

**THE GANDHIGRAM RURAL INSTITUTE
(DEEMED TO BE UNIVERSITY)**

GANDHIGRAM - 624 302, DINDIGUL DISTRICT, TAMIL NADU



**REVISED
CONSOLIDATED FINANCIAL STATEMENT
OF ACCOUNTS FOR THE YEAR 2024-25**

THE GANDHIGRAM RURAL INSTITUTE (DEEMED TO BE UNIVERSITY)
GANDHIGRAM

ANNUAL ACCOUNTS 2024-25

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**M/s. Ganesh Prasad
Chartered Accountants**

S B 1 & 2, G Block, Vajra Apartments
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Madurai – 625016
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AUDIT REPORT ON STATEMENT OF ACCOUNTS OF GANDHIGRAM RURAL INSTITUTE – (DEEMED TO BE UNIVERSITY), GANDHIGRAM

1. We have audited the attached Balance Sheet of Gandhigram Rural Institute - Deemed to be University, Gandhigram as at 31.03.2025 and the Income and Expenditure account for the year ended on that date. These financial statements are the responsibility of the Management of the Gandhigram Rural Institute (Deemed to be University). Our responsibility is to express an opinion on these financial statements based on our audit.
2. We conducted our audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements.

An audit includes examining, on a test basis, evidences supporting the amounts and disclosure in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall presentation of the financial statements. We believe that our audit provides a reasonable basis for our opinion.

3. Based on our audit, we report that:

I. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit. "The journal entries recorded in response to the C&AG audit observations have been duly verified and found to be in order."

II. We observed and report that:

- a) Financial statements are prepared on the new format prescribed by MHRD (now MoE) and approved by C&AG of India.
- b) Fixed asset register is being maintained.
- c) During the year ending 31.03.2025, Depreciation has been calculated on Straight Line Method based on the instructions of MHRD (now MoE).
- d) Internal audit of accounts has been carried out for the Financial Year 2024-25.
- e) Provision for Retirement Benefits has been made during the year as per the AS-15.



**M/s. Ganesh Prasad
Chartered Accountants**

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-
- f) There are no statutory liabilities pending, as confirmed by the Management.
g) Provision for taxation is not made as the Institute enjoys exemption u/s 10(23C)(iiiab) of the Income Tax Act.
h) Single quotation method is followed for purchase of proprietary items and for the value of items below Rs.50,000/- as per GRI manual.

Subject to our observation to the preceding paragraphs, we report that the Balance Sheet and Income and Expenditure Account dealt with by this report are in agreement with the books of accounts.

In our opinion and to the best information and according to the explanations given to us, the said financial statements read together with the Accounting Policies and Notes on Accounts, and subject to the significant matters stated in para 3(II) above give a true and fair view in conformity with accounting principles generally accepted in India.

- a. In so far it relates to the Balance Sheet, of the State of affairs of the Gandhigram Rural Institute (Deemed to be University), Gandhigram as at 31.03.2025 and
b. In so far as it relates to Income and Expenditure account of the Institute for the year ended on that date.

Place: Gandhigram

Date: 03.10.2025

For GANESH PRASAD
Chartered Accountants
(ICAI Firm Reg. No: 000872 S)

S. NATANAGOPAL
Partner
M. No: 022861



THE GANDHIGRAM RURAL INSTITUTE (DEEMED TO BE UNIVERSITY)
GANDHIGRAM - TAMIL NADU

CONSOLIDATED BALANCE SHEET AS AT 31.03.2025

SOURCES OF FUNDS	Schedule	2024-25	2023-24
CORPUS / CAPITAL FUND	1	-439 01 70 804	-441 62 56 576
DESIGNATED / EARMARKED / ENDOWMENT FUNDS	2	33 13 00 567	32 27 69 542
CURRENT LIABILITIES & PROVISIONS	3	513 15 77 214	520 67 07 378
TOTAL		107 27 06 977	111 32 20 344
APPLICATION OF FUNDS	Schedule	2024-25	2023-24
FIXED ASSETS - OWN			
Tangible Assets	4	44 54 79 470	43 65 54 736
Intangible Assets	4	31 828	6
Capital Work-In-Progress	4	2 69 32 067	2 69 05 296
INVESTMENTS FROM EARMARKED / ENDOWMENT FUNDS			
Long Term		12 35 85 455	
Short Term		1 53 00 000	15 79 00 599
INVESTMENTS - OTHERS			
Long Term	6	6 99 58 919	
Short Term		14 26 13 208	24 89 42 153
CURRENT ASSETS	7	10 38 05 051	13 40 06 374
LOANS, ADVANCES & DEPOSITS	8	14 50 00 979	10 89 11 180
TOTAL		107 27 06 977	111 32 20 344

SIGNIFICANT ACCOUNTING POLICIES 23

CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS 24


Finance Officer
Gandhigram Rural Institute


Registrar
Gandhigram Rural Institute

For GANESH PRASAD
Chartered Accountants
(ICAI Firm Reg. No: 000872 S)

S. NATANAGOPAL
Partner
M. No: 022841



UDIN: 25 092841 BMOBEB 8319

THE GANDHIGRAM RURAL INSTITUTE (DEEMED TO BE UNIVERSITY)
GANDHIGRAM - TAMIL NADU

CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2025

Particulars	Schedule	GDA	UGC Maintenance Grant / RBI-TSA	2024-25	2023-24
INCOME					
Academic Receipts	9		3 94 68 227	3 94 68 227	4 26 34 311
Grants / Subsidies	10	1 180	87 42 70 531	87 42 71 711	78 74 27 396
Income from Investments	11	16 20 989	8 07 448	24 28 437	16 81 612
Interest Earned	12	1 49 498	5 51 417	7 00 915	6 16 903
Other Income	13		41 48 026	41 48 026	37 58 047
Prior Period Income	14				
TOTAL (A)		17 71 667	91 92 45 649	92 10 17 316	83 61 18 269
EXPENDITURE					
Staff Payments & Benefits (Establishment expenses)	15		54 30 72 031	54 30 72 031	46 73 91 475
Actuarial Valuation Provision on Retirement Benefits	15		26 32 35 556	26 32 35 556	50 85 82 712
Employees Retirement and Terminal Benefits	15A		2 19 59 594	2 19 59 594	2 27 55 343
Academic Expenses	16		84 39 072	84 39 072	73 71 138
Administrative and General Expenses	17	1 180	3 41 49 961	3 41 51 141	2 13 32 561
Transportation Expenses	18		22 54 253	22 54 253	18 26 191
Repairs & Maintenance	19		3 82 97 536	3 82 97 536	62 74 494
Finance Costs	20		40 606	40 606	
Depreciation	4	1 52 21 192	31 19 798	1 83 40 990	1 85 62 141
Other Expenses	21		46 548	46 548	48 326
Prior Period Expenses	22		16 48 322	16 48 322	20 727
TOTAL (B)		1 52 22 372	91 62 63 277	93 14 85 649	105 41 65 108
Balance being excess of expenditure over income (A-B)		-1 34 50 705	29 82 372	-1 04 68 333	-21 80 46 839
Total		17 71 667	91 92 45 649	92 10 17 316	83 61 18 269
Transfer to / from Designated Fund					
Balance being Surplus / (Deficit) carried to Capital Fund		-1 34 50 705	29 82 372	-1 04 68 333	-21 80 46 839

SIGNIFICANT ACCOUNTING POLICIES 23

CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS 24


Finance Officer
Gandhigram Rural Institute


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Gandhigram Rural Institute

For GANESH PRASAD
Chartered Accountants
ICAI Firm Reg. No: 090872 S)

S. NATANAGOPAL
Partner
M. No: 022841
UDIN: 25 022841 BMOBEB 8319



THE GANDHIGRAM RURAL INSTITUTE (DEEMED TO BE UNIVERSITY)
GANDHIGRAM - TAMIL NADU

SCHEDULE - 1 CORPUS / CAPITAL FUND

Amount in Rupees

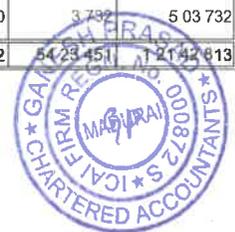
Particulars		GDA	Schemes	UGC Maintenance Grant / RBI-TSA	Student Fund A/c10820	GDF A/c No.10632	Institute Fund A/c No.2639	2024-25	2023-24
	Balance at the beginning of the year	32 25 34 098	2 05 30 222	-481 22 68 174	40 71 511	4 70 56 751	18 19 016	-441 62 56 576	-421 38 80 386
Add:	Adjustment of previous year DDU-KK bal.		50 19 299					50 19 299	
Add:	Grants from UGC, Government of India and State Government to the Extent Utilized for Capital Expenditure (Sch.10-A)	17 87 636						17 87 636	1 12 29 577
Add:	Assets Purchased out of Earmarked Fund					1 68 98 647	32 92 101	2 01 90 748	5 29 47 278
Add:	Assets Purchased out of Sponsored Project where ownership vests in the Institution		65 000					65 000	2 85 784
Add:	Assets Donated / Gift Received								
Add:	Other Additions (adjustment)		13 54 010	37 96 758			3 05 75 547	3 57 26 315	79 09 329
Add:	Surplus transferred from the Income & Expenditure Account			29 82 372				29 82 372	
	Total	32 43 21 734	2 69 68 531	-480 54 89 044	40 71 511	6 39 55 398	3 56 86 664	-435 04 85 206	-414 15 08 418
Deduct:	Deficit transferred from the Income & Expenditure Account	-1 34 50 705						-1 34 50 705	-21 80 46 839
Deduct:	SC/ST tuition fee reversed from fund Account								9 72 000
Deduct:	IRG Fund transferred to Grant account	17 70 487						17 70 487	4 86 90 873
Deduct:	Other adjustments		68 334					68 334	70 38 446
Deduct:	Adjustment of provision of depreciation		74 987		5 37 962	52 35 252	1 85 47 871	2 43 96 072	
	Balance at the year end	30 91 00 542	2 68 25 210	-480 54 89 044	35 33 549	5 87 20 146	1 71 38 793	-439 01 70 804	-441 62 56 576



Particulars	Fund wise Breakup						Total	
	Student Fund A/c.10820	GDF A/c No.10632	HBA A/c No. 1225	Corpus Fund A/c No. 2633	Endow. Fund	Institute Fund A/c No.2639	2024-25	2023-24
A								
i Opening Balance	8 27 51 876	9 68 07 260	2 64 71 088	8 38 87 299	91 27 588	2 37 24 431	32 27 69 542	29 58 04 576
ii Additions during the year	2 05 19 987	3 95 10 824	28 566		23 54 562	85 57 351	7 09 71 290	11 72 35 425
iii Donation to the Corpus Fund				80 034			80 034	77 095
iv Income from Investments made of the Funds			78 284	17 86 111	1 14 232	67 647	20 46 274	59 95 656
v Accrued Interest on Investments / Advances	45 03 368	42 10 956	17 15 061	13 18 801	6 24 537	7 87 934	1 31 60 657	57 50 807
vi Interest on Savings Bank A/c	23 049	24 616	45 617	49 805	6 805	79 438	2 29 330	8 42 767
viii Other Additions-Inter Unit Account Payable								63 26 084
ix Contribution Received				5 73 607			5 73 607	4 93 969
x Security deposit								98 011
xi Other Current Liabilities		34 177			1 893	15 78 074	16 14 144	20 60 040
xii Less: Deductions during the year	1 28 42 262	98 011		24 61 100		19 27 836	1 73 29 209	30 349
xiii Less: Fixed Assets transferred to Capital Fund (Sch.1)								5 29 47 278
Total (A)	9 49 56 018	14 04 89 822	2 83 38 616	8 52 34 557	1 22 29 617	3 28 67 039	39 41 15 669	38 17 06 803
B								
Utilisation/Expenditure towards objectives of Funds								
i) Capital Expenditure		1 68 98 647				32 92 101	2 01 90 748	
ii) Revenue Expenditure	1 09 25 084	2 97 25 988			86 804	18 86 478	4 26 24 354	5 89 37 261
Total (B)	1 09 25 084	4 66 24 635			86 804	51 78 579	6 28 15 102	5 89 37 261
Closing balance at the year end (A-B)	8 40 30 934	9 38 65 187	2 83 38 616	8 52 34 557	1 21 42 813	2 76 88 460	33 13 00 567	32 27 69 542
Represented by								
i Bank Balances	13 17 735	13 62 878	1 23 555	1 47 914	54 111	15 53 227	45 59 420	1 70 49 628
ii Investments	7 00 08 325	6 48 53 978	2 65 00 000	7 72 60 294	1 09 85 661	2 03 00 000	26 99 08 258	25 14 62 713
iii Inter A/c Transfer	3 00 430	59 34 000				39 89 490	1 02 23 920	1 50 79 288
iv Loans and Advances	79 625	48 200			12 625	4 00 760	5 41 210	6 95 899
v Interest Receivable	38 13 682	39 53 363	17 15 061	68 68 754	10 90 416	7 87 934	1 82 29 210	1 11 45 149
vi Fees Receivable								20 19 946
vii TDS Receivable on Fixed Deposit				3 83 988		12 549	3 96 537	4 09 181
viii Deposit with CPWD / DRDA	81 28 000	1 44 32 766					2 25 60 766	1 50 47 544
x Other Receivable		68 202		5 73 607		6 31 000	12 72 809	69 28 748
xi Deposits		32 11 800				13 500	32 25 300	29 25 300
xii Prepaid Expenses	3 83 137						3 83 137	6 146
Total	8 40 30 934	9 38 65 187	2 83 38 616	8 52 34 557	1 21 42 813	2 76 88 460	33 13 00 567	32 27 69 542



S.No.	Name of the Endowment	Bank Account	Opening Balance		Additions during the year		Total		Expenditure during the year	Closing Balance		Total
			Endow-ment	Accumu- lated interest	Endow-ment	Interest	Endow-ment	Accu. Interest		Endow-ment	Accu. Interest	
1	2		3	4	5	6	7	8	9	10	11	12(10+11)
1	V.R.Krishnaiyer Endowment	CB GRI No.4	35 000	38 410		5 630	35 000	44 040		35 000	44 040	79 040
2	Dr.Devendra Kumar Endowment	CB GRI No.4	25 000	33 674		4 496	25 000	38 170		25 000	38 170	63 170
3	Sri Ramalinga Mills	CB GRI No.4	54 750	73 746		9 847	54 750	83 593		54 750	83 593	1 38 343
4	Dinamalar Endowment	CB GRI No.4	35 000	47 144		6 295	35 000	53 439		35 000	53 439	88 439
5	P.C.Balaramaiya Endow.	CB GRI No.4	35 000	47 145		6 295	35 000	53 440		35 000	53 440	88 440
6	Dr.T.S.Soundaram Endowment	CB GRI No.4	1 00 000	19 207		9 185	1 00 000	28 392	11 160	1 00 000	17 232	1 17 232
7	G.K.Moopanar Endow.	CB GRI No.4	20 000	26 940		3 597	20 000	30 537		20 000	30 537	50 537
8	Ci.Pa.Athithanar Endow.	CB GRI No.4	50 000	67 348		8 993	50 000	76 341		50 000	76 341	1 26 341
9	Dr.G.Karthikeyan Endow	CB GRI No.4	83 227	1 12 103		14 969	83 227	1 27 072		83 227	1 27 072	2 10 299
10	G.Venkatachalapathy Endow.	CB GRI No.4	35 000	47 144		6 295	35 000	53 439		35 000	53 439	88 439
11	P.Natchimuthu Gounder Endowment	CB GRI No.4	1 00 000	1 34 695		17 986	1 00 000	1 52 681		1 00 000	1 52 681	2 52 681
12	Dr.N.Mahalingam Endowment	CB GRI No.4	1 00 000	1 34 695		17 986	1 00 000	1 52 681		1 00 000	1 52 681	2 52 681
13	Dr.V.Krishnamurthy Anna Endo.	CB GRI No.4	25 000	25 417		3 867	25 000	29 284		25 000	29 284	54 284
14	Dr.M.G.Ramachandran Endow	CB GRI No.4	50 000	38 299		6 779	50 000	45 078		50 000	45 078	95 078
15	Bhagavathy Endowment	CB GRI No.4	25 000	27 737		4 044	25 000	31 781		25 000	31 781	56 781
16	Dr.R.Subramanian&Godawari	CB GRI No.4	1 00 000	1 34 695		17 986	1 00 000	1 52 681	4 873	1 00 000	1 47 808	2 47 808
17	Sirukasavayal Periyathal Veerappan Memo. End.	CB GRI No.4	1 00 000	95 349		14 988	1 00 000	1 10 337	10 120	1 00 000	1 00 217	2 00 217
18	Dr.M.A.Sudhir Endowment	CB GRI No.4	50 000	67 350		8 993	50 000	76 343		50 000	76 343	1 26 343
19	English Faculty Alumini	CB GRI No.4	1 20 500	1 36 822		19 731	1 20 500	1 56 553		1 20 500	1 56 553	2 77 053
20	Other Endowmnet Funds	CB GRI No.4	17 48 600	17 82 370	1 893	2 70 845	17 50 493	20 53 215		17 50 493	20 53 215	38 03 708
21	Gold Medal Funds	CB GRI No.4	3 00 800	2 72 242	3 100	43 976	3 03 900	3 16 218		3 03 900	3 16 218	6 20 118
22	Dr.Federik Nickolson Endowment	CB GRI No.4	25 000	21 501		3 569	25 000	25 070		25 000	25 070	50 070
23	Dr.G.T.Nirmala Mohan Endowment	CB GRI No.4	1 00 000	71 238		13 150	1 00 000	84 388		1 00 000	84 388	1 84 388
24	Dr.Viswanathan/Chancellor/VIT Endowmt	CB GRI No.4	20 000	17 202		2 855	20 000	20 057		20 000	20 057	40 057
25	Dr.S.Ramamurthy(Phy)End.	CB GRI No.4	20 000	13 785		2 595	20 000	16 380		20 000	16 380	36 380
26	V.Krishnamurthy (Co-op)End.	CB GRI No.4	50 000	34 459		6 487	50 000	40 946		50 000	40 946	90 946
27	Writer Subrabharathi manian Endowment	CB GRI No.4	1 00 000	29 738		9 988	1 00 000	39 726	7 800	1 00 000	31 926	1 31 926
28	Dr.G.Pankajam Former VC Endowment	CB GRI No.4	1 00 000	49 920		11 526	1 00 000	61 446	13 115	1 00 000	48 331	1 48 331
29	Bharathiar Endowment	CB GRI No.4	2 00 000	93 332		22 555	2 00 000	1 15 887	12 210	2 00 000	1 03 677	3 03 677
30	Bharathiar-Sirpi endow.	CB GRI No.4	5 000	7 810		981	5 000	8 791		5 000	8 791	13 791
31	V.Ramachandran Endowment	CB GRI No.4	1 05 530	1 46 219		19 291	1 05 530	1 65 510		1 05 530	1 65 510	2 71 040
32	Dr.G.Ramachandran Endowment	CB GRI No.4	94 500	8 40 994	1 462	71 385	95 962	9 12 379	13 817	95 962	8 98 562	9 94 524
33	Dr.K.Raja Prof. of Tamil Mutram Endowment	CB GRI No.4	1 00 000	37 496		10 579	1 00 000	48 075	6 709	1 00 000	41 366	1 41 366
34	Dr.S.Radhakrishnan Memorial Medal	CB GRI No.4	25 000	7 607		2 510	25 000	10 117		25 000	10 117	35 117
35	Dr. N. Kamalamma Endowment-Gold-B.Sc. Home Sci-Gold	CB GRI No.4	50 000	8 481		4 507	50 000	12 988		50 000	12 988	62 988
36	Dr. N. Kamalamma Memorial Lecture Endowment	CB GRI No.4	1 00 000	13 960		8 785	1 00 000	22 745	7 000	1 00 000	15 745	1 15 745
37	Chinnalapatti Rajaudhayam Endowment Dr.G.Rajkumar, awarding of Medal to Ph.D scholars	CB GRI No.4	75 000	8 408		6 432	75 000	14 840		75 000	14 840	89 840
38	Award	CB GRI No.4			1 50 000	6 025	1 50 000	6 025		1 50 000	6 025	1 56 025
39	Prof.Dr.B.S.Nagarajan Endowment Lecture-Dept. of LL&E	CB GRI No.4			5 00 000	15 306	5 00 000	15 306		5 00 000	15 306	5 15 306
40	Prof.Dr.B.S.Nagarajan Gold Medal-Dept. of Economics	CB GRI No.4			5 00 000	15 306	5 00 000	15 306		5 00 000	15 306	5 15 306
41	prof.s.abraham john-Endowment for cash/medal/scholarship	CB GRI No.4			7 00 000	5 225	7 00 000	5 225		7 00 000	5 225	7 05 225
42	Sri.Madhu Ramnath "Srimati Rajam Krishnan" Endowment-Dept. of Tamil	CB GRI No.4			5 00 000	3 732	5 00 000	3 732		5 00 000	3 732	5 03 732
	Net Total		43 62 907	47 64 681	23 56 455	7 45 574	67 19 362	55 10 255	86 804	67 19 362	54 23 451	1 21 42 813



THE GANDHIGRAM RURAL INSTITUTE (DEEMED TO BE UNIVERSITY)
GANDHIGRAM - TAMIL NADU

Balance sheet for Endowment Fund Account as on 31.03.2025

Liabilities	2024-25	2023-24	Assets	2024-25	2023-24
Endowment Fund A/c					
Opening Balance	91 27 588	83 45 988	Investment	1 09 85 661	84 60 267
Addition for the fund	30 15 225	7 81 600	Bank Account		
			A/c.No.4	54 111	52 382
			Loans and Advances	12 625	12 625
			Interest Receivable	10 90 416	6 02 173
			TDS Receivable		141
Total	1 21 42 813	91 27 588	Total	1 21 42 813	91 27 588



SCHEDULE 3 - CURRENT LIABILITIES & PROVISIONS

Fund wise Breakup								
	Particulars	GDA	UGC Maintenance Grant / RBI-TSA / Commercial A/c	Students Deposit A/c No.7	Projects	Schemes	2024-25	2023-24
A.	CURRENT LIABILITIES							
1	Deposits from Staff							
2	Deposits from Students			2 43 68 934			2 43 68 934	2 44 36 841
3	Sundry Creditors							
	i. Others							4 89 091
4	Deposit - Others							
	i. Earnest Money Deposit		94 70 184				94 70 184	32 47 811
	ii. Security Deposit		11 62 551				11 62 551	8 72 149
	iii. Deposit From Canara Bank for GRI Building Rent		31 779				31 779	31 779
5	Statutory Liabilities (GPF, TDS, WC TAX,CPF,GIS,NPS)							
	i. Others		1 33 229				1 33 229	1 41 45 027
6	Other Current Liabilities							
	i. Salary-Outstanding Establishment Expenses		5 64 96 449				5 64 96 449	6 38 19 765
	ii. Projects Grant Accounts /NLM Training-balance Cr(Sch.3a)				5 48 26 868	3 60 256	5 51 87 124	5 96 44 105
	iii. Sponsored Fellowships & scholarships -Cr Balances (Sch.3b)				1 12 38 525		1 12 38 525	1 16 05 468
	iv. Unutilized Grants (Sch.10)	3 03 51 933					3 03 51 933	7 33 00 392
	v. Other funds-Outstanding Exps-Fellowship				16 14 380		16 14 380	15 98 634
	vi. Other Liabilities: Sundry Creditors / Payables		56 63 365				56 63 365	
	vii. Outstanding Expenses				1 83 33 866	12 400	1 83 46 266	1 45 91 723
	viii. Inter Account Transfer-Payable				62 06 000	37 87 857	99 93 857	1 46 28 505
	ix. Other Current Liabilities				25 342		25 342	1 39 40 720
	x. Interest on FD & SB payable to Institute Fund A/c			17 85 298			17 85 298	55 58 094
	xi. Other fees payable to others (A/c no.7,10820,14281)		62 47 744				62 47 744	2 209
	xii. Undisbursed Salary (DDU-KK,CWS,CSSE&IP)					58 70 540	58 70 540	53 88 699
	xiii. Interest payable to UGC, New Delhi		6 90 803				6 90 803	4 05 285
	Total (A)	3 03 51 933	7 98 96 104	2 61 54 232	9 22 44 981	1 00 31 053	23 86 78 303	30 77 06 297
B.	PROVISIONS							
1	Provision for Pension on Actuarial Value		419 31 04 598				419 31 04 598	421 44 28 707
2	Provision for Gratuity on Actuarial Value		21 34 86 757				21 34 86 757	23 00 18 331
3	Provision for Leave Encashement on Actuarial Value		48 63 07 556				48 63 07 556	45 45 54 043
	Total (B)		489 28 98 911				489 28 98 911	489 90 01 081
	Total (A+B)	3 03 51 933	497 27 95 015	2 61 54 232	9 22 44 981	1 00 31 053	513 15 77 214	520 67 07 378

Note: Unutilized Grants 6(d) will Include Grants Received in Advance for Next Year.



Sr.No.	Name of the Projects	A/c No.	Opening Balance		Receipts during the year			Total	Expenditure	Refund / JV	Closing Balance	
			Credit	Debit	Grant	Interest	Others				Credit	Debit
1	UGC - Refresher Course	2700		4 47 786			14 416					4 33 370
2	UGC P.G.Dip. In Spatial Technology	11648	2 605			88	88				2 693	
3	UGC MRP-Estimationg the Chaotic	11874	11 727			337	337		12 064			
4	UGC MRP - Dev. of Green Inhibitors	12041		4 840		1 292	49 800	51 092		46 252		
5	UGC SAP(Cheistry)	12105	1 36 728			1 908		1 908		1 38 636		
6	UGC SAP(Pol.Sci)	12121		1 41 452		219		219				1 41 233
7	UGC MRP"Development of Adap..."	12286	4 622			157		157			4 779	
8	UGC MRP"Development of eco..."	12288	1 511								1 511	
9	UGC MRP"Social Structure..."	12493		7 479		37	8 768	8 805		1 326		
10	UGC-Innovative Prog.B.Sc(TF&D)	12767	7 226			208		208		7 434		
11	UGC-MRP "Prevalence of Obsity	12840		2 47 254		217		217				2 47 037
12	UGC-MRP-As Assessment of Village	12883	45 099			709		709		45 808		
13	UGC- "BSR Research Start -up-Grant"	12908		49 145		622		622				48 523
14	UGC-Inno.M.Sc.Applied Geology	12924		1 87 115		631		631				1 86 484
15	UGC Innovative-M.Tech.Renewable	12929		6 63 526		1 682		1 682				6 61 844
16	UGC MRP"Fractal analysis of brain..."	12936		2 335		1 819		1 819				516
17	UGC MRP"Trust basd authentication..."	12939	5 223			150		150		5 373		
18	UGC MRP"Malady-Remedy analysis..."	12956	1 70 020			5 764		5 764		1 70 965	4 819	
19	UGC-SAP-DSA-I Dept. Mathamatics	14196	3 074		8 06 958	2 166		8 09 124	8 06 958		5 240	
20	UGC PMMMNMTT - SoE Dr.P.S.Sreedevi	14241	3 54 43 848			1 19 376	14 46 862	15 66 238	69 552		3 69 40 534	
21	UGC SAP DRS-II Dept of Polit. Sci & Dev Administration	14270	3 858			131		131			3 989	
22	UGC-SAP-DRS-I Dept. of computer science	14277	1 475			51		51			1 526	
23	UGC-SAP-DRS-I Dept. of tamil	14278	11 327		4 00 000	68 961	708	4 69 669	828	4 80 168		
24	UGC MID CAREER AWARD Chemistry	14280	881			34		34		915		
25	UGC-BRS-Maths-Mid carrer Award	14536	31 890			1 080		1 080		30 090	2 880	
26	UGC Maths - Mid Career Award - Dr. P. Balasubramaniam	14624	1 217			35		35		1 252		
27	UGC BSR Mid career Award-Dr.M.G. Sethuraman	110032429650	24 237			159		159		24 396		
28	UGC Regional Centre of CBPR	110046914620	3 01 194			9 495		9 495		3 10 689		
29	UGC MMTTC Dr.P.S.Sreedevi (CNA A/c)	110155357711			24 30 700			24 30 700	36 17 989	7 72 354		19 59 643
	Total for UGC Projects		3 62 07 762	17 50 932	36 37 658	2 31 744	15 08 138	53 75 540	44 95 327	20 47 722	3 69 67 971	36 78 650
30	NCERT Project "Dev.....Package" Dr. P.S. Sreedevi	14483	9 360			317		317			9 677	
31	NCERT Project "Funcional TN..20-12" Dr. P. Ponnusamy	14726		82 192		61		61				82 131
	Total for NCERT		9 360	82 192		378		378			9 677	82 131
32	CSIR Project " Rational design..."	12986	1 791			72		72			1 863	
33	CSIR - Dr.S.Meenakshi	13350		1 58 304	1 96 629	2 333		1 98 962			40 658	
	Total for CSIR		1 791	1 58 304	1 96 629	2 405		1 99 034			42 521	



Sr.No	Name of the Projects	A/c No.	Opening Balance		Receipts during the year			Total	Expendi-ture	Refund / JV	Closing Balance	
			Credit	Debit	Grant	Interest	Others				Credit	Debit
34	DAE-NBHM Stability	2628	8 203				1 073				9 276	
35	DAE-BRNS on "Development..."	12762	1 51 328				4 399			1 55 727		
36	DAE-NBHM "A Theoretical study on ..."	13128		56 036			759					55 277
37	DAE-NBHM "Mathematical modeling ..."	13129	7 913				200			8 113		
38	DAE-BRNS - Dr.G.Muralidharan	13228					18 299					18 299
39	DAE-NBHM	14336	4					648	532	120		
	Total for DAE		1 67 448	56 036			24 730	648	532	1 63 960	27 575	55 277
40	DST - FIST Programme	11055	21 56 494				69 300			2 80 024		19 45 770
41	DST on " LINGA SLIDE.."	12696	16 496				479			16 975		
42	DST-SERB"Synthesis on 1,3..."	12995	1 71 122				9 857	13 675				72 224
43	DST-SERB	13086		9 705			41					9 663
44	DST"Mathematial Modeling.."	13139	21 281				659			14 919		7 021
45	DST"Sensitization on Environment"	13224	9 762				364					10 126
46	DST RIMG- POOM DWAR	14365	28							28		
47	DST SERB Power Grant	110056432628	2 66 990		4 84 000	9 898		4 93 898	5 03 582	9 886		2 47 420
48	DST SERB CRG Grant	110107968814	1 12 056		6 00 000	3 452		6 03 452	5 08 164			2 07 344
49	DST - "Solar Dryer" Union Bank Of India (CNA-Zero Balance Saving A/c)	455502010027820			12 80 633			12 80 633	5 29 815	8 75 891		1 25 073
	Total for DST Projects		27 54 229	9 705	23 64 633	94 050	13 676	24 72 359	16 83 991	11 97 723	24 89 905	1 34 736
50	ICSSR - Inclusive Governance Dr.Venk	12825		23 206			364					22 842
51	ICSSR-MGNREGS Dr.Rathakrishnan	12844	4 38 938				15 163				4 54 101	
52	ICSSR project"Inclusion of excluded..."	12943	35 713				1 211				36 924	
53	ICSSR project"Export potential in ..."	12944	81				4			85		
54	ICSSR project"Employment conditions.."	13098		1 30 477			943					1 29 534
55	ICSSR Project "Socio..TM"...Dr.R. Bagdha	14664		57 115			74					57 041
56	ICSSR Research project Dr.B. Tamilmani	110047584255	83 574				3 089				86 663	
57	ICSSR MRP Dr.A.Thahira Banu	110129888213		82 847	2 00 000	2 031		2 02 031	1 16 160	3 024		
58	ICSSR MRP NSTC(Taiwan) Dr.P.S.Sreedev	110177762735			5 00 000	4 454		5 04 454	5 32 014			27 560
	Total for ICSSR		5 58 306	2 93 645	7 00 000	27 333		7 27 333	6 48 174	3 109	5 77 688	2 36 977
59	NIOS -10928	10928	1 57 675				6 340	89 055				2 49 070
60	NIOS -Project A/c 13218	13218	15 076				417					15 493
	Total for NIOS		1 72 751				6 757	89 055	95 812	4 000		2 64 563
61	NSS Special	2562	2 83 761		3 32 500	13 207		3 45 707	3 50 000			2 79 468
62	NSS Regular	2563	13 24 839		3 86 200	44 177	3 870	4 34 247	4 38 053			13 21 033
63	NSS CNA A/c	41505949846										
	Total for NSS		16 08 600		7 18 700	57 384	3 870	7 79 954	7 88 053			16 00 501
	TN Funding Agencies											
64	GOI-ISRO Project"Synthesis and Characteri	13081	1 38 316				4 688				1 43 004	
65	TN-Anna Inst. Of Mgt.-Flood Thiru	13083	59 198				2 006				61 204	
66	TN-SPC project	13146	2 24 820				7 620				2 32 440	
67	DBT"Development of Cost..."	13178		3 51 177			1 525			13 184		3 62 836
68	DBT- GOI-ISRO-pro Deacadal scale - Geolo	14220	15 982				542				16 524	
69	DBT- DRDO Proj (Chemistry)	14221	3 071				25			3 096		
70	Situation analysis on child marriage	14546	3 283				130			3 413		
71	TAHDCO Project	110215923460			14 07 000	8 126		14 15 126	7 70 956			
	Total for TN Funding Agencies		4 44 670	3 51 177	14 07 000	24 662		14 31 662	7 70 956	19 693		3 62 836



Sr.No	Name of the Projects	A/c No.	Opening Balance		Receipts during the year			Total	Expendi-ture	Refund / JV	Closing Balance	
			Credit	Debit	Grant	Interest	Others				Credit	Debit
72	FCRA	1573	30 96 751			89 141	22 311	1 11 452			32 08 203	
	Project Others											
73	MHRD -IDARA	92		69 25 895			214	214				69 25 681
74	TNSWB-CRECHE	1362		42 20 064			3 125	30 534	6 99 409			48 88 939
75	Construction of Museum	2585	47 502				1 422	1 422			48 924	
76	TNSCST Student Project	2739	10 65 824		15 000		32 904	47 904	15 000		10 98 728	
77	Training A/c	2773	9 96 740		27 49 638		65 815	28 80 712	29 47 173		9 30 279	
78	Seminar	11090	1 26 309				9 535	9 535			1 35 844	
79	Part-time Certificate Course	11373	2 20 280				7 467	7 467			2 27 747	
80	Short Term Skill Training Programme	13054	3 32 449				11 267	11 267			3 43 716	
81	Project fund A/c	13227	3 11 780				10 567	10 567			3 22 347	
82	ICMR - DHR Project	13182										
83	UBA Programme Co-operation	14381		5 219			24	6 243	708	316		
84	UBA & UBA SEG Prog-Cooperation (CNA)	110166559850			10 00 000			10 00 000	10 00 000			
85	ICHR-"Namkavali... Concordance"	14768	1 936				65	65			2 001	
86	GRI Impact ..Tamil Nadu	110021064058		11 993	40 046		540	40 586	27 500		1 093	
87	MGNCRE Project Dr.K.Ravichandran	110065153286	1 97 587				2 791	2 791	1 51 080	49 298		
88	NCDC Startup Project Dr.A.Thahira Banu	110094105584	1 91 368		13 60 000		15 756	13 76 035	15 63 243	4 160		
89	ISRO New Chandrayan-2 Dr.S.Arivazhagan	110108759865	53 073				1 444	1 444		53 073	1 444	
90	ISRO "New Chandrayan-2" Dr.S.Arivazhagan (CNA)	42718930235			6 02 680			6 02 680	6 02 680			
91	DSIR IRD Dr.S.Vijayanchali (CNA A/c)	110068915050			12 73 187			12 73 187	14 75 087			2 01 900
92	NMPB Project Dr.R.Ramasubbu (CNA A/c)	42222752162			4 06 055			4 06 055	4 05 972	83		
	Total for Project Others		35 44 848	1 11 63 171	74 46 606	1 62 936	99 166	77 08 708	88 87 852	1 06 930	31 12 123	1 20 16 520
93	MNRE-PCRA-Rural Energy Centre	11627		5 98 330	23 01 380		15 531	24 51 657	33 39 123	7 500		14 93 296
94	GIAN	14269	1 497				44	44		1 541		
95	MODROBS-AICTE Project	14366										
96	MNRE Lab Ugradation fund	14374	11 928				404	404			12 332	
	Total for MNRE		13 425	5 98 330	23 01 380	15 979	1 34 746	24 52 105	33 39 123	9 041	12 332	14 93 296
	KVK -ICAR											
97	KVK Main Account	2117		8 94 747	1 92 35 944		39 109	1 92 75 053	1 92 67 478			8 87 172
98	KVK Revolving Fund (Farm)a/c	2602	26 13 917				62 655	3 62 231	2 91 251		26 84 897	
99	KVK Revolving Fund(Building)	2652	29 89 823				26 407	8 72 969	8 99 376		26 54 050	
	Total for KVK		56 03 740	8 94 747	1 92 35 944	1 28 171	11 72 545	2 05 36 660	2 07 93 878		53 38 947	8 87 172
100	PFMS Account	14055	62 051				15 468	1	15 469		77 520	
	Grant Total		5 42 45 732	1 53 58 239	3 80 08 550	8 81 138	30 42 156	4 19 31 844	4 13 91 886	35 48 178	5 48 26 868	1 89 47 595



UGC Projects Account Balance Sheet as on 31.03.2025

Liabilities	2024-25	2023-24	Assets	2024-25	2023-24
Grant account	3 32 89 321	3 44 56 830	Fixed Assets	31 93 020	1 34 73 565
Capital Fund	31 93 020	1 34 73 565	Investments		3 54 00 000
Outstanding expenses	31 12 031	12 10 956	Bank Account	20 79 590	14 20 546
Inter Unit account payable	11 64 697	11 64 697	Interest Receivable		10 426
			Deposits with CPWD	3 54 84 948	
			Other Receivable	1 511	1 511
Total	4 07 59 069	5 03 06 048	Total	4 07 59 069	5 03 06 048

NCERT Projects Account Balance Sheet as on 31.03.2025

Liabilities	2024-25	2023-24	Assets	2024-25	2023-24
Grant account (Debit Balance)	72 454	72 832	Fixed Assets	6 798	8 198
Capital Fund	6 798	8 198	Bank Account	11 546	11 168
Outstanding exps	84 000	84 000			
Total	18 344	19 366	Total	18 344	19 366

CSIR Projects Account Balance Sheet as on 31.03.2025

Liabilities	2024-25	2023-24	Assets	2024-25	2023-24
Grant account	42 521	1 56 513	Fixed Assets	3 69 843	5 12 316
Capital Fund	3 69 843	5 12 316	Loans and Advances		
Outstanding exps		1 97 733	Bank Account	42 521	41 220
			Other Receivable		
Total	4 12 364	5 53 536	Total	4 12 364	5 53 536

DAE Projects Account Balance Sheet as on 31.03.2025

Liabilities	2024-25	2023-24	Assets	2024-25	2023-24
Grant account (Debit balance)	27 702	1 11 412	Fixed Assets	4 94 890	7 97 013
Capital Fund	4 94 890	7 97 013	Inter Account Receivable		1 000
Outstanding expenses	78 439	25 69 083	Bank Account	50 737	24 79 495
			Other Receivable		2 00 000
Total	5 45 627	34 77 508	Total	5 45 627	34 77 508

DST - FIST Programmes Balance Sheet as on 31.03.2025

Liabilities	2024-25	2023-24	Assets	2024-25	2023-24
Grant account	23 55 169	27 44 524	Fixed Assets	1 25 95 054	1 53 92 126
Capital Fund	1 25 95 054	1 53 92 126	Bank Account	26 28 255	27 70 107
Outstanding expenses	2 98 086	50 583	Deposit	25 000	25 000
Total	1 52 48 309	1 81 87 233	Total	1 52 48 309	1 81 87 233



ICSSR Projects Account Balance Sheet as on 31.03.2025

Liabilities	2024-25	2023-24	Assets	2024-25	2023-24
Grant account	3 40 711	2 64 661	Fixed Assets	1 03 542	55 143
Capital Fund	1 03 542	55 143			
Outstanding Expenses	3 34 507	3 72 540	Bank Account	6 49 876	6 11 859
			Other receivable	25 342	25 342
Total	7 78 760	6 92 344	Total	7 78 760	6 92 344

NIOS Account Balance Sheet as on 31.03.2025

Liabilities	2024-25	2023-24	Assets	2024-25	2023-24
Grant account	2 64 563	1 72 751	Loans & Advances	5 000	5 000
Outstanding Expenses	2 249	2 249	Bank Account	2 61 812	1 70 000
Total	2 66 812	1 75 000	Total	2 66 812	1 75 000

NSS Account Balance Sheet as on 31.03.2025

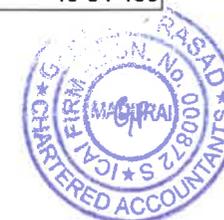
Liabilities	2024-25	2023-24	Assets	2024-25	2023-24
Grant account	16 00 501	16 08 600	Fixed Assets	66 680	22 075
Capital Fund	66 680	22 075	Bank Account	16 00 501	17 68 600
Outstanding Expenses		1 60 000			
Total	16 67 181	17 90 675	Total	16 67 181	17 90 675

TN Funding Agencies Balance Sheet as on 31.03.2025

Liabilities	2024-25	2023-24	Assets	2024-25	2023-24
Grant account	7 34 506	93 493	Fixed Assets	18 31 719	41 44 709
Capital Fund A/c	18 31 719	41 44 709	Bank Account	11 34 368	4 94 538
Outstanding Expenses	3 99 862	4 01 045			
Total	29 66 087	46 39 247	Total	29 66 087	46 39 247

FCRA Account No.1573 Balance Sheet as on 31.03.2025

Liabilities	2024-25	2023-24	Assets	2024-25	2023-24
Grant account	32 08 203	30 96 751	Fixed Assets	8 02 514	9 87 709
Capital Fund A/c	8 02 514	9 87 709	Investments	4 82 045	4 12 221
			Interest Receivable	7 217	54 730
			Bank Account	27 18 941	26 29 800
Total	40 10 717	40 84 460	Total	40 10 717	40 84 460



Project Others Account Balance Sheet as on 31.03.2025

Liabilities	2024-25	2023-24	Assets	2024-25	2023-24
Grant account (Debit balance)	89 04 397	76 18 323	Deposit-TNEB	5 550	5 550
Capital Fund A/c	20 31 516	35 84 556	Fixed Assets	20 31 516	35 84 556
Inter Unit Account Payable	35 43 518	35 43 518	Bank Account	40 59 451	39 01 842
Outstanding Exps	1 01 13 244	85 03 651	Loans & Advances		30 000
Time Barred Cheque		6 219	Investments	3 69 444	3 69 444
			Interest Receivable	27 934	1 444
			Inter Unit A/c Receivable	96 785	96 785
			Other Receivable	1 93 201	30 000
Total	67 83 881	80 19 621	Total	67 83 881	80 19 621

MNRE-PCRA-Rural Energy Balance Sheet as on 31.03.2025

Liabilities	2024-25	2023-24	Assets	2024-25	2023-24
Grant account (Debit balance)	14 80 964	5 84 905	Fixed Assets	35 14 297	39 62 122
Capital Fund A/c	35 14 297	39 62 122	Bank Account	4 66 852	2 25 138
Outstanding Expenses	19 49 066	9 71 305	TDS Receivable		1 60 012
			Other Receivable	1 250	1 250
Total	39 82 399	43 48 522	Total	39 82 399	43 48 522

KVK-ICAR Account Balance Sheet as on 31.03.2025

Liabilities	2024-25	2023-24	Assets	2024-25	2023-24
Grant account	44 51 775	47 08 993	Fixed Assets	1 22 74 761	1 15 89 951
Capital Fund A/c	1 22 74 761	1 15 89 951	Bank Account	51 29 407	37 11 221
Inter Unit Account Payable	10 00 000	25 50 000	Deposit -Phone	8 800	8 800
Outstanding Expenses	9 23 804		Loans & Advances	8 995	8 995
			Sundry Debtors	2 09 042	2 09 042
			Deposit - TNEB	12 335	12 335
			Deposit - Gas	2 800	2 800
			Deposit - Gandhigram Trust	4 200	4 200
			Inter Unit A/c Receivable	10 00 000	25 50 000
			Other Receivable		7 51 600
Total	1 86 50 340	1 88 48 944	Total	1 86 50 340	1 88 48 944



PFMS ACCOUNT-14055 Balance Sheet as on 31.03.2025

Liabilities	2024-25	2023-24	Assets	2024-25	2023-24
Grant account	77 520	62 051	Fixed Assets		
Outstanding Expenses	10 38 578	68 578	Bank Account	11 16 098	1 30 629
Total	11 16 098	1 30 629	Total	11 16 098	1 30 629

Abstract for Project Accounts Balance Sheet as on 31.03.2025

Liabilities	2024-25	2023-24	Assets	2024-25	2023-24
Grant account	3 58 79 273	3 88 87 493	Fixed Assets	3 72 84 634	5 45 29 483
Capital Fund	3 72 84 634	5 45 29 483	Investments	8 51 489	3 61 81 665
Inter Unit Account-Payable	57 08 215	72 58 215	Bank Account	2 19 49 955	2 03 66 163
Outstanding Expenses	1 83 33 866	1 45 91 723	Interest Receivable	35 151	66 600
Time Barred Cheque		6 219	Loans and Advances	13 995	43 995
			Inter Unit Account	10 96 785	26 47 785
			TDS Receivable		1 60 012
			Deposit -Phone	8 800	8 800
			Deposit -TNEB	17 885	17 885
			Deposit - Gas	2 800	2 800
			Deposit - Gandhigram Trust	4 200	4 200
			Deposit - Others	25 000	25 000
			Deposit with CPWD	3 54 84 948	
			Sundry Debtors	2 09 042	2 09 042
			Other Receivable	2 21 304	10 09 703
Total	9 72 05 988	11 52 73 133	Total	9 72 05 988	11 52 73 133



SCHEMES

S.N o.	Name of the Schemes	A/c No.	Opening Balance		Receipts during the year			Total	Expenditure	Refund / JV	Closing Balance	
			Credit	Debit	Grant	Interest	Others				Credit	Debit
1	DDU-KK Account - Grant	14281		56 21 720					4 00 000		60 21 720	
2	DDU-KK Account - IR	14281	50 19 299			1 15 963	1 36 36 323	1 37 52 286	1 24 13 090		63 58 495	
3	Centre for Women Studies	12240		43 19 010		31 390		31 390	6 19 051		49 38 061	
4	CSSI	11876		43 14 978	24 76 970	80 375		25 57 345	25 57 385		43 15 018	
5	Coaching Schemes	14282	3 39 008			16 694		16 694	19 232		3 36 470	
6	HEPSN	14283	40 066			930		930	17 210		23 786	
	Total for Project Others		53 98 373	1 42 55 708	24 76 970	2 45 352	1 36 36 323	1 63 58 645	1 56 25 968	4 00 000	67 18 751 1 52 74 799	

DDU-KK Account - 14281 Balance Sheet as on 31.03.2025

Liabilities	2024-25	2023-24	Assets	2024-25	2023-24
Capital Fund	2 46 34 977	2 32 99 115	Fixed Assets	1 85 17 505	1 84 52 505
Capital Grant (Debit Bal.)	60 21 720	56 21 720	Less: Provision for Depn.	69 95 256	1 15 22 249
			Investments	40 00 000	25 00 000
Undisbursed Salary		88 771	Inter Account Receivable:		
Outstanding Expenses	11 050	1 91 615	IAT from A/c No.10820		12 64 363
			Bank Account	30 96 798	19 11 727
			FDR Interest Receivable	2 301	548
			Prepaid Expenses	2 959	2 976
Total	1 86 24 307	1 79 57 781	Total	1 86 24 307	1 79 57 781

Centre for Women Studies Account - 12240 Balance Sheet as on 31.03.2025

Liabilities	2024-25	2023-24	Assets	2024-25	2023-24
Capital Fund	2 48 669	2 33 855	Fixed Assets	9 28 515	9 28 515
Capital Grant (Debit Bal.)	49 38 061	43 19 010	Less: Provision for Depn.	9 18 400	10 115
Inter Account Payable:					
IAT to A/c No.10632	14 87 857	22 87 857	Bank Account	1 49 725	9 19 515
Outstanding Expenses	1 350	1 350			
Undisbursed Salary	33 60 025	27 42 154			
Total	1 59 840	9 46 206	Total	1 59 840	9 46 206

CSSI Account - 11876 Balance Sheet as on 31.03.2025

Liabilities	2024-25	2023-24	Assets	2024-25	2023-24
Capital Fund	85 903	85 903	Fixed Assets	4 64 001	4 64 001
			Less: Provision for Depn.	4 63 998	3
Capital Grant (Debit Bal.)	43 15 018	43 14 978	Investments		20 00 000
Inter Account Payable:					
IAT to A/c No.10632	23 00 000	45 56 034	Bank Account	5 81 397	6 91 107
Undisbursed Salary	25 10 515	23 64 809	FDR Interest Receivable		658
Total	5 81 400	26 91 768	Total	5 81 400	26 91 768



Net Coaching Schemes account - 14282 Balance Sheet as on 31.03.2025

Liabilities	2024-25	2023-24	Assets	2024-25	2023-24
Capital Fund	14 71 396	15 07 340	Fixed Assets	15 89 754	15 89 754
Capital Grant (Credit Bal.)	3 36 470	3 39 008	Less: Provision for Depn.	3 06 843	2 70 899
			Loans and Advances	30 000	30 000
			Bank Account	4 94 955	4 97 493
Total	18 07 866	18 46 348	Total	18 07 866	18 46 348

HEPSN account - 14283 Balance Sheet as on 31.03.2025

Liabilities	2024-25	2023-24	Assets	2024-25	2023-24
Capital Fund	3 84 265	4 23 308	Fixed Assets	9 09 140	9 09 140
Capital Grant (Credit Bal.)	23 786	40 066	Less: Provision for Depn.	5 18 387	4 79 344
Inter unit Account payable		28 614	Inter account receivable		28 614
			Bank Account	17 298	33 578
Total	4 08 051	4 91 988	Total	4 08 051	4 91 988

Abstract for Schemes Accounts Balance Sheet as on 31.03.2025

Liabilities	2024-25	2023-24	Assets	2024-25	2023-24
Capital Fund	2 68 25 210	2 55 49 521	Fixed Assets	2 24 08 915	2 23 43 915
Capital Grant (Debit Bal.)	1 49 14 543	1 38 76 634	Less: Provision for Depn.	92 02 884	1 32 06 031
Inter Account Payable:			Investments	40 00 000	45 00 000
IAT to A/c No.10632	37 87 857	68 43 891	Inter Account Receivable:		
IAT Payable		28 614	IAT from A/c No.10820		12 64 363
Undisbursed Salary	58 70 540	51 95 734	IAT Receivable		28 614
Outstanding Expenses	12 400	1 92 965	Loans and Advances	30 000	30 000
			Bank Account	43 40 173	40 53 420
			FDR Interest Receivable	2 301	1 206
			Prepaid Expenses	2 959	2 976
Total	2 15 81 464	2 39 34 091	Total	2 15 81 464	2 39 34 091



S.No.	Name of the Sponsor	Bank A/c No.	Opening Balance		Receipts during the year			Total	Expenditure	Refund/JV	Closing Balance	
			Credit	Debit	Grant	Interest	Others				Credit	Debit
Fellowship Accounts												
1	Coopertive Research Fellowship	61/19853	5 89 642			6 278	65 913	72 191	80 178		5 81 655	
2	Non-JRF	2646	26 40 530			19 920	80 199	1 00 119	1 55 735	23 675	25 61 239	
3	ICSSR-Fellowship	2661	14 26 802		4 74 600	43 310		5 17 910	8 21 270	1 02 258	10 21 184	
4	CSIR-Fellowship	11494	4 37 471			14 715		14 715		1 02 263	3 49 923	
5	UGC-RFSMS Fellowship	12031	12 80 819			43 416		43 416			13 24 235	
6	DST INSPIRE Fellowship	12560	16 64 244			59 408		59 408	9 570		17 14 082	
7	MNRE Fellowship	12592	2 21 627			7 514		7 514			2 29 141	
8	CICT Fellowship	12629	1 15 973			3 931		3 931			1 19 904	
9	ICMR -JRF Fellowship	13399	10 914			370		370			11 284	
10	UGC-JRF/SRF	2549		4 12 863		14 453		14 453				3 98 410
11	APJ Abdul Kalam Scholarship	15135	2 547			86		86			2 633	
12	DST INSPIRE Fellowship - Bank of Maharastra (CNA-Zero Balance Savings A/c)	60435209343			53 11 727			53 11 727	51 67 185	8 85 629		7 41 087
Total for Fellowship			83 90 569	4 12 863	57 86 327	2 13 401	1 46 112	61 45 840	62 33 938	11 13 825	79 15 280	11 39 497
Scholarship Accounts												
13	RajivGandhi National Fellowship	11660	5 27 829			17 891		17 891			5 45 720	
14	SC/ST/SCC scholarship	2577	8 02 687			26 581		26 581			8 29 268	
15	BC/MBC/DNC Scholarship	2584	17 682			599		599			18 281	
16	Tution Fee Concession	13572	2 09 440			7 066		7 066			2 16 506	
17	Scholarship Account	14533	16 57 261			56 209		56 209			17 13 470	
Total for Scholarship			32 14 899			1 08 346		1 08 346			33 23 245	
GRAND TOTAL			1 16 05 468	4 12 863	57 86 327	3 21 747	1 46 112	62 54 186	62 33 938	11 13 825	1 12 38 525	11 39 497



Balance sheet as on 31.03.2025

Scholarship accounts

Liabilities	2024-25	2023-24	Assets	2024-25	2023-24
Grant	33 23 245	32 14 899	Bank Accounts	33 23 245	32 14 899
Inter account payable	1 000	1 000	Inter Account Receivable	1 000	1 000
			TDS Receivable		
Total	33 24 245	32 15 899	Total	33 24 245	32 15 899

Fellowship accounts

Liabilities	2024-25	2023-24	Assets	2024-25	2023-24
Grant	67 75 783	79 77 706	Fixed Assets	3 90 039	3 29 304
Capital Fund	3 90 039	3 29 304	Bank Accounts	58 40 906	67 88 865
Inter account payable	4 96 785	4 96 785	Investments	29 88 011	31 87 827
Outstanding Expenses	16 14 380	8 73 292	Interest Receivable	77 304	81 085
Grant Payable	25 342	7 25 342	TDS Receivable	6 069	5 908
			Loans and Advances		9 440
Total	93 02 329	1 04 02 429	Total	93 02 329	1 04 02 429

Abstract	1 26 26 574	1 36 18 328	Abstract	1 26 26 574	1 36 18 328
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Liabilities	2024-25	2023-24	Assets	2024-25	2023-24
Grant	1 00 99 028	1 11 92 605	Fixed Assets	3 90 039	3 29 304
Capital Fund	3 90 039	3 29 304	Bank Accounts	91 64 151	1 00 03 764
Inter account payable	4 97 785	4 97 785	Investments	29 88 011	31 87 827
Outstanding Expenses	16 14 380	8 73 292	Interest Receivable	77 304	81 085
Grant Payable	25 342	7 25 342	TDS Receivable	6 069	5 908
			Inter Account Receivable	1 000	1 000
			Loans and Advances		9 440
Total	1 26 26 574	1 36 18 328	Total	1 26 26 574	1 36 18 328



THE GANDHIGRAM RURAL INSTITUTE (DEEMED TO BE UNIVERSITY)
GANDHIGRAM - TAMIL NADU

UGC Maintenance Grant A/c No.10000

Schedule No.4 (FIXED ASSETS)

Amount in Rupees

Particulars	GROSS BLOCK				DEPRECIATION				NET BLOCK	
	Opening Balance	Additions during the year	Deductions during the year	Closing Balance	Depreciation Op.Balance	Depreciation for the year	Deduct. / Adjust.	Total Depreciation	31.03.2025	31.03.2024
Tangible Assets										
Land	12 09 384			12 09 384					12 09 384	12 09 384
Buildings	11 30 89 644			11 30 89 644	3 51 63 379	22 61 792		3 74 25 171	7 56 64 473	7 79 26 265
Roads & Bridges	35 00 000			35 00 000	13 06 000	70 000		13 76 000	21 24 000	21 94 000
Tubewells & Water Supply	19 91 737			19 91 737	6 22 582	39 835		6 62 417	13 29 320	13 69 155
Electrical Installation and Equip.	15 68 262			15 68 262	5 61 931	59 834		6 21 765	9 46 497	10 06 331
Plant & Machinery	14 77 618			14 77 618	14 03 738	73 879		14 77 617	1	73 880
Office Equipment	5 05 52 984			5 05 52 984	5 01 71 102	1 73 144		5 03 44 246	2 08 738	3 81 882
Furniture, Fixures & Fittings	3 47 21 704		1 22 250	3 45 99 454	3 26 26 423	4 25 920	61 202	3 29 91 141	16 08 313	20 95 281
Library Books & Scien. Journals	99 61 169			99 61 169	99 31 661	8 425		99 40 086	21 083	29 508
Computers & Peripherals	2 41 88 089			2 41 88 089	2 41 88 088			2 41 88 088	1	1
Lab Equipments										
Vehicles										
Audio Visual Equipment	92 910			92 910	27 065	6 969		34 034	58 876	65 845
Total for Tangible Assets	24 23 53 501		1 22 250	24 22 31 251	15 60 01 969	31 19 798	61 202	15 90 60 565	8 31 70 686	8 63 51 532
Intangible Assets										
Computer Software	34 54 274			34 54 274	34 54 273			34 54 273	1	1
E-Journals	3 77 875			3 77 875	3 77 874			3 77 874	1	1
Total for Intangible Assets	38 32 149			38 32 149	38 32 147			38 32 147	2	2
Grand Total	24 61 85 650		1 22 250	24 60 63 400	15 98 34 116	31 19 798	61 202	16 28 92 712	8 31 70 688	8 63 51 534
Capital Work in Progress										



THE GANDHIGRAM RURAL INSTITUTE (DEEMED TO BE UNIVERSITY)
GANDHIGRAM - TAMIL NADU

General Development Fund (GDF) A/c No.10632

Schdule No.4 (FIXED ASSETS)

Amount in Rupees

Particulars	GROSS BLOCK				DEPRECIATION				NET BLOCK	
	Opening Balance	Additions during the year	Deductions during the year	Closing Balance	Depreciation Op.Balance	Depreciation for the year	Deduct. / Adjust.	Total Depreciation	31.03.2025	31.03.2024
Tangible Assets										
Land										
Buildings	3 92 36 604	1 43 973		3 93 80 577	63 98 942	8 19 490		72 18 432	3 21 62 145	3 28 37 662
Roads & Bridges										
Tubewells & Water Supply		79 351		79 351		5 951		5 951	73 400	
Electrical Installation and Equip.	33 99 175	23 17 320		57 16 495	8 89 032	2 85 825		11 74 857	45 41 638	25 10 143
Plant & Machinery		2 80 000		2 80 000		14 000		14 000	2 66 000	
Office Equipment	51 07 305	10 13 801		61 21 106	36 48 715	2 73 315		39 22 030	21 99 076	14 58 590
Furniture, Fixures & Fittings	1 02 85 820	13 69 923		1 16 55 743	54 15 493	7 71 186		61 86 679	54 69 064	48 70 327
Library Books & Scien. Journals	28 82 619			28 82 619	28 82 619			28 82 619		
Computers & Peripherals	1 08 50 842	54 61 802		1 63 12 644	99 86 475	12 59 296		1 12 45 771	50 66 873	8 64 367
Lab Equipments	1 61 59 224	14 71 367		1 76 30 591	1 20 04 388	14 10 446		1 34 14 834	42 15 757	41 54 836
Vehicles										
Audio Visual Equipments	5 15 466	47 61 110		52 76 576	1 54 640	3 95 743		5 50 383	47 26 193	3 60 826
Total for Tangible Assets	8 84 37 055	1 68 98 647		10 53 35 702	4 13 80 304	52 35 252		4 66 15 556	5 87 20 146	4 70 56 751
Intangible Assets										
Computer Software										
E-Journals										
Total for Intangible Assets										
Grand Total	8 84 37 055	1 68 98 647		10 53 35 702	4 13 80 304	52 35 252		4 66 15 556	5 87 20 146	4 70 56 751
Capital Work in Progress										



THE GANDHIGRAM RURAL INSTITUTE (DEEMED TO BE UNIVERSITY)
GANDHIGRAM - TAMIL NADU

General Development Assistance (GDA) A/c No.12849

Schedule No.4 (FIXED ASSETS)

Amount in Rupees

Particulars	GROSS BLOCK				DEPRECIATION				NET BLOCK	
	Opening Balance	Additions during the year	Deductions during the year	Closing Balance	Depreciation Op.Balance	Depreciation for the year	Deduct. / Adjust.	Total Depreciation	31.03.2025	31.03.2024
Tangible Assets										
Land										
Buildings	26 81 50 188	17 60 865		26 99 11 053	5 97 85 987	58 17 650		6 56 03 637	20 43 07 416	20 83 64 201
Roads & Bridges	16 55 766			16 55 766	2 31 805	33 115		2 64 920	13 90 846	14 23 961
Tubewells & Water Supply	4 08 77 624			4 08 77 624	57 51 523	8 17 552		65 69 075	3 43 08 549	3 51 26 101
Electrical Installation and Equip.	33 04 825			33 04 825	4 45 139	1 65 241		6 10 380	26 94 445	28 59 686
Plant & Machinery	2 23 737			2 23 737	2 12 553	11 183		2 23 736	1	11 184
Office Equipment	7 30 48 115			7 30 48 115	6 37 20 552	33 47 739		6 70 68 291	59 79 824	93 27 563
Furniture, Fixures & Fittings	14 65 408			14 65 408	12 60 765	1 31 065		13 91 830	73 578	2 04 643
Library Books & Scien. Journals	2 73 28 264			2 73 28 264	2 22 79 507	13 95 929		2 36 75 436	36 52 828	50 48 757
Computers & Peripherals	1 39 68 558			1 39 68 558	94 82 178	12 15 843		1 06 98 021	32 70 537	44 86 380
Lab Equipments	2 64 86 395			2 64 86 395	1 21 27 998	21 18 912		1 42 46 910	1 22 39 485	1 43 58 397
Vehicles	3 02 414			3 02 414	3 02 410			3 02 410	4	4
Audio Visual Equipment	22 26 179			22 26 179	2 34 640	1 66 963		4 01 603	18 24 576	19 91 539
Total for Tangible Assets	45 90 37 473	17 60 865		46 07 98 338	17 58 35 057	1 52 21 192		19 10 56 249	26 97 42 089	28 32 02 416
Intangible Assets										
Computer Software	27 68 457			27 68 457	27 68 456			27 68 456	1	1
E-Journals	20 88 757			20 88 757	20 88 756			20 88 756	1	1
Total for Intangible Assets	48 57 214			48 57 214	48 57 212			48 57 212	2	2
Grand Total	46 38 94 687	17 60 865		46 56 55 552	18 06 92 269	1 52 21 192		19 59 13 461	26 97 42 091	28 32 02 418
Capital Work in Progress	2 69 05 296	26 771		2 69 32 067					2 69 32 067	2 69 05 296



THE GANDHIGRAM RURAL INSTITUTE (DEEMED TO BE UNIVERSITY)
GANDHIGRAM - TAMIL NADU

Centre for Study of Social Inclusion (CSSI) A/c No.11876

Schedule No.4 (FIXED ASSETS)

Amount in Rupees

Particulars	GROSS BLOCK				DEPRECIATION				NET BLOCK	
	Opening Balance	Additions during the year	Deductions during the year	Closing Balance	Depreciation Op.Balance	Depreciation for the year	Deduct. / Adjust.	Total Depreciation	31.03.2025	31.03.2024
Tangible Assets										
Land										
Buildings										
Roads & Bridges										
Tubewells & Water Supply										
Electrical Installation and Equip.										
Plant & Machinery										
Office Equipment	1 60 365			1 60 365	1 60 364			1 60 364	1	1
Furniture, Fixures & Fittings										
Library Books & Scien. Journals	1 16 636			1 16 636	1 16 635			1 16 635	1	1
Computers & Peripherals	1 87 000			1 87 000	1 86 999			1 86 999	1	1
Lab Equipments										
Vehicles										
Audio Visual Equipment										
Total for Tangible Assets	4 64 001			4 64 001	4 63 998			4 63 998	3	3
Intangible Assets										
Computer Software										
E-Journals										
Total for Intangible Assets										
Grand Total	4 64 001			4 64 001	4 63 998			4 63 998	3	3
Capital Work in Progress										



THE GANDHIGRAM RURAL INSTITUTE (DEEMED TO BE UNIVERSITY)
GANDHIGRAM - TAMIL NADU

Centre for Women's Studies A/c No. 12240

Schedule No.4 (FIXED ASSETS)

Amount in Rupees

Particulars	GROSS BLOCK				DEPRECIATION				NET BLOCK	
	Opening Balance	Additions during the year	Deductions during the year	Closing Balance	Depreciation Op.Balance	Depreciation for the year	Deduct. / Adjust.	Total Depreciation	31.03.2025	31.03.2024
Tangible Assets										
Land										
Buildings										
Roads & Bridges										
Tubewells & Water Supply										
Electrical Installation and Equip.										
Plant & Machinery										
Office Equipment	1 21 297			1 21 297	1 09 576	9 097		1 18 673	2 624	11 721
Furniture, Fixures & Fittings	68 092			68 092	57 862	5 107		62 969	5 123	10 230
Library Books & Scien. Journals	5 04 497			5 04 497	4 99 757	2 372		5 02 129	2 368	4 740
Computers & Peripherals	2 34 629			2 34 629	2 34 629			2 34 629		
Lab Equipments										
Vehicles										
Audio Visual Equipment										
Total for Tangible Assets	9 28 515			9 28 515	9 01 824	16 576		9 18 400	10 115	26 691
Intangible Assets										
Computer Software										
E-Journals										
Total for Intangible Assets										
Grand Total	9 28 515			9 28 515	9 01 824	16 576		9 18 400	10 115	26 691
Capital Work in Progress										



THE GANDHIGRAM RURAL INSTITUTE (DEEMED TO BE UNIVERSITY)
GANDHIGRAM - TAMIL NADU

DDU-KK - B.Voc. Courses A/c No. 14281

Schedule No.4 (FIXED ASSETS)

Amount in Rupees

Particulars	GROSS BLOCK				DEPRECIATION				NET BLOCK	
	Opening Balance	Additions during the year	Deductions during the year	Closing Balance	Depreciation Op.Balance	Depreciation for the year	Deduct. / Adjust.	Total Depreciation	31.03.2025	31.03.2024
Tangible Assets										
Land										
Buildings	1 08 13 683			1 08 13 683	17 30 192	2 16 274		19 46 466	88 67 217	90 83 491
Roads & Bridges										
Tubewells & Water Supply										
Electrical Installation and Equip.	24 800			24 800	1 240	1 240		2 480	22 320	23 560
Plant & Machinery	36 110			36 110	5 836	1 806		7 642	28 468	30 274
Office Equipment	53 74 247			53 74 247	31 09 434	4 03 069		35 12 503	18 61 744	22 64 813
Furniture, Fixures & Fittings	12 33 697	47 000		12 80 697	5 76 873	93 469		6 70 342	6 10 355	6 56 824
Library Books & Scien. Journals	28 163			28 163	25 344	2 816		28 160	3	2 819
Computers & Peripherals	3 17 834			3 17 834	1 63 846	38 497		2 02 343	1 15 491	1 53 988
Lab Equipments										
Vehicles	6 23 971			6 23 971	5 61 573	62 397		6 23 970	1	62 398
Audio Visual Equipment		18 000		18 000		1 350		1 350	16 650	
Total for Tangible Assets	1 84 52 505	65 000		1 85 17 505	61 74 338	8 20 918		69 95 256	1 15 22 249	1 22 78 167
Intangible Assets										
Computer Software										
E-Journals										
Total for Intangible Assets										
Grand Total	1 84 52 505	65 000		1 85 17 505	61 74 338	8 20 918		69 95 256	1 15 22 249	1 22 78 167
Capital Work in Progress										



THE GANDHIGRAM RURAL INSTITUTE (DEEMED TO BE UNIVERSITY)
GANDHIGRAM - TAMIL NADU

Coaching Schemes A/c No.14282

Schedule No.4 (FIXED ASSETS)

Amount in Rupees

Particulars	GROSS BLOCK				DEPRECIATION				NET BLOCK	
	Opening Balance	Additions during the year	Deductions during the year	Closing Balance	Depreciation Op.Balance	Depreciation for the year	Deduct. / Adjust.	Total Depreciation	31.03.2025	31.03.2024
Tangible Assets										
Land										
Buildings	15 00 000			15 00 000	2 10 000	30 000		2 40 000	12 60 000	12 90 000
Roads & Bridges										
Tubewells & Water Supply										
Electrical Installation and Equip.										
Plant & Machinery										
Office Equipment	79 254			79 254	50 400	5 944		56 344	22 910	28 854
Furniture, Fixures & Fittings										
Library Books & Scien. Journals										
Computers & Peripherals	10 500			10 500	10 499			10 499	1	1
Lab Equipments										
Vehicles										
Audio Visual Equipment										
Total for Tangible Assets	15 89 754			15 89 754	2 70 899	35 944		3 06 843	12 82 911	13 18 855
Intangible Assets										
Computer Software										
E-Journals										
Total for Intangible Assets										
Grand Total	15 89 754			15 89 754	2 70 899	35 944		3 06 843	12 82 911	13 18 855
Capital Work in Progress										



THE GANDHIGRAM RURAL INSTITUTE (DEEMED TO BE UNIVERSITY)
GANDHIGRAM - TAMIL NADU

HEPSN A/c No. 14283

Schedule No.4 (FIXED ASSETS)

Amount in Rupees

Particulars	GROSS BLOCK				DEPRECIATION				NET BLOCK	
	Opening Balance	Additions during the year	Deductions during the year	Closing Balance	Depreciation Op.Balance	Depreciation for the year	Deduct. / Adjust.	Total Depreciation	31.03.2025	31.03.2024
Tangible Assets										
Land										
Buildings	1 39 862			1 39 862	22 376	2 797		25 173	1 14 689	1 17 486
Roads & Bridges										
Tubewells & Water Supply										
Electrical Installation and Equip.	2 04 000			2 04 000	30 600	10 200		40 800	1 63 200	1 73 400
Plant & Machinery										
Office Equipment	44 710			44 710	26 824	3 353		30 177	14 533	17 886
Furniture, Fixures & Fittings	3 02 568			3 02 568	1 81 544	22 693		2 04 237	98 331	1 21 024
Library Books & Scien. Journals										
Computers & Peripherals	2 18 000			2 18 000	2 18 000			2 18 000		
Lab Equipments										
Vehicles										
Audio Visual Equipment										
Total for Tangible Assets	9 09 140			9 09 140	4 79 344	39 043		5 18 387	3 90 753	4 29 796
Intangible Assets										
Computer Software										
E-Journals										
Total for Intangible Assets										
Grand Total	9 09 140			9 09 140	4 79 344	39 043		5 18 387	3 90 753	4 29 796
Capital Work in Progress										



THE GANDHIGRAM RURAL INSTITUTE (DEEMED TO BE UNIVERSITY)
GANDHIGRAM - TAMIL NADU

Student Fund Account A/c No.10820

Schedule No.4 (FIXED ASSETS)

Amount in Rupees

Particulars	GROSS BLOCK				DEPRECIATION				NET BLOCK	
	Opening Balance	Additions during the year	Deductions during the year	Closing Balance	Depreciation Op.Balance	Depreciation for the year	Deduct. / Adjust.	Total Depreciation	31.03.2025	31.03.2024
Tangible Assets										
Land										
Buildings										
Roads & Bridges										
Tubewells & Water Supply										
Electrical Installation and Equip.	20 14 365			20 14 365	7 07 763	1 00 719		8 08 482	12 05 883	13 06 602
Plant & Machinery	7 69 150			7 69 150	2 94 014	38 458		3 32 472	4 36 678	4 75 136
Office Equipment	2 86 467			2 86 467	1 25 859	21 485		1 47 344	1 39 123	1 60 608
Furniture, Fixtures & Fittings	33 19 848			33 19 848	19 90 538	2 48 988		22 39 526	10 80 322	13 29 310
Library Books & Scien. Journals	68 708			68 708	42 113	6 871		48 984	19 724	26 595
Computers & Peripherals	11 39 159			11 39 159	11 39 158			11 39 158	1	1
Lab Equipments	15 17 999			15 17 999	7 44 742	1 21 441		8 66 183	6 51 816	7 73 257
Vehicles										
Audio Visual Equipment										
Total for Tangible Assets	91 15 696			91 15 696	50 44 187	5 37 962		55 82 149	35 33 547	40 71 509
Intangible Assets										
Computer Software	1 25 000			1 25 000	1 25 000			1 25 000		
E-Journals	2 68 123			2 68 123	2 68 121			2 68 121	2	2
Total for Intangible Assets	3 93 123			3 93 123	3 93 121			3 93 121	2	2
Grand Total	95 08 819			95 08 819	54 37 308	5 37 962		59 75 270	35 33 549	40 71 511
Capital Work in Progress										



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ABSTRACT

Schdule No.4 (FIXED ASSETS)

Amount in Rupees

Particulars	GROSS BLOCK					DEPRECIATION					NET BLOCK	
	Opening Balance	Additions during the year	Assets transferred from projects A/c	Deductions during the year	Closing Balance	Depreciation Op. Balance	Depreciation for the year	Depn. transferred from projects A/c	Deduct. / Adjust.	Total Depreciation	31.03.2025	31.03.2024
Tangible Assets												
Land	12 09 384				12 09 384						12 09 384	12 09 384
Buildings	43 29 88 451	20 18 524	4 05 581	4 05 581	43 53 92 556	10 33 19 727	91 59 158	1 709		11 24 80 594	32 29 11 962	32 96 48 724
Roads & Bridges	51 55 766				51 55 766	15 37 805	1 03 115			16 40 920	35 14 846	36 17 961
Tubewells & Water Supply	4 30 60 414	79 351			4 31 39 765	64 00 852	8 67 159			72 68 011	3 58 71 754	3 66 59 562
Electrical Installation and Equip.	1 05 15 427	23 17 320	1 87 558	1 87 558	1 30 20 305	26 35 705	6 32 437	9 378		32 77 520	97 42 785	78 79 722
Plant & Machinery	25 06 615	2 80 000	2 99 720	2 99 720	30 86 335	19 16 141	1 54 312	29 972		21 00 425	9 85 910	5 90 474
Office Equipment	13 65 56 288	10 13 801	48 53 627	48 53 627	14 24 23 716	12 27 28 679	45 75 599	42 82 266		13 15 86 544	1 08 37 172	1 38 27 609
Furniture, Fixures & Fittings	5 46 32 809	15 01 916	4 06 036	5 28 286	5 64 18 511	4 42 42 221	19 77 931	1 76 050	61 202	4 63 35 000	1 00 83 511	1 03 90 588
Library Books & Scien. Journals	4 08 90 056	42 998	12 76 664	12 76 664	4 22 09 718	3 57 77 636	14 76 369	9 88 642		3 82 42 647	39 67 071	51 12 420
Computers & Peripherals	5 32 70 733	60 66 701	34 00 685	34 00 685	6 27 38 119	4 77 20 522	28 71 079	31 08 109		5 36 99 710	90 38 409	55 50 211
Lab Equipments	4 46 33 116	17 02 719	1 80 06 059	1 80 06 059	6 43 41 894	2 50 45 648	51 47 352	64 18 719		3 66 11 719	2 77 30 175	1 95 87 468
Vehicles	17 42 862	21 78 373			39 21 235	16 80 459	2 80 235			19 60 694	19 60 541	62 403
Audio Visual Equipment	28 34 555	47 79 110	17 39 617	17 39 617	93 53 282	4 16 345	7 01 496	6 09 491		17 27 332	76 25 950	24 18 210
Total for Tangible Assets	82 99 76 476	2 19 80 813	3 05 75 547	3 06 97 797	88 24 10 586	39 34 21 740	2 79 46 242	1 56 24 336	61 202	43 69 31 116	44 54 79 470	43 65 54 736
Intangible Assets												
Computer Software	63 47 731				63 47 731	63 47 729				63 47 729	2	2
E-Journals	27 34 755				27 34 755	27 34 751				27 34 751	4	4
Patent rights		35 800			35 800		3 978			3 978	31 822	
Total for Intangible Assets	90 82 486	35 800			91 18 286	90 82 480	3 978			90 86 458	31 828	6
Grand Total	83 90 58 962	2 20 16 613	3 05 75 547	3 06 97 797	89 15 28 872	40 25 04 220	2 79 50 220	1 56 24 336	61 202	44 60 17 574	44 55 11 298	43 65 54 742
Capital Work in Progress	2 69 05 296	26 771			2 69 32 067						2 69 32 067	2 69 05 296



SCHEDULE 5 : INVESTMENTS FROM EARMARKED / ENDOWMENT FUNDS

Amount in Rupees

Sl.No.	Particulars	2024-25		Total	2023-24
		Long Term Investments	Short Term Investments		
1	In Central Government Securities				
2	In State Government Securities				
3	Other Approved Securities				
4	Shares				
5	Debentures and Bonds				
6	Term Deposits with Banks	12 35 85 455	1 53 00 000	13 88 85 455	15 79 00 599
7	Others (to be specified)				
	Total	12 35 85 455	1 53 00 000	13 88 85 455	15 79 00 599



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

Amount in Rupees

SI.No.	Particulars	2024-25		Total	2023-24
		Long Term Investments	Short Term Investments		
1	Corpus Fund	7 51 60 294	21 00 000	7 72 60 294	7 54 70 840
2	Endowment Fund	97 85 661	12 00 000	1 09 85 661	84 60 267
3	Institute Fund	1 18 00 000	85 00 000	2 03 00 000	1 10 00 000
4	Projects:				
	i. FCRA A/c 1573	4 82 045		4 82 045	4 12 221
	ii. Creche A/c No 1362	3 69 444		3 69 444	3 69 444
5	HBA Account No.1225	2 50 00 000	15 00 000	2 65 00 000	2 36 00 000
6	Fellowship	9 88 011	20 00 000	29 88 011	31 87 827
7	PMMMNTT Account No. 14241				3 54 00 000
	Total	12 35 85 455	1 53 00 000	13 88 85 455	15 79 00 599

Note: The Total in this sub schedule will agree with the total in Schedule 5.



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Schedule No.5-A - Details

Corpus Fund - 2633

S.No	Name of the Bank	FDR No	Date of Investment	Date of Maturity	Amount of Investment
LONG TERM INVESTMENTS					
1	Canara Bank-GRU	140217054422/1	10-03-2025	28-05-2026	1 80 07 360
2	Canara Bank-GRU	140141261735/1	28-03-2024	15-06-2025	10 79 503
3	Canara Bank-GRU	140145518435/1	17-04-2024	05-07-2025	13 44 685
4	Canara Bank-GRU	140218568418/1	18-03-2025	05-06-2026	15 56 249
5	Canara Bank-GRU	8500 401 001 061/2	16-05-2023	16-05-2026	27 74 805
6	Canara Bank-GRU	140075159484/1	21-12-2022	21-12-2025	27 00 000
7	TNPFC-Chennai	0120200923406	10-12-2022	10-12-2025	84 35 782
8	TNPFC-Chennai	0120200921561	13-10-2022	13-10-2025	1 21 57 150
9	TNPFC-Chennai	0120200935576	23-06-2023	23-06-2026	82 18 781
10	TNPFC-Chennai	0120200935578	03-06-2023	03-06-2025	31 57 026
11	TNPFC-Chennai	0120200935579	03-06-2023	03-06-2025	31 57 026
12	TNPFC-Chennai	0120200935580	03-06-2023	03-06-2025	31 57 026
13	TNPFC-Chennai	0120200935581	03-06-2023	03-06-2025	23 67 769
14	TNPFC-Chennai	0120200935585	21-07-2023	21-07-2025	55 97 132
15	TNPFC-Chennai	0120109175741	03-06-2023	03-06-2025	14 50 000
Total - A					7 51 60 294

SHORT TERM INVESTMENTS					
16	DCCo. Op-Chinnalapa	719948267	29-03-2025	28-06-2025	21 00 000
Total - B					21 00 000
Grand Total - C (A+B)					7 72 60 294



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Endowment Fund - 4

S.No	Name of the Bank	FDR No	Date of Investment	Date of Maturity	Amount of Investment
LONG TERM INVESTMENTS					
1	Canara Bank-GRU	8500 401 000 325/5	05-02-2023	05-02-2026	36 973
2	Canara Bank-GRU	8500 303 000 069/4	04-12-2022	04-12-2025	91 593
3	Canara Bank-GRU	8500 306 000 001/5	07-02-2023	07-02-2026	35 000
4	Canara Bank-GRU	8500 401 000 522/4	09-01-2023	09-01-2026	73 925
5	Canara Bank-GRU	8500 401 000 315/5	27-01-2023	27-01-2026	5 17 609
6	Canara Bank-GRU	8500 306 000 006/5	30-03-2023	30-03-2026	2 92 500
7	Canara Bank-GRU	140204348256/1	31-12-2024	20-03-2026	44 263
8	Canara Bank-GRU	8500 306 000 004/5	07-02-2023	07-02-2026	34 800
9	Canara Bank-GRU	8500 401 000 743/3	12-04-2022	12-04-2025	75 232
10	Canara Bank-GRU	8500 306 000 003/5	07-02-2023	07-02-2026	35 000
11	Canara Bank-GRU	8500 306 000 005/5	30-03-2023	30-03-2026	73 500
12	Canara Bank-GRU	8500 401 000 768/3	25-10-2022	25-10-2025	30 016
13	Canara Bank-GRU	8500 401 000 808/3	12-04-2023	12-04-2026	72 917
14	Canara Bank-GRU	140212520303/1	12-02-2025	02-05-2026	3 54 125
15	Canara Bank-GRU	140217153600/1	10-03-2025	28-05-2026	70 984
16	Canara Bank-GRU	8500 401 000 803/3	30-03-2023	30-03-2026	73 944
17	Canara Bank-GRU	140212520576/1	12-02-2025	02-05-2026	1 33 737
18	Canara Bank-GRU	8500 401 000 832/3	31-07-2023	31-07-2026	8 56 413
19	Canara Bank-GRU	8500 401 000 838/3	13-09-2023	13-09-2026	2 11 037
20	Canara Bank-GRU	8500 401 000 846/3	26-10-2023	26-10-2026	3 66 752
21	Canara Bank-GRU	140211751298/1	08-02-2025	28-04-2026	38 416
22	Canara Bank-GRU	140136035041/1	05-03-2024	23-05-2025	18 71 141
23	Canara Bank-GRU	140141667440/1	30-03-2024	17-06-2025	2 84 905
24	Canara Bank-GRU	140159880269/1	06-07-2024	23-09-2025	2 87 234
25	Canara Bank-GRU	8500 303 000 046/5	09-12-2022	09-12-2025	25 000
26	Canara Bank-GRU	8500 303 000 065/4	12-06-2022	12-06-2025	83 227
27	Canara Bank-GRU	8500 303 000 028/5	21-04-2022	21-04-2025	1 00 000
28	Canara Bank-GRU	8500 303 000 027/5	21-04-2022	21-04-2025	1 00 000
29	Canara Bank-GRU	8500 303 000 066/4	12-06-2022	12-06-2025	20 000
30	Canara Bank-GRU	8500 303 000 029/5	21-04-2022	21-04-2025	25 000
31	Canara Bank-GRU	140075159866/1	21-12-2022	21-12-2025	10 00 000
32	Canara Bank-GRU	140129162393/1	19-01-2024	07-04-2025	11 64 000
33	Canara Bank-GRU	140180563944/1	18-09-2024	06-12-2025	1 50 000
34	Canara Bank-GRU	140193154148/1	04-11-2024	22-01-2026	5 00 000
35	Canara Bank-GRU	140193154853/1	04-11-2024	22-01-2026	5 00 000
36	Canara Bank-GRU	140196312044/1	18-11-2024	05-02-2026	1 56 418
Total - A					97 85 661
SHORT TERM INVESTMENTS					
37	DCCo. Op-Chinnalapa	719266658	02-12-2024	02-12-2025	5 00 000
38	DCCo. Op-Chinnalapa	719266647	02-12-2024	02-12-2025	7 00 000
Total - B					12 00 000
Grand Total - C (A+B)					1 09 85 661



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FCRA - 1573

S.No	Name of the Bank	FDR No	Date of Investment	Date of Maturity	Amount of Investment
LONG TERM INVESTMENTS					
1	Canara Bank-GRU	8500 401 000 471/5	26-12-2024	26-12-2027	1 77 063
2	Canara Bank-GRU	140209804788/1	29-01-2025	18-04-2026	3 04 982
Total - A					4 82 045

GRI Fellowship - 2646

S.No	Name of the Bank	FDR No	Date of Investment	Date of Maturity	Amount of Investment
1	TNPFC-Chennai	0120200918290	11-08-2022	11-08-2025	6 74 863
Total - B					6 74 863

Cooperative Union Fellowship - 202019853

S.No	Name of the Bank	FDR No	Date of Investment	Date of Maturity	Amount of Investment
1	DCCo. Op-Chinnalapatti	202034688	10-01-2025	10-12-2026	2 47 398
2	DCCo. Op-Chinnalapatti	706970772	29-09-2023	29-09-2025	65 750
Total - C					3 13 148
Long Term Investments - Grand Total - I (A+B+C)					14 70 056

SHORT TERM INVESTMENTS

GRI Fellowship - 2646

S.No	Name of the Bank	FDR No	Date of Investment	Date of Maturity	Amount of Investment
2	DCCo. Op-Chinnalapatti	719948278	29-03-2025	28-06-2025	18 00 000
Total - A					18 00 000

Cooperative Union Fellowship - 202019853

S.No	Name of the Bank	FDR No	Date of Investment	Date of Maturity	Amount of Investment
3	DCCo. Op-Chinnalapatti	718947649	08-10-2024	08-10-2025	1 50 000
4	DCCo. Op-Chinnalapatti	718947638	08-10-2024	07-04-2025	50 000
Total - B					2 00 000
Short Term Investments - Grand Total - II (A+B)					20 00 000
Grand Total - (I+II)					34 70 056



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Schedule No.5-A - Details

S.No	Name of the Bank	FDR No	Date of Investment	Date of Maturity	Amount of Investment
LONG TERM INVESTMENTS					
Institute Fund - 2639					
S.No	Name of the Bank	FDR No	Date of Investment	Date of Maturity	Amount of Investment
1	Canara Bank-GRU	140154621429/1	10-06-2024	28-08-2025	58 00 000
2	Canara Bank-GRU	140143743426/1	08-04-2024	26-06-2025	60 00 000
Total					1 18 00 000

Project Others - TNSWB - Creche - 1362

S.No	Name of the Bank	FDR No	Date of Investment	Date of Maturity	Amount of Investment
1	Canara Bank-GRU	140184116891/1	30-09-2024	18-12-2025	29 394
2	Canara Bank-GRU	140137224161/1	11-03-2024	29-05-2025	3 40 050
Total					3 69 444

House Building Advance - 1225

S.No	Name of the Bank	FDR No	Date of Investment	Date of Maturity	Amount of Investment
1	Canara Bank-GRU	145000490570/1	04-05-2024	22-07-2025	1 90 00 000
2	Canara Bank-GRU	140149426492/1	06-05-2024	24-07-2025	60 00 000
Total					2 50 00 000

Schedule No.5-A - Details

SHORT TERM INVESTMENTS					
Institute Fund - 2639					
S.No	Name of the Bank	FDR No	Date of Investment	Date of Maturity	Amount of Investment
3	Canara Bank-GRU	130053727950/1	29-03-2025	08-04-2025	85 00 000
Total					85 00 000

House Building Advance - 1225

S.No	Name of the Bank	FDR No	Date of Investment	Date of Maturity	Amount of Investment
3	DCCo. Op-Chinnalapatti	719948303	29-03-2025	29-03-2026	15 00 000
Total					15 00 000



SCHEDULE 6 : INVESTMENTS - OTHERS

Amount in Rupees

Sl.No.	Particulars	2024-25		Total	2023-24
		Long Term Investments	Short Term Investments		
1	In Central Government Securities				
2	In State Government Securities				
3	Other Approved Securities				
4	Shares				
5	GDA		3 19 15 102	3 19 15 102	3 82 02 809
6	UGC Maintenance Grant / RBI-TSA		1 75 00 000	1 75 00 000	4 50 00 000
7	A/c No.10632 GDF A/c	3 58 53 978	2 90 00 000	6 48 53 978	5 98 53 978
8	A/c No.10820 Students Fund A/c	2 40 74 238	4 59 34 087	7 00 08 325	7 30 77 628
9	A/c No.7 - Students Deposit A/c	1 00 30 703	1 42 64 019	2 42 94 722	2 83 07 738
10	A/c No.14281 - DDU-KK A/c		40 00 000	40 00 000	25 00 000
11	A/c No.11876 - CSSI A/c				20 00 000
	Total	6 99 58 919	14 26 13 208	21 25 72 127	24 89 42 153



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Schedule No.6-A - Details

S.No	Name of the Bank	FDR No	Date of Investment	Date of Maturity	Amount of Investment
LONG TERM INVESTMENTS					
General Development Fund A/c No.10632					
1	Canara Bank-GRU	140141720405/1	30-03-2024	17-06-2025	56 16 977
2	Canara Bank-GRU	140148154067/1	30-04-2024	18-07-2025	1 90 00 000
3	Canara Bank-GRU	145000459360/1	31-01-2024	19-04-2025	1 12 37 001
Total - A					3 58 53 978
Student Fund A/c No.10820					
1	Canara Bank-GRU	140147099916/1	24-04-2024	12-07-2025	1 90 58 335
2	Canara Bank-GRU	140147329542/1	25-04-2024	13-07-2025	50 15 903
Total - B					2 40 74 238
Student caution deposits A/c No.7					
1	Canara Bank-GRU	140147327384/1	25-04-2024	13-07-2025	1 00 30 703
Total - C					1 00 30 703
Grand Total for Long Term Investments - 1 (A+B+C)					6 99 58 919



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Schedule No.6-A - Details

SHORT TERM INVESTMENTS					
General Development Assistance A/c No.12849					
1	Canara Bank-GRU	130031098178/11	12-03-2025	28-04-2025	1 06 35 618
2	Canara Bank-GRU	130037813745/7	19-03-2025	06-05-2025	1 06 44 738
3	Canara Bank-GRU	130037843035/7	14-03-2025	30-04-2025	1 06 34 746
Total - A					3 19 15 102
UGC Maintenance Grant A/c No.10000					
1	Canara Bank-GRU	130053729792/1	29-03-2025	09-04-2025	1 75 00 000
Total - B					1 75 00 000
General Development Fund A/c No.10632					
1	Canara Bank-GRU	130053728247/1	29-03-2025	08-04-2025	1 00 00 000
2	Canara Bank-GRU	140148154232/1	30-04-2024	30-04-2025	1 90 00 000
Total - C					2 90 00 000
Student Fund A/c No.10820					
1	Canara Bank-GRU	8500401001170/4	19-04-2024	19-04-2025	59 36 828
2	Canara Bank-GRU	8500401001171/4	19-04-2024	19-04-2025	59 36 828
3	Canara Bank-GRU	130053730132/1	29-03-2025	10-04-2025	1 50 00 000
4	Canara Bank-GRU	140147099562/1	24-04-2024	24-04-2025	1 90 60 431
Total - D					4 59 34 087
Student caution deposits A/c No.7					
1	Canara Bank-GRU	8500401001173/4	19-04-2024	19-04-2025	1 42 64 019
Total - E					1 42 64 019
DDU-KK A/c No.14281					
1	Canara Bank-GRU	130053632033/1	28-03-2025	14-05-2025	40 00 000
Total - F					40 00 000
Grand Total for Short Term Investments - 2 (A+B+C+D+E+F)					14 26 13 208
Grand Total for Schedule 6-A (1+2)					21 25 72 127



SCHEDULE 7 - CURRENT ASSETS

Amount in Rupees

	Particulars	GDA	UGC Maintenance Grant / RBI-TSA / Commercial A/c	GDF A/c No.10632	Corpus Fund A/c No.2633	Student Fund A/c10820	Students Deposit A/c NO.7	Institute Fund A/c No.2639	Projects + HBA	Schemes	2024-25	2023-24
1	Stock:											
a)	Stores and Spares											
b)	Loose Tools											
c)	Publications											
d)	Laboratory Chemicals, Consumables and Glass ware											
e)	Building Material											
f)	Electrical Mateial											
g)	Stationery											
h)	Water supply Material											
2	Sundry Debtors:											
	Debts Outstanding for a Period											
a)	Exceeding Six Months											
b)	Others											
3	Cash and Bank Balances:											
a)	With Schedule Banks:											
	- In Savings Accounts - Fellowship & Scholarship								91 64 151		91 64 151	1 00 03 764
	- In Savings Accounts - Endowment Account								54 111		54 111	52 382
	- In Savings Accounts- HBA account								1 23 555		1 23 555	4 26 385
	- In Savings Accounts	31 31 582	6 05 55 022	13 62 878	1 47 914	13 17 735	1 04 748	15 53 227	2 19 49 955	43 40 173	9 44 63 234	12 35 23 843
b)	With Non-Scheduled Banks:											
	Fellowship Bank accounts											
	- In Savings Accounts											
4	Post Office Savings Accounts											
	Total	31 31 582	6 05 55 022	13 62 878	1 47 914	13 17 735	1 04 748	15 53 227	3 12 91 772	43 40 173	10 38 05 051	13 40 06 374

Note: Annexure-A shows the details of Bank Accounts.



Schedule 7 A (Annexure - A- Bank Balances)
Bank Balances Accounts as on 31.03.2025 as per Cash Book

			Amount in Rupees
S.No.	Name of the Account	SB A/c No.	Bank Balance
1	General Development Assistance	12849	31 31 582
2	Centre for Study of Social Inclusion (CSSI)	11876	5 81 397
3	Centre for Women's Studies	12240	1 49 725
4	DDU-KK B.Voc. Courses	14281	30 96 798
5	Coaching Schemes A/c	14282	4 94 955
6	HEPSN	14283	17 298
	Total for GDA Accounts		74 71 755
7	UGC Maintenance Grant Account	10000	1 00 60 215
8	GRI Maintenance Grant Commercial Account	2739	5 04 94 807
9	General Development Fund Account	10632	13 62 878
10	Corpus Fund Account	2633	1 47 914
11	Students Fund Account	10820	13 17 735
12	Students Caution Deposit Account	7	1 04 748
	Total		6 34 88 297



**Schedule 7 A (Annexure - A- Bank Balances for Project Accounts)
Bank Balances for Projects Accounts as on 31.03.2025**

			Amount in Rupees
S.No.	Name of the Account	SB A/c No.	Bank Balance
1	UGC - Refresher Course	2700	4 39 755
2	UGC P.G.Dip. In Spatial Technology	11648	2 693
3	UGC MRP-Estimating the Chaotic	11874	
4	UGC MRP - Dev. of Green Inhibitors	12041	
5	UGC SAP(Chemistry)	12105	
6	UGC SAP(Pol.Sci)	12121	6 702
7	UGC MRP"Development of Adap..."	12286	4 779
8	UGC MRP"Development of eco.."	12288	
9	UGC MRP"Social Structure.."	12493	
10	UGC-Innovative Prog.B.Sc(TF&D)	12767	
11	UGC-MRP "Prevalence of Obsity	12840	6 596
12	UGC-MRP-As Assessment of Village	12883	
13	UGC- "BSR Research Start -up-Grant"	12908	18 974
14	UGC-Inno.M.Sc.Applied Geology	12924	19 258
15	UGC Innovative-M.Tech.Renewable	12929	51 309
16	UGC MRP"Fractal analysis of brain..."	12936	55 484
17	UGC MRP"Trust basd authentication..."	12939	
18	UGC MRP"Malady-Remedy analysis.."	12956	4 819
19	UGC SAP DSA-I Dept of Maths	14196	5 240
20	PMMMNMTT School of Education	14241	14 55 586
21	UGC SAP DRS-II Dept of political science	14270	3 989
22	UGC SAP DRS-I Dept of Computer Science	14277	1 526
23	UGC SAP DRS-I Dept of Tamil	14278	
24	UGC MID Career Award Dept of Chemistry	14280	
25	UGC BRS Maths Mid career Award	14536	2 880
26	UGC maths - Mid Career Award - Dr. P. Balasubramaniam	14624	
27	UGC Mid-Career Award Grant-Dr. M.G. Sethuraman, Chemistry	110032429650	
28	UGC Regional Center of CBPR - Dr. K.Ravichandran	110046914620	
29	UGC MMTTC Dr.P.S.Sreedevi (CNA A/c)	110155357711	
	Total for UGC		20 79 590



	NCERT		
30	NCERT Project " Dev... Package" Dr. P.S. Sreedevi	14483	9 677
31	NCERT Project " Functional TN..20-12" Dr. P. Ponnusamy	14726	1 869
	Total for NCERT		11 546
	CSIR		
32	CSIR Project " Rational design..."	12986	1 863
33	CSIR - Dr.S.Meenakshi	13350	40 658
	Total for CSIR		42 521
	DAE		
34	DAE-NBHM Stability	2628	9 276
35	DAE-BRNS on "Development..."	12762	
36	DAE-NBHM "A Theoretical study on ..."	13128	23 162
37	DAE-NBHM "Mathematical modeling ..."	13129	
38	DAE-BRNS - Dr.G.Muralidharan	13228	18 299
39	DAE-NBHM Dept of Maths	14336	
	Total for DAE		50 737
	DST Projects		
40	DST - FIST Programme	11055	19 46 770
41	DST on " LINGA SLIDE.."	12696	
42	DST-SERB"Synthesis on 1,3..."	12995	2 02 837
43	DST-SERB	13086	5 737
44	DST"Mathematial Modelling.."	13139	7 021
45	DST"Sensitization on Environment	13224	11 126
46	DST RIMG - POOM DWAR	14365	
47	DST SERB POWER GRANT "Extended....Applications"	110056432628	2 47 420
48	DST SERB CRG Grant	110107968814	2 07 344
49	DST - "Solar Dryer" Union Bank Of India (CNA-Zero Balance Saving A/c)	455502010027820	
	Total for DST		26 28 255
	ICSSR		
50	ICSSR - Inclusive Governance Dr.Venk	12825	11 133
51	ICSSR-MGNREGS Dr.Rathakrishnan	12844	4 62 509
52	ICSSR project"Inclusion of excluded..."	12943	36 924
53	ICSSR project"Export potential in ..."	12944	
54	ICSSR project"Employment conditions.."	13098	28 747
			2 267
55	ICSSR Project"Socio..TM"... Dr.R. Bagdha cathcala Perumal	14664	
56	ICSSR "Digital...TN" Dr.B.Tamilmani	110047584255	86 663
57	ICSSR MRP Dr.A.Thahira Banu	110129888213	
58	ICSSR MRP NSTC (Taiwan) Dr.P.S.Sreedevi	110177762735	21 633
	Total for ICSSR		6 49 876
	NIOS		
59	NIOS -10928	10928	2 49 070
60	NIOS -Project A/c 13218	13218	12 742
	Total for NIOS		2 61 812
	NSS		
61	NSS Special	2562	2 79 468
62	NSS Regular	2563	13 21 033
63	NSS (CNA A/c)	41505949846	
	Total for NSS		16 00 501



TN Funding Projects			
64	GOI-ISRO Project"Synthesis and Characterization..."	13081	1 43 004
65	TN-Anna Inst. Of Mgt.-Flood Thiru	13083	61 204
66	TN-SPC project	13146	2 32 440
67	DBT"Development of Cost..."	13178	37 026
68	GOI-ISRO Pro-decadel Scale	14220	16 524
69	DRDO Project (Chemistry)	14221	
70	Situation Analysis on Child Marriage	14546	
71	TAHDCO Project	110215923460	6 44 170
Total for TN Fund			11 34 368
72	FCRA	1573	27 18 941
Projects Others			
73	MHRD -IDARA	92	6 547
74	TNSWB-CRECHE	1362	78 421
75	Construction of Museum	2585	43 374
76	TNSCST Student Project	2739	10 16 943
77	Training A/c	2773	17 24 974
78	Seminar	11090	2 90 844
79	Part-time Certificate Course	11373	2 27 747
80	Short Term Skill Training Programme	13054	3 43 716
81	ICMR - DHR Project	13182	
82	Project fund A/c	13227	3 22 347
83	UBA Prog-Cooperation	14381	
84	UBA & UBA SEG Prog-Cooperation (CNA)	110166559850	
85	ICHR-"Namkavali... Concordance"	14768	2 001
86	MGNRCE-MRP "Impact of Deen Dal...TN" Dr. M. Soundarapandian, RIM	110021064058	1 093
87	MGNCRE- Dr.K. Ravichandran	110065153286	
88	NCDC Seaweed Startup Project Dr.A. Thahira Banu	110094105584	
89	ISRO "New Chandrayan-2" Dr.S. Arivazhagan	110108759865	1 444
90	ISRO "New Chandrayan-2" Dr.S.Arivazhagan (CNA)	42718930235	
91	DSIR IRD Dr.S.Vijayanchali (CNA A/c)	110068915050	
92	NMPB Project Dr.R.Ramasubbu (CNA A/c)	42222752162	
Total for Project Others			40 59 451
93	MNRE-PCRA-Rural Energy Centre	11627	4 54 520
94	GIAN	14269	
95	MODROBS - AICTE Project	14366	
96	MNRE Lab Upgradation Fund	14374	12 332
Total			4 66 852
97	KVK Main Account	2117	9 92 559
98	KVK Revolving Fund (Farm)a/c	2602	24 75 855
99	KVK Revolving Fund Building)a/c	2652	16 60 993
Total for KVK / ICAR accounts			51 29 407
100	PFMS Account	14055	11 16 098
Grant total for Project accounts			2 19 49 955



Fellowship / Scholarship Accounts			
101	Cooperative Bank A/c - (Old A/c No.61)	202019853	52 637
102	Non-JRF	2646	4 18 873
103	ICSSR-Fellowship	2661	10 80 623
104	CSIR-Fellowship	11494	3 49 923
105	UGC-RFSMS Fellowship	12031	13 24 235
106	DST INSPIRE Fellowship	12560	18 10 867
107	MNRE Fellowship	12592	2 29 141
108	CICT Fellowship	12629	1 19 904
109	ICMR -JRF Fellowship	13399	11 284
110	UGC JRF/SRF Fellowship	2549	4 40 786
111	APJ Abdulkalam Sholorship, Dr. C. Pitchai, Dept of Cooperation	15135	2 633
112	DST INSPIRE Fellowship - Bank of Maharashtra (CNA-Zero Balance Savings A/c)	60435209343	
	Total for Fellowship		58 40 906
	Scholarship		
113	BC/MBC/DNC Scholarship	2584	18 281
114	SC/ST/SCC scholarship	2577	8 29 268
115	RajivGandhi National Fellowship	11660	5 45 720
116	Canara Bank 13572	13572	2 15 506
117	Scholarship Account	14533	17 14 470
	Total Scholarship		33 23 245
	Total for Fellowship & Scholarship Accounts		91 64 151
118	Endowment Fund account	4	54 111
119	House Building Advance	1225	1 23 555
120	Institute Fund account	2639	15 53 227
	Grand Total for all Accounts		3 29 92 913



SCHEDULE 9 - ACADEMIC RECEIPTS

Amount in Rupees

	FEES FROM STUDENTS	GDA	UGC Maintenance Grant / RBI-TSA	2024-25	2023-24
A	Academic:				
	Admission Fees		1 83 700	1 83 700	1 58 600
	Fees From Ph.D.Scholars		38 05 250	38 05 250	37 89 600
	Fine & Breakages		15 87 300	15 87 300	3 10 712
	Hostel Rent, Water & Electricity Charges		47 14 200	47 14 200	45 59 000
	Migration Fees		6 000	6 000	10 600
	Misc. Receipts From Students		151	151	2 03 776
	Exam/Viva Remuneration from Ph.D Scholar		18 27 768	18 27 768	21 12 000
	Sale of Application		4 20 260	4 20 260	14 23 150
	TC / CC Fees		1 81 170	1 81 170	1 31 600
	Tuition Fees		1 36 11 185	1 36 11 185	1 63 29 529
	Registration Fee		5 02 850	5 02 850	
	Total (A)		2 68 39 834	2 68 39 834	2 90 28 567
B	Examinations:				
	Examination Fees		1 16 38 993	1 16 38 993	1 32 42 984
	Genuiness Certificate Fee		99 400	99 400	1 97 050
	Total (B)		1 17 38 393	1 17 38 393	1 34 40 034
C	Other Fees:				
	Total (C)				
D	Sale of Publications:				
			1 200	1 200	
	Total (D)		1 200	1 200	
E	Other Academic Receipts (E)				
	SC/ST Tuition fees Recovery		8 57 800	8 57 800	
	Certificate course fees		31 000	31 000	1 65 710
	Total (E)		8 88 800	8 88 800	1 65 710
	Grand Total		3 94 68 227	3 94 68 227	4 26 34 311



SCHEDULE 10 - GRANTS / SUBSIDIES (IRREVOCABLE GRANTS RECEIVED)

Amount in Rupees

Particulars	GDA		UGC Maintenance Grant / RBI-TSA		2024-25	2023-24
	OH-31 Grant-in-aid General	OH-35 - Creation of Capital Asset	OH-31 Grant-in-aid General	OH-36 Grant-in-aid Salary		
Balance B/F	9 71 974	2 93 98 288	4 33 62 979	- 4 32 849	7 33 00 392	13 70 98 572
Opening Balance adjusted as per UC						13 74 38 062
Add: Receipts during the year						
Grant received during the year			30 40 11 000	53 51 61 000	83 91 72 000	68 63 11 000
Internal Revenue Generation (IRG)	1 49 498	16 20 989	4 52 33 072	4 32 849	4 74 36 408	4 86 90 873
Total	11 21 472	3 10 19 277	39 26 07 051	53 51 61 000	95 99 08 800	87 24 39 935
Less: Refund to UGC - Grant / Interest Earned			6 90 803	78 31 599	85 22 402	4 82 570
Balance	11 21 472	3 10 19 277	39 19 16 248	52 73 29 401	95 13 86 398	87 19 57 365
Less: i) Utilised for Capital Expenditure (A)		17 60 865			17 60 865	1 05 64 515
Less: ii) Utilised for Capital Work-in-Progress (A)		26 771			26 771	6 65 062
Balance	11 21 472	2 92 31 641	39 19 16 248	52 73 29 401	94 95 98 762	86 07 27 788
Less: Utilised for Revenue Expenditure* (B)	1 180		39 19 16 248	52 73 29 401	91 92 46 829	78 74 27 396
Balance C/F (C)	11 20 292	2 92 31 641	-	-	3 03 51 933	7 33 00 392

- A. Appears as Addition to Capital Fund as well as Additions to Fixed Assets during the year
 B. Appears as Income in the Income & Expenditure Account
 C. (i) Appears under Current Liabilities in the Balance Sheet and will become the Opening balance Next Year.
 (ii) Represented by Bank Balances, Investments and Advances on the Assets side.

*The Revenue expenditure met out of non plan grants should be calculated as follows:

Expenditure as per Expenditure schedules (Non Plan column) of the Income and Expenditure Account	91 62 63 277
Less: Provision made in the year for retirement benefits	26 32 35 556
Less: Depreciation	31 19 798
Add: Actual payments made in the year for retirement benefits	26 93 37 726
Revenue expenditure met out of non-plan grants	91 92 45 649

(Signature)
 Finance Officer
 Gandhigram Rural Institute

(Signature)
 Registrar
 Gandhigram Rural Institute

For GANESH PRASAD
 Chartered Accountants
 (ICAI Firm Reg. No: 000872 S)
(Signature)
 S.NATANAGOPAL
 Partner
 M. No: 022841

GANESH PRASAD
 CHARTERED ACCOUNTANTS
 FIRM REGN. NO. 000872 S
 ICAI FIRM REG. NO. 000872 S

UDIN: 25 022841 BMOBEB 8319

SCHEDULE 11 - INCOME FROM INVESTMENTS

Amount in Rupees

S.No.	Particulars	GDA	UGC Maintenance Grant / RBI-TSA	2024-25	2023-24
1	Interest				
	a. On Government Securities				
	b. Other Bonds /Debentures				
2	Interest on Term Deposits	16 20 989	8 07 448	24 28 437	16 81 612
3	Income Accrued but not due on Term Deposits				
4	Interest on Savings Bank Accounts				
5	Others (Specify)				
	Total	16 20 989	8 07 448	24 28 437	16 81 612



SCHEDULE 12 - INTEREST EARNED

Amount in Rupees

S.No.	Particulars	GDA	UGC Maintenance Grant / RBI-TSA	2024-25	2023-24
1	on Savings Bank Accounts with Sche.Banks	1 49 498	5 51 417	7 00 915	6 16 903
2	On Loans				
	a. Employees / Staff				
	b. Others				
3	On Debtors and Other Receivables				
	Total	1 49 498	5 51 417	7 00 915	6 16 903



SCHEDULE 13 -OTHER INCOME

Amount in Rupees

S.No.	Particulars	GDA	UGC Maintenance Grant / RBI-TSA	2024-25	2023-24
1	a. Income from Land and Buildings				
	Rent From Guest House		11 65 200	11 65 200	13 01 200
	House Rent Recovered		3 73 670	3 73 670	3 00 750
	Rent From Other Premises		7 39 598	7 39 598	4 01 556
	Vehicle Shed Rent Recovered		11 200	11 200	13 040
	Rent From Quarters		1 19 876	1 19 876	1 13 150
2	Others-				
	Tender Fees Income		88 778	88 778	
	Agricultural Receipts & Dairy Income		10 27 406	10 27 406	9 06 898
	Misc. Receipts From Others		5 47 990	5 47 990	6 30 506
	Water Charges Recovered		56 032	56 032	90 947
	Vehicle Hire Charges Income		18 276	18 276	
	Total		41 48 026	41 48 026	37 58 047



SCHEDULE 14 - PRIOR PERIOD INCOME

Amount in Rupees

S.No.	Particulars	GDA	UGC Maintenance Grant / RBI-TSA	2024-25	2023-24
1	Academic Receipts				
2	Income from Investments				
3	Prior Period Income-TS Gratuity,				
4	Other Income				
	Total				



SCHEDULE 15 A - EMPLOYEES RETIREMENT AND TERMINAL BENEFITS

Amount in Rupees

	Particulars	Pension	Gratuity	Leave Encashment	Total
	Opening Balance (a)	421 44 28 707	23 00 18 331	45 45 54 043	489 90 01 081
Less:	Actual Payment during the year (b)				
	Pension	20 59 72 965			20 59 72 965
	Commutation	1 54 12 936			1 54 12 936
	Retirement Gratuity		2 69 85 682		2 69 85 682
	Leave Encashment to Retirees			2 09 66 143	2 09 66 143
	Balance available c (a-b)	399 30 42 806	20 30 32 649	43 35 87 900	462 96 63 355
	Provision required as per Actuarial Valuation (d)	419 31 04 598	21 34 86 757	48 63 07 556	489 28 98 911
A.	Provision to be made in the Current year (d-c)	20 00 61 792	1 04 54 108	5 27 19 656	26 32 35 556
B.	Contribution to New Pension Scheme	2 12 06 971			2 12 06 971
C.	Medical Reimbursement to Retired Employees				
D.	Travel to Hometown on Retirement	7 52 623			7 52 623
E.	Deposit Linked Insurance Payment				
	Total (A+B+C+D+E)	22 20 21 386	1 04 54 108	5 27 19 656	28 51 95 150



SCHEDULE 16 - ACADEMIC EXPENSES

Amount in Rupees

S.No.	Particulars	GDA	UGC Maintenance Grant / RBI-TSA	2024-25	2023-24
a)	Laboratory Expenses				
b)	Expenses on Seminar/Workshops		21 32 347	21 32 347	11 08 708
c)	Examination Exps / Remuneration to Exams.		21 99 656	21 99 656	41 93 318
d)	Student Welfare Expenses		4 13 077	4 13 077	87 520
e)	Admission Expenses				2 00 000
f)	Advertisement and Publicity				5 43 519
g)	Convocation Expenses				27 975
h)	Periodicals and Journals Expenses		20 56 800	20 56 800	1 70 942
i)	Others (specify)				
	Meeting Expenses-Doctoral Committee		7 02 853	7 02 853	6 37 393
	Travel Grant		5 22 158	5 22 158	1 75 709
	Village Placement Programme Expenses		3 68 248	3 68 248	2 26 054
	Refresher Course Expenses		43 933	43 933	
	Total		84 39 072	84 39 072	73 71 138



SCHEDULE 17 - ADMINISTRATIVE AND GENERAL EXPENSES

Amount in Rupees

S.No.	Particulars	GDA	UGC Maintenance Grant / RBI-TSA	2024-25	2023-24
A Infrastructure					
	Electricity and Power		1 26 28 233	1 26 28 233	1 15 46 081
	Rent, Rates and Taxes (incl. property tax)		23 600	23 600	
B Communication					
	Postage		99 840	99 840	77 859
	Telephone, Fax and Internet Charges		5 26 942	5 26 942	2 29 255
C Others					
	Printing and Stationery (consumption)		25 22 778	25 22 778	28 02 523
	Travelling and Conveyance Expenses		5 62 395	5 62 395	1 90 228
	TA/DA to Experts		24 06 037	24 06 037	
	Auditor's Remuneration / Legal / Engineer	1 180	8 78 998	8 80 178	1 12 100
	Advertisement and Publicity		5 75 620	5 75 620	5 25 867
	Others (specify)-Loss on sale of FA				73 235
	Meetings of Authorites		21 27 355	21 27 355	3 40 340
	Ceremonies and Functions		8 92 286	8 92 286	4 92 539
	Legal Fee		5 31 842	5 31 842	1 65 194
	Membership Subscription/ Contribution		4 05 888	4 05 888	4 13 474
	Miscellaneous Expenses		66 22 538	66 22 538	22 30 909
	Subsidy to Balwadies				3 64 000
	NAAC Expenses		13 83 460	13 83 460	
	Agri / Dairy Expenses		19 62 149	19 62 149	17 15 239
	Bank Charges				53 718
	Total	1 180	3 41 49 961	3 41 51 141	2 13 32 561



SCHEDULE 18 - TRANSPORTATION EXPENSES

Amount in Rupees

S.No.	Particulars	GDA	UGC Maintenance Grant / RBI-TSA	2024-25	2023-24
1	Vehicles (owned by Institution)				
	a) Running Expenses		12 59 322	12 59 322	
	b) Repairs & Maintenance of Vehicles		9 84 501	9 84 501	7 47 444
	c) Insurance for Vehicles				
2	Vehicles taken on Rent/Lease				
	a) Rent/Lease Expenses				
3	Vehicle (Taxi) Hiring Expenses		10 430	10 430	10 78 747
	Total		22 54 253	22 54 253	18 26 191



SCHEDULE 19 - REPAIR & MAINTENANCE

Amount in Rupees

S.No.	Particulars	GDA	UGC Maintenance Grant / RBI-TSA	2024-25	2023-24
a)	Buildings		1 23 55 632	1 23 55 632	13 47 136
b)	Office Equipment		25 33 435	25 33 435	7 82 024
c)	Water service system		10 54 753	10 54 753	14 85 604
d)	Laboratory & Scientific Equipment		5 39 951	5 39 951	
e)	Maintenance of Hostel		4 50 982	4 50 982	
g)	Maintenance - Electrical		1 85 85 894	1 85 85 894	4 36 634
h)	AMC Charges- Others		19 92 814	19 92 814	14 90 803
i)	Genset Running expenses				3 38 071
j)	AMC Charges for Genset				22 087
k)	Maintenance of Guest House		2 58 903	2 58 903	3 51 187
l)	Cauvery Water Maintenance		75 950	75 950	20 948
m)	Campus Development - Maintenance		81 235	81 235	
n)	Maintenance of Borewell		90 718	90 718	
o)	Maintenance of Road		2 77 269	2 77 269	
	Total		3 82 97 536	3 82 97 536	62 74 494



SCHEDULE 20 - FINANCE COSTS

Amount in Rupees

S.No.	Particulars	GDA	UGC Maintenance Grant / RBI-TSA	2024-25	2023-24
a)	Bank Charges		40 606	40 606	
b)	Others (Specify)				
	Total		40 606	40 606	

Note: If the amount is not material, the head Bank charges could be omitted and these could be accounted as Administrative expenses in Schedule 17.



SCHEDULE 21 - OTHER EXPENSES

Amount in Rupees

S.No.	Particulars	GDA	UGC Maintenance Grant / RBI-TSA	2024-25	2023-24
a)	Provision for Bad and Doubtful Debts/Advances				
b)	Irrecoverable Balances Written-off				
c)	Others (specify)				
	Loss on sale of Capital Asset		46 548	46 548	44 786
	Other Misc. expenses				3 540
	Depreciation				
	Exp.from Contributions collection for Seminars				
	Total		46 548	46 548	48 326

Note: Other Expenses shall be classified as Written-off, Provisions, Miscellaneous Expenses, Loss on Sale of Investments and Loss on sale of Fixed Assets etc. disclosed accordingly.



SCHEDULE 22 : PRIOR PERIOD EXPENSES

Amount in Rupees

S.No.	Particulars	GDA	UGC Maintenance Grant / RBI-TSA	2024-25	2023-24
1	Academic Expenses				
2	Administrative Expenses		16 48 322	16 48 322	20 727
3	Transportation Expenses				
4	Repair & Maintenance				
	Total		16 48 322	16 48 322	20 727



Amount In Rupees

RECEIPTS	UGC Maintenance Grant / RBI-TSA	GDA 12849	Schemes	Corpus Fund 2633	Student Fund A/c 10820	GDF 10632	Caution Deposit A/c 7	PFMS 14055	Institute Fund A/c.2639	Projects / Fellowship / Endowment	HBA 1225	Online Fee A/c No.13300	Total 2024-25	Total 2023-24
I. Opening Balances														
a) Cash Balances														
b) Bank Balances														
i. In Current Accounts														
ii. In Deposit Accounts														
iii. Savings Accounts	8 17 51 690	7 824	40 53 420	8 79 243	85 63 949	59 34 408	7 73 885	1 30 629	11 93 261	3 02 91 680	4 26 385		13 40 06 374	33 69 19 884
II. Grants Received														
a) From Government of India														
b) From State Government										1 91 73 681			1 91 73 681	1 98 58 132
c) From Other Sources (Details)										28 38 200			28 38 200	15 17 506
d) Grant from UGC	83 91 72 000		24 76 970							1 94 16 237			1 94 16 237	2 05 94 041
Grants for Capital Expenses										36 37 658			36 37 658	73 77 46 191
Grants for Revenue Expenses														
III. Academic Receipts	4 01 43 927		1 49 65 686		1 37 22 448	3 94 73 324								
IV. Receipts against Earmarked / Endowment Funds- Grant received for Plan												10 29 43 786	21 12 49 171	12 11 70 951
V. Receipts against Sponsored Projects / Schemes										23 54 562			23 54 562	
VI. Receipts against Sponsored Fellowships and scholarships										2 00 000			2 00 000	15 57 728
VII. Income on Investments from														
a) Earmarked / Endowment Funds													13 49 427	44 57 452
b) Other Investments														
VIII. Interest Received on														
a) Bank Deposits	5 46 601	19 726	44 697	9 96 368	5 09 571	2 71 168	71 469							
b) Loans and Advances									9 92 496	9 13 870	25 22 987		68 88 953	29 51 914
c) Savings Bank Accounts	12 46 302	1 49 498	1 93 445	49 805	4 62 408	2 39 731	1 55 609	15 468	79 438	11 94 930	45 617	6 85 467	45 17 718	63 64 670
d) Donation Received				80 034									80 034	77 095
IX. Investments Encashed	7 52 69 889	80 00 000	45 06 083	47 18 840		4 82 19 515	51 55 371							
X. Term Deposits with Scheduled Banks encashed					1 90 24 987				1 10 00 000	7 52 09 393	2 36 00 000		25 56 79 091	3 36 85 265
XI. Other Income	34 68 577			8 85 658		32 000			93 59 679	11 70 910			1 90 24 987	3 13 14 852
XII. Deposits / Loans & Advances	42 85 985		32 821		3 62 00 000	1 81 00 000			11 44 802	2 65 072			1 49 16 824	1 26 24 399
XIII. Miscellaneous Receipts including statutory Receipts	18 12 81 047	6 843	25 000		91 360	53 05 291		1					6 00 28 680	16 85 628
XIV. Any Other Receipts (Inlier Account Transfer, etc.)	22 58 93 250		32		5 29 59 552	2 38 28 014	64 84 575	47 71 684	1 82 179	99 79 197	28 566	4 00 00 000	36 41 27 049	62 71 97 585
TOTAL (Op. Bal + Receipts)	145 30 59 268	81 83 891	2 62 98 154	76 09 948	13 15 34 275	14 14 03 451	1 26 42 073	49 17 782	2 74 30 470	16 84 08 225	2 66 23 555	14 36 29 253	215 17 40 345	214 70 59 767

(Signature)
 Finance Officer
 Gandhigram Rural Institute

(Signature)
 Registrar
 Gandhigram Rural Institute

For GANESH PRASAD
 Chartered Accountants
 (ICAI Firm Reg. No: 000872 S)

(Signature)
 S. N. AGOPAL



PAYMENTS	Amount in Rupees													
	UGC Maintenance Grant / RBI-TSA	GDA 12849	Schemes	Corpus Fund 2633	Student Fund A/c 10820	GDF 10632	Caution Deposit A/c 7	PFMS 14055	Institute Fund A/c.2639	Projects / Fellowship/Endowment	HBA 1225	Online Fee A/c No.13300	Total 2024-25	Total 2023-24
I. EXPENSES														
a) Establishment Expenses	70 04 23 102		84 86 844			2 14 12 750								
b) Academic Expenses			3 39 519		27 63 415	2 05 930				1 64 22 186			74 67 44 882	202992909
c) Administrative Expenses		1 080	26 767			21 70 469							33 08 864	14648769
d) Transportation Expenses													21 98 316	17252984
e) Repairs & Maintenance							8 06 037							1269822
f) Prior Period Expenses													8 06 037	2267805
II. Payments against Earmarked /Endowment Funds									2 74 630					80000
III. Payments against Sponsored Projects/ Schemes										54 827			3 29 457	204353
IV. Payments against Sponsored Fellowships / Scholarships										1 01 02 094			1 01 02 094	13411933
V. Investments and Deposits made			40 00 000	50 00 934						52 75 025			52 75 025	10406731
a) Out of Earmarked funds									2 03 00 000	4 12 24 336	2 65 00 000		9 70 25 270	60768458
b) Out of Own funds (Investments- Others)														
VI. Term Deposits with Scheduled Banks	4 75 00 000				1 50 00 000	5 30 77 753							11 55 77 753	213116977
VII. Expenditure on Fixed Assets and Capital Works -in- Progress														
a) Fixed Assets			65 000				1 68 98 647			1 18 890	19 73 192		1 90 55 729	8349478
b) Capital Works-in-Progress														
VIII. Other Payments including Statutory Payments	49 40 47 346	46 58 003	57 67 799		4 81 91 653	42 85 868	1 23 88 825		3 25 878					
IX. Refunds of Grants / Interest earned	82 36 884			24 61 100						88 07 916	10 36 29 253		68 21 02 541	1021711905
X. Deposits and Loans & Advances										47 86 511			1 54 84 495	8048659
Deposit with CPWD / DRDA					81 28 000	3 00 000			35 47 100	3 81 01 924			4 16 49 024	9466506
Loans and Advances	1 31 48 057		2 13 059		46 33 472	1 90 47 349	1 48 500							
XI. Other Payments														
Security Deposits						69 935		38 01 684	13 10 745	28 58 095			79 70 524	5311461
Inter A/c Transfer	12 85 45 862		30 56 034		5 15 00 000	2 15 00 000								
Student Deposit payment		3 93 226								87 50 000	4 00 00 000		25 33 51 896	399648023
Prepaid expenses	6 02 995		2 959										3 93 226	
Other Payment													6 05 954	6910588
Total	139 25 04 246	50 52 309	2 19 57 981	74 62 034	13 02 16 540	14 00 40 573	1 25 37 325	38 01 684	2 58 77 243	13 83 56 106	2 65 00 000	14 36 29 253	200 19 81 087	199 58 67 361
XII. Closing Balances														
a) Cash Balances														
b) Bank Balances														
i. In Current Accounts														
ii. In Deposit Accounts														
iii. Savings Accounts	6 05 55 022	31 31 582	43 40 173	1 47 914	13 17 735	13 62 878	1 04 748	11 16 098	15 53 227	3 00 52 119	1 23 555		10 38 05 051	134006374
Total Payments	145 30 59 268	81 83 891	2 62 98 154	76 09 948	13 15 34 275	14 14 03 451	1 26 42 073	49 17 782	2 74 30 470	16 84 08 225	2 66 23 555	14 36 29 253	210 57 86 138	212 98 73 735

Aradhana
 Finance Officer
 Gandhigram Rural Institute

J. Sundararaman
 Registrar
 Gandhigram Rural Institute

For GANESH PRASAD
 Chartered Accountants
 (ICAI Firm Reg. No: 000872 S)

Aradhana
 Partner
 CR. No: 022841



THE GANDHIGRAM RURAL INSTITUTE (DEEMED TO BE UNIVERSITY)
GANDHIGRAM - TAMIL NADU

Details for Investments of GPF Account No.8 as on 31.03.2025

S.No	Name of the Bank	FDR No	Date of Investment	Date of Maturity	Amount of Investment
LONG TERM INVESTMENTS					
1	TNPF&IDCL	120200918292	01-09-2022	01-09-2025	42 17 891
2	TNPF&IDCL	120200918293	01-09-2022	01-09-2025	42 17 891
3	TNPF&IDCL	120200840431	25-03-2021	25-03-2026	2 08 65 036
4	TNPF&IDCL	120200930261	26-04-2023	26-04-2026	32 96 114
5	TNPF&IDCL	120200930315	06-05-2023	06-05-2026	6 99 251
6	TNPF&IDCL	120200930233	06-05-2023	06-05-2026	34 14 715
7	TNPF&IDCL	120200860185	24-08-2021	24-08-2026	1 50 00 870
8	TNPF&IDCL	120200918291	23-08-2022	23-08-2026	88 96 953
9	TNPF&IDCL	120200966277	21-12-2024	21-12-2026	1 57 96 115
10	TNPF&IDCL	120200950433	28-05-2024	28-05-2028	1 37 67 586
11	SBI	SBI A/c. no. 5	02-01-2003	Continued Deposit	1 57 74 464
12	TMB	283200400101246	28-03-2025	04-04-2026	3 00 00 000
13	Canara Bank	140174584316/1	31-08-2024	28-06-2026	56 75 111
14	Canara Bank	140174583970/1	31-08-2024	28-06-2026	1 13 50 221
15	Canara Bank	140187120502/1	11-10-2024	08-08-2026	6 58 285
16	IDBI Bank	442107000005135	16-07-2024	17-07-2026	52 03 678
Total - A					15 88 34 181
SHORT TERM INVESTMENTS					
17	DCC Bank	718550494	03-08-2024	03-08-2025	1 00 00 000
18	Canara Bank	130053728530/1	29-03-2025	23-04-2025	38 00 000
Total - B					1 38 00 000
Grand Total - C (A+B)					17 26 34 181



NPS ACCOUNT No.11419
BALANCE SHEET AS ON 31.03.2025

Liabilities	Amount in Rupees			
	2024-25	2023-24	Assets	
Opening Balance	73 75 267	90 09 803	Investments	
Add: Addition	3 36 76 082	2 69 57 282	Short term Investments	14 64 267
Less: Payment made	3 51 24 996	3 12 19 953	Bank Balance	47 14 996
Add: Excess of Income over Exp.	2 83 060	3 67 740	TDS Receivable	7 327
			FDR Interest Receivable	30 150
NPS Contribution Payable		22 60 395	NPS Contribution Receivable from A/c No. 10000	22 60 395
Total	62 09 413	73 75 267	Total	62 09 413
				73 75 267

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2025

Expenditure	2024-25	2023-24	Income	2024-25	2023-24
Bank charges			Interest from SB account	92 686	83 667
Excess of Income over Expenditure	2 83 060	3 67 740	Interest on Investments	1 90 374	2 84 073
Total	2 83 060	3 67 740	Total	2 83 060	3 67 740

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2025

RECEIPTS	2024-25	2023-24	PAYMENTS	2024-25	2023-24
Opening Balance	37 05 814	16 21 316	Payments - NPS Fund	3 51 24 996	3 12 19 953
NPS Fund	3 36 76 082	2 69 57 282			
Investment realised		39 91 776			
Interest on SB account	1 90 374	83 667	Closing Balance	47 14 996	37 05 814
Interest on Investment		1 25 718			
TDS Received	7 327				
NPS Contribution Receivable	22 60 395	21 46 008			
Total	3 98 39 992	3 49 25 767	Total	3 98 39 992	3 49 25 767

Investment details for A/c No.11419 as on 31.03.2025

S.No	FDR / KDR No	Date of Investment	Date of Maturity	Amount of Investment
Short Term Investments				
1	Canara Bank - 8500401001128/5	04-01-2025	04-01-2026	7 59 263
2	Canara Bank - 130036744517/2	04-11-2024	04-05-2025	7 05 004
Total				14 64 267

CA Hanu
Finance Officer
Gandhigram Rural Institute

S. Natana Gopal
Registrar
Gandhigram Rural Institute

For GANESH PRASAD
Chartered Accountants
(ICAI Firm Reg. No: 0008726)
S. Natana Gopal
Partner
M. No: 022841



THE GANDHIGRAM RURAL INSTITUTE (DEEMED TO BE UNIVERSITY)
GANDHIGRAM - TAMIL NADU

HOSTEL ESTABLISHMENT FUND A/C - 2597
BALANCE SHEET AS ON 31.03.2025

Liabilities				Amount in Rupees		
		2024-25	2023-24	Assets		
					2024-25	2023-24
Hostel Establishment Fund	1 50 14 842		1 86 47 118	Investment		
Add: Excess of Income over Expr.	9 20 863	1 59 35 705	8 64 084	Long Term Investments	74 33 394	1 28 11 159
Add: Additions		82 56 000	88 69 500	Bank Account	1 03 58 833	20 26 299
Less: Adjustments made				TDS Recievable	14 640	42 614
Less: Payments		63 55 752	1 33 65 860	Interest receivable	42 818	1 48 502
TDS payable		13 732	13 732			
Total		1 78 49 685	1 50 28 574	Total	1 78 49 685	1 50 28 574

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2025

Expenditure	2024-25	2023-24	Income	2024-25	2023-24
Excess of income over Expenditure	9 20 863	8 64 084	Interest on Investments	6 19 751	5 59 556
			Interest on savings Account	3 01 112	3 04 528
Total	9 20 863	8 64 084	Total	9 20 863	8 64 084

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2025

RECEIPTS	2024-25	2023-24	PAYMENTS	2024-25	2023-24
Opening Balance	20 26 299	1 20 88 679	Investment made		1 60 00 000
Hostel Establishment fund	82 56 000	88 69 500	Hostel Establishment charges	63 55 752	1 33 65 860
Investment realised	60 19 748	1 00 00 000			
SB Interest Earned	3 01 112	3 04 528	Closing Balance	1 03 58 833	20 26 299
Interest on Investment	83 452	1 29 452			
TDS Received	27 974				
Total	1 67 14 585	3 13 92 159	Total	1 67 14 585	3 13 92 159

Investment details for A/c No.2597 as on 31.03.2025

S.No	FDR No	Date of Investment	Date of Maturity	Amount of Investment
Long Term Investments				
1	CB - 140215722970/1	03-03-2025	21-05-2026	74 33 394
Total				74 33 394

(Signature)
Finance Officer
Gandhigram Rural Institute

(Signature)
Registrar
Gandhigram Rural Institute

For GANESH PRASAD
Chartered Accountants
(ICAI Firm Reg. No: 000872)

(Signature)
S. NATANAGOPAL
Partner
M. No: 022841



THE GANDHIGRAM RURAL INSTITUTE (DEEMED TO BE UNIVERSITY)
GANDHIGRAM - TAMIL NADU

CONTRIBUTORY PROVIDENT FUND ACCOUNT (VC) - A/c No.15641
BALANCE SHEET AS ON 31.03.2025

Amount in Rupees					
Liabilities	2024-25	2023-24	Assets	2024-25	2023-24
CPF			Investments		
Opening Balance			Short term Investments		
Add: Excess of income over Exp.	8 538		DCC FDR No - 719370942	1 66 560	
VC's Employee Contribution	1 88 300		CB RD A/c No - 117021938877	2 10 000	
VC's Employer Contribution	1 88 300		Bank Balance	1 999	
			FDR Interest Receivable	3 797	
			RD Interest Receivable	2 782	
Total	3 85 138		Total	3 85 138	

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2025 (CPF - VC)

Amount in Rupees					
Expenditure	2024-25	2023-24	Income	2024-25	2023-24
Bank Charges	2		Interest on Investments	3 797	
Excess of Income over Exp.	8 538		Interest on RD	2 782	
			Interest on SB A/c	1 961	
Total	8 540		Total	8 540	

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2025 (CPF - VC)

Amount in Rupees					
Receipts	2024-25	2023-24	Payments	2024-25	2023-24
Opening Balance			Investments	3 76 560	
VC's Employee Contribution	1 88 300		Bank Charges	2	
VC's Employer Contribution	1 88 300				
Interest on SB A/c	1 961		Closing Bank balance	1 999	
Total	3 78 561		Total	3 78 561	

FDR Investment details for A/c No.15641 as on 31.03.2025

S.No	FDR No	Date of Investment	Date of Maturity	Amount of Investment
Short term Investments				
1	DCC FDR No - 719370942	19-12-2024	19-12-2025	1 66 560
Total				1 66 560

RD Investment details for A/c No.15641 as on 31.03.2025

S.No	RD No	Date of Investment	Date of Maturity	Amount of Investment
1	CB RD A/c No - 117021938877	21-11-2024	21-11-2025	2 10 000
Total				2 10 000


Finance Officer
Gandhigram Rural Institute


Registrar
Gandhigram Rural Institute

For GANESH PRASAD
Chartered Accountants
(ICAI Firm Reg. No: 000872 S)

S. NATANAGOPAL
Partner
M. No: 622841



**THE GANDHIGRAM RURAL INSTITUTE (DEEMED TO BE UNIVERSITY)
GANDHIGRAM - TAMIL NADU**

**STUDENT SEMESTER FEES A/C NO.13300
BALANCE SHEET AS ON 31.03.2025**

Liabilities	Amount in Rupees				
	2024-25	2023-24	Assets	2024-25	2023-24
Student Semester Fees Control A/c			Inter Account Transfer Receivable		
Add: Excess of Income over Expenditure			IAT Receivable from A/c No.7		
Excess Remitted by Student - Payable			IAT Receivable from A/c No.14281		
Inter Account Transfer Payable			IAT Receivable from A/c No.11876		
Fees Payable to A/c no.10000			IAT Receivable from A/c No.12240		
Fees Payable to A/c no.10632			Bank Account		
Fees Payable to A/c no.10820			Investment		
Total	0	0	Total	0	0

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2025

Expenditure	2024-25	2023-24	Income	2024-25	2023-24
Bank charges		7	Interest earned on SB a/c		7
Excess of income over Expenditure:		0	Interest on Investment		
Total	0	7	Total	0	7

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2025

RECEIPTS	2024-25	2023-24	PAYMENTS	2024-25	2023-24
Opening Balance		8 54 991	Student Semester fees	10 29 18 797	12 17 54 467
Student Semester fees	10 23 59 611	10 02 24 837	Inter Account transfer	4 00 00 000	5 67 60 615
Inter Account Transfer	4 05 28 550	6 70 09 158	Bank charges		7
Interest earned on SB a/c	6 85 467	8 09 418	Interest earned on SB a/c	6 54 831	8 09 411
Fees payable to students	55 625		Fees payable to students	55 625	
Investments		1 04 85 476	Interest on Investment		3 37 344
Interest on Investment		3 37 344	Fees payable to students		59 380
			Closing Balance		
Total	14 36 29 253	17 97 21 224	Total	14 36 29 253	17 97 21 224

(Signature)
Finance Officer
Gandhigram Rural Institute

(Signature)
Registrar
Gandhigram Rural Institute

For GANESH PRASAD
Chartered Accountants
(ICAI Firm Reg. No: 000872 S)
(Signature)
S.NATANAGOPAL
Partner
M. No: 022841



THE GANDHIGRAM RURAL INSTITUTE (DEEMED TO BE UNIVERSITY)
GANDHIGRAM - TAMIL NADU

CONTRIBUTORY PROVIDENT FUND ACCOUNT (KVK) - 2629
BALANCE SHEET AS ON 31.03.2025

Amount in Rupees					
Liabilities	2024-25	2023-24	Assets	2024-25	2023-24
CPF			Investments		
Employees Contribution	1 70 75 665	1 53 87 423	Long Term Investments	2 48 61 759	2 18 14 587
Employer Contribution	1 62 26 806	1 50 17 494	Short Term Investments	13 00 000	13 00 000
Accumulated interest	14 47 460	12 22 982	Interest accrued	50 98 343	56 32 331
Add: Excess of income over Exp.	2 91 132	2 24 478	Bank Balance	14 12 306	4 34 879
			TDS Receivable	4 939	702
			Temporary Advance	23 63 716	26 69 878
Total	3 50 41 063	3 18 52 377	Total	3 50 41 063	3 18 52 377

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2025 (CPF KVK)

Amount in Rupees					
Expenditure	2024-25	2023-24	Income	2024-25	2023-24
Interest to Subscribers	19 80 762	17 59 941	Interest on Investments	32 401	
Bank Charges		11	Interest earned others		34 893
Excess of Income over Exp.	2 91 132	2 24 478	Interest Receivable	22 39 493	19 49 537
Total	22 71 894	19 84 430	Total	22 71 894	19 84 430

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2025 (CPF KVK)

Receipts	2024-25	2023-24	Payments	2024-25	2023-24
Opening Balance	4 34 879	5 33 232	Temporary Advances	15 80 000	16 60 000
Employees Contribution	16 90 063	15 62 204	Part final and settlement	18 17 204	
Employer Contribution	10 43 933	13 26 518	Investments	13 00 000	44 96 206
Interest Receipts	32 401	34 893	Bank Charges		
Recovery of advances	18 86 162	16 38 032	Closing Bank balance	14 12 306	4 34 879
Interest from Investments	48 567	3 96 206			
TDS Interest	31 422				
Investment realised	9 42 083	11 00 000			
Total	61 09 510	65 91 085	Total	61 09 510	65 91 085

(Signature)
Finance Officer
Gandhigram Rural Institute

(Signature)
Registrar
Gandhigram Rural Institute

For GANESH PRASAD
Chartered Accountants
ICAI Mem. Reg. No. 000872 S
(Signature)
S. NATANAGOPAL
Partner
M. No: 022841



THE GANDHIGRAM RURAL INSTITUTE (DEEMED TO BE UNIVERSITY)
GANDHIGRAM - TAMIL NADU

KRISHI VIGYAN KENDRA-CPF A/C 2629
Details of Investments as on 31.03.2025

S.No	Name of the Bank	FDR No	Date of Investment	Date of Maturity	Amount of Investment
Long Term Investments					
1	TNPFC-Chennai	0120200955922	03-09-2024	03-09-2029	9 02 010
2	TNPFC-Chennai	0120200957976	30-09-2024	30-09-2029	33 32 732
3	TNPFC-Chennai	0120200962409	22-11-2024	22-11-2027	23 39 709
4	TNPFC-Chennai	0120200960740	05-11-2024	05-11-2029	14 73 534
5	TNPFC-Chennai	0120200917654	03-10-2022	03-10-2027	9 16 380
6	TNPFC-Chennai	0120200804385	05-06-2020	05-06-2025	12 00 000
7	TNPFC-Chennai	0120200818873	21-06-2020	21-06-2025	17 22 438
8	TNPFC-Chennai	0120200899731	05-06-2022	05-06-2027	10 69 110
9	TNPFC-Chennai	0120200840544	28-03-2021	28-03-2026	11 09 640
10	TNPFC-Chennai	0120200865370	27-09-2021	27-09-2026	16 00 000
11	TNPFC-Chennai	0120200870969	02-11-2021	02-11-2026	11 00 000
12	TNPFC-Chennai	0120200883568	01-02-2022	01-02-2027	8 00 000
13	TNPFC-Chennai	0120200919627	03-11-2022	03-11-2027	15 00 000
14	TNPFC-Chennai	0120200937165	20-09-2023	20-09-2028	19 00 000
15	TNPFC-Chennai	0120200945995	20-03-2024	20-03-2029	11 00 000
16	Canara Bank-GRU	140141261967/1	28-03-2024	15-06-2025	14 96 206
17	Canara Bank-GRU	8500401001121/2	16-12-2020	16-12-2025	13 00 000
Total - A					2 48 61 759
Short Term Investments					
18	DCCo. Op-Chinnalapatti	719136957	12-11-2024	12-11-2025	13 00 000
Total - B					13 00 000
Grand Total - C (A+B)					2 61 61 759



THE GANDHIGRAM RURAL INSTITUTE (DEEMED TO BE UNIVERSITY), GANDHIGRAM

SCHEDULE: 23

SIGNIFICANT ACCOUNTING POLICIES

1. BASIS FOR PREPARATION OF ACCOUNTS

The accounts have been prepared generally on the Accrual method of accounting. Further, the instructions of MHRD vide Circular No.29-4/2012-IFD dated 17.4.2015 have been followed in the compilation of accounts since F.Y.2014-15

2. REVENUE RECOGNITION

- 2.1 Fees from Students, Sale of Admission Forms and Interest on Savings Bank account are accounted on cash basis. Tuition Fees collected separately for each semester is accounted on actual basis.
- 2.2 Income from Land, Buildings and Other Properties and Interest on Investments are accounted on accrual basis.
- 2.3 Interest on interest bearing advances to staff for House Building, Purchase of Vehicles and Computers is accounted on accrual basis every year, though the actual recovery of interest starts after the full repayment of the Principal.

3. FIXED ASSETS AND DEPRECIATION

- 3.1 Fixed assets are stated at cost of acquisition including inward freight, duties and taxes and incidental and direct expenses related to acquisition, installation and commissioning.
- 3.2 Gifted / Donated assets are valued at the declared value wherever available; if not available, the value is estimated based on the prevailing market value adjusted with reference to the physical condition of the asset. They are set-up by credit to Capital Fund and merged with the Fixed Assets of the Institution.
- 3.3 Books received as gifts are valued at selling prices printed on the books. In case of books for which price is not printed, the value is fixed based on assessment.
- 3.4 Straight Line Method is adopted for the calculation of depreciation. Fixed assets are valued at cost less accumulated depreciation. Depreciation is charged at the rates applicable to the respective assets at the following rates:



Tangible Assets:

1. Land	0%	2. Site Development	0%
3. Buildings	2%	4. Roads & Bridges	2%
5. Tube wells & Water Supply	2%	6. Sewerage & Drainage	2%
7. Electrical Installation and Equipments	5%	8. Plant & Machinery	5%
9. Scientific & Laboratory Equipments	8%	10. Office Equipments	7.5%
11. Audio Visual Equipments	7.5%	12. Computers & Peripherals	20%
13. Furniture, Fixtures & Fittings	7.5%	14. Vehicles	10%
15. Lib. Books & Scientific Journals	10%		

3.6 Depreciation is provided for the whole year on additions to fixed assets made during the year.

3.7 Where an asset is fully depreciated, it will be carried at a residual value of Rs.1 in the Balance Sheet and will not be further depreciated. Thereafter, depreciation is calculated on the additions of each year separately at the rate of depreciation applicable for that asset.

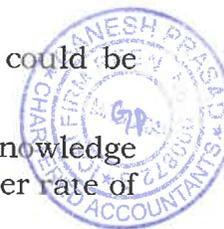
3.8 Assets created out of Earmarked Funds and funds of Sponsored Projects, where the ownership of such assets vests in the Institution, are setup by credit to Capital Fund and merged with the Fixed Assets of the Institution. Depreciation on these assets is charged at the rates applicable to the respective assets. In the case of assets created out of Sponsored Project funds, where the ownership is retained by the sponsors but held and used by the Institution will be disclosed in the Notes on Accounts separately.

3.9 Assets with the individual value of Rs. 2000 or less (except Library Books) are treated as Small Value Assets, 100% depreciation is provided in respect of such assets at the time of their acquisition. However, physical accounting and control are continued by the holders of such assets.

4. INTANGIBLE ASSETS:

Patents and copy rights, E Journals and Computer Software are grouped under Intangible Assets.

4.1 Electronic Journals (E-Journals) are separated from Library Books in view of the limited benefit that could be derived from the on-line access provided. E-journals are not in a tangible form, but temporarily capitalized and in view of the magnitude of expenditure and the benefits derived in terms of perpetual knowledge acquired by the Academic and Research Staff; Depreciation is provided in respect of E-journals at a higher rate of 40% as against depreciation of 10% provided in respect of Library Books.



4.2 Expenditure on acquisition of software has been separated from computers and peripherals. Apart from being intangible assets, the rate of obsolescence in respect of these is very high. Depreciation is provided in respect of software at a higher rate of 40% as against depreciation of 20% provided in respect of Computers & Peripherals.

Intangible Assets

1. E-Journals	40%	2. Computer Software	40%
3. Patents and Copyrights	9 years		

5. STOCKS:

Expenditure on purchase of chemicals, glassware and other stores is accounted as revenue expenditure. The Physical verification of fixed assets is conducted by our internal auditing team every year. Nonetheless, the consumables items includes academic practical and research oriented activities by students, which is very complicated and difficult to bring or arrive the closing stock as on 31st March of every year.

6. ACTUARIAL VALUATION FOR RETIREMENT BENEFITS

As per AS-15, the actuarial valuation of Retirement Benefits have been obtained for the employees / pensioners / family pensioners of the GRI and provision has been made (For Pension – Rs.20.00 Crore, Gratuity Rs.1.04 Crore and Leave Encashment Rs.5.27 Crore Total Rs.26.32 Crore) under Maintenance Grant Account No.10000 for the year 2024-25 and the same is reflected in Sch.15A – Employees Retirement and Terminal Benefits in the revised consolidated financial statement of accounts for the year 2024-25. Actuarial valuation for Pension has been obtained excluding the NPS staff in this year and hence the reduced value then the last year.

7. INVESTMENTS

Investment classification and valuation principles for the financial year 2024-25:

- Long-term investments (held for more than 365 days) are recorded at cost or face value, with adjustments made only for permanent declines in value.
- Short-term investments (upto 365 days) are accounted for at the lower of cost or market value.



8. EARMARKED/ENDOWMENT FUNDS

The following long term funds are earmarked for specific purposes. Each of the funds has a separate bank account. Those with large balances also have investments in Government Securities, Bonds and Term Deposits with Banks. The income from investments / advances (House Building Conveyance and computer) on accrued basis and interest on savings Bank Accounts are credited to the respective Funds. The expenditure and advances (in the case of House Building & Conveyance/Computer) are debited to the fund. The assets created out of Earmarked Funds where the ownership Vests in the Institution, are merged with the assets of the Institution by crediting an equal amount to the Capital Fund. The balance in the respective funds is carried forward and is represented on the assets side by the balance at Bank.

a. Corpus Fund, b. House Building Advance Fund, c. Fellowship Fund, and d. Endowment Funds

8.1 Corpus Fund

The Corpus Fund is utilized for Capital expenditure based on the guidelines by the University Grants Commission and the Board of Management of the Institute from time to time. The balance in the Corpus Fund which is carried forward is represented by the balance in a separate Bank account, investment of Fixed Deposits with the Bank and Accrued interest on investments.

8.2 House Building Advances Fund

A revolving fund for the purpose of paying interest bearing advances to the officer & staff for House Building is being operated.

8.3 JRF/SRF Fund

Fund provided by the UGC/Government for the purpose of paying Fellowships to Junior/ Senior Research Fellows.

In regard to **Point No.3.8** in the Draft Separate Audit Report dated 26.11.2020 related to Non-disclosure of source of funds for disbursement of JRF/SRF in Notes on Accounts Rs. 4,36,803/- it is informed that the disbursement over and above the grant received under JRF/SRF to the tune of Rs. 4,36,803/- had to be made from the Institute Fund account as these JRF/SRF fellows were at the verge of submission of final research report. On the request of the fellows and on the recommendation of the research supervisors the excess payment was released making inter account transfer from the Institute Fund account on loan basis in order to help the JRF/SRF fellows in submitting their research report on time. As and when the grant is received in their accounts the same will be adjusted to the Institute Fund account.



Rajiv Gandhi National Fellowship Fund

Fund provided by University Grants Commission for fellowship to SC/ST Students of the University.

8.4 Endowment Funds

Endowments are funds received from various individual donors, Trusts and other organizations, for establishing Chairs and for Medals & Prizes, as specified by the Donors. While each of the Endowment funds has its own investment there is one savings Bank Account for all the Endowment funds. The income from investment of each Endowment Fund is added to the Fund. The interest on Savings Bank is allocated to all the Endowment funds in the ratio of the year end closing balances in each fund. The expenditure on Medals & Prizes is met from the interest earned on investment of the respective Endowment Fund.

8.5 Student Semester Fee Account No.13300

This account is to receive online fee from the students. The fee collected will be segregated and paid to concerned account. However, the account will be maintained NIL Balance at the end of the year.

9. GOVERNMENT AND UGC GRANTS

- 9.1 Government Grants and UGC grants are accounted on realization basis. However, where a sanction for release of grant pertaining to the financial year is received before 31st March and the grant is actually received in the next financial year, the grant is accounted on accrual basis and an equal amount is shown as receivable from the Grantor.
- 9.2 To the extent utilized towards capital expenditure, (on accrual basis) government grants and grants from UGC are transferred to the Capital Fund.
- 9.3 Government and UGC grants for meeting the Revenue Expenditure (on accrual basis) are treated, to the extent utilized, as income of the year in which they are realized.
- 9.4 Unutilized grants (including advances paid out of such grants) are carried forward and shown as a liability in the Balance Sheet.



10. SPONSORED PROJECTS

- 10.1 In respect of ongoing Sponsored Projects, the amounts received from sponsors are credited to the head "Current Liabilities and Provisions -Current Liabilities -Other Liabilities -Receipts against ongoing sponsored projects." As and when expenditure is incurred /advances are paid against such projects, or the concerned project account is debited with allocated overhead charges, the liability account is debited.
- 10.2 In addition to the Earmarked Funds for the Junior Research Fellowships provided by the University Grants Commission, Fellowships and Scholarships are also sponsored by various organizations. These are accounted in the same way as Sponsored Projects except that the expenditure is only on the disbursement of Fellowships and Scholarships, and include allowances for contingent expenditure by the Fellows and scholars.
- 10.3 The Institute also awards Fellowships and Scholarships, which are accounted as Academic expenses.

11. SERVICE TAX REFUND

As per CAG report on the accounts of the previous year, the institution is eligible to get refund of Service Tax paid on the Contract value and the same is reimbursable by CPWD, Madurai. On reconciliation of CPWD Deposit, the said service tax amount is taken as deposit and provision has been made.

12. INCOME TAX

This Institution is registered under the Societies Registration Act XXI of 1860 S No 20 of 1976. The Institution has been granted registration under section 10(23C)(iiiab) of Income Tax Act for claiming exemption of its income. This Institution is fully exempted from Income Tax since it is fully funded by the Ministry of Education. No provision for tax is therefore made in the accounts/statements.


Finance Officer
Gandhigram Rural Institute


Registrar
Gandhigram Rural Institute

For GANESH PRASAD
Chartered Accountants
(ICAI Firm Reg. No: 000872 S)

S. NATANAGOPAL
Partner
M. No: 022841



11. Schedules 1 to 24 are annexed to and form an integral part of the Balance Sheet as on 31st March 2025 and the Income & Expenditure account for the year ended on that date.
12. As the Provident Fund Accounts and the New Pension Scheme Account are owned by the members of those funds and not by the Institution, these accounts were separated from the Institute's Accounts from 2005-06. Receipts & Payments Account, an Income & Expenditure Account (on Accrual basis) and a Balance Sheet of the Provident Fund Accounts as well as the New Pension Scheme for the year 2024-25 have been attached, to the Institute's Accounts. The balance held in New Pension Scheme in the Institution in respect of a member will be transferred after the PRAN are allotted by the Agency.
13. The Tuition fee for SC/ST students pertaining to the Financial Year 2006-07 was reimbursed by the Tamil Nadu Government only on 29.03.2016 i.e about 10 years after our prolonged pressure and persuasion. At present, no tuition fee is collected from the SC/ST/SCC students. Out of the total amount of Rs.67,03,900/- received, a sum of Rs.52,24,100/- accounting for 77.93% has already been disbursed and only the balance Rs.14,79,800/- is yet to be disbursed due to non-availability of bank accounts, non-acceptance of remittance of undisbursed amount to the funding agency. Reimbursement to the students will take some more time due to practical difficulties. It is also assured that continuous efforts will be taken to refund the balance amount to the remaining students.
14. It is to inform that the Ministry of Education, GoI has issued order dt. 30.05.2022 to close the GRI Centre, New Delhi and consequent to the order the matter was discussed and resolved in the BoM held on 24.06.2022 & 28.07.2022. The activity of the Centre has been stopped. Services of the temporary Staff were terminated. Assets of GRI Centre, New Delhi shifted to GRI, Gandhigram and were disbursed to the needy department. Completion of the activities shall be reported to the Ministry of Education, GoI and the AG.
15. As per G.O ஐ.க.எண்.பிமே/ஏ1/3710/2022 dt.28.04.2023, the Govt. of Tamil Nadu has informed that the Scholarship shall be paid along with Tuition Fees directly to the SC/ST/SCC Students Bank Account. In this regard, the Institute has not collected Tuition Fees from the SC/ST/SCC Students for the year 2022-23. Hence, the fees received from SC/ST/SCC Students is exhibited as Nil for the year 2022-23. As per the IR No.28-142/23-24/ dt.18.04.2024, action is being taken to collect the fee from the Students concerned, and recovery of Rs.8,57,800/- has been made during the FY 2024-25.
16. As per the Audit Observations, Physical Verification of books in the Central Library will be undertaken during the financial year 2025-26. The findings of the verification exercise will be reviewed, and appropriate accounting treatment shall be carried out based on the outcome.


Finance Officer
Gandhigram Rural Institute


Registrar
Gandhigram Rural Institute

For GANESH PRASAD
Chartered Accountants
(ICAI Firm Reg. No: 000872 S)

S. NATANAGOPAL
Partner
M. No: 022841



THE GANDHIGRAM RURAL INSTITUTE (DEEMED TO BE UNIVERSITY)
GANDHIGRAM - TAMIL NADU

DETAILS OF FIXED ASSETS FOR OPERATIVE PROJECT ACCOUNTS - 2024-25

Particulars	GROSS BLOCK				DEPRECIATION				NET BLOCK	
	Opening Balance	Additions during the year	Deductions during the year	Closing Balance	Deprn. Op. Balance	Deprn. for the year	Deductions / Adjustment	Total Deprn.	31.03.2025	31.03.2024
Tangible Assets :										
Land										
Buildings	1 62 37 738	3 59 067	4 05 581	1 61 91 224	66 28 865	3 26 111	1 709	69 53 267	92 37 957	96 08 873
Roads & Bridges										
Tubewells & Water Supply	10 00 000			10 00 000	2 40 000			2 40 000	7 60 000	7 60 000
Electrical Installation and Equipment	23 17 772		1 87 558	21 30 214	6 53 809	1 06 511	9 378	7 50 942	13 79 272	16 63 963
Plant and Machinery	14 33 839		2 99 720	11 34 119	9 57 559	25 817	29 972	9 53 404	1 80 715	4 76 280
Office Equipment	5 40 09 910		48 72 086	4 91 37 824	3 55 82 077	35 26 484	58 99 113	3 32 09 448	1 59 28 376	1 84 27 833
Furniture, Fixures & Fittings	30 54 110	1 54 699	4 15 836	27 92 973	18 75 375	1 64 027	1 76 785	18 62 617	9 30 356	11 78 735
Library Books & Scientific Journals	96 12 285		12 76 664	83 35 621	84 09 848	1 54 858	9 88 642	75 76 064	7 59 557	12 02 437
Computers & Peripherals	2 19 89 819	8 41 319	36 29 685	1 92 01 453	2 08 34 993	5 32 186	31 68 559	1 81 98 620	10 02 833	11 54 826
Vehicles	61 84 543	9 06 016		70 90 559	35 82 528	5 37 104		41 19 632	29 70 927	26 02 015
Scientific&lab equipment	2 79 43 840	16 77 398	1 79 87 600	1 16 33 638	1 15 90 754	8 06 906	47 87 222	76 10 438	40 23 200	1 63 53 086
Audio Visual Equipment	22 76 492	1 58 936	17 39 617	6 95 811	8 45 754	32 931	6 09 491	2 69 194	4 26 617	14 30 738
TOTAL (a)	14 60 60 348	40 97 435	3 08 14 347	11 93 43 436	9 12 01 562	62 12 935	1 56 70 871	8 17 43 626	3 75 99 810	5 48 58 786
Intangible Assets :										
Computer Software	10 51 024	8 850		10 59 874	10 51 023	3 540		10 54 563	5 311	1
E-Journals										
TOTAL (b)	10 51 024	8 850		10 59 874	10 51 023	3 540		10 54 563	5 311	1
Grand Total (a+b)	14 71 11 372	41 06 285	3 08 14 347	12 04 03 310	9 22 52 585	62 16 475	1 56 70 871	8 27 98 189	3 76 05 121	5 48 58 787
Capital Work in Progress		69 552		69 552					69 552	



THE GANDHIGRAM RURAL INSTITUTE (DEEMED TO BE UNIVERSITY)
GANDHIGRAM - TAMIL NADU

DETAILS OF FIXED ASSETS FOR CLOSED PROJECT ACCOUNTS - 2024-25

Particulars Name of the Assets	GROSS BLOCK				DEPRECIATION				NET BLOCK	
	Opening Balance	Additions during the year	Deductions during the year	Closing Balance	Depn. Op. Balance	Depn. for the year	Deductions / Adjustment	Total Depn.	31.03.2025	31.03.2024
Tangible Assets :										
Land										
Buildings	4 05 801			4 05 801	73 044	8 116		81 160	3 24 641	3 32 757
Roads & Bridges										
Tubewells & Water Supply										
Electrical Installation and Equipment										
Plant and Machinery										
Office Equipment	15 89 451			15 89 451	12 45 701	94 151		13 39 852	2 49 599	3 43 750
Furniture, Fixures & Fittings										
Library Books & Scientific Journals	1 38 488			1 38 488	1 29 487	3 835		1 33 322	5 166	9 001
Computers & Peripherals	3 86 950			3 86 950	3 86 950			3 86 950		
Vehicles										
Scientific&lab equipment										
Audio Visual Equipment										
TOTAL (a)	25 20 690			25 20 690	18 35 182	1 06 102		19 41 284	5 79 406	6 85 508
Intangible Assets :										
Computer Software										
E-Journals										
TOTAL (b)										
Grand Total (a+b)	25 20 690			25 20 690	18 35 182	1 06 102		19 41 284	5 79 406	6 85 508
Capital Work in Progress										



THE GANDHIGRAM RURAL INSTITUTE (DEEMED TO BE UNIVERSITY)
GANDHIGRAM - TAMIL NADU

DETAILS OF FIXED ASSETS FOR CONSOLIDATED PROJECT ACCOUNTS - 2024-25

Particulars	GROSS BLOCK				DEPRECIATION				NET BLOCK	
	Opening Balance	Additions during the year	Deductions during the year	Closing Balance	Depn. Op. Balance	Depn. for the year	Deductions / Adjustment	Total Depn.	31.03.2025	31.03.2024
Tangible Assets :										
Land										
Buildings	1 66 43 539	3 59 067	4 05 581	1 65 97 025	67 01 909	3 34 227	1 709	70 34 427	95 62 598	99 41 630
Roads & Bridges										
Tubewells & Water Supply	10 00 000			10 00 000	2 40 000			2 40 000	7 60 000	7 60 000
Electrical Installation and Equipment	23 17 772		1 87 558	21 30 214	6 53 809	1 06 511	9 378	7 50 942	13 79 272	16 63 963
Plant and Machinery	14 33 839		2 99 720	11 34 119	9 57 559	25 817	29 972	9 53 404	1 80 715	4 76 280
Office Equipment	5 55 99 361		48 72 086	5 07 27 275	3 68 27 778	36 20 635	58 99 113	3 45 49 300	1 61 77 975	1 87 71 583
Furniture, Fixures & Fittings	30 54 110	1 54 699	4 15 836	27 92 973	18 75 375	1 64 027	1 76 785	18 62 617	9 30 356	11 78 735
Library Books & Scientific Journals	97 50 773		12 76 664	84 74 109	85 39 335	1 58 693	9 88 642	77 09 386	7 64 723	12 11 438
Computers & Peripherals	2 23 76 769	8 41 319	36 29 685	1 95 88 403	2 12 21 943	5 32 186	31 68 559	1 85 85 570	10 02 833	11 54 826
Vehicles	61 84 543	9 06 016		70 90 559	35 82 528	5 37 104		41 19 632	29 70 927	26 02 015
Scientific&lab equipment	2 79 43 840	16 77 398	1 79 87 600	1 16 33 638	1 15 90 754	8 06 906	47 87 222	76 10 438	40 23 200	1 63 53 086
Audio Visual Equipment	22 76 492	1 58 936	17 39 617	6 95 811	8 45 754	32 931	6 09 491	2 69 194	4 26 617	14 30 738
TOTAL (a)	14 85 81 038	40 97 435	3 08 14 347	12 18 64 126	9 30 36 744	63 19 037	1 56 70 871	8 36 84 910	3 81 79 216	5 55 44 294
Intangible Assets :										
Computer Software	10 51 024	8 850		10 59 874	10 51 023	3 540		10 54 563	5 311	1
E-Journals										
TOTAL (b)	10 51 024	8 850		10 59 874	10 51 023	3 540		10 54 563	5 311	1
Grand Total (a+b)	14 96 32 062	41 06 285	3 08 14 347	12 29 24 000	9 40 87 767	63 22 577	1 56 70 871	8 47 39 473	3 81 84 527	5 55 44 295
Capital Work in Progress		69 552		69 552					69 552	

