

**AUDIT REPORT OF  
MAHARASHTRA NATIONAL LAW UNIVERSITY, NAGPUR  
FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2018.**

(1) We have audited the attached Balance Sheet of Maharashtra National Law University, Nagpur as on 31st March 2018, and the Income & Expenditure account, and the Receipt & Payment account for the year ended on that date. These Financial Statements attached are the responsibility of the University's Management. Our responsibility is to express an opinion on these financial statements based on our audit.

(2) We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material mis-statement. An audit includes examining on test basis evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. University is yet to prepare Financial Regulations therefore the standard accounting practices have been followed in preparation of financial statements for the period under audit.

(3) We believe that our audit provides a reasonable basis for our opinion. In our opinion and to the best of our knowledge and according to the explanations given to us, the Balance Sheet, Income and Expenditure Account and the Receipt and Payment Account together along with the notes thereon and attached thereto give respectively a true and fair view of the state of affairs of Maharashtra National Law University, Nagpur as on 31st March 2018.

(4) We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for our audit. In our Opinion, proper books of accounts have been kept as required by law as far as appears from our examination of the books and the above mentioned accounts are in agreement therewith.

Place :Nagpur  
Date :26/04/2018



**For V. R. Inamdar & Co.**  
**Chartered Accountants**  
FRN 103743W

H. A. Rajandekar

**CA Hemant Rajandekar**  
**Partner**  
**Mem.No:110838**

**MAHARASHTRA NATIONAL LAW UNIVERSITY, NAGPUR**

**Notes to Financial Statement for the year ended 31<sup>st</sup> March 2018**

**1. University Information:**

Maharashtra National Law University Nagpur (also MNLU Nagpur) is a National Law University located at Nagpur, Maharashtra, India. It is the 19th National Law University established in India by The Maharashtra National Law University Act 2014, passed by Maharashtra Legislature under the Maharashtra Act No VI of 2014. This is second year of University.

**2. Notes on Accounts to Balance Sheet:**

• **Cash & Bank Balances :**

The Bank Reconciliation Statement has been prepared for all the Bank Accounts maintained by University and no material discrepancies observed.

• **Investments :**

The University has invested various funds in Fixed Deposits. Details of Funds invested in Fixed Deposits are as under:

Sr. No	Purpose	Amount (in Rs.)	Bank & Branch
1	Caution Money Received from Students	19,50,000	SBI, Ravi Nagar, Nagpur
2	Amount Received for Endowment Lecture Series	20,00,000	SBI, Ravi Nagar, Nagpur
3	Amount Received for Gold Medal	20,00,000	SBI, Ravi Nagar, Nagpur
4	Amount Received for (Ram Jethmalani Merit- Cum- Need Scholarship)	1,00,00,000	SBI, Ravi Nagar, Nagpur
	Total	1,59,50,000	

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



• **General Funds & Other Funds:**

As on 31.03.2018, total amount of donation received with specific direction in relation to utilization has been grouped in General Funds & Other Funds. (Refer Schedule A). Out of these funds, Rs.1,40,00,000.00 received for Endowment lecture series and Gold Medal has been invested in Fixed Deposits.

• **Non Recurring Grants :**

During the year the University has not received Capital Grants.

• **Caution money receipts**

During the year University has collected caution money of Rs.40,80,000.00 from students towards hostel, library & mess. We advice to create Fixed deposit receipts against money received as caution Deposit as it is repayable on demand.

3. **Income & Expenditure Account Notes:**

• **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 Income Tax Act, 1961.

Particulars	Depreciation Rate
Intangible Assets	60%
Trademark	25%
Office Equipments	15%
Furniture & Fixtures	10%
Vehicles	15%
Air Conditioners	15%
Computers & Networks	60%
Library Books	100%
Lease Lines BSNL	15%
Sports Equipments	15%



• **Recurring Grants:**

The University has received Revenue Grants of Rs.4,00,46,000.00 from Government which for various revenue expenditure for university.

University has also received Salary Grant amounting to Rs.86,93,438.00. These funds received from Government have been treated as revenue in the Income & Expenditure account for the year ended on 31.03.2018.

4. **Significant Accounting Policies for the year ended 31<sup>st</sup> March, 2018**

• **Revenue and Expenditures Reorganizations:**

Fees received from students are accounted on receipt basis. Other income such as interest on Fixed Deposit is accounted on accrual basis. Expenditures are accounted on accrual basis.

• **Government Grants:**

Government Grants are recognized on receipt basis. Revenue Grants are recognized in the Income & Expenditure account. Capital Grants are recognized in the Balance Sheet.

• **Fixed Assets:**

Tangible and Intangible Assets are stated at cost less Depreciation. Cost of assets comprises of purchase price and any attributable cost of bringing the assets to its working condition for its intended use.

• **Investments:**

Long term Investments are stated at Cost. Accrued interest on investment has been stated separately.

For V.R. Inamdar & Co.  
Chartered Accountants  
FRN: 103743W

*H. A. Rajandekar*

CA Hemant Rajandekar  
Partner  
Mem. No. 110838



Place: Nagpur  
Date: 26/04/2018

On behalf of  
Maharashtra National Law University, Nagpur

*[Signature]*  
Vice Chancellor


*[Signature]*  
Registrar

**Maharashtra National Law University, Nagpur**  
**Balance Sheet as on 31st March, 2018**

FUNDS AND LIABILITIES :	SCHEDULE	AMOUNT (RS.)		PROPERTIES AND ASSETS	SCHEDULE	AMOUNT (RS.)	
<b>General Funds and Other Funds:</b>	A			<b>Gross Block :</b>	C		5,00,20,461.00
Balance as per last Balance -Sheet		3,97,90,950.00		(At University, Hostel & Bunglow)			
Add: During The Year		1,10,00,000.00	5,07,90,950.00	<b>Investment :</b>	J		1,67,47,850.00
<b>Other Earmarked Fund:</b>				<b>Advances :</b>	E		
<b>Depreciation Fund :</b>	C			To Employees ( Salary & Other Advance)		2,000.00	
Balance as per last Balance -Sheet		27,69,240.75		To Others		82,04,247.00	82,06,247.00
Add: During The Year		77,61,464.00	1,05,30,704.75	<b>Cash and Bank Balances :</b>	F		69,29,959.05
<b>Deposits from Students:</b>	D						
Balance as per last Balance Sheet		19,50,000.00					
Add: Received During The Year		47,60,000.00					
Less: Refund During The Year		6,80,000.00	60,30,000.00				
<b>Liabilites:</b>							
For Duties & Taxes	B	10,14,347.00					
For Expenses	G	38,54,390.90					
For Salary Deductions Payable	H	4,19,570.00					
For Students Scholarship		-					
For EMD Payable	I	1,15,000.00	54,03,307.90				
<b>Income &amp; Expenditure Account :</b>							
Excess of Income over Expenditure		82,21,875.15					
Add : Transfer to funds							
Add: Balance As Per Last Balance Sheet		9,27,679.25	91,49,554.40				
<b>Total</b>			<b>8,19,04,517.05</b>	<b>Total</b>			<b>8,19,04,517.05</b>

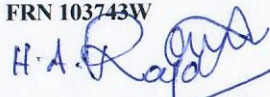
Schedule "A " to "J" of notes & statements form an integral part of this Balance Sheet.

On behalf of  
Maharashtra National Law University, Nagpur

  
Vice Chancellor  
Nagpur  
Date :26/04/2018

  
Registrar



As per our report of even date attached  
For V.R. Inamdar & Co.  
Chartered Accountants  
FRN 103743W  
  
CA Hemant Rajandekar  
Partner  
Mem.No:110838

**Maharashtra National Law University, Nagpur**  
**Income & Expenditure Account**  
**For the Period 1st April 2017 To 31st March 2018**

Expenditure	Schedule	Amount (Rs.)	Income	Schedule	Amount (Rs.)
Salary & Allowances	K	2,48,70,453.00	Grants	M	4,87,39,438.00
Estalishment Expenses	L	4,34,20,153.85	Fees & Fines	N	3,41,04,400.00
Depreciation on Fixed Asset	C	77,61,464.00	Other Income	O	14,30,108.00
Excess of Income over expenses (Transferred to Balance sheet)		82,21,875.15			
<b>Total</b>		<b>8,42,73,946.00</b>	<b>Total</b>		<b>8,42,73,946.00</b>

Schedule "K" to "O " of notes & statements form an integral part of this Income & Expenditure Account

On behalf of  
**Maharashtra National Law University, Nagpur**



Vice Chancellor

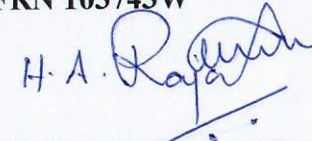
Nagpur  
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Registrar



As per our report of even date attached  
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CA Hemant Rajandekar  
 Partner  
 Mem.No :110838

**MAHARASHTRA NATIONAL LAW UNIVERSITY , NAGPUR**

**Receipt & Payment Account**

**For the Period 1st April 2017 To 31st March 2018**


Receipts	Amount(Rs.)	Amount(Rs.)	Payments	Amount(Rs.)	Amount(Rs.)
To, <b>Opening Balance :</b> Cash In Hand 'Cash at Bank	58,181.00 1,35,52,519.00	1,36,10,700.00	By, <b>Salary &amp; Allowances: (Refer Schedule K )</b> Less: Unpaid salaries Current year Add: Unpaid salaries of earlier year	2,48,70,453.00 50,410.00 15,48,579.00	2,63,68,622.00
<b>Donation Received :</b> Donation received from Ram Jeth Malani Donation received for Gold Medal		1,00,00,000.00 10,00,000.00	<b>Statutory Recoveries :</b> DCPS Deductions (10%) Insurance deduction by JDHE Profession Tax Tax Deducted at Source Provident Fund-EPF	- 2,124.00 62,225.00 27,42,908.00 22,02,674.00	50,09,931.00
<b>Grant Recieved from :</b> Government Grant-Capital(Bungalow) Government Grant-Capital(University) Government Grant-Revenue (University) Government Grant In Aid -Salary-Current Government Grant In Aid -Salary-Previous Less:Government grant Recievable	- 0.00 40046000.00 8693438.00 1561850.00 0.00	5,03,01,288.00	<b>Establishment Expenses :(Refer Schedule L)</b> Less: Unpaid Creditor for expenses Add: Prepaid Expenses of current year Less: Prepaid Expenses ealier year	4,34,20,153.85 17,20,887.00 1,53,990.00 3,71,321.00	4,14,81,935.85
<b>EMD Money (Refundable) Collected</b> EMD (Refundable)-Books & General EMD (Refundable)-Computer & IT Security Deposit-Mess	5000.00 30000.00 1,00,000.00	1,35,000.00	<b>Fixed Deposits</b>		1,17,31,776.00
<b>Caution Money (Refundable)</b> Hostel Caution Money (Refundable) Library Caution Money(Refundable) Mess Caution Money (Refundable)	15,50,000.00 16,60,000.00 15,50,000.00	47,60,000.00	<b>Purchases of Fixed Asset &amp; CWIP : (Refer Schedule C)</b>		2,83,14,391.00
<b>Fees &amp; Fines Receipts :</b> Fees (Refer Schedule N) Less: Fees Receivable from student	3,41,04,400.00 1,79,750.00	3,39,24,650.00	<b>Advances given to :</b> Advance for Mess Advance for Expenses Advance given to Employees Advance given to PWD(Electrical) Advance given to PWD (Civil)	- 5,65,060.00 2,000.00 6,45,447.00 0.00	12,12,507.00
<b>Scholarship for Student received</b>		9,30,000.00	<b>Caution Money (Refundable)</b> Hostel Caution Money (Refundable) Library Caution Money(Refundable) Mess Caution Money (Refundable)	2,40,000.00 2,20,000.00 2,20,000.00	6,80,000.00
<b>Total C/F</b>		<b>11,46,61,638.00</b>	<b>Total C/F</b>		<b>11,47,99,162.85</b>



Total B/F		11,46,61,638.00	Total B/F		11,47,99,162.85
<b>Miscellaneous receipts</b>			<b>Scholarship for Student paid</b>		9,30,000.00
Admission Cancellation Charges	5,79,262.00		<b>EMD Money Refunded</b>		
Application fees (Faculty)	13,300.00		EMD (Refundable)-Books & General	0.00	
Application fees (Non teaching staff)	23,250.00		EMD (Refundable)-Computer & IT	92,000.00	
Miscellaneous	54,854.00		EMD (Refundable)-Mess	40,000.00	1,32,000.00
Interest on Deposits with bank	7,31,776.00	14,30,108.00			
Interest on Bank Account	27,666.00		<b>Payment of earlier Liability</b>		
			Audit Fees Paid		47,200.00
Unpaid Collection for Mess		17,84,297.90	Prov. For Expenses		3,17,043.00
<b>Statutory Recoveries :</b>			<b>Closing Balance : (Refer Schedule E)</b>		
DCPS Deductions (10%)	3,41,944.00		Cash In Hand	36,931.00	
Insurance deduction by JDHE	2,124.00		Cash at Bank	68,93,028.05	69,29,959.05
Profession Tax	64,075.00				
Tax Deducted at Source	33,29,643.00	52,79,321.00			
Provident Fund-EPF	15,41,535.00				
<b>Total</b>		<b>12,31,55,364.90</b>	<b>Total</b>		<b>12,31,55,364.90</b>

Notes to Accounts and Significant accounting policies 1-5  
Schedule "A" to "O" of notes & statements form an integral part of this Receipt And Payment Account.

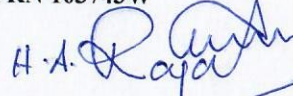
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Vice Chancellor  
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Date :26/04/2018

  
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As per our report of even date attached  
For V. R. Inamdar & Co.  
Chartered Accountants  
FRN 103743W

  
CA Hemant Rajandekar  
Partner  
Mem.No : 110838



**MAHARASHTRA NATIONAL LAW UNIVERSITY , NAGPUR**

**Schedules to Balance sheet**

**Schedule A: General Funds & Other Funds**

<b>PARTICULARS</b>	<b>AMOUNT</b>	<b>AMOUNT</b>
<b>Government Grants (NonRecurring Grants)</b>		
Government Grant-Capital(University)	2,83,23,000.00	3,67,90,950.00
Government Grant-Capital(Bungalow)	17,04,000.00	
Government Grant-Capital(New campus)	34,29,450.00	
Government Grant-Capital (Hostel)	33,34,500.00	
<b>Corpus Fund (Lecturer Series &amp; Gold Medal) :</b>		
Donation received for Lecturer Series	20,00,000.00	1,40,00,000.00
Donation received -Ram Jethmalani Merit-Cum-Need Scholarship	1,00,00,000.00	
Donation received for Gold Medal	20,00,000.00	
<b>TOTAL</b>		<b>5,07,90,950.00</b>

**Schedule B :Duties & Taxes:**

<b>PARTICULARS</b>	<b>AMOUNT</b>	<b>AMOUNT</b>
<b>TDS PAYABLE:</b>		
TDS U/S 192	3,55,690.00	7,75,917.00
TDS U/S 194 C	62,915.00	
TDS U/S 194 I	3,02,764.00	
TDS U/S 194 J	54,548.00	
<b>PROFFESIONAL TAX PAYABLE:</b>		
Professional Tax Deduction by Government	1,700.00	29,910.00
Professional Tax Deduction by University	28,210.00	
<b>PROVIDENT FUND PAYABLE:</b>		
Provident payable (Employee)	81,814.00	2,08,520.00
Provident payable (Employer)	1,26,706.00	
<b>TOTAL</b>		<b>10,14,347.00</b>

**Schedule D:Deposits (Liability):**

<b>PARTICULARS</b>	<b>AMOUNT</b>	<b>AMOUNT</b>
<b>Deposits from Students</b>		
Hostel Caution Money (Refundable)		19,60,000.00
Library Caution Money(Refundable)		20,80,000.00
Mess Caution Money (Refundable)		19,90,000.00
<b>TOTAL</b>		<b>60,30,000.00</b>



**Schedule E: Loans & Advances (Asset):**

PARTICULARS	AMOUNT	AMOUNT
<b>Advance to Employees</b>		
Advance Against Salary	2,000.00	
Advance to Employees(PF Contribution)	-	2,000.00
<b>Advance to Others</b>		
Advance to PWD (Electrical)	13,05,447.00	
Advance to PWD (Civil)	60,00,000.00	
Advances against expenses	5,65,060.00	78,70,507.00
Fees receivable from student		1,79,750.00
Prepaid Expenses		1,53,990.00
<b>TOTAL</b>		<b>82,06,247.00</b>

**Schedule F: Cash & Bank Balances:**

PARTICULARS	AMOUNT	AMOUNT
Cash in hand		36,931.00
Cash at Bank		
SBI SAVINGS A/C NO.35657681266	44,528.00	
SBI CURRENT A/C NO.35924153812	23,75,267.40	
SBI Fee A/C NO.-35882247161	8,48,179.00	
SBI EMD CURRENT A/C NO.- 36693096412	1,14,827.50	
SBI MIHAN Branch A/C No 37359307907	2,54,240.25	
SBI, Ravi Nagar, Mess-Current 36693090385	17,63,452.90	
BOM SALARY CURRENT A/C NO.- 627574326	14,92,533.00	68,93,028.05
<b>TOTAL</b>		<b>69,29,959.05</b>

**Schedule G: Creditors for Expenses:**

PARTICULARS	AMOUNT	AMOUNT
ANAGHA CORPORATION		(3,226.00)
Nerkar Tailor		(2,000.00)
Hansa Travels		(579.00)
Bharat Furniture		45,135.00
RAJANDEKAR & ASSOCIATES		(3,097.00)
Sheela Caterers		9,093.00
Payable to Architech for Limited Arc Competition		-
Torika Overseas		7,554.00
Unpaid Flat rent received from Faculty Members		-
Advance Mess Charges from student		17,84,297.90
Provision for Expenses		19,57,213.00
Provision for Audit Fees		60,000.00
<b>TOTAL</b>		<b>38,54,390.90</b>



**Schedule H:Salary Deductions Payable:**

<b>PARTICULARS</b>	<b>AMOUNT</b>	<b>AMOUNT</b>
DCPS Deduction(10%)		3,69,160.00
Salary Payable		50,410.00
Salary Payable- Doctors		-
Salary Payable-Govt		-
<b>TOTAL</b>		<b>4,19,570.00</b>

**Schedule I:EMD & Security Deposit Payable:**

<b>PARTICULARS</b>	<b>AMOUNT</b>	<b>AMOUNT</b>
EMD (Refundable) -Books & General		15,000.00
EMD (Refundable)-Computer & IT		-
EMD (Refundable)-Mess		-
Security Deposit (Refundable)-Mess Sheela Caterers		1,00,000.00
<b>TOTAL</b>		<b>1,15,000.00</b>

**Schedule J:Investments:**

<b>PARTICULARS</b>	<b>AMOUNT</b>	<b>AMOUNT</b>
Fixed Deposit (Caution Money Refundable to students)		19,50,000.00
Fixed Deposit (Endowment Lecture)		20,00,000.00
Fixed Deposit (Gold Medal)		20,00,000.00
Fixed Deposit (Ram Jethmalani Merit-Cum- Need Schol)		1,00,00,000.00
Interest Recievable on FDR		7,97,850.00
<b>TOTAL</b>		<b>1,67,47,850.00</b>



Schedules to Income & Expenditure Account

Schedule K: Salary and Allowances

PARTICULARS	AMOUNT	AMOUNT
Salary for Officers	4317090.00	
Salary for Office Staff	3176210.00	
Salary-Faculty Members	12790784.00	
Salary Arrears (Faculty)	41782.00	
Doctors Salary	672420.00	
Administrative Allowance	224000.00	
Mobile Allowance	15400.00	
Special Allowance	3600.00	
Teaching Allowance	500000.00	
Warden Allowance	554134.00	
DA Arrears	274883.00	
Honorarium Paid	577420.00	
Medical Expenses (Reimbursed)	28789.00	
Overtime Payment	58440.00	
PF Administrative Charges	78384.00	
PF Contribution by Employer	1466600.00	
Salary Expenses	90517.00	2,48,70,453.00
TOTAL		2,48,70,453.00

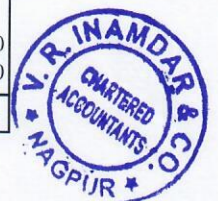


**Schedule L: Establishment Expenses**

<b>PARTICULARS</b>	<b>AMOUNT</b>	<b>AMOUNT</b>
<b>Academic Activities</b>		
Exp Against -G L Sangli Lect Series	61226.00	
Exp. Against Justice S.M.Daud Lacture Series	7190.00	
Legal Aid Activities	9320.00	
Moot Court Activities	410376.90	
PH.D. Course Expenses	47400.00	
Sports Committee	94743.00	630255.90
<b>Annual Maintenance Expenses</b>		
Cleaning Charges (Hostel)	910294.00	
Repaire & Maintance (Other)	2632225.00	
Repairs & Maint. (Bus/Car)	57260.00	
Repairs & Maint. (Computer)	189415.00	
Website Maintenance Charges	197520.00	3986714.00
<b>Establishment Expenses</b>		
Inspection & Registration Fees	1050000.00	
Members & Associatiion Fees	251805.00	1301805.00
<b>Events</b>		
Faculty Development Programme	15160.00	
Festival & Celebration Expenses	3552.00	18712.00
<b>Faculty Selection Prog Exp</b>		
Faculty Selection (Seating Fees)	20000.00	
Faculty Selection (Travelling Expenses)	56848.90	76848.90
<b>Guest House</b>		
University Guest House Exp		15727.00
<b>Health Centre</b>		
Medicine Exp (Students & Staff)		70108.00
<b>Hostel</b>		
Hostel Maintenance Expenses		34000.00
<b>Insurance Expenses</b>		
Insurance (Mediclaim Policy)	324224.00	
Insurance (Vehicles)	160552.00	484776.00
<b>Library</b>		
Online Library Expenses	1077387.00	
Books & Journal	434247.00	1511634.00
<b>Meeting Related Expenses</b>		
Meeting Expenses(IDMC)	299744.00	
Meeting Expenses (Other)	8357.00	
Non Teaching Staff (Seating Fee)	50000.00	
Seating Fees (Meetings)	383756.95	741857.95
<b>Office Expenses</b>		
Advertisement Expenses	491416.00	
Bank Charges	15134.10	
Electricity Expenses	2001371.00	
Gas Cylinder Refill	4332.00	
Lease Line Rent (BSNL)	535132.00	
Office Expenses	211917.00	
Postage & Telegram Expenses	85059.00	
Printing & Stationery Expenses	1299179.00	
Shifting Expenses	319286.00	
Telephone Expenses	177552.00	
Vehicle (Fuel) Expenses	473557.00	
Wages/Labour Charges	47550.00	
Water Charges	185297.00	5846782.10



PARTICULARS	AMOUNT	AMOUNT
<b>Outsourcing Service Exp</b>		
Housekeeping Service Exp	2600.00	
Security & Manpower (All)	4839198.00	4841798.00
<b>Professional Services</b>		
Professional Fees	537767.00	537767.00
Audit Fess for current year		60000.00
<b>Publication and Printing</b>		
News Paper & Book Binding	44802.00	
Study Material/Handout	265227.00	
University Journal Printing	75424.00	
Photocopy Expenses	1287.00	386740.00
<b>Rent</b>		
Rent Hostel Flats	4232312.00	
Rent University D&D Campus	8038395.00	12270707.00
<b>Statutory Expenses</b>		
Interest on PF	75399.00	
Interest on PT	1700.00	
Interest on TDS	12421.00	
Late Fee on PT	13000.00	
Penalty & Fines	1800.00	
Rates & Taxes	265410.00	369730.00
<b>Student Bar Council</b>		
Cultural Committee	9440.00	
Debating/Quize Literary Committee	144604.00	
Legal Aid Committee	820.00	154864.00
<b>Student Related Expenses</b>		
Bus Hiring Charges (Students)	752122.00	
Students Sports Expenses	155192.00	
Student Welfare Expenses	43443.00	
Uniform Expenses (Students)	10800.00	961557.00
<b>Travel Expenses &amp; Hospitality Exp</b>		
Other Travelling Expenses	3120.00	
Statutory Body Member Travelling Exp	172102.00	
Statutory Meeting Exp.	58324.00	
University Officer Travelling Exp.	243341.00	
Visitors Guest Faculty Traveling Exp	100964.00	577851.00
<b>Travelling &amp; Lodging Exp</b>		
Accomodation Charges	294768.00	
Conveyance Expenses	2000.00	
Travelling Expenses	658416.00	955184.00
<b>University Bungalow</b>		
Hon'ble Registrar Residence Exp	82370.00	
Hon'ble Vice Chancellor Bungalow	12361.00	94731.00
<b>Welfare</b>		
Staff Welfare Expenses	502798.00	
Student Welafe Fund	39235.00	
Guest House Expenses	2000.00	544033.00
<b>Limited Architecture Design Copetition Exp</b>		6945971.00
<b>TOTAL</b>		<b>4,34,20,153.85</b>



**Schedule M: Grants Received:**

PARTICULARS	AMOUNT	AMOUNT
Government Grant-Revenu (College)		4,00,46,000.00
Government Grant-Revenue(Hostel)		-
Salary Grant Received -JDHE		86,93,438.00
TOTAL		4,87,39,438.00

**Schedule N : Fees and Fines:**

PARTICULARS	AMOUNT	AMOUNT
Admission Fees		4,02,000.00
Annual Fees (Ph.D)		1,10,000.00
Application Fee (Ph.D)		26,000.00
Course Work Fees (Ph.D)		3,25,000.00
Hostel Accomodation		57,30,000.00
Internet/electronic Database Annual (Ph.D)		66,000.00
Library Fees (Ph.D)		54,000.00
Miscellanious Receipts From Students		49,150.00
Other Fees		64,57,000.00
Ph.D. Application Fee		98,000.00
Registration Fees (Ph.D)		1,95,000.00
Tution Fees		1,83,00,250.00
User Charges		22,92,000.00
TOTAL		3,41,04,400.00

**Schedule O : Other Income:**

PARTICULARS	AMOUNT	AMOUNT
Admission Cancellation Charges		579262.00
Application Fees (Non Teaching Staff)		23250.00
Application Fees(Teaching Staff)		13300.00
Interest Received (Bank)		27666.00
Interest Received On FDR		731776.00
Miscellanious Receipts		54854.00
TOTAL		14,30,108.00



**FIXED ASSETS AND DEPRECIATION**

**Schedule: C**

**DEPRECIATION AS PER INCOME TAX ACT,1961 UNDER SEC 32**

SR. NO	PARTICULARS	RATE OF DEP.	GROSS BLOCK 01.04.2017	PURCHASES DURING THE YEAR		SALE / DEDUCTION	GROSS BLOCK 31.03.2018	DEPRECIATION FUND AS ON 01.04.2017	DEPRECIATION FOR THE PERIOD	DEPRECIATION FUND AS ON 31.03.2018	WDV 31.03.2017	WDV 31.03.2018
				MORE THAN 180 DAYS	LESSTHAN 180 DAYS							
<b>1</b>	<b>INTAGIBLE ASSETS</b>											
	(1)SOFTWARE-TALLY 9.ERP	60%	54,000.00	-	-	-	54,000.00	16,200.00	22,680.00	38,880.00	37,800.00	15,120.00
	(2) TRADEMARK(UNIVERSITY LOGO)	25%	70,012.00	-	-	-	70,012.00	17,503.00	13,127.00	30,630.00	52,509.00	39,382.00
	(3) COMPUTER SOFTWARE	60%	54,687.00	-	-	-	54,687.00	16,406.10	22,969.00	39,375.10	38,280.90	15,311.90
	(4) SOFTWARE - CYBERROAM	60%	79,245.00	-	-	-	79,245.00	23,773.50	33,283.00	57,056.50	55,471.50	22,188.50
	(5) SOTWARE - LIBRARY	60%	-	-	3,69,027.00	-	3,69,027.00	-	1,10,708.00	1,10,708.00	-	2,58,319.00
<b>2</b>	<b>OFFICE EQUIPMENTS</b>											
	(1)MOBILE PHONE (ASSET)	15%	1,32,112.00	-	60,172.00	-	1,92,284.00	14,590.05	22,141.00	36,731.05	1,17,521.95	1,55,552.95
	(2)DJ MUSIC SYSTEM	15%	49,990.00	-	-	-	49,990.00	3,749.25	6,936.00	10,685.25	46,240.75	39,304.75
	(3)EQUIPMENTS - MEDICAL ROOM	15%	27,350.00	11,800.00	-	-	39,150.00	2,051.25	5,565.00	7,616.25	25,298.75	31,533.75
	(4)PROJECTOR	15%	2,29,565.00	-	-	-	2,29,565.00	24,679.88	30,733.00	55,412.88	2,04,885.13	1,74,152.13
	(5)REFRIGIRATOR	15%	22,340.00	-	-	-	22,340.00	1,675.50	3,100.00	4,775.50	20,664.50	17,564.50
	(6)REFREGERATOR-MEDICAL ROOM	15%	11,500.00	-	-	-	11,500.00	862.50	1,596.00	2,458.50	10,637.50	9,041.50
	(7) REFREGERATOR-VC BUNGLOW	15%	37,800.00	-	-	-	37,800.00	5,670.00	4,820.00	10,490.00	32,130.00	27,310.00
	(8) STABILIZER	15%	6,400.00	-	-	-	6,400.00	480.00	888.00	1,368.00	5,920.00	5,032.00
	(9) TEA VENDING MACHINE	15%	23,165.00	-	-	-	23,165.00	3,474.75	2,954.00	6,428.75	19,690.25	16,736.25
	(10) TELEPHONE INSTRUMENTS	15%	5,060.00	-	-	-	5,060.00	759.00	645.00	1,404.00	4,301.00	3,656.00
	(11) TELEVISION SET	15%	1,76,970.00	-	-	-	1,76,970.00	13,272.75	24,555.00	37,827.75	1,63,697.25	1,39,142.25
	(12) WASHING MACHINE - HOSTEL	15%	29,000.00	29,000.00	30,000.00	-	88,000.00	2,175.00	10,624.00	12,799.00	26,825.00	75,201.00
	(13) OTHER OFFICE EQUIPMENTS	15%	53,135.00	2,77,906.00	6,65,790.00	-	9,96,831.00	5,125.65	98,822.00	1,03,947.65	48,009.35	8,92,883.35
	(14) MICROWAVE-VC BUNGLOW	15%	24,900.00	-	-	-	24,900.00	3,735.00	3,175.00	6,910.00	21,165.00	17,990.00
	(15) WASHING MACHINE-VC BUNGLOW	15%	43,100.00	-	-	-	43,100.00	6,465.00	5,495.00	11,960.00	36,635.00	31,140.00
	(16)WATER PURIFIER-VC BUNGLOW	15%	20,500.00	-	-	-	20,500.00	3,075.00	2,614.00	5,689.00	17,425.00	14,811.00
	(16) COOLERS (SYMPHONI)-HOSTEL	15%	-	2,99,700.00	-	-	2,99,700.00	-	44,955.00	44,955.00	-	2,54,745.00
	(16) FREEZER -CANTEEN	15%	-	42,400.00	-	-	42,400.00	-	6,360.00	6,360.00	-	36,040.00





**Schedule: C**

**DEPRECIATION AS PER INCOME TAX ACT,1961 UNDER SEC 32**

SR. NO	PARTICULARS	RATE OF DEP.	GROSS BLOCK 01.04.2017	PURCHASES DURING THE YEAR		SALE / DEDUCTION	GROSS BLOCK 31.03.2018	DEPRECIATION FUND AS ON 01.04.2017	DEPRECIATION FOR THE PERIOD	DEPRECIATION FUND AS ON 31.03.2018	WDV 31.03.2017	WDV 31.03.2018
				MORE THAN 180 DAYS	LESSTHAN 180 DAYS							
<b>3</b>	<b>Furniture &amp; Fixtures</b>											
	(1)FURNITURE & FIXTURE-BUNGLOW REGISTRAR	10%	2,36,656.00	26,105.00	-	-	2,62,761.00	11,832.80	25,093.00	36,925.80	2,24,823.20	2,25,835.20
	(2)FURNITURE & FIXTURE-BUNGLOW VC	10%	10,02,942.00	-	-	-	10,02,942.00	84,819.10	91,812.00	1,76,631.10	9,18,122.90	8,26,310.90
	(3)FURNITURE & FIXTURE-UNIVERSITY	10%	35,29,457.00	17,85,206.00	56,85,799.00	-	1,10,00,462.00	1,77,563.80	7,98,000.00	9,75,563.80	33,51,893.20	1,00,24,898.20
	(3)FURNITURE & FIXTURE-HOSTEL	10%	-	60,90,701.00	49,45,436.00	-	1,10,36,137.00	-	8,56,342.00	8,56,342.00	-	1,01,79,795.00
<b>4</b>	<b>VEHICLES</b>											
	(1) VEHICAL-ACTIVA	15%	64,333.00	-	-	-	64,333.00	4,824.98	8,926.00	13,750.98	59,508.03	50,582.03
	(2)VEHICAL -AMBULANCE	15%	3,84,843.00	-	-	-	3,84,843.00	57,726.45	49,067.00	1,06,793.45	3,27,116.55	2,78,049.55
	(3)VEHICAL- HONDA CITY	15%	10,08,035.00	-	-	-	10,08,035.00	1,51,205.25	1,28,524.00	2,79,729.25	8,56,829.75	7,28,305.75
	(4)VEHICAL- CAR-VC	15%	20,27,787.00	-	-	-	20,27,787.00	3,04,168.05	2,58,543.00	5,62,711.05	17,23,618.95	14,65,075.95
	(5)VEHICLE-CAR-SWIFT	15%	9,15,913.00	-	-	-	9,15,913.00	68,693.48	1,27,083.00	1,95,776.48	8,47,219.53	7,20,136.53
	(6)VEHICLE-BUS MH31 FC 0096	15%	28,33,771.00	-	-	-	28,33,771.00	2,12,532.83	3,93,186.00	6,05,718.83	26,21,238.18	22,28,052.18
<b>5</b>	<b>AIR CONDITIONERS</b>	15%	15,84,939.00	13,76,300.00	3,25,180.00	-	32,86,419.00	2,37,740.85	4,32,913.00	6,70,653.85	13,47,198.15	26,15,765.15
<b>6</b>	<b>COMPUTERS &amp; NETWORKS</b>											
	(1)COMPUTERS	60%	19,04,528.00	15,64,920.00	63,570.00	-	35,33,018.00	7,00,426.50	16,80,484.00	23,80,910.50	12,04,101.50	11,52,107.50
	(2)PRINTERS	60%	1,69,125.00	4,63,103.00	-	-	6,32,228.00	50,737.50	3,48,894.00	3,99,631.50	1,18,387.50	2,32,596.50
	(2) WIFY NETWORK	60%	-	4,20,258.00	11,55,343.00	-	15,75,601.00	-	5,98,758.00	5,98,758.00	-	9,76,843.00
<b>7</b>	<b>ELECTRICAL INSTALLATION</b>	10%	10,58,314.00	1,63,965.00	25,600.00	-	12,47,879.00	52,915.70	1,18,216.00	1,71,131.70	10,05,398.30	10,76,747.30
<b>8</b>	<b>LIBRARY BOOKS</b>	100%	7,69,342.00	18,014.00	16,67,162.00	-	24,54,518.00	3,84,671.00	12,36,266.00	16,20,937.00	3,84,671.00	8,33,581.00
<b>9</b>	<b>LEASE LINES BSNL</b>	15%	8,20,640.00	-	-	-	8,20,640.00	94,047.00	1,08,989.00	2,03,036.00	7,26,593.00	6,17,604.00
<b>10</b>	<b>SPORTS EQUIPMENTS</b>	15%	1,28,164.00	-	51,198.00	-	1,79,362.00	9,612.30	21,623.00	31,235.30	1,18,551.70	1,48,126.70
	<b>TOTAL</b>		<b>1,95,89,620.00</b>	<b>1,25,69,378.00</b>	<b>1,50,44,277.00</b>	<b>-</b>	<b>4,72,03,275.00</b>	<b>27,69,240.75</b>	<b>77,61,464.00</b>	<b>1,05,30,704.75</b>	<b>1,68,20,379.25</b>	<b>3,66,72,570.25</b>

**Details of Capital Work in Progress:**

As on 31.03.2017 As on 31.03.2018

1 New Campus Building

21,16,450.00 28,17,186.00

