वार्षिक लेखा

2024-25

ANNUAL ACCOUNTS

2024-25

केंद्रीय जनजातीय विश्वविद्यालय आंध्रप्रदेश

CENTRAL TRIBAL UNIVERSITY OF ANDHRA PRADESH

(Established by An Act of Parliament No.15 of 2019)

(संसद संख्या 15 (2019) के अधिनियम द्वारा स्थापित)

A Central University

(केंद्रीय विश्वविद्यालय)

Transit Campus, Kondakarakam Village (PO), Cantonment (SPO),

Vizianagaram– 535 001, Andhra Pradesh

ट्रांजिट परिसर, कोंडाकरकम गांव (पीओ), छावनी (एसपीओ),

विजयनगरम- 535 001, आंध्र प्रदेश

CONTENTS
[ANNUAL ACCOUNTS 2024-25]

(*by email only*)

प्रधान निदेशक लेखापरीक्षा (केंद्रीय), हैदराबाद का कार्यालय-500004
Office of
Director General of Audit (Central), Hyderabad - 500 004

No. DGA(C)/CEA/Unit-V/CTU-AP/SAR:2024-25/2025-26/ **Date: 12/2025**

सेवा में

सचिव, शिक्षा मंत्रालय,
भारत सरकार,
नई दिल्ली -110 001

महोदय,

विषय: **Central Tribal University, Andhra Pradesh, Vizianagaram** के वर्ष 2024-25 के लेखों पर पृथक लेखापरीक्षा प्रतिवेदन

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Separate Audit Report (SAR) on the Accounts of **Central Tribal University, Andhra Pradesh, Vizianagaram** for the year 2024-25 and one copy of the Annual Accounts of the Institute for the year 2024-25, are forwarded herewith for placing before the Parliament. The dates of presentation of Separate Audit Report in both the Houses of Parliament may please be intimated.

Receipt of this letter along with the enclosures may kindly be acknowledged.

भवदीय,

संल.: यथोपरि

Sd/-

Director General of Audit (Central)
Hyderabad

No. PDA(C)/CEA/Unit-V/CTU-AP/SAR:2024-25/2025-26/ **Date:**

Copy to **The Vice Chancellor, Central Tribal University, Andhra Pradesh, Vizianagaram** along with one copy of Annual Accounts for the year 2024-25 (English version), with a request to furnish Hindi version of the approved Annual Accounts 2024-25 to this Office.

संल.:यथोपरि

PRIYANKA L NAIK
Digitally signed by PRIYANKA L NAIK
Date: 2025.12.02 15:01:31 +05'30'

Director/CEA

Management Letter

Ms. Hema Munivenkatappa, IA&AS
Director General of Audit (Central), Hyderabad
No. DGA(C)/CEA/Unit-V/CTUAP/SAR-2024-25/2025-26/ Date:

Audit of Annual Accounts of CTUAP for the year 2024-25 was conducted in June-July 2025. Significant comments on accounts are included in the Separate Audit Report issued separately to the Government of India, Ministry of Education, New Delhi and a copy marked to you. The observations which are not included in the Separate Audit Report, meriting the attention of the Management are detailed below to enable your office to take necessary corrective action.

Yours sincerely,

HEMA MUNIVENKATAPPA
Digitally signed by HEMA MUNIVENKATAPPA
Date: 2025.12.02 13:12:29 +05'30'

Director General of Audit (Central),
Hyderabad

Prof. T.Srinivasan,
Vice Chancellor
Central Tribal University, Andhra Pradesh
Vizianagaram

Annexure to Management Letter

Reference Number: OBS-1991351

1.In the Revised accounts, the debit balance of Rs.31,874 under ICSSR-(Millet Year, Mann ki Baat National Seminar) was not shown under Schedule 3(a)- Sponsored Projects. This needs rectification.

Reference Number: OBS-2001165

2.The arithmetical accuracy in respect of the total amounts of (A+B+C+D+E) as per Sub Schedule 15 A against 'Retirement and Terminal Benefits' needs rectification.

Reference Number: OBS-1987687

3. The figures were not rounded off in Schedules 3(a) and 4(c) of Revised accounts .

4.The accounting policy of the Schedule of Significant Accounting Policies does not fulfil the disclosure requirements as prescribed in AS 15.

PRIYANKA L NAIK Digitally signed by PRIYANKA L NAIK Date: 2025.12.02 10:37:05 +05'30'
Director/CEA

Opinion of the Comptroller & Auditor General of India on the Accounts of Central Tribal University of Andhra Pradesh (CTUAP), Vizianagaram for the year ended 31 March 2025.

Opinion

We have audited the financial statements of **Central Tribal University of Andhra Pradesh (CTUAP), Vizianagaram** which comprise the statement of financial position as on 31 March 2025 and the Income & Expenditure Account / Receipts & Payment Account for the year ended, and notes to the financial statements, including a summary of significant accounting policies under Section 19 (2) of the Comptroller & Auditor General's (Duties, Powers & Conditions of Service) Act, 1971 and under **Central Universities (Amendment) Act 2019.**

This Audit Report contains the comments of the Comptroller & Auditor General of India (CAG) on the accounting treatment only with regard to classification, conformity with the best accounting practices, accounting standards, disclosure norms, etc. Audit observations on financial transactions regarding compliance with the Law, Rules and Regulations (Propriety & Regularity) and efficiency cum performance aspects, etc., if any, are reported through inspection reports/ CAG's audit reports separately.

In our opinion the accompanying financial statements of **Central Tribal University of Andhra Pradesh (CTUAP), Vizianagaram** read together with the accounting policies and Notes thereon and matters mentioned in the Separate Audit Report, which follows, **give a true and fair view** of the financial position of the autonomous body as at March 31, 2025, and (of) its financial performance and its cash flows for the year then ended in accordance with **Ministry of Education (MOE) format of accounts.**

Basis for Opinion

We conducted our audit in accordance with the CAG's auditing regulations/ standards/ manuals/ guidelines/ guidance-notes/ orders/ circulars etc. Our responsibilities are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the autonomous body in accordance with ethical requirements that are relevant to our audit of the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter

-Nil-

Responsibilities of Management for the financial statements

The Governing Body of **Central Tribal University of Andhra Pradesh (CTUAP), Vizianagaram** is responsible for the preparation and fair presentation of the financial statements in accordance with uniform format of accounts, and for internal control as management determines it necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion in accordance with CAG's auditing regulations /standards/ manuals/ guidelines/ guidance-notes/ orders/ circulars etc.

For and on behalf of the CAG of India

HEMA MUNIVENKATAPPA
Digitally signed by HEMA MUNIVENKATAPPA
Date: 2025.12.02 13:14:24 +05'30'

Director General of Audit (Central)

Place: Hyderabad

Andhra Pradesh (CTUAP), Vizianagaram for the year 2024-25

A. GENERAL

Reference Number: OBS-2036694

A.1 Additions during the year towards Capital Work-in-progress was shown as Rs.36,88,72,756 under Schedule 4- Fixed Assets (Consolidated) whereas the same was shown as zero in Receipts and Payments accounts.

Addition to fixed Assets and capital work in progress is required to be reconciled with the advance on capital account under Schedule-08 and Grants utilised towards capital expenditure.

B. Management Letter: Deficiencies which have not been included in the Separate Audit Report have been brought to the notice of the Vice Chancellor, Central Tribal University of Andhra Pradesh, Vizianagaram through a Management letter issued separately for remedial / corrective action.

C: Assessment of Internal Controls

a. **Adequacy of Internal Control System:** No issues were reported inadequacy in Internal Controls.
b. **Adequacy of Internal Audit System:** Internal Audit was conducted for the year 2024-25 by Chartered Accountant.
c. **System of Physical verification of fixed assets:** Physical verification of assets has been completed.
d. **System of Physical verification of inventory:** Physical verification of inventory has been completed.
e. **Regularity in payment of statutory dues:** No issues were reported in paying its statutory payments.
f. **Other matters relating to functioning of the entity:** No issue was reported.

D. Grants in aid

University received Grants-in-aid of Rs.55.75[i] crore during the year of 2024-25. The University utilized Rs.54.08 crore leaving a balance of Rs.1.67[ii] crore (Sch-10) as on 31 March 2025.

[i] Salary Rs.5.75 Crore Recurring Rs. 6 Crore Capital Rs.44 Crore
[ii] Salary =Nil Recurring Rs.0.25 Crore Capital Rs.1.42 Crore

MANAGEMENT REPLY ON THE SEPARATE AUDIT REPORT FOR THE FINANCIAL YEAR 2024-25

Sl.	Comments of the Audit	Management Reply
Opinion of the Comptroller & Auditor General of India on the Accounts of Central Tribal University of Andhra Pradesh (CTUAP), Vizianagaram for the year ended 31 March 2025.		
01	**Opinion**	
	We have audited the financial statements of **Central Tribal University of Andhra Pradesh (CTUAP), Vizianagaram** which comprise the statement of financial position as on 31 March 2025 and the Income & Expenditure Account / Receipts & Payment Account for the year ended, and notes to the financial statements, including a summary of significant accounting policies under Section 19 (2) of the Comptroller & Auditor General's (Duties, Powers & Conditions of Service) Act, 1971 and under **Central Universities (Amendment) Act 2019.** This Audit Report contains the comments of the Comptroller & Auditor General of India (CAG) on the accounting treatment only with regard to classification, conformity with the best accounting practices, accounting standards, disclosure norms, etc. Audit observations on financial transactions regarding compliance with the Law, Rules and Regulations (Propriety & Regularity) and efficiency cum performance aspects, etc., if any, are reported through inspection reports/ CAG's audit reports separately. In our opinion the accompanying financial statements of **Central Tribal University of Andhra Pradesh (CTUAP), Vizianagaram** read together with the accounting policies and Notes thereon and matters mentioned in the Separate Audit Report, which follows, **give a true and fair view** of the financial position of the	Audit Opinion

	autonomous body as at March 31, 2025, and (of) its financial performance and its cash flows for the year then ended in accordance with **Ministry of Education (MOE) format of accounts**.	
02	**Basis for Opinion**	
	We conducted our audit in accordance with the CAG's auditing regulations/ standards/ manuals/ guidelines/ guidance-notes/ orders/ circulars etc. Our responsibilities are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the autonomous body in accordance with ethical requirements that are relevant to our audit of the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.	Audit Opinion
03	**Emphasis of Matter**	
	Nil	Audit Opinion
04	**Responsibilities of Management for the financial statements**	
	The Governing Body of **Central Tribal University of Andhra Pradesh (CTUAP), Vizianagaram** is responsible for the preparation and fair presentation of the financial statements in accordance with uniform format of accounts, and for internal control as management determines it necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.	Audit Opinion

05	**Auditor's Responsibilities for the Audit of the Financial Statements**	
	Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion in accordance with CAG's auditing regulations /standards/ manuals/ guidelines/ guidance-notes/ orders/ circulars etc.	Audit Opinion
Separate Audit Report on the Accounts of Central Tribal University of Andhra Pradesh (CTUAP), Vizianagaram for the year 2024-25		
A	GENERAL Reference No. OBS-2036694	
A.1	Additions during the year towards Capital Work-in-progress was shown as Rs.36,88,72,756 under Schedule 4- Fixed Assets (Consolidated) whereas the same was shown as zero in Receipts and Payments accounts.	This is to inform that OBS-2036694 has not been received by the University. However, as per the observation of audit following clarifications are placed below: Actual addition of Capital WIP during the FY is Rs.36,88,72,756. Out of Rs. Rs.36,88,72,756, Rs.36,83,74,634/- is booked under Capital Work in Progress (Permanent Campus). Balance amount of Rs.4,98,122/- is booked under Botanical Garden in Sch-4 (Fixed Assets). i. The additions of Rs. Rs.36,83,74,634/-was booked as an adjustment from Deposits with PMC i.e M/s Mecon India Ltd. towards actual utilizations out of the Mobilization Advance. Accordingly, in the Receipt & Payment Account it is reflected under **Sl.(X)** of the Payments side under **Deposits and Advances** and booked as Addition to Capital WIP in Sch-4 (Fixed Assets). Therefore, this payment may be referred from R&P Account under the head "Deposits and Advances" and not under "Capital Works in Progress" ii. The additions of Rs. 4,98,122/- was booked under Botanical Garden by passing a JV in which the debit is made to "Botanical Garden" and credit is made to "Other Current Liabilities". While making the payment, "Other

		Current Liabilities" was debited as per principles of accounts. Accordingly, in the Receipt & Payment Account, the figure is under the Payment Side Sl XI- "Other Current Liabilities" instead of" Capital WIP" as per principles of accounts. Therefore, this payment may be referred from R&P Account under the head "Other Current Liabilities" and not under "Capital Works in Progress".
	Addition to fixed Assets and capital work in progress is required to be reconciled with the advance on capital account under Schedule-08 and Grants utilised towards capital expenditure.	The figures are duly reconciled in the Annual Accounts. However, as per observation of Audit, a separate reconciliation statement shall be placed in the Notes on Accounts in the Next Financial Year for clarity.
B	**Management Letter**	
	Deficiencies which have not been included in the Separate Audit Report have been brought to the notice of the Vice Chancellor, Central Tribal University of Andhra Pradesh, Vizianagaram through a Management letter issued separately for remedial / corrective action.	The compliance to the Management Letter is also placed separately herewith.
C	**Assessment of Internal Controls**	
a.	**Adequacy of Internal Control System:** No issues were reported inadequacy in Internal Controls.	Since the Internal Audit is made before every transaction, any observations are settled instantly.
b.	**Adequacy of Internal Audit System:** Internal Audit was conducted for the year 2024-25 by Chartered Accountant.	The Internal Audit is conducted by Internal Audit Officer I/c of the University.
c.	**System of Physical verification of fixed assets:** Physical verification of assets has been completed.	Confirmed
d.	**System of Physical verification of inventory:** Physical verification of inventory has been completed.	Confirmed
e.	**Regularity in payment of statutory dues:** No issues were reported in paying its statutory payments.	Confirmed
f.	**Other matters relating to functioning of the entity:** No issue was reported.	Confirmed

D.	**Grants in aid**	
•	University received Grants-in-aid of Rs.55.75 crore (Salary- Rs.5.75 Cr, Recurring – Rs.6.00 Cr, Capital _ Rs.44.00 Cr) during the year of 2024-25. The University utilized Rs.54.08 crore leaving a balance of Rs.1.67 crore (Salary -Nil, Recurring – 0.25 Cr , Capital – Rs.1.42 Cr) (Sch-10) as on 31 March 2025.	Confirmed (The component wise details are available in the Audited Accounts as a separate Annexure)

ANNEXURE TO MANAGEMENT LETTER

Sl.	Comments of the Audit	Management Reply
1.	**Reference Number: OBS-1991351** **1**. In the Revised accounts, the debit balance of Rs.31,874 under ICSSR-(Millet Year, Mann ki Baat National Seminar) was not shown under Schedule 3(a)- Sponsored Projects. This needs rectification.	Noted for compliance during the Financial Year 2025-26
2.	**Reference Number: OBS-2001165** **2.** The arithmetical accuracy in respect of the total amounts of (A+B+C+D+E) as per Sub Schedule 15 A against 'Retirement and Terminal Benefits' needs rectification.	Noted for compliance during the Financial Year 2025-26
3.	**Reference Number: OBS-1987687** **3**. The figures were not rounded off in Schedules 3(a) and 4(c) of Revised accounts .	Noted for compliance during the Financial Year 2025-26
	4. The accounting policy of the Schedule of Significant Accounting Policies does not fulfil the disclosure requirements as prescribed in AS 15.	It is already mentioned in Sl.4 of the "Notes forming part of Accounts" and consistently w e f 2023-24.

Pratap Keshari Dash
Finance Officer

Prof. T. Srinivasan
Vice-Chancellor I/c

केंद्रीय जनजातीय विश्वविद्यालय आंध्रप्रदेश

CENTRAL TRIBAL UNIVERSITY OF ANDHRA PRADESH

तुलन पत्र

Balance Sheet

(As at 31st March, 2025)

CENTRAL TRIBAL UNIVERSITY OF ANDHRA PRADESH : VIZIANAGARAM

BALANCE SHEET AS AT 31st MARCH, 2025

Amount in Rupees

SOURCES OF FUNDS	Schedule	Current Year 2024-25	Previous Year 2023-24
CORPUS/CAPITAL FUND	1	800226802	346879589.8
DESIGNATED/EARMARKED/ENDOWMENT FUNDS	2	0	0
CURRENT LIABILITIES & PROVISIONS	3	49786872	86956055.5
TOTAL		**850013674**	**433835645**

APPLICATION OF FUNDS	Schedule	Current Year	Previous Year
FIXED ASSETS			
Tangible Assets	4	148203625	106398034.6
Intangible Assets		233097	316810.2
Capital Works-in-Progress		368972318	23556659
INVESTMENTS FROM EARMARKED/ENDOWMENT FUNDS			
Long Term	5	0	0
Short Term		0	0
INVESTMENTS - OTHERS	6	7951307	0
CURRENT ASSETS	7	32125255	53271041.5
LOANS, ADVANCES & DEPOSITS	8	292528072	250293100
TOTAL		**850013674**	**433835645**

0

Internal Audit Officer (I/c) — Finance Officer — Vice Chancellor (I/c)

केंद्रीय जनजातीय विश्वविद्यालय आंध्रप्रदेश
CENTRAL TRIBAL UNIVERSITY OF ANDHRA PRADESH

आय व व्यय लेखा
Income & Expenditure Account

(2024-25)

CENTRAL TRIBAL UNIVERSITY OF ANDHRA PRADESH : VIZIANAGARAM

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED :: 31st MARCH, 2025

Amount in Rupees

Particulars	Schedule	Current Year 2024-25	Previous Year 2023-24
INCOME			
Academic Receipts	9	2180860	1741062
Grants/Subsidies (31+36)	10	106159522	95726735
Income from Investments	11	101949	0
Interest earned	12	0	0
Other Income	13	727335	168440
Prior Period Income	14	281879	0
TOTAL (A)		**109451545**	**97636237**
EXPENDITURE			
Staff Payments & Benefits (Establishment Expenses)	15	66179587	52072794
Academic Expenses	16	14140961	16575241
Administrative and General Expenses	17	18671241	18093380
Transportation Expenses	18	3257256	3440731
Repairs & Maintenance	19	2459420	242487
Finance costs	20	885	266
Depreciation	4	16583045	14257186
Other Expenses	21	77973	721786
Prior Period Expenses	22	1372199	4580050
TOTAL (B)		**122742567**	**109983921**
Balance being excess of Income over Expenditure (A-B) **Transfer to / from Designated Fund** Building fund Others (specify)			0
Balance being Surplus / (Deficit) carried to Capital Fund		**-13291022**	**-12347684**

Appasaba
Internal Audit Officer (I/c)

Finance Officer

Vice-Chancellor (I/c)

केंद्रीय जनजातीय विश्वविद्यालय आंध्रप्रदेश

CENTRAL TRIBAL UNIVERSITY OF ANDHRA PRADESH

प्राप्ति एवं भुगतान लेखा

Receipt & Payment Account

(2024-25)

CENTRAL TRIBAL UNIVERSITY OF ANDHRA PRADESH : VIZIANAGARAM

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR 2024-25

S.NO	HEAD OF ACCOUNT	RECEIPTS CURRENT YEAR 2024-25	RECEIPTS PREVIOUS YEAR 2023-24	S.NO	HEAD OF ACCOUNT	PAYMENTS CURRENT YEAR 2024-25	PAYMENTS PREVIOUS YEAR 2023-24
I.	**OPENING BALANCES**			I.	**EXPENSES :**		
a.	Cash in Hand		0	a	Establishment Expenses (36)	1864997	51980838
b.	**Bank Balances**			b	Academic Expenses (31)	7655438	16861041
	1) Andhra Bank, Visakhapatnam		0	c	Administrative Expenses (31)	4983272	14366515
	2) ICICI Bank, Visakhapatnam	36898	0	d	Transportation Expenses (31)	7291	4279261
	3) SBI (709) A/c	44455727	34607710	e	Repairs & Maintenance (31)	730905	242487
	4) SBI (110) A/c	83645	1420702	f	Prior Period Expenses (31+35)	701211	0
	5) SBI (311) CA A/c	3650488	1758335	g	Finance Cost	619	
	6) Bank of Baroda A/c	1135397	18955				
	7) SBI (787) A/c	358108	0				
	8) PNB A/c	2294977	1910717				
II.	**GRANTS RECEIVED FROM**			II.	Payments against Earmarked/Endowment funds		0
a	**Govt. of India / UGC /MoE**						
	Recurring (31)	60000000	80000000				
	Salaries (36)	57500000	61700000				
	Capital (35)	440000000	300000000				
b	State Govt.						
c	Other Sources						
III.	**ACADEMIC RECEIPTS**	2541559.18	1754162	III.	Payments against Sponsored Projects/Schemes	3669733.93	2682351
IV.	Receipts against Earmarked/Endowment Funds	0		IV.	Payments against Sponsored Fellowships/Scholarships	416108	
V.	Receipts against sponsored Fellowships and Scholarships			V.	**Investments and Deposits made**		
					a) Out of Earmarked/Endowment funds		
					b) Out of own funds (investments - others)		
VI.	Receipts against sponsored Fellowships and Scholarships			VI.	Term Deposits with Schedule Bank	7951307	
VII.	Income on Investments from			VII.	**Expenditure on Fixed Assets and Capital Works-in-Progress**		
	a) Earmarked/Endowment Funds	0			a) Fixed Assets	2676962	29866867
	b) Other investments	0			b) Capital Works-in-Progress	0	0
VIII.	**Interest Received on**			VIII.	Other Payments including Statutory Payments	20572425	36341927
	a) Bank Deposits				Refund of EMD & SD		
	b) Loans and Advances		0		Payable to UGC	360112	
	c) Savings Bank Accounts	438380	360112		Chief Minister Relief Fund	145737	
					Academic Receipts	152000	

Appasaba

IX.	Investment Encashed			IX.	Refunds of Grants (RBI Pull Back)	40,00,000.00	46328878
X.	Term Depsoits with Schedule Bank encashed			X.	Deposits and Advances	401805250	255813610
XI.	Other Income (Including Prior Period Income)	140856		XI	Other Payments		
XII.	Deposits and Advances				Sundry Creditors for goods and services	97940750	
	NIBA of previous year - for settlement		5762610		Workshop on advances in Chemical Sciences IA	287545	
					Other Current Liabilities	6344517	
					Other Recurring Liabilities	681613	
XIII.	Miscellaneous Receipts including Statutory Receipts / RTI FEE/ Overheahd Charges		133449		Salary Payable to Contract Staff	727529	
	Recruitment Fee	125000	34991		Salary Payable to Regular Staff	41447403	
XIV.	Any Other Receipts - EMD & SD						
	Student Caution Deposit fee receipt	4000	103000				
	Project Receipts		4805552				
	NPS Contribution (OS+MS)	0	3600170				
	GIS (Fund Transfer)		4000				
	I T TDS (Fund Transfer)	0	6607759				
	LIC (Fund Transfer)		5380				
	Fund Tranfer (Sastri University)		540000				
	Professional Tax	0	115400				
	TDS GST		396878				
	Advance for Official Work	0	7883				
	Other fund transfers for payment of liabilities		91038				
	Fund Transfer for March Salary with arrears		5040212				
XV	**Current Liabilities**						
a	Projects	5203309					
b	Chief Minister Relief Fund AP	145552					
c	Other Current Liabilities	218291					
d	Retirement Benefits transfer from Parent Organisation	2961307		XII.	Closing Balances		
e	Students Fees Refundable	27640			a) Cash in Hand	0	0
f	Govt. of AP Scholarships	105495			b) Bank Balances :		
g	Workshop on Advances in Chemical Sciences (Indian Academy)	602320			1) SBI (709) - SB A/c	12957265	44455727
XVI	**Current Assets**				2) SBI (110) - CA	14782	83645
a	Advance for LTC	0			3) SBI (311)CA A/c	0	3650488
b	Advance to Staff	0			4) Bank of Baroda	169722	1135397
c	Project Advance	0			5) Punjab National Bank	2165639	2294977
d	Loans advances and Deposits	0			6) ICICI Bank	0	36898
XVII	Indirect Expenses (Prior Period Expenses)	0			7) SBI (787)	30732.5	358108
	Academic Expenses	0			8) SBI 975	10000	
					9) SBI -7056	1211050	
					10) UBI	533804.07	
	GRAND TOTAL ::	62,63,43,190.18	510779015		**GRAND TOTAL ::**	62,63,43,190.68	510779015

Apparaoba
Internal Audit officer(I/c)

Finance officer

Vice Chancellor(I/c)

SCHEDULES FORMING PART OF BALANCE SHEET

[01 – 08]

SCHEDULE - 1 CORPUS / CAPITAL FUND

			Amount in Rupees
	Particulars	**Current Year**	**Previous Year**
		2024-25	**2023-24**
	Balance at the beginning of the year	**346879590**	85306343
Add:	Contributions towards Corpus/Capital Fund	0	
Add:	Grants from UGC, Government of India and State Government to the extent	440113247	303772011
	utilized for capital expenditure		
Add:	Adjustment for effects on reconciliation of Sch 10 & 3©	22218403	-4801746
Less	Adjustment for provisions made for Advance for Capital Account for the FY 23-24		-23426173
Add:	Assets Purchased out of Earmarked Funds	0	0
Add:	Assets Purchased out of Sponsored Projects, where ownership vests in the institution	0	0
Add:	Assets Donated/Gifts Received	0	0
Add:	Other Additions/ Deductions	4306584	-1623161
Add:	Excess of Income over expenditure transferred from the Income & Expenditure Account	0	0
	Total	**813517824**	**359227274**
Less:	(Deduct) Deficit transferred from the Income & Expenditure Account	**-13291022**	**-12347684**
	Balance at the year end	**800226802**	**346879590**

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SCHEDULE 2 - DESIGNATED / EARMARKED / ENDOWMENT FUNDS

Amount in Rupees

Particulars	Fund wise Breakup				Total	
	Fund AAA	Fund BBB	Fund CCC	Endowment Funds	Current Year	Previous Year
A.					2024-25	2023-24
a) Opening balance	0	0	0	0	0	0
b) Additions during the year	0	0	0	0	0	0
c) Income from investments made of the funds	0	0	0	0	0	0
d) Accrued Interest on Investments/Advances	0	0	0	0	0	0
e) Interest on Savings Bank a/c	0	0	0	0	0	0
f) Other additions (Specify nature)	0	0	0	0	0	0
Total (A)	0	0	0	0	0	0
B.						
Utilization/Expenditure towards objectives of funds						
i) Capital Expenditure	0	0	0	0	0	0
ii) Revnue Expenditure	0	0	0	0	0	0
Total (B)	**0**	**0**	**0**	**0**	**0**	**0**
Closing balance at the year end (A-B)	**0**	**0**	**0**	**0**	**0**	**0**

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SCHEDULE 2A

ENDOWMENT FUNDS

Specimen format of Sub Schedule to support the figures in the column "Endowment Funds" in the Schedule "Earmarked/Endowment Funds", forming part of the Balance Sheet

Sl. 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 (3+5)	Accumulated Interest (4+6)		Endowment	Accumulated Interest	(10+11)
1	2	3	4	5	6	7	8	9	10	11	12
		0	0	0	0	0	0	0	0	0	0
		0	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

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SCHEDULE 3 - CURRENT LIABILITIES & PROVISIONS

		Amount in Rupees
A. CURRENT LIABILITIES	**Current Year**	**Previous Year**
	2024-25	**2023-24**
1. Deposits from Staff	0	0
2. Deposits from Students - Caution Fee Deposit	285000	200000
3. Sundry Creditors		
a) For Goods & Services	1611148	37684423
b) Others - Interest	0	
4. Deposit-Others (including EMD, Security Deposit)	0	
5. Statutory Liabilities (GPF, TDS, CPF, PT, GIS, NPS etc.,)		
a) Overdue -		
b) Others - (NPS, GIS, IT, GST, PT etc.)	2360795	771262
6. Other Current Liabilities		
a) Salaries	4317871	4815234
b) Receipts against sponsored projects (as per SCH-3 (a)	2877976	3697592
c) Receipts against sponsored fellowships & scholarships	20676	233000
d) Unutilized Grants (SCh-3-C)	16798538	31789710
e) Grants in advance	0	
f) Other funds	0	540000
g) Payable to UGC (Int. on GIA)	9707643	360112
h) Other liabilities (Under Recurring)	6907195	4504439
Total (A)	**44886842**	**84595772**
B. PROVISIONS		
1. For Taxation (Prof Tax)	0	-
2. Gratuity	2240504	982438
3. Superannuation Pension	0	
4. Accumulated Leave Encashment	2659526	1377846
5. Trade Warranties/Claims		
6. Other		
Total (B)	**4900030**	**2360284**
Total (A+B)	**49786872**	**86956056**

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SCHEDULE - 3 (a) - SPONSORED PROJECTS

Sr.No.	Name of the Project	Opening Balance		Receipts/Recoveries during the year	Total	Expenditure during the year	Closing Balance	
		Credit	Debit				Credit	Debit
1	*2*	*3*	*4*	*5*	*6*	*7*	*8*	*9*
1	Dr. Ambedkar Centre for Excellence (DACE) (SBI-110)	23075	0	204565	**227640**	222580	5060	
2	Indian Knowledge System (IKS Project) SBI-110	60570	0	0	**60570**	56819	3751	
3	Indian Knowledge System (IKS Project) - ICICI	34800	0	70970	**105770**	105770	0	
4	ICMR - SCD-NTF Project	2294977	0	2138016	**4432993**	2267354	2165639	
5	ICSSR - (Millet Year, Mann Ki Baat, National Seminar)	171214	0	295	**171509**	203383		0
6	SERB	1112955	0	22057	**1135012**	965290	169722	
7	BRNS	0	0	2401815	**2401815**	1868010.93	533804.07	
	Total ::	**3697591**	**0**	**2435903**	**8535309**	**3821196**	**2877976.07**	**0**
							2877976.07	

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SCHEDULE - 3 (b) - SPONSORED FELLOWSHIPS AND SCHOLARSHIPS

Sr.No.	Name of the Sponsor	Opening Balance as on 01.04.2024		Transactions during the year		Closing Balance as on 31.03.2025	
		Credit	Debit	Credit	Debit	Credit	Debit
1	*2*	*3*	*4*	*5*	*6*	*7*	*8*
1	University Grants Commission	*0*	*0*				
2	Ministry of Education	*0*	*0*				
3	Sponsered Fellowship ICSSR	233000	0	203784	416108	20676	
	Total ::	233000	0	203784	416108	20676	0

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SCHEDULE 3 (c) - UNUTILIZED GRANTS FROM UGC, GOVT. OF INDIA AND STATE GOVERNMENTS

		Amount in Rupees
	Current Year	**Previous Year**
A. Plan Grants : Govt. of India / UGC / MoE	**2024-25**	**2023-24**
Balance B/f	**31789710.00**	26949571
Add : Receipts during the year (31+35+36)	557500000.00	441700000
Add: Past Period & Own Income Adjustments (UB C/F less Actual UB)	-22218403.00	8967763
Total (a)	**567071307.00**	**477617334**
Less Refunds (TSA Pull Back)	4000000.00	46328878
Less : Utilized for Revenue & Salaries Expenditure	106159522.00	95726735
Less : Utilized for Capital Expenditure (IncludingDeposit of Rs282937493)	440113247.00	303772011
Total (b)	**550272769.00**	**445827624**
Unutilized carried forward (a-b)	**16798538.00**	**31789710**
B. UGC Grants : Plan		
Balance B/f		0
Add : Receipts during the year		0
Total (c)		**0**
Less Refunds		
Less : Utilized for Revenue Expenditure		0
Less : Utilized for Capital Expenditure		0
Total (d)		**0**
Unutilized carried forward (c-d)		**0**

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C. UGC Grants : Non Plan		
Balance B/f		0
Add : Receipts during the year		0
Total (e)		**0**
Less Refunds		
Less : Utilized for Revenue Expenditure		0
Less : Utilized for Capital Expenditure		0
Total (f)		**0**
Unutilized carried forward (e-f)		**0**
D. Grants from State Government		
Balance B/f		0
Add : Receipts during the year		0
Total (g)		**0**
Less : Utilized for Revenue Expenditure		
Less : Utilized for Capital Expenditure		0
Total (h)		**0**
Unutilized carried forward (g-h)		**0**

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SCHEDULE 4 - FIXED ASSETS (CONSOLIDATEDATED)

Amount in Rupees

S.No.	Assets Heads	Rate of Depreciation	Gross Block				Depreciation for the Year 2024-25				Net Block	
			Opening Balance as on 01.04.2024	Additions	Deductions	Cl. Bal.	Dep. Opening Balance	Depreciation for the Year	Deductions/ Adjustment	Total Depreciation	31.03.2025	31.03.2024
1	Land (519.03 Acres at Mentada, Permananet Campus)	0%	0	1	0	**1**	0	0	0	0	**1**	0
2	Site Development	0%	396485		0	**396485**	0	0	0	0	**396485**	396485
3	Buildings	2%	0		0	**0**	0	0	0	0	**0**	0
4	Roads & Bridges	2%	0		0	**0**	0	0	0	0	**0**	0
5	Tubewells & Water Supply	2%	0	**30000**	0	**30000**	0	600	0	600	**29400**	0
6	Sewerage & Drainage	2%	0		0	**0**	0	0	0	0	**0**	0
7	Electrical Installation and Equipment	5%	5952035	**8287403**	0	**14239438**	866808	668632	0	1535439	**12703999**	5085227
8	Plant & Machinery	5%	7912250		0	**7912250**	1075200	341853	0	1417052	**6495198**	6837050
9	Scientific & Laboratory Equipment	8%	17982608	**36689114**	0	**54671722**	2519400	4172186	0	6691586	**47980136**	15463208
10	Office Equipment	7.5%	1512893		0	**1512893**	248190	94853	0	343042	**1169851**	1264703
11	Audio Visual Equipment	7.5%	15671142	**5806640**	0	**21477782**	2782700	1402131	0	4184831	**17292951**	12888442
12	Computers & Peripherals	20%	50448819	**136338**	0	**50585157**	18111905	6494650	0	24606556	**25978601**	32336914
13	Furniture, Fixtures & Fittings	7.5%	28811400	**2766443**	0	**31577843**	4586567	2024346	0	6610912	**24966931**	24224833
14	Bicycle (Office Equipment)	7.5%	0	12100	0	**12100**	0	908	0	908	**11193**	0
15	Lib. Books & Scientific Journals	10%	9947352	**3979360**	0	**13926712**	2046181	1188053	0	3234234	**10692478**	7901171
16	Sports Items (Office Equipment)	7.5%		**6999**	0	**6999**	0	525	0	525	**6474**	0
17	Silver Mace (Office Equipment)	7.5%	0	518841	0	**518841**	0	38913	0	38913	**479928**	0
	Total (A)		**138634984**	**58233239**	**0**	**196868223**	**32236949**	**16427648**	**0**	**48664598**	**148203625**	**106398035**
18	**Capital Work in Progress (Permanent Campus)**		99562	368374634	0	**368474196**	0	0	0	0	**368474196**	99562
	WIP- Books		6357564	0	6357564	**0**	0	0	0	0	**0**	6357564
	WIP- Scientific Lab Equipment		9087465	0	9087465	**0**	0	0	0	0	**0**	9087465
	WIP- Audio Visual Equipment		5898800	0	5898800	**0**	0	0	0	0	**0**	5898800
	WIP- Furniture & Fittings		2113268	0	2113268	**0**	0	0	0	0	**0**	2113268
	WIP -Botanical Garden		0	498122	0	**498122**	0	0	0	0	**498122**	0
	Total (B)		**23556659**	**368872756**	**23457097**	**368972318**	**0**	**0**	**0**	**0**	**368972318**	**23556659**
S.No.	**Intangible Assets**	**Rate of Depreciation**	**Opening Balance as on 01.04.2024**	**Additions**	**Deductions**	**Cl. Bal.**	**Dep. Opening Balance**	**Amortization for the Year**	**Deductions / Adjustment**	**Total amortization / Adjustments**	**31.03.2025**	**31.03.2024**
19	Computer Software	40%	1619189	**71685**	0	**1690874**	1302379	155398	0	1457777	**233097**	316810
20	E-Journals	40%	0	0	0	**0**	0	0	0	0	**0**	0
21	Patents	9 yrs.	0	0	0	**0**	0	0	0	0	**0**	0
	Total (C)		**1619189**	**71685**	**0**	**1690874**	**1302379**	**155398**	**0**	**1457777**	**233097**	**316810**
	Grand Total (A+B+C)		**163810832**	**427177680**	**23457097**	**567531415**	**33539328**	**16583046**	**0**	**50122375**	**517409040**	**130271504**

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SCHEDULE 4 A - CAPITAL GRANT

Amount in Rupees

S.No.	Assets Heads	Rate of Depreciation	Gross Block				Depreciation for the Year 2024-25				Net Block	
			Opening Balance as on 01.04.2024	Additions	Deductions	Cl. Bal.	Dep. Opening Balance	Depreciation for the Year	Deductions/ Adjustment	Total Depreciation	31.03.2025	31.03.2024
1	Land (519.03 Acres at Mentada, Permananet Campus)	0%	0	1	0	**1**	0	0	0	0	**1**	0
2	Site Development	0%	396485		0	**396485**	0	0	0	0	**396485**	396485
3	Buildings	2%	0		0	**0**	0	0	0	0	**0**	0
4	Roads & Bridges	2%	0		0	**0**	0	0	0	0	**0**	0
5	Tubewells & Water Supply	2%	0	**30000**	0	**30000**	0	600	0	600	**29400**	0
6	Sewerage & Drainage	2%	0		0	**0**	0	0	0	0	**0**	0
7	Electrical Installation and Equipment	5%	5952035	**8287403**	0	**14239438**	866808	668632	0	1535439	**12703999**	5085227
8	Plant & Machinery	5%	7912250		0	**7912250**	1075200	341853	0	1417052	**6495198**	6837050
9	Scientific & Laboratory Equipment	8%	17982608	**36689114**	0	**54671722**	2519400	4172186	0	6691586	**47980136**	15463208
10	Office Equipment	7.5%	1512893		0	**1512893**	248190	94853	0	343042	**1169851**	1264703
11	Audio Visual Equipment	7.5%	15671142	**5806640**	0	**21477782**	2782700	1402131	0	4184831	**17292951**	12888442
12	Computers & Peripherals	20%	50448819	**136338**	0	**50585157**	18111905	6494650	0	24606556	**25978601**	32336914
13	Furniture, Fixtures & Fittings	7.5%	28811400	**2766443**	0	**31577843**	4586567	2024346	0	6610912	**24966931**	24224833
14	Bicycle (Office Equipment)	7.5%	0	12100	0	**12100**	0	908	0	908	**11193**	0
15	Lib. Books & Scientific Journals	10%	9947352	**3979360**	0	**13926712**	2046181	1188053	0	3234234	**10692478**	7901171
16	Sports Items (Office Equipment)	7.5%		**6999**	0	**6999**	0	525	0	525	**6474**	0
17	Silver Mace (Office Equipment)	7.5%	0	518841	0	**518841**	0	38913	0	38913	**479928**	0
	Total (A)		**138634984**	**58233239**	**0**	**196868223**	**32236949**	**16427648**	**0**	**48664598**	**148203625**	**106398035**
18	**Capital Work in Progress (Permanent Campus)**		99562	368374634	0	**368474196**	0	0	0	0	**368474196**	99562
	WIP- Books		6357564	0	6357564	**0**	0	0	0	0	**0**	6357564
	WIP- Scientific Lab Equipment		9087465	0	9087465	**0**	0	0	0	0	**0**	9087465
	WIP- Audio Visual Equipment		5898800	0	5898800	**0**	0	0	0	0	**0**	5898800
	WIP- Furniture & Fittings		2113268	0	2113268	**0**	0	0	0	0	**0**	2113268
	WIP -Botanical Garden		0	498122	0	**498122**	0	0	0	0	**498122**	0
	Total (B)		**23556659**	**368872756**	**23457097**	**368972318**	**0**	**0**	**0**	**0**	**368972318**	**23556659**
S.No.	**Intangible Assets**	**Rate of Depreciation**	**Opening Balance as on 01.04.2024**	**Additions**	**Deductions**	**Cl. Bal.**	**Dep. Opening Balance**	**Amortization for the Year**	**Deductions / Adjustment**	**Total amortization / Adjustments**	**31.03.2025**	**31.03.2024**
19	Computer Software	40%	1619189	**71685**	0	**1690874**	1302379	155398	0	1457777	**233097**	316810
20	E-Journals	40%	0	0	0	**0**	0	0	0	0	**0**	0
21	Patents	9 yrs.	0	0	0	**0**	0	0	0	0	**0**	0
	Total (C)		**1619189**	**71685**	**0**	**1690874**	**1302379**	**155398**	**0**	**1457777**	**233097**	**316810**
	Grand Total (A+B+C)		**163810832**	**427177680**	**23457097**	**567531415**	**33539328**	**16583046**	**0**	**50122375**	**517409040**	**130271504**

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SCHEDULE 4 B - NON PLAN

Amount in Rupees

S.No.	Assets Heads	Rate of Depreciation	Gross Block				Depreciation for the Year 2024-25				Net Block	
			Opening Balance as on 01.04.2024	Additions	Deductions	Cl. Bal.	Dep. Opening Balance	Depreciation for the Year	Deductions/ Adjustment	Total Depreciation	31.03.2025	31.03.2024
1	Land	0%	0	0	0	0	0	0	0	0	0	0
2	Site Development	0%	0	0	0	0	0	0	0	0	0	0
3	Buildings	2%	0	0	0	0	0	0	0	0	0	0
4	Roads & Bridges	2%	0	0	0	0	0	0	0	0	0	0
5	Tubewells & Water Supply	2%	0	0	0	0	0	0	0	0	0	0
6	Sewerage & Drainage	2%	0	0	0	0	0	0	0	0	0	0
7	Electrical Installation and Equipment	5%	0	0	0	0	0	0	0	0	0	0
8	Plant & Machinery	5%	0	0	0	0	0	0	0	0	0	0
9	Scientific & Laboratory Equipment	8%	0	0	0	0	0	0	0	0	0	0
10	Office Equipment	7.5%	0	0	0	0	0	0	0	0	0	0
11	Audio Visual Equipment	7.5%	0	0	0	0	0	0	0	0	0	0
12	Computers & Peripherals	20%	0	0	0	0	0	0	0	0	0	0
13	Furniture, Fixtures & Fittings	7.5%	0	0	0	0	0	0	0	0	0	0
14	Bicycle (Office Equipment)	7.5%	0	0	0	0	0	0	0	0	0	0
15	Lib. Books & Scientific Journals	10%	0	0	0	0	0	0	0	0	0	0
16	Sports Items (Office Equipment)	7.5%	0	0	0	0	0	0	0	0	0	0
17	Silver Mace (Office Equipment)	7.5%										
	Total (A)		**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
18	**Capital Work in Progress (Permanent Campus)**											
	WIP- Books		0	0	0	0	0	0	0	0	0	0
	WIP- Scientific Lab Equipment		0	0	0	0	0	0	0	0	0	0
	WIP- Audio Visual Equipment		0	0	0	0	0	0	0	0	0	0
	WIP- Furniture & Fittings		0	0	0	0	0	0	0	0	0	0
	WIP -Botanical Garden		0	0	0	0	0	0	0	0	0	0
	Total (B)		0	0	0	0	0	0	0	0	0	0
S.No.	**Intangible Assets**	**Rate of Depreciation**	**Opening Balance as on 01.04.2024**	**Additions**	**Deductions**	**Cl. Bal.**	**Dep. Opening Balance**	**Amortization for the Year**	**Deductions / Adjustment**	**Total amortization / Adjustments**	**31.03.2025**	**31.03.2024**
19	Computer Software	40%	0	0	0	0	0	0	0	0	0	0
20	E-Journals	40%	0	0	0	0	0	0	0	0	0	0
21	Patents	9 yrs.	0	0	0	0	0	0	0	0	0	0
	Total (C)		**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
	Grand Total (A+B+C)		**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

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SCHEDULE 4 C - INTANGIBLE ASSETS

Amount in Rupees

S.No.	Intangible Assets	Rate of Depreciation	Gross Block				Depreciation Block				Net Blcok	
			Opening Balance as on 01.04.2024	Additions	Deductions	Cl. Bal.	Dep./ Amortizations Opening Balance	Dep./ Amortizations for the Year	Deductions / Adjustment	Total Depreciation / Amortization	31.03.2025	31.03.2024
1	Computer Software	40%	1619189	71685	0	1690874	1302379	155398	0	1457777	233097	316810.2
2	E-Journals	40%	0		0	0	0	0	0	0	0	0
3	Patents & Copyrights	9 yrs.	0		0	0	0	0	0	0	0	0
	Total		**1619189**	**71685**	**0**	**1690874**	**1302379**	**155398**	**0**	**1457777**	**233097**	**316810.2**

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SCHEDULE 4 D - OTHERS (Assets Purchased from Project Grants etc.,)

Amount in Rupees

S.No.	Assets Heads	Rate of Depreciation	Gross Block				Depreciation for the Year 2024-25				Net Block	
			Opening Balance as on 01.04.2024	Additions	Deductions	Cl. Bal.	Dep. Opening Balance	Depreciation for the Year	Deductions/Adjustment	Total Depreciation	31.03.25	31.03.24
1	Land	0%	0	0	0	0	0	0	0	0	**0**	**0**
2	Site Development	0%	0	0	0	**0**	0	0	0	0	**0**	**0**
3	Buildings	2%	0	0	0	**0**	0	0	0	0	**0**	**0**
4	Roads & Bridges	2%	0	0	0	**0**	0	0	0	0	**0**	**0**
5	Tubewells & Water Supply	2%	0	0	0	**0**	0	0	0	0	**0**	**0**
6	Sewerage & Drainage	2%	0	0	0	**0**	0	0	0	0	**0**	**0**
7	Electrical Installation and Equipment	5%	0	0	0	**0**	0	0	0	0	**0**	**0**
8	Plant & Machinery (Pr. Yr. Expdr.)	5%	20000	0	0	**20000**	1000	950	0	1950	**18050**	**0**
9	Scientific & Laboratory Equipment	8%	3401	1465000	0	**1468401**	273	117450	0	117723	**1350678**	**0**
10	Office Equipment	7.5%	49500		0	**49500**	3713	3434	0	7147	**42353**	**45787**
11	Audio Visual Equipment	7.5%	0	0	0	**0**	0	0	0	0	**0**	**0**
12	Computers & Peripherals	20%	47146		0	**47146**	9430	7543	0	16973	**30173**	**37716**
13	Furniture, Fixtures & Fittings	7.5%	52360	0	0	**52360**	3927	3632	0	7559	**0**	**0**
14	Vehicles	10%	0	0	0	**0**	0	0	0	0	**0**	**0**
15	Lib. Books & Scientific Journals	10%	0	0	0	**0**	0	0	0	0	**0**	**0**
16	Small Value Assets	100%	0	0	0	**0**	0	0	0	0	**0**	**0**
	Total (A)		**172407**	**1465000**	**0**	**1637407**	**18343**	**133010**	**0**	**151353**	**1441254**	**83503**
17	**Capital Work in Progress (B)**											
	Grand Total (A+B+C)		172407	1465000	0	1637407	18343	133010	0	151353	1441254	83503

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SCHEDULE 5 : INVESTMENTS FROM EARMARKED/ENDOWMENT FUNDS

Amount in Rupees

Particulars	Current Year 2024-25	Previous Year 2023-24
1. In Central Government Securities	0	0
2. In State Government Securities	0	0
3. Other Approved Securities	0	0
4. Shares	0	0
5. Debentures and Bonds	0	0
6. Term Deposits with Banks	0	0
7. Others (to be specified)	0	0
TOTAL	**0**	**0**

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

Amount in Rupees

Funds	Current Year	Previous Year
1. Endowment Fund Investments	0	0
2	0	0
3	0	0
4	0	0
5	0	0
6	0	0
TOTAL	**0**	**0**

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SCHEDULE 6 : INVESTMENTS - OTHERS

		Amount in Rupees
Particulars	**Current Year**	**Previous Year**
	2024-25	**2023-24**
1. In Central Government Securities	0	0
2. In State Government Securities	0	0
3. Other Approved Securities	0	0
4. Shares	0	0
5. Debentures and Bonds	0	0
6. Others (to be specified)		
a. Investment out of available bank blance (TDR)	5000000	0
b. Investment out of Retirement Benefits transferred from Parent Organisations (TDR)	2951307	0
Total	**7951307**	**0**

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SCHEDULE 7 : CURRENT ASSETS

		Amount in Rupees
	Current Year	**Previous Year**
1.Stock :	**2024-25**	**2023-24**
a) Stores & Spares	0	
b) Chemicals & Sanitaries	0	225868
c) Computer Peripherals (Consumable)	0	297610
d) Laboratory Chemicals, Consumables and glass ware	12672446	222058
e) Building Material	0	
f) Electrical & Plumbing Material	690448	241731
g) Stationary	1669366	268534
2. Sundry Debtors :		
a) Debts Outstanding for a period exceeding six months	0	0
b) Others - Fee receivable from students (previous year)	0	0
3. Cash and Bank Balances		
a) With Scheduled Banks		
1) SBI (709) - SB A/c	12957265	44455727
2) SBI (110) - CA	14782	83645
3) SBI (311) CA A/c	0	3650488
4) Bank of Baroda	169722	1135397
5) Punjab National Bank (PNB)	2165639	2294977
6)ICICI Bank	0	36898
7) SBI 787	30733	358109
8) Union Bank of India	533804	0
9) SBI 7056 -SB A/c	1211050	0
10)SBI 975 -SB A/c	10000	0
11) SBI- 43663696810- SB A/c	0	0
12) SBI- 43758283623 -SB A/c	0	0
4. Post Office-Saving Accounts	0	0
TOTAL ::	**32125255**	**53271042**

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SCHEDULE 8 : LOANS, ADVANCES & DEPOSITS

Amount in Rupees

	Current Year	Previous Year
1. Advances to employees : (Non-Interest bearing)	**2024-25**	**2023-24**
a) Salary	0	
b) Festival	0	
c) Medical Advance	0	
d) Others - Non Interest Bearing Advances to Staff & Others	**1494**	**0**
2. Long Term Advacnes to employees : (Interest bearing)		
a) Vehicle Loan	0	
b) Home Loan	0	
c) Others	0	
3. Advances and other amounts recoverable in cash or in kind or for value to be received :		
a) On Capital Account - Fixed Assets to be received (Shown under current liability also -SH-3)	281625366	**250000000**
b) to Suppliers	0	
c) Others	0	43117
4. Prepaid Expenses		
a) Insurance	0	
b) Other Expenses (Convocation & IIC)	1312127	129800
5. Deposits		
a) Telephone - BSNL Fibre Network	**8998**	**8998**
b) Lease Rent - VC Official Residence/Camp Office / Guest House	**44000**	**44000**
c) Electricity, if applicable	**117751**	**51935**
d) Others - HP Gas Agency	**15250**	**15250**
6. Income Accrued :		
a) On Investment from Earmarked/Endowment Funds		
b) On Investment-Others	101949	
c) On Loans and Advances		
d) Others (Includes income due unrealized)		
7. Other - Current assets receivable from UGC/Sponsored projects		
a) Debit balances in Sponsored projects	31874.00	
b) Debit balances in Sponsored Fellowships & Scholarships	0	
c) Grants Receivable	**0**	
d) Other Receivables from UGC	0	
8. Claims Receivable (Interest on Capital Grant receivable from UGC)	**9269263**	**0**
Total	**292528072**	**250293100**

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SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT

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SCHEDULE 9 : ACADEMIC RECEIPTS

Amount in Rupees

FEES FROM STUDENTS	Current Year	Previous Year
Academic	**2024-25**	**2023-24**
1. Tuition Fee	835100	957390
2. Enrolment Fee	0	33300
3. Library Fee	78400	37400
4. Laboratory Fee	103760	47280
5. Art & Craft fee	0	18700
6. Registration Fee	123700	0
7. Syllabus Fee	0	
8. Academic Assessment Fee	39200	
9. Computer & Internet Facilities	39200	
10.Extra Curricular Activities	39200	
11. Student Welfare Fund	41500	
12. Admission Fee	31000	32200
TOTAL (A)	**1331060**	**1126270**
Examinations		
1. Admission Test Fee	0	0
2. Annual Examination Fee	473500	385000
3. Marksheet,Certificate Fee	0	0
4. Entrance Examination Fee	0	
TOTAL (B)	**473500**	**385000**

Other Fees		
1. Identity Card Fee	20100	18700
2. Medical Fee	59200	28500
3. Transportation Fee	196000	93500
4. Fine/Misc. Fee	0	56100
5. Hostel Fee	0	
TOTAL (C)	**275300**	**196800**
Sale of Publications		
1. Sale of Admission Forms	0	
2. Sale of Syllabus and Q.Paper etc.,	0	
3. Sale of Prospectus including admission forms	0	
TOTAL (D)	**0**	**0**
Other Academic Receipts		
1. Registration fee for workshops, programmes etc.	101000	
2. Add : Fee receivable from the students (Previous Year fee)	**127699**	32992
3. Less : Fee of previous year received from students	-127699	
TOTAL (E)	**101000**	**32992**
GRAND TOTAL (A+B+C+D+E)	**2180860**	**1741062**

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SCHEDULE 10 - GRANTS/SUBSIDIES (IRREVOCABLF GRANTS RECEIVED)

Amount in Rupees

PARTICULARS	Govt. of India	UGC/MOE	Current Year 2024-25	Previous Year 2023-24
Balance B/F		22821947	22821947	26949571
Adjustment for OB Difference for prev. years		-13250640	-13250640	
Balance B/F		9571307	9571307	
Add : Receipts during the year (31+35+36)		557500000	557500000	441700000
Total		**567071307**	**567071307**	**468649571**
Less : Refund to UGC / RBI Pull Back		4000000	4000000	46328878
Balance		**563071307**	**563071307**	**422320693**
Less : Utilized for Capital Expenditure (A) (35)		440113247	440113247	303772011
Balance		**122958060**	**122958060**	**118548682**
Less : Utilized for Revenue Expenditure (B) (31+36)		106159522	106159522	95726735
Balance C/F (C)		**16798538**	**16798538**	**22821947**

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SCHEDULE 11 - INCOME FROM INVESTMENTS

Amount in Rupees

PARTICULARS	Earmarked/Endowment Funds		Other Investments	
	Current Year	Previous Year	Current Year	Previous Year
1. Interest	**2024-25**	**2023-24**	**2024-25**	**2023-24**
a. On Govt. Securities	0	0	0	0
b. Other Bonds/Debentures	0	0	0	0
2. Interest on Term Deposits	**0**	**0**	**0**	**0**
3. Income Accrued but not due on Term Deposits/Interest bearing advances to employees	0	0	101949	0
4. Interest on Savings Bank Accounts	**0**	**0**	**0**	**0**
5. Others (Specify)	0	0	0	0
Total	**0**	**0**	**101949**	**0**
Transferred to Earmarked/Endowment Funds	0	0	0	0
Balance	0	0	101949	0

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SCHEDULE 12 : INTEREST EARNED

Amount in Rupees

PARTICULARS	Current Year	Previous Year
	2024-25	2023-24
1. On Savings Accounts with Scheduled Banks	0	0
2. On Loans		
a. Employees / Staff	0	0
b. others	0	0
3. On Debtors and other Receivables	0	0
Total	**0**	**0**

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SCHEDULE 13 : OTHER INCOME

		Amount in Rupees
A. Income from Land & Buildings	**Current Year**	**Previous Year**
Academic	**2024-25**	**2023-24**
1. Hostel Room Rent	0	0
2. License fee	0	0
3. Hire Charges of Auditorium/Play Ground/Convention Centre etc.,	0	0
4. Electricity Charages recovered	0	0
5. Water Charges recovered	0	0
6. Any other	0	0
TOTAL (A)	**0**	**0**
B. Sale of Institute's publications	**0**	**0**
C. Income from holding events		
1. Gross receipts from Annual Function/Sports Carnival	0	0
Less : Direct Expenditure incurred on the annual function/Sports carnival	0	0
2. Gross receipts from fetes	0	0
Less : Direct Expenditure incurred on fetes	0	0
3. Gross receipts for educational tours	0	0
Less : Direct Expenditure incurred on educational tours	0	0
4. Others (to be specified and separately disclosed)	0	0
Total	**0**	**0**

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D. Others		
1. Income from consultancy	0	0
2. RTI fees	**0**	20
3. Income from Royalty	0	0
4. Recruitment of Teaching and Non-Teaching Application Processing Fee	125000	34991
5. Misc. receipts (sale of tender form, waste paper etc.)	**0**	12000
6. Profit on sale/disposal of Assets		
a) Owned assets	0	0
b) Assets received free of cost	0	0
7. Grants/Donations from institutions, Welfare Bodies and International Organisations	0	0
8. Others (specify)		121429
a. Overhead charges of Projects	387171	
b. LD Charges	134309	
c. Other Income	80855	
TOTAL (D)	**727335**	**168440**
GRAND TOTAL (A+B+C+D)	**727335**	**168440**

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SCHEDULE 14 : PRIOR PERIOD INCOME

Amount in Rupees

Particulars	Current Year	Previous Year
	2024-25	2023-24
1. Academic Receipts - previous year received in current year	127699	0
2. Income from Investments		0
3. Interest earned	0	0
4. Other Income	154180	0
TOTAL (A)	**281879**	**0**

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SCHEDULE 15 : STAFF PAYMENTS & BENEFITS (ESTABLISHMENT EXPENSES)

Amount in Rupees

Particulars	Current Year 2024-25	Previous Year 2023-24
a) Salaries & Wages	54001282.00	46510981
b) Allowances and Bonus		0
c) Contribution to Provident Fund		0
d) Contribution to NPS (MS)	6372880	4457340
e) Staff Welfare Expenses (Training Expenss)	42570	0
f) Retirement and Terminal Benefits	2539746	0
g) LTC facility	279126	0
h) Medical facility	603983	456964
i) Children Education Allowance	2340000	573750
j) Honorarium		0
k) TTA		73759
TOTAL	**66179587**	**52072794**

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SCHEDULE 15 A: EMPLOYEES RETIREMENT & TERMINAL BENEFITS

Amount in Rupees

Particulars	Pension	Gratuity	Leave Encash.	Total
Opening Balance as on 01.04.2024		982438	1377846	2360284
Addition : Capitalized value of Contributions Received from other Organizations		0	0	0
Total (a)	**0**	**982438**	**1377846**	**2360284**
Less : Actual Payment during the Year (b)	0	0	0	0
Balance available on 31.03.25 c (a-b)	**0**	**982438**	**1377846**	**2360284**
Provision required on 31.03.25 As per actuarial valuation (d)		2240504	2659526	4900030
A. Provision to be made in the Current Year (d-c)	**0**	**1258066**	**1281680**	**2539746**
B. Contribution to New Pension Scheme		0	0	0
C. Medical Reimbursement to Retired Employee				0
D. Travel to Hometown on Retirement				0
E. Deposit Linked Insurance Payment				0
TOTAL (A+B+C+D+E)	**0**	**2240504**	**2659526**	**4900030**

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SCHEDULE 16 : ACADEMIC EXPENSES

Amount in Rupees

Particulars	Current Year 2024-25	Previous Year 2023-24
a) Laboratory Expenses	222058	8821154
b) Field work/Participation in conferences/ Events & Celebrations	351667	1638320
c) Expenses on Seminar / Workshops	4685430	928489
d) Payment to Visiting Faculty / Guest Faculty	7277387	4913828
e) Examination	1310	62450
f) Printing of Student Stationary	0	68000
g) Expenditure on Student activities	42657	0
h) Convocation Expenses	0	0
i) Publications	207622	0
j) Stipend/means-cum- merit scholarship	0	0
k) Subscription Expenses	0	143000
l) Others (Specify)	0	0
m) AICTE Registration fee Expenses	55000	
n)Books, Journals & Magzines expenses (Recurring)	166391	
o) CTUAP Research Expenses	131439	
p) Promotional Expenses for Kulgeeth	1000000	
TOTAL	**14140961**	**16575241**

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SCHEDULE 17 : ADMINISTRATIVE AND GENERAL EXPENSES

Amount in Rupees

Particulars	Current Year 2024-25	Previous Year 2023-24
A. Infrastructure		
a) Electricity and power	1613607	1015264
b) Water Charges	0	0
c) Insurance	0	0
d) Rent, Rates and Taxes (including property tax)	1579248	1519880
B. Communication		
e) Postage and Stationary	344939	495513
f) Telephone, Fax and Internet Charges	103991	155914
C. Others		
g) Printing and Stationary (consumption)	237000	319886
h) Travelling and Conveyance Expenses	13926	4323
i) Bank Charges	0	0
j) Outsourcing Staff salary (Booked in Sch-15)	6376566	5352392
k) Professional Charges / Others - Contractual Staff salaries	2183321	1981311
l) Advertisement and Publicity	442094	587638
m) Recruitment Related Expenses	555451	607693
n) Others (specify)		
o)Computer Accessories Consumable Expenses	387397	
p) Fuel Consumption Expenses	29022	
q) Meeting Expenses	2535953	
r) Newspaper & Magazines	103359	6053566
s) Office Expenses	785825	
t) Staff TA/DA Expenses	215844	
u) VC Tour TA/DA Expenses	1163698	
TOTAL	**18671241**	**18093380**

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SCHEDULE 18 : TRANSPORTATION EXPENSES

Amount in Rupees

Particulars	Current Year	Previous Year
	2024-25	2023-24
1. Vehicles (owned by Institution)		
a) Running Expenses	0	0
b) Repairs & Maintenance	0	0
c) Insurance Expenses	0	0
2. Vehicles taken on rent/lease		
a) Rent/lease expenses	3244337	2791010
3. Vehicle (Taxi) hiring expenses	12919	649721
TOTAL	**3257256**	**3440731**

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SCHEDULE 19 : REPAIRS & MAINTENANCE

Amount in Rupees

Particulars	Current Year	Previous Year
	2024-25	**2023-24**
a) Buildings Repairs & Maintenance	2157988	92617
b) Furniture & Fixtures		
c) Plant & Machinery	49992	91349
d) Office Equipment		
e) Computers		0
f) Laboratory & Scientific Equipment		
g) Audio Visual Equipment		
h) Cleaning Material & Services		
i) Booking binding charges		
j) Gardening		
k) Estate Maintenance - Electrical and Plumbing Items	251440	58521
l) Others (Specify)		
TOTAL	**2459420**	**242487**

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SCHEDULE 20 : FINANCE COSTS

Amount in Rupees

Particulars	Current Year	Previous Year
	2024-25	2023-24
a) Bank Charges	885.00	266
b) Others (Specify)		
TOTAL	**885**	**266**

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SCHEDULE 21 : OTHER EXPENSES

Amount in Rupees

Particulars	Current Year	Previous Year
	2024-25	2023-24
a) Provision for Bad and Doubdful Debts/Advances		
b) Irrevocable Balances Written - off		
c) Grants/Subsidies to other institutions/organizations		
d) Others - Contingency expenses	77973.00	721786
TOTAL	**77973**	**721786**

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SCHEDULE 22 : PRIOR PERIOD EXPENSES

Amount in Rupees

Particulars	Current Year	Previous Year
	2024-25	2023-24
1. Establishment expenses		3585520
2. Academic expenses	524178	0
3. Administrative expenses	758309	156000
4. Transportation expenses	89712	838530
5. Repair & Maintenance		0
6. Other expenses		0
TOTAL	**1372199**	**4580050**

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CENTRAL TRIBAL UNIVERSITY OF ANDHRA PRADESH : VIZIANAGARAM

RECEIPTS AND PAYMENTS ACCOUNT OF NATIONAL PENSION SCHEME FOR THE YEAR ENDED 31.03.2025

[N P S BALANCE SHEET]

(Amount in Rupees)

Receipts	Current Year (2024-25)	Previous Year (2023-24)
1. Opening Balance	771262	
2. Contribution during the Year		
a) Employees Contribution for the year 2024-25	5385994	3028249
b) Employer's Contribution for the year 2024-25	6372880	4239566
Closing Balance (A)	**12530136**	**7267815**
1. NPS (OS+MS) remitted	**11309579**	**6496553**
Total (B)	**11309579**	**6496553**
Closing Balance (A-B)	**1220557**	**771262**

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CENTRAL TRIBAL UNIVERSITY OF ANDHRA PRADESH
VIZIANAGARAM - 535 003 ANDHRA PRADESH

Notes forming part of Accounts for the year 2024-25

1) **Common Format of Accounts :** The University prepared Annual Accountsin the Common Format of Accounts prescribed for Central Autonomous Bodies approved by the Ministry of Education, Govt. of India and the University Grants Commission from time to time.

2) **Treatment of Grant :** The University started functioning from 05.08.2019
The Grant released by the UGC under Salary, Recurring & Capital has been spent for the purpose it is sanctioned. Based on the nature of expenditure the value of the non-recurring items are being capitalised in the Accounts as per the provisions of General Financial Rules and are being taken to the Balance Sheet.

3) **Treatment of Depreciation :**

The rates and method of depreciation is adopted on Written Down Value Method in accordance to the rates prescribed in MHRD New Formats.

4) The University has made the the valuation of Retirement Benefits through the Actuarist in line with AS -15 till 31.03.2025

5) The interest earned on SB A/c and FDR has been booked as liability payable to UGC as Interest on GIA

6) Expenditure incurred towards Stationary and Consumables has been treated as recurring exp at the time of purchase itself and the academic receipts received during the year i.e. admission / sem-fee are taken as receipt at the time of receipt itself.

7) The value of Closing Stock has also been accounted for after physical verification

8) **Schedule -1, 10 & 3 (C)**

a The Audited Accounts w e f 2019-20 to 2023-24 was reviewed to find out the actual Utilization position for each year as per the audited accounts.

b The details of each year is placed in Appendix- A. According to the Audited Annual Accounts, the unspent balance as at 31.03.2024 shall be 9654403/- but in Schedule 10 closing balance is Rs.22821947 and in Sch 3© the unutilized balance is Rs.31789710.

c In view of the above discrepancies, a statement of Utilizations have been prepared since inception as per Appendix-A. After obtaining the actual Utilization positions as per audited accounts, one entry passed to adjust the differential with Capital Fund for an amount of Rs.22218403 by adjustment to Unutilized Grant.

d. Similarly, in Sch-10, the Opening balance as on 01.04.2024 was Rs.228.22 lakh instead of Rs.95.71 lakh as per actual Utilization position. Therefore, the Balance B/f for the year 2024-25 may be read for Rs.9571307 instead of Rs.22821947 for which an adjustment has been made in Sch-10 for an amount of Rs.13250640.

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9 THE STATUS ON CONSTRUCTION WORKS OF THE PROJECT

a The location of the University was initially at Relli Village, Kotthavalasa Mandal, Vizianagaram District as per the Cabinet approval dated 18th September 2019, but the land was not handed over to the University.As per the State Government Order no: 97 dated 14th June 2022, the earlier allocated land is shifted to Chinnamedapalli and Marrivalasa Village of Vizianagaram District. 519.03 Acres of land was allocated to the University on 07.07.2023.Then Tendering procedure was done by the University and M/s Mecon Ltd.(CPSU) was awarded as PMC on 30.10.2023. As per the MoU signed on 27.12.2023 with the PMC, the completion period should be 42 months from the date of signing of MoU. TheTime extension of the DPR has also been approved by the Ministry of Education, GoI till June 2027 vide their letter no.42-3/2018-CU-II/CU-VII(pt) dated 08.03.2024. The approved cost of the Project is Rs.305 Crores.PMC has also awarded the the construction work on 10.07.2024 to Shreeji Krupa P Ltd and on 10.01.2025 to Standard Infratech India P. Ltd. for execution.

b Till the FY 2024-25, the University has received Rs.65 crore which have been deposited with PMC including Rs.40 crore in 2024-25. An amount of Rs.92,69,263 has been received by the University against the deposited amount on 15.05.2025 towards interest out of the earmarked bank account maintained with PMC till 31.03.2025.Necessary provision has been made in the FY 2024-25 in this regard as amount refundable to UGC.

c Out of the total amount of Rs.65 Crores the PMC has utilized Rs.36.84 crores and balance is lying as depsoit with PMC as per terms of agreement till 31.03.2025.

d The Physical progress is 16% and Financial Progress is 12.17% as informed by PMC

e Bank Guarantee of Rs.1,19,86,500/- (valid upto 30.06.2029) received from the Project Management Consultancy (PMC) i.e., M/s. MECON Limited (Sch.A CPSU) towards "Contract Performance Security/Security Deposit"

10 PHYSICAL VERIFICATION OF STOCK

The Physical Verification of Stock as at 31.03.2025 has been made

11 PHYSICAL VERIFICATION OF FIXED ASSETS

The Physical Verification of Fixed Assets have been conducted for the Financial Year 2024-25

12 ACTUARIAL VALUATION OF RETIREMENT BENEFITS OF THE EMPLOYEES OF THE UNIVERSITY

Actuarial Valuation has been made by the certified Actuarist till the FY 2024-25 and necessary provision has beeen made in the books of accounts.

Internal Audit Officer(I/c)	**Finance Officer**	**Vice-Chancellor(I/c)**

CENTRAL TRIBAL UNIVERSITY OF ANDHRA PRADESH
VIZIANAGARAM - 535 003 ANDHRA PRADESH

SIGNIFCANT ACCOUNTING POLICIES CONSIDERED FOR THE YEAR 2024-25

1) The Annual Accounts of the University are prepared on accrual basis.

2) The Government of India / UGC Grants are taken on sanctioned basis for the financial year 2024-25

3) For Classification of expenditure under Capital and Revenue , the University follows the provision of General Financial Rules and other orders issued by the Government of India and the University Grants Commission from time to time.

4) The University follow the provisions of General Financial Rules and various orders issued by the MoE., Govt. of India and the University Grants Commission with regard to Financial Management and Control of the University.

5) Fixed Assets are stated at the Cost of the acquisition inclusive of inward frieght, duties and taxes and incidental and direct expenses related to the acquisition.

6) The University is providing Depreciation for the Fixed Assets as given in the MHRD format of Accounts. The Depreciation on Fixed Assets purchased during the current year is taken full irrespective of date of purcase of asset.

7) Expenditure incurred towards Stationary and Consumables has been treated as recurring exp at the time of purchase itself and the academic receipts received during the year i.e. admission / sem-fee are taken as receipt at the time of receipt.
8) The Utilisation under Salary, Recurring & Capital Head are placed in Appendix-A for certification to submit Audited UC
9) There are no long term investments made by the University.

10) No Expenditure in Foreign Currency incurred during accounting year

Appasaha		
Internal Audit Officer (I/c)	**Finance Officer**	**Vice-Chancellor(I/c)**

APPENDIX - A

UTILIZATION POSITION FROM 2019-20 TO TILL 2023-24

DETAILS OF GIA RECEIVED AND UTILIZED FOR THE FY 2019-20

Amount in Rs.

Sl.	GIA Particulars	Opening Balance	GIA Received	Int. on GIA	Int GIA Refundable to UGC (UC)	IRG	Total Fund Available	Expenditure as per I&E Audited	TSA Refund	Unspent Balance derived as per Audited Accounts
A	B	C	D	E	G	H	H=C:H	I	J	K=H-I-J
1	OH-36 Salary	-	20,00,000.00	-	-	-	20,00,000.00	-	-	20,00,000.00
2	OH-31 Recurring	-	92,50,000.00	1,17,000.00	1,17,000.00	-	92,50,000.00	78,06,342.00	-	14,43,658.00
3	OH-35 Capital	-	-	-	-	-	-	1,87,990.00	-	-1,87,990.00
	TOTAL	-	1,12,50,000.00	1,17,000.00	1,17,000.00	-	1,12,50,000.00	79,94,332.00	-	32,55,668.00
Adjustments in Sch-10 & 3C										

DETAILS OF GIA RECEIVED AND UTILIZED FOR THE FY 2020-21

Amount in Rs.

Sl.	GIA Particulars	Opening Balance	GIA Received	Int. on GIA	Int GIA Refundable to UGC (UC)	IRG	Total Fund Available	Expenditure as per I&E Audited	TSA Refund	Unspent Balance as per Audited Accounts
A	B	C	D	E	G	H	H=C:H	I	J	K=H-I-J
1	OH-36 Salary	20,00,000.00	20,00,000.00	-	-	-	40,00,000.00	22,98,347.00	26,46,000.00	-9,44,347.00
2	OH-31 Recurring	14,43,658.00	50,00,000.00	1,17,000.00	1,17,000.00	-	64,43,658.00	1,20,05,421.00	-	-55,61,763.00
3	OH-35 Capital	-1,87,990.00	2,50,00,000.00	-	-	-	2,48,12,010.00	30,01,344.00	1,15,55,611.00	1,02,55,055.00
	TOTAL	32,55,668.00	3,20,00,000.00	1,17,000.00	1,17,000.00	-	3,52,55,668.00	1,73,05,112.00	1,42,01,611.00	37,48,945.00
Adjustments in Sch-10 & 3C								1,43,03,768.00		

DETAILS OF GIA RECEIVED AND UTILIZED FOR THE FY 2021-22

Amount in Rs.

Sl.	GIA Particulars	Opening Balance	GIA Received	Int. on GIA	Int GIA Refundable to UGC (UC)	IRG	Total Fund Available	Expenditure as per I&E Audited	TSA Refund	Unspent Balance as per Audited Accounts
A	B	C	D	E	G	H	H=C:H	I	J	K=H-I-J
1	OH-36 Salary	-9,44,347.00	1,43,00,000.00	-	-	-	1,33,55,653.00	60,54,679.00	49,85,926.00	23,15,048.00
2	OH-31 Recurring	-55,61,763.00	2,20,00,000.00	58,000.00	58,000.00	-	1,64,38,237.00	1,78,45,384.00	10,95,860.00	-25,03,007.00
3	OH-35 Capital	1,02,55,055.00	9,73,99,000.00	2,75,000.00	2,75,000.00	-	10,76,54,055.00	4,89,94,843.00	1,62,60,074.00	4,23,99,138.00
	TOTAL	37,48,945.00	13,36,99,000.00	3,33,000.00	3,33,000.00	-	13,74,47,945.00	7,28,94,906.00	2,23,41,860.00	4,22,11,179.00
Adjustments in Sch-10 & 3C								2,39,00,063.00		

DETAILS OF GIA RECEIVED AND UTILIZED FOR THE FY 2022-23

Amount in Rs.

Sl.	GIA Particulars	Opening Balance	GIA Received	Int. on GIA	Int GIA Refundable to UGC (UC)	IRG	Total Fund Available	Expenditure as per I&E Audited	TSA Refund	Unspent Balance as per Audited Accounts
A	B	C	D	E	G	H	H=C:H	I	J	K=H-I-J
1	OH-36 Salary	23,15,048.00	1,50,00,000.00	-	-	-	1,73,15,048.00	1,69,05,747.00	-	4,09,301.00
2	OH-31 Recurring	-25,03,007.00	2,50,00,000.00	1,26,000.00	1,26,000.00	-	2,24,96,993.00	2,83,19,342.00	5,23,276.00	-63,45,625.00
3	OH-35 Capital	4,23,99,138.00	5,00,00,000.00	8,26,000.00	8,26,000.00	-	9,23,99,138.00	5,77,78,883.00	1,49,85,000.00	1,96,35,255.00
	TOTAL	4,22,11,179.00	9,00,00,000.00	9,52,000.00	9,52,000.00	-	13,22,11,179.00	10,30,03,972.00	1,55,08,276.00	1,36,98,931.00
Adjustments in Sch-10 & 3C								4,52,25,089.00		

DETAILS OF GIA RECEIVED AND UTILIZED FOR THE FY 2023-24 (Provisional)

Amount in Rs.

Sl.	GIA Particulars	Opening Balance	GIA Received	Int. on GIA	Int GIA Refundable to UGC (UC)	IRG	Total Fund Available	Expenditure	TSA Refund	Unspent Balance as per Audited Accounts
A	B	C	D	E	G	H	H=C:H	I	J	K=H-I-J
1	OH-36 Salary	4,09,301.00	6,17,00,000.00	-	-	-	6,21,09,301.00	4,76,15,454.00	1,22,29,710.00	22,64,137.00
2	OH-31 Recurring	-63,45,625.00	8,00,00,000.00	6,112.00	6,112.00	-	7,36,54,375.00	4,81,11,281.00	3,25,73,168.00	-70,30,074.00
3	OH-35 Capital	1,96,35,255.00	30,00,00,000.00	3,54,000.00	3,54,000.00	-	31,96,35,255.00	30,37,72,011.00	15,26,000.00	1,43,37,244.00
	TOTAL	1,36,98,931.00	44,17,00,000.00	3,60,112.00	3,60,112.00	-	45,53,98,931.00	39,94,98,746.00	4,63,28,878.00	95,71,307.00
Adjustments in Sch-10 & 3C								9,57,26,735.00		

DETAILS OF GIA RECEIVED AND UTILIZED FOR THE FY 2024-25 (Provisional)

Amount in Rs.

Sl.	GIA Particulars	Opening Balance	GIA Received	Int. on GIA	Int GIA Refundable to UGC (UC)	IRG	Total Fund Available	Expenditure	TSA Refund	Unspent Balance as per Audited Accounts
A	B	C	D	E	G	H	H=C:H	I	J	K=H-I-J
1	OH-36 Salary	22,64,137.00	5,75,00,000.00	-	-	-	5,97,64,137.00	5,97,64,137.00	-	-
2	OH-31 Recurring	-70,30,074.00	6,00,00,000.00	4,38,380.00	4,38,380.00	-	5,29,69,926.00	4,63,95,384.68	40,00,000.00	25,74,541.32
3	OH-35 Capital	1,43,37,244.00	44,00,00,000.00	92,69,263.00	92,69,263.00	-	45,43,37,244.00	44,01,13,247.00	-	1,42,23,997.00
	TOTAL	95,71,307.00	55,75,00,000.00	97,07,643.00	97,07,643.00	-	56,70,71,307.00	54,62,72,768.68	40,00,000.00	1,67,98,538.32

The Unspent Balance as at 31.03.2025 represented as follows

Sl.	Particulars	Salary	Recurring	Capital	Total
1	Unspent Balance as at 31.03.2025	-	25,74,541.32	1,42,23,997.00	1,67,98,538
Less	Utilized for Closing Stock	0	15032260	0	1,50,32,260
Less	Prepaid Expenses		1182327		11,82,327
2	**Actual Utilization Position**	-	-1,36,40,046	1,42,23,997	5,83,951

Internal Audit Officer(I/c)

Finance Officer

Vice-Chancellor(I/c)