18,976.00	15,85,949.00	30,13,303.00	45,99,252.00	3,01,33,027.00	2,71,19,724.00
	(38) Registrar Bungalow - Electrical Work Including Fire Fighting, Lifts Etc	10%	65,74,479.00				65,74,479.00	3,28,724.00	6,24,576.00	9,53,300.00	62,45,755.00	56,21,179.00
	(39) Registrar Bungalow - Air Conditioners	15%	27,68,201.00				27,68,201.00	2,07,615.00	3,84,088.00	5,91,703.00	25,60,586.00	21,76,498.00
	(40) Registrar Bungalow - Interior & Furniture Work	10%	19,60,809.00				19,60,809.00	98,040.00	1,86,277.00	2,84,317.00	18,62,769.00	16,76,492.00
	(41) Registrar Bungalow - Landscape & Irrigation	10%	19,60,809.00				19,60,809.00	98,040.00	1,86,277.00	2,84,317.00	18,62,769.00	16,76,492.00
	(42) Chancellor Bungalow - Civil Work	10%	2,82,58,725.00				2,82,58,725.00	14,12,936.00	26,84,579.00	40,97,515.00	2,68,45,789.00	2,41,61,210.00
	(43) Chancellor Bungalow - Electrical Work Including Fire Fighting, Lifts Etc	10%	51,90,378.00				51,90,378.00	2,59,519.00	4,93,086.00	7,52,605.00	49,30,859.00	44,37,773.00
	(44) Chancellor Bungalow - Air Conditioners	15%	26,52,860.00				26,52,860.00	1,98,965.00	3,68,084.00	5,67,049.00	24,53,895.00	20,85,811.00
	(45) Chancellor Bungalow - Interior & Furniture Work	10%	17,30,127.00				17,30,127.00	86,506.00	1,64,362.00	2,50,868.00	16,43,621.00	14,79,259.00
	(46) Chancellor Bungalow - Landscape & Irrigation	10%	17,30,127.00				17,30,127.00	86,506.00	1,64,362.00	2,50,868.00	16,43,621.00	14,79,259.00
	(47) Security Block - Civil Work	10%	1,92,62,070.00				1,92,62,070.00	9,63,104.00	18,29,897.00	27,93,001.00	1,82,98,966.00	1,64,69,069.00
	(48) Security Block - Electrical Work Including Fire Fighting, Lifts Etc	10%	41,52,304.00				41,52,304.00	2,07,615.00	3,94,469.00	6,02,084.00	39,44,689.00	35,50,220.00
	(49) Security Block - Interior & Furniture Work	10%	57,671.00				57,671.00	2,884.00	5,479.00	8,363.00	54,787.00	49,308.00
	(50) Security Block - Landscape & Irrigation	10%	46,137.00				46,137.00	2,307.00	4,383.00	6,690.00	43,830.00	39,447.00
	TOTAL		**2,65,21,51,042.73**	**1,54,915.00**	**17,33,041.00**	**96,960.00**	**2,65,39,42,038.73**	**52,67,42,526.92**	**22,64,77,969.00**	**75,31,55,197.92**	**2,12,54,08,515.82**	**1,90,07,86,840.82**

T. P. DABLE & CO.
FRN No. 115398W
Chartered Accountants

FIXED ASSETS AND DEPRECIATION OF ASSETS OF IPR CHAIR

Schedule: B (II)

DEPRECIATION AS PER INCOME TAX ACT, 1961 UNDER SEC 32

SR. NO	PARTICULARS	RATE OF DEP.	GROSS BLOCK 01.04.2024	PURCHASES DURING THE YEAR		SALE / DEDUCTION	TOTAL GROSS BLOCK 31.03.2024	DEPRECIATION FUND AS ON 01.04.2024	DEPRECIATION FOR THE PERIOD	DEPRECIATION FUND AS ON 31.03.2025	WDV AS ON 31.03.2024	WDV AS ON 31.03.2025
				MORE THAN 180 DAYS	LESS THAN 180 DAYS							
1	**Furniture and Fixtures**											
	(1)Furniture & Fixture-University	10%	94,685.00	-	-	-	94,685.00	29,111.00	6,557.00	35,668.00	65,574.00	59,017.00
2	**Computers and Networks**											
	(1) Computers	40%	3,02,174.00	-	-	-	3,02,174.00	2,14,075.00	26,430.00	2,40,505.00	88,099.00	61,669.00
	(2) Printers	40%	14,764.00	-	-	-	14,764.00	10,460.00	1,291.00	11,751.00	4,304.00	3,013.00
	TOTAL		**4,11,623.00**	-	-	-	**4,11,623.00**	**2,53,646.00**	**34,278.00**	**2,87,924.00**	**1,57,977.00**	**1,23,699.00**

T. P. DABLE & CO. FRN No. 115398W Chartered Accountants

Schedule: B (III)

Details of Capital Work In Progress (CWIP) of New Campus as on 31.03.2025

PARTICULARS	OPENING AS ON 01.04.2024	ADDITIONS DURING THE PERIOD	CAPITALISED DURING THE PERIOD	CLOSING AS ON 31.03.2025
Deposit/ Advances for New Campous				
Deposit to PWD	70,37,90,000.00	30,00,00,000.00	-	1,00,37,90,000.00
Sub Total	**70,37,90,000.00**	**30,00,00,000.00**	-	**1,00,37,90,000.00**
Professionals/ Technical & Related Payments				
Architecture Fees	3,35,56,533.00	72,21,478.00	-	4,07,78,011.00
Techincal Professional Expenses	27,78,795.00	25,96,000.00	-	53,74,795.00
Building Comittee Meeting Expenses	4,13,967.00	11,345.00	-	4,25,312.00
Survey Expenses	20,500.00		-	20,500.00
Drawing & Design	3,26,912.00		-	3,26,912.00
Environmental Studies	12,65,327.00		-	12,65,327.00
Travelling/Accomodation Exp	9,32,758.00	1,84,251.00	-	11,17,009.00
Art & Design	-	14,28,000.00	-	14,28,000.00
Sub Total	**3,92,94,792.00**	**1,14,41,074.00**	-	**5,07,35,866.00**
Registration & Fees				
Registration Fees with Rating Agency	1,33,622.00	-		1,33,622.00
Sub Total	**1,33,622.00**	-	-	**1,33,622.00**
Other expenses related to New Campus				
E-Waste Recycler	-21,787.00	5,60,500.00		5,38,713.00
Office Expenses	68,061.00			68,061.00
Other expenses related to New Campus	6,28,989.00	15,53,669.00		21,82,658.00
Furniture & Fixture	1,80,68,014.00	76,07,437.00		2,56,75,451.00
Ground Breaking Ceremony Exp	1,42,716.00			1,42,716.00
Security Expenses	3,23,740.00			3,23,740.00
Water Supply	29,24,000.00			29,24,000.00
Sub Total	**2,21,33,733.00**	**97,21,606.00**	-	**3,18,55,339.00**
Borrowing Cost related to Construction of New Campus (a)				
Interest on Loan taken from SBI for payment to PWD	-	-	-	-
Loan Processing Fees & Other incidental Expenses	-	-	-	-
Sub Total	-	-	-	-
Total	**76,53,52,147.00**	**32,11,62,680.00**	-	**1,08,65,14,827.00**