

**Schedules forming Part of Income & Expenditure Account for the year  
ended 31 March 2025**


**Schedule 9 - Academic Receipts**

Amount in Rs.

Particulars	Amount in Rs.	
	Current Year 2024-25	Previous Year 2023-24
a) Academic		
1. Admission/Enrolment/Registration/Tuition Fees	8,48,00,248	6,17,06,337
b) Examination		
1. Marks sheet, Certificate Fees	-	-
c) Other Fees		
1. Identity Card Fee	38,030	24,750
2. Other Miscellaneous Fees	7,86,393	7,09,451
d) Sale of Admission forms (JNU)		-
e) Other Academic Receipts		
1. Registration Fee (HRDC)	6,85,300	14,41,930
2. Registration Fee for Convocation	28,200	22,000
<b>Total</b>	<b>8,63,38,171</b>	<b>6,39,04,468</b>

  
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**Schedule 10 - Grants/Subsidies (Irrevocable Grants and Subsidies received)**

Amount in Rs.

Particulars	Govt. of India	UGC		Current year (2024-25) Total	Previous year (2023-24) Total
		Capital/Schemes	Salary / Recurring		
Balance B/F	1,22,51,037	42,03,28,880	-	43,25,79,917	13,82,35,462
Add: Receipts During the year	22,94,735	25,95,28,675	5,77,96,00,000	6,04,14,23,410	6,01,54,26,052
Add: Transfer from Capital Fund	-	-	-	-	,88,30,73,166
Total	1,45,45,772	67,98,57,555	5,77,96,00,000	6,47,40,03,327	7,03,67,34,680
Add: Grants (Prior Period)	-	1,28,16,236	-	1,28,16,236	-
Less: Refund to UGC/Transfer to Other Funds	31,089	25,27,767	2,81,57,298	3,07,16,154	61,00,03,954
Less: Grants Reimbursed from UGC	-	-	-	-	39,000
Balance	1,45,14,683	69,01,46,024	5,75,14,42,702	6,45,61,03,409	6,42,66,91,726
Less: Utilised for Capital Expenditure (A)	11,36,043	28,83,81,725	90,56,732	29,85,74,500	33,98,35,811
Balance	1,33,78,640	40,17,64,299	5,74,23,85,970	6,15,75,28,909	6,08,68,55,915
Less: Utilised for Revenue Expenditure (B)	24,69,585	19,80,19,216	5,74,23,85,970	5,94,28,74,771	5,65,42,75,998
<b>Balance C/F (C)</b>	<b>1,09,09,055</b>	<b>20,37,45,083</b>	<b>-</b>	<b>21,46,54,138</b>	<b>43,25,79,917</b>

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 and Investments on the assets side.

D. - The expenditure in excess of the available grants/subsidies has been met out of the internal receipts/ funds taken temporary from other funds of the University grant from UGC

  
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**Schedule 11 - Income from Investments**

Amount in Rs.


Particulars	Earmarked / Endowment Funds		Capital/Schemes/Recurring	
	Current Year	Previous Year	Current Year	Previous Year
	2024-25	2023-24	2024-25	2023-24
1. Interest				
a. On Government Securities	48,87,561	48,87,561	-	-
b. On Debentures & Bonds	-	-	-	-
2. Interest on Term Deposits / Interest Bearing Advances	8,96,99,539	9,30,45,261	4,87,29,438	4,92,60,464
3. On Savings Accounts with Scheduled Banks	24,53,875	37,38,418		-
<b>Total</b>	<b>9,70,40,975</b>	<b>10,16,71,240</b>	<b>4,87,29,438</b>	<b>4,92,60,464</b>
<b>Transferred to respective Earmarked / Endowment Fund</b>	<b>9,70,40,975</b>	<b>10,16,71,240</b>		
<b>Balance</b>	<b>Nil</b>	<b>Nil</b>		

**Note:**

Interest accrued but not due on Term Deposits from HBA fund, Conveyance Advance fund and Computer Advance fund and on interest bearing advances to employees will be included here (item 2), only where Revolving funds (EMF) for such advances have been set up.

  
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**Schedule 12 - Interest Earned**

Amount in Rs.

<b>Particulars</b>	<b>Current Year 2024-25</b>	<b>Previous Year 2023-24</b>
1. On Savings Accounts with Scheduled Banks	44,80,360	54,63,032
2. On Loans		
a. Employees/Staff	-	-
b. Others	-	-
3. On Debtors and other Receivables	-	-
<b>Total</b>	<b>44,80,360</b>	<b>54,63,032</b>

  
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**Schedule 13 – Other Income**

Amount in Rs.

Particulars	Current Year 2024-25	Previous Year 2023-24
<b>A. Income from Land &amp; Buildings</b>		
1. Licence Fee from Staff Quarters	1,79,33,232	1,25,58,401
2. Electricity Charges	3,43,76,264	3,19,60,863
3. Water Charges	46,70,018	38,76,153
4. Conservancy Charges	4,54,247	4,56,357
5. Rent from Guest Houses	55,12,900	52,59,096
6. Rent from Shops, Post Office, Bank etc.	1,93,04,315	1,64,11,142
<b>B. Income from Royalty</b>	10,70,193	9,82,443
<b>C Others</b>		
1. RTI Fees	3,022	972
2. Charges for use of Transport	-	-
3. Surplus on Sale/Disposal of Assets	15,65,005	13,14,336
4. CGHS Recoveries	1,68,95,081	1,36,84,071
5. Misc. Receipts (Sale of tender form, waste paper, etc.)	12,056	5,94,912
6. Miscellaneous Income (Sale Proceeds of unserviceable stores/empties, Prospectus, Fines and Penalties, other miscellaneous income)	86,40,658	1,41,67,815
<b>Total</b>	<b>11,04,36,991</b>	<b>10,12,66,560</b>

  
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**Schedule 14 – Prior Period Income**

Particulars	Current Year 2024-25	Previous Year 2023-24
1 Prior Period Income	53,55,295	1,52,08,022
2 Income from Investment	-	-
3 Interest earned	-	-
4 Other Income	-	-
<b>Total</b>	<b>53,55,295</b>	<b>1,52,08,022</b>

  
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**Schedule 15 – Establishment Expenses**

Amount in Rs.

<b>Particulars</b>	<b>Current Year</b>	<b>Previous Year</b>
	<b>2024-25</b>	<b>2023-24</b>
A Salaries, Wages and Allowances	2,92,41,88,588	2,68,49,10,023
B Contribution to Provident Fund	56,02,940	57,72,486
C Leave Travel Concession	1,71,69,247	1,75,97,015
D Medical Reimbursement	8,27,35,063	10,71,98,206
E Reimbursement of Tuition Fees	1,71,80,708	1,60,52,792
F Staff Welfare Expenses	6,30,000	3,45,387
G Employees' Retirement and Terminal Benefits (Pension, Gratuity, Leave Encashment) etc.	2,78,83,22,679	2,17,06,79,119
H Fees & Honorarium	42,66,325	72,30,723
I Leave Salary and Pension Contribution Payments	11,57,559	11,31,422
<b>Gross Total</b>	<b>5,84,12,53,109</b>	<b>5,01,09,17,173</b>

  
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**Schedule 15A - Employees Retirement & Terminal Benefits**

Amount in Rs.

Particulars	Pension	Gratuity	Leave Encashment	Total
Opening Balance (01.04.2024)	16,53,44,94,500	1,00,10,67,244	1,33,17,52,433	<b>18,86,73,14,177</b>
Addition : Capitalized value of Contributions Received from other Organizations	73,69,114	65,99,584	60,04,111	<b>1,99,72,809</b>
<b>Total (a)</b>	<b>16,54,18,63,614</b>	<b>1,00,76,66,828</b>	<b>1,33,77,56,544</b>	<b>18,88,72,86,986</b>
Less : Actual Payment during the Year 2024-25 (b)	1,01,62,59,597	9,09,43,449	7,98,82,874	<b>1,18,70,85,920</b>
Balance Available on 31.03.2025 [c] = (a-b)	15,52,56,04,017	91,67,23,379	1,25,78,73,670	<b>17,70,02,01,066</b>
Provision required on 31.03.25 as per Actuarial Valuation (d)	17,76,41,52,281	1,05,90,21,263	1,40,92,42,983	<b>20,23,24,16,527</b>
<b>A. Provision to be made in 2024-25 (d-c)</b>	<b>2,23,85,48,264</b>	<b>14,22,97,884</b>	<b>15,13,69,313</b>	<b>2,53,22,15,461</b>
<b>B. Contribution to New Pension Scheme</b>				<b>19,03,99,087</b>
<b>C. Medical Reimbursement to Retired Employees</b>				<b>6,15,18,623</b>
<b>D. Travel to Hometown on Retirement</b>				<b>40,69,508</b>
<b>E. Deposit Linked Insurance Payment</b>				<b>1,20,000</b>
<b>Total (A+B+C+D+E)</b>				<b>2,78,83,22,679</b>

  
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### Schedule 16 – Academic Expenses

Amount in Rs.

Particulars	Current Year	Previous Year
	2024-25	2023-24
1 Laboratory Running Expenses	74,63,332	78,28,219
2 Fieldwork / Participation in Conferences	22,37,440	11,23,115
3 Teaching Aids	5,55,075	9,78,032
4 Seminars / Workshops	4,63,137	6,84,169
5 Payment to Guest Faculty	13,14,535	17,53,500
6 Research Activities	10,000	16,500
7 Examination Expenses	1,15,64,825	1,57,24,348
8 Student Welfare Expenses	10,45,77,441	11,65,21,744
9 Scholarship/Stipend to Students	4,87,33,202	3,58,15,960
10 Journals & Publications	1,43,43,037	1,94,88,319
11 Convocation Expenses	1,66,097	1,49,624
12 Miscellaneous Academic Expenses	14,66,950	29,77,778
<b>Gross Total</b>	<b>19,28,95,071</b>	<b>20,30,61,308</b>

  
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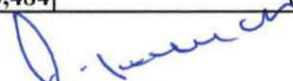
**Schedule 17 – Administrative and General Expenses**

Amount in Rs.

Particulars		Current Year 2024-25	Previous Year 2023-24
<b>A</b>	<b>Infrastructure</b>		
I)	Rent, Rates & Taxes	15,97,63,219	15,97,61,809
II)	Electricity Expenses	23,33,66,024	21,13,41,331
III)	Water Expenses	11,98,09,793	7,87,59,991
IV)	Security Expenses	13,98,55,703	13,20,01,982
V)	Generator Running Expenses	5,08,765	3,86,710
VI)	E-Governance	12,100	55,11,738
VII)	Rent of NAA Campus	-	-
<b>B</b>	<b>Communication</b>		
I)	Postage & Telegram	2,00,662	2,09,057
II)	Telephones & Fax	17,38,890	12,85,842
III)	Internet Connectivity Charges	9,34,966	50,028
<b>C</b>	<b>Others</b>		
I)	Printing and Stationery (consumption)	63,67,143	76,91,289
II)	Newspapers & Periodicals	2,06,746	3,75,095
III)	Entertainment Expenses	22,59,877	14,31,032
IV)	TA to Candidates	-	-
V)	Labour Charges, Daily Wages & Contract Labour	28,65,75,717	26,65,49,029
VI)	Local Conveyance	3,14,035	3,76,894
VII)	Conservancy Expenses	1,25,35,496	1,24,27,171
VIII)	Liveries	-	-
IX)	Photocopying Charges	4,31,607	2,84,026
X)	Subscriptions to Academic Institutions	14,19,386	3,49,478
XI)	TA to Members of Advisory Committes, etc.	13,24,122	36,49,790
XII)	Advertisement and Publicity	19,766	2,95,145
XIII)	Legal Expenses	37,35,898	14,06,451
XIV)	Contribution to VC Discretionary Fund, etc.	-	-
XV)	Annual day Celebration	-	-
XVI)	Other Miscellaneous Administrative Expenses	81,13,569	1,36,96,391
<b>Total</b>		<b>97,94,93,484</b>	<b>89,78,40,279</b>

  
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### Schedule 18 - Transportation Expenses

Amount in Rs.

Particulars	Current Year 2024-25	Previous Year 2023-24
1 Vehicles (owned by institution)		
a) Running Expenses	5,40,399	5,36,400
b) Repairs & Maintenance	2,12,915	4,23,153
c) Insurance Expenses	99,195	94,761
2 Vehicles taken on Rent/Lease		
a) Rent/Lease Expenses	-	-
3 Vehicle (Taxi) Hiring Expenses	91,446	18,952
<b>Total</b>	<b>9,43,955</b>	<b>10,73,266</b>

  
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**Schedule 19 – Repairs & Maintenance**

Amount in Rs.

<b>Particulars</b>	<b>Current Year 2024-25</b>	<b>Previous Year 2023-24</b>
a) Cleaning Material & Services	31,19,534	38,87,469
b) Gardening	50,485	73,177
c) Maintenance of Buildings	24,67,478	19,61,377
d) Maintenance of Estate	2,42,32,372	1,46,67,775
e) Maintenance of Office Equipment	1,03,02,985	1,10,93,880
f) Maintenance of Computers	1,29,55,884	1,19,92,052
g) Maintenance of Furniture & Fixtures	4,68,265	7,67,627
h) Maintenance of Lab Equipments	30,59,617	38,25,330
i) Book Binding Charges	-	1,88,346
j) Maintenance of Tubewell & Water Supply	1,07,600	-
k) Maintenance of Audio Visual Equipments	26,196	33,458
<b>Gross Total</b>	<b>5,67,90,416</b>	<b>4,84,90,491</b>

  
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**Schedule 20 - Finance Costs**

Amount in Rs.

<b>Particulars</b>	<b>Current Year 2024-25</b>	<b>Previous Year 2023-24</b>
a) Bank Charges	18,55,476	21,87,027
b) Others (specify)		
<b>Total</b>	<b>18,55,476</b>	<b>21,87,027</b>

  
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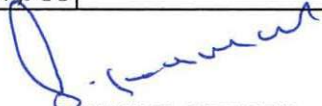
**Schedule 21 - Other Expenses**

Amount in Rs.

Particulars	Current Year	Previous Year
	2024-25	2023-24
a) Provision for Bad and Doubtful Debts/Advances	-	-
b) Irrecoverable Balances Written - off	-	-
c) Grants/Subsidies to other institutions / organizations	-	-
d) Others (specify)	-	-
i.) Loss on Sale/Disposal of Assets	-	-
ii) Other Miscellaneous Administrative Expenses	7,07,988	5,67,943
<b>Total</b>	<b>7,07,988</b>	<b>5,67,943</b>

  
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**Schedule 22 – Prior Period Expenses**

Amount in Rs.

<b>Particulars</b>	<b>Current Year 2024-25</b>	<b>Previous Year 2023-24</b>
1. Establishment Expenses	-	13,32,570
2. Academic Expenses	1,34,17,481	16,34,98,730
3. Administrative Expenses	1,42,66,210	3,59,06,421
4. Transportation Expenses	42,976	-
5. Repair & Maintenance Expenses	14,00,876	59,58,176
<b>Total</b>	<b>2,91,27,543</b>	<b>20,66,95,897</b>

  
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