



## INDEPENDENT AUDITOR'S REPORT

### The Board of Management

**SRI CHANDRASEKHARENDRA SARASWATHI VISWA MAHAVIDYALAYA,**

### Opinion

We have audited the Consolidated financial statements of SRI CHANDRASEKHARENDRA SARASWATHI VISWA MAHAVIDYALAYA, which comprise the Consolidated Balance Sheet as at March 31, 2024, the Consolidated Income and Expenditure Account and Consolidated Cash Flow Statement for the year then ended, and schedules to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements of the entity give a true and fair view, of the financial position of the entity as at 31<sup>st</sup> March 2024 and Deficit i.e excess of expenditure over income and the cashflows for the year then ended

### Basis for Opinion

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

### Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation of the financial statements in accordance with applicable auditing standards and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters





related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity's financial reporting process.

## **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.



# Maharaj N R Suresh And Co LLP

Chartered Accountants

9, (Old 5), II Lane, II Main Road, Trustpuram, Chennai - 600 024.

LLP Identification No : AAT-9404



- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

For Maharaj N R Suresh and Co LLP .  
Chartered Accountants

Firm Reg No :001931S / S000020

N R Suresh  
Partner



(Membership No:021661)

Place: Enathur

Date: 14<sup>th</sup> December 2024

UDIN No:25021661BMLEQE9536

**SRI CHANDRASEKHARENDRA SARASWATHI VISWA MAHAVIDYALAYA****( University Established Under Section 3 of UGC Act, 1956)****Enathur - Kanchipuram - 631 561.****CONSOLIDATED BALANCE SHEET AS AT 31 MARCH 2024**

	Sch. No.	As at 31-03-2024	As at 31-03-2023
		Amount (Rs.)	Amount (Rs.)
<b>LIABILITIES</b>			
Capital Reserve	2	65,37,75,311	62,12,60,453
General Fund	3	(15,30,60,001)	(76,10,807)
Corpus Fund	4	19,31,50,000	19,31,50,000
Restricted Funds	5	7,59,632	7,58,932
Endowment Fund	6	2,24,97,665	2,13,63,033
Current Liabilities	7	19,91,86,214	18,26,74,586
Secured Loans	8	43,00,59,717	30,70,47,434
<b>TOTAL</b>		<b>1,34,63,68,540</b>	<b>1,31,86,43,632</b>
<b>ASSETS</b>			
Property, Plant and Equipment	9	88,48,56,009	83,43,05,892
Investments - Bank Deposits	10	2,01,36,785	3,19,41,075
Corpus Fund Investment	11	21,41,49,831	20,65,96,923
Endowment Investments	12	2,11,11,357	2,01,44,886
Loans,Advances,Deposits and Other Recoverables	13	11,90,22,628	10,90,10,679
Cash & Bank Balances	14	4,18,13,952	7,59,37,126
Capital work in progress	15	4,36,14,081	3,86,89,004
Inventories	16	16,63,898	20,18,046
<b>TOTAL</b>		<b>1,34,63,68,540</b>	<b>1,31,86,43,632</b>

See accompanying Schedules 1- 28 forming  
part of these financials

Date : 14th December 2024

Place : Enathur

Vide our report of even date attached  
FOR MAHARAJ N R SURESH AND CO. LLP  
Chartered Accountants  
Firm No. 001931S / S000020

N.R.



N R SURESH

Partner

Membership No :021661

UDIN : 25021661BMLEQE9536

  
Registrar

  
Vice-Chancellor

  
Finance Advisor

  
Finance Officer

<b>SRI CHANDRASEKHARENDRA SARASWATHI VISWA MAHAVIDYALAYA</b>			
<b>(University Established Under Section 3 of UGC Act, 1956)</b>			
<b>Enathur - Kanchipuram - 631 561.</b>			
<b>CONSOLIDATED INCOME AND EXPENDITURE FOR THE YEAR ENDED 31ST</b>			
<b>Income</b>	<b>Sch No</b>	<b>Year Ended 31-03-2024</b>	<b>Year Ended 31-03-2023</b>
Fees From Students For Activities	17	22,60,67,323	29,20,62,473
Fees From Students For Other Activities	18	1,85,34,773	2,17,01,659
Donation And Other Grants	19	1,09,91,191	5,08,86,169
Other Income	20	2,14,60,662	4,62,17,076
Hospital Income	20A	4,26,98,529	3,21,75,555
<b>Total Income</b>		<b>31,97,52,478</b>	<b>44,30,42,932</b>
<b>Expenditure</b>			
Staff Payments And Other Benefits	21	22,60,96,958	24,28,11,072
Transportation Expenses	22	25,02,813	18,73,790
Examination Expenses	23	23,06,878	26,60,118
Administration And General Expenses	24	7,09,76,906	6,47,79,591
Interest On Bank Loan	25	72,81,108	68,52,796
Repairs And Maintainence	26	5,17,81,451	1,07,99,041
Hospital Expenses	27	1,52,87,716	1,20,48,120
Mess Expenses	28	1,95,16,285	2,27,57,491
Depreciation	9	6,94,51,557	5,98,12,349
<b>Total Expenses</b>		<b>46,52,01,672</b>	<b>42,43,94,367</b>
<b>Excess / (Deficit) Of Income Over Expenditure</b>		<b>(14,54,49,194)</b>	<b>1,86,48,566</b>

See accompanying Schedules 1- 28 forming part of these financials

Date : 14<sup>th</sup> December 2024

Place : Enathur

 Registrar  
 Vice-Chancellor

Vide our report of even date attached  
FOR MAHARAJ N R SURESH AND CO. LLP  
Chartered Accountants  
Firm No. 001931S / S000020

 Finance Advisor  
 Finance Officer

Firm No. 001931S / S000020

  
N R SURESH

N R SURESH

Partner

Membership No :021661

UDIN : 25021661BMLEQE9536

**SRI CHANDRASEKHARENDRA SARASWATHI VISWA MAHAVIDYALAYA**

( University Established Under Section 3 of UGC Act 1956)

Enathur - Kanchipuram - 631 561.

**CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED 31-03-2024**

Particulars	Year Ended 31-03-2024		Year Ended 31-03-2023	
	Amount (Rs)	Amount (Rs)	Amount (Rs)	Amount (Rs)
<b>Cash Flow from Operating Activities</b>				
Surplus/ (deficit) for the year		(14,54,49,194)		1,86,48,566
Adjustments for the non-operating incomes/expenses				
<b>Add:</b>				
Depreciation	6,94,51,557		5,98,12,349	
Interest expense on loans	72,81,108		68,52,796	
<b>Less:</b>				
Profit on Sale of PPE	-		21,48,264	
Interest Income	14,75,539	7,52,57,126	36,20,577	6,08,96,304
Surplus/ (deficit) before changes in the Current Assets/Current Liabilities		(7,01,92,067)		7,95,44,869
<b>(Increase)/Decrease in Current Assets</b>				
Loans,Advances,Deposits and Other Recoverables	(1,00,11,948)		(9,53,01,913)	
Inventories	3,54,148	(96,57,800)	3,63,104	(9,49,38,809)
<b>Increase/(Decrease) in Current Liabilities</b>				
Current Liabilities	1,65,11,628	1,65,11,628	14,97,34,230	14,97,34,230
<b>Net Cash Flow from Operating Activities ( A )</b>		(6,33,38,239)		13,43,40,290
<b>Cash Flow from Investing Activities</b>				
Purchase of Property Plant and Equipment	(12,00,01,675)		(50,41,68,963)	
Sale of Property Plant Equipment	-		26,26,000	
(Increase)/Decrease in Capital Work in Progress	(49,25,077)		6,19,99,260	
Fixed Deposit	1,18,04,290		6,56,22,662	
Corpus Fund Investment	(75,52,908)		1,94,79,296	
Endowment Investments	(9,66,471)		(22,31,690)	
Interest Received	14,75,539	(12,01,66,302)	36,20,577	(35,30,52,858)
<b>Net Cash Flow from Investing Activities ( B )</b>		(12,01,66,302)		(35,30,52,858)
<b>Cash Flow from Financing Activities</b>				
Capital Reserve	3,25,14,859		8,78,38,122	
Corpus Fund	-		(3,04,20,247)	
Restricted Funds	700		(3,54,07,620)	
Endowment Fund	11,34,634		11,50,868	
Borrowings	12,30,12,283		22,67,83,235	
Interest paid on loans	(72,81,108)	14,93,81,367	(68,52,796)	24,30,91,562
<b>Net Cash Flow from Financing Activities ( C )</b>		14,93,81,367		24,30,91,562
Net Increase / (Decrease) in Cash equivalents (A+B+C)		(3,41,23,174)		2,43,78,994
Cash and Cash Equivalents at the beginning of the period		7,59,37,126		5,15,58,132
Cash and Cash Equivalents at the end of the period		4,18,13,952		7,59,37,126

UDIN : 25021661BMLEQE9536



*(Handwritten signatures and initials in blue, red, and green ink)*

## SCHEDULE-1

### SIGNIFICANT ACCOUNTING POLICIES

- a) Sri Chandrasekharendra Saraswathi Viswa Mahavidyalaya (SCSVMV) is a unit of Sri Kanchi Kamakoti Peetam Charitable Trust (SKKPCT) which is a trust registered under Section 12A of the Income Tax Act, 1961. The financial statements of the SCSVMV are consolidated by the parent SKKPCT.

SCSVMV has operations at two Campuses:

- i. University in Enathur, Kanchipuram
- ii. Ayurveda College at Nazarathpet, Poonamallee.

- b) The Accounting Policies are as under.

- I. The financial statements are prepared in accordance with the historical cost convention, in accordance with the Generally Accepted Accounting Principles and on a 'going concern' basis using accrual concept.
- II. The financial statements are prepared following the Accounting Standards notified by the ICAI, to the extent applicable.
- III. Income from educational activities is recognised on accrual basis when no significant uncertainty exists regarding the ultimate collection of the revenue.
- IV. Income from bank deposits is recognized on accrual.
- V. Expenditure is accounted for on accrual, i.e., when the goods / services are received.
- VI. Expenditure paid for which benefit is expected to be derived over more than one period is recognised proportionate to the benefits derived and the amount relating to the future period is carried forward as prepaid expenses.
- VII. Inventories of Medicines are valued at lower of cost and net realizable value
- VIII. Corpus Donations are accounted as Corpus Fund and Interest on Corpus Fund is initially recognized as Corpus Fund. The Interest on Corpus Fund is transferred to Capital Reserve to the extent of additions to Capital Assets.
- IX. Endowment Donations are accounted as Endowment Fund and related interest are accumulated under endowment fund.
- X. (i) Outright Capital Grants are taken to Capital Reserve directly.  
(ii) Conditional Grants are initially recognized as a Liability and on Utilization for the purpose specified are taken to Capital Reserve / Income and Expenditure as applicable.  
(iii) Development Fee collected is initially recognised as a liability and transferred to Capital reserve when utilized for development activities.
- XI. Property, Plant and Equipment are recognized at cost less depreciation to date.
- XII. Depreciation is provided on Written Down Value (WDV) method at the rates specified under the Income Tax Rules, 1961.
- XIII. With Respect to additions to Fixed Assets, the Classification of Assets and "Date put to use" is based on the Technical Certification made by the Management.



- XIV. Physical verification of fixed assets are carried out at the year end and impairment, if any on discarded assets are recognized.
- XV. Capital Work in Progress represents the expenses incurred for Capital additions and such assets are not ready for the intended use as at the Balance sheet date.
- XVI. Contribution to Provident Fund and Employees State Insurance are recognized when it is due and remitted to the statutory authorities.
- XVII. Gratuity obligation is funded with Life Insurance Corporation of India and the liability is recognized based on LIC report.



**SRI CHANDRASEKHARENDRA SARASWATHI VISWA MAHAVIDYALAYA**  
( University Established Under Section 3 of UGC Act 1956)  
Enathur - Kanchipuram - 631 561.

**SCHEDULES TO CONSOLIDATED FINANCIALS**

**Schedule - 2**

**Capital Reserve**

Particulars	As at 31-03-2024 Amount (₹)	As at 31-03-2023 Amount (₹)
Capital Reserve	52,03,75,453	45,49,82,331
Development Fee	12,51,60,000	10,08,85,000
Add: Amount transferred from Various grants	-	2,66,40,572
Add: Amount transferred from Corpus Fund towards addition of Fixed assets		
(i) Interest upto 31-03-2022 utilised	-	3,04,20,247
(ii) Interest for the year utilised	83,90,476	83,32,303
Less: Amount transferred to Ashtaadashi grant	1,50,618	-
<b>Total</b>	<b>65,37,75,311</b>	<b>62,12,60,453</b>

**Schedule - 3**

**General Fund**

Particulars	As at 31-03-2024 Amount (₹)	As at 31-03-2023 Amount (₹)
General Fund	(76,10,807)	(2,62,59,373)
Add : Deficit for the year (Excess of Expenditure over Income)	(14,54,49,194)	1,86,48,566
<b>Total</b>	<b>(15,30,60,001)</b>	<b>(76,10,807)</b>

**Schedule - 4**


**Corpus Fund**

Particulars	As at 31-03-2024 Amount (₹)	As at 31-03-2023 Amount (₹)
Opening Balance	19,31,50,000	22,35,70,247
Add: Interest Earned During The Year	83,90,476	83,32,303
Less: Amount transferred to Capital Reserve towards addition of Fixed assets		
(i) Interest upto 31-03-2022 utilised	-	(3,04,20,247)
(ii) Interest for the year utilised	(83,90,476)	(83,32,303)
<b>TOTAL</b>	<b>19,31,50,000</b>	<b>19,31,50,000</b>

**Schedule - 5**

**Restricted Funds**

Particulars	As at 31-03-2024 Amount (₹)	As at 31-03-2023 Amount (₹)
NSS Fund A/C	6,64,393	7,58,932
Ashtaadashi grant	95,239	-
<b>TOTAL</b>	<b>7,59,632</b>	<b>7,58,932</b>



**SRI CHANDRASEKHARENDRA SARASWATHI VISWA MAHAVIDYALAYA**  
 (University Established Under Section 3 of UGC Act 1956)  
 Enathur - Kanchipuram - 631 561.  
 Enathur - Kanchipuram  
 Schedule - 9

Sl.No	Item	Rate %	WDV as on 01/04/2023	Additions more than or equal to 180 days	Additions less than 180 days	Deletions	Total	Depreciation for the year	WDV as on 31/03/2024
1	Land Development	0	5,77,75,636	-	-	-	5,77,75,636	-	5,77,75,636
2	Buildings - Residential	5	39,95,67,671	80,15,679	42,23,689	-	41,18,07,039	2,04,84,760	39,13,22,280
3	Buildings - Others	10	15,35,24,417	3,53,96,687	4,56,93,988	-	23,46,15,092	2,11,76,810	21,34,38,283
4	Plant and Machinery	15	3,13,28,374	4,45,601	43,93,249	-	3,61,67,224	50,93,917	3,10,73,307
5	Furniture and Fittings	10	18,34,55,415	1,32,86,785	66,69,216	-	20,34,11,417	2,00,07,681	18,34,03,736
6	Computer & Software	40	22,43,449	8,40,938	6,10,641	-	36,95,028	13,55,883	23,39,145
7	Bus	30	36,940	-	-	-	36,940	11,082	25,858
8	Car	15	20,52,138	-	-	-	20,52,138	3,07,821	17,44,317
9	Motor vehicles other than car	15	30,59,350	-	-	-	30,59,350	4,58,902	26,00,447
10	Books	40	2,66,134	-	-	-	2,66,134	1,06,453	1,59,680
11	Solar Equipments	40	8,78,561	-	4,25,200	-	13,03,761	4,36,468	8,67,294
12	Leasehold	10	1,17,807	-	-	-	1,17,807	11,781	1,06,026
	<b>Grand Total - 2023-24</b>		<b>83,43,05,892</b>	<b>5,79,85,691</b>	<b>6,20,15,984</b>	<b>-</b>	<b>95,43,07,566</b>	<b>6,94,51,557</b>	<b>88,48,56,009</b>
	<b>Grand Total - 2022-23</b>		<b>39,04,27,014</b>	<b>31,56,98,114</b>	<b>18,84,70,849</b>	<b>4,77,736</b>	<b>89,41,18,241</b>	<b>5,98,12,349</b>	<b>83,43,05,892</b>

**SRI CHANDRASEKHARENDRA SARASWATHI VISWA MAHAVIDYALAYA**  
( University Established Under Section 3 of UGC Act 1956)  
Enathur - Kanchipuram - 631 561.  
**SCHEDULES TO CONSOLIDATED FINANCIALS**

**Schedule - 6**  
**Endowment Fund**

Particulars	As at 31-03-2024	As at 31-03-2023
	Amount (₹)	Amount (₹)
Endowment Fund - Principal	1,58,85,725	1,58,85,725
Endowment Interest	66,11,940	54,77,308
<b>TOTAL</b>	<b>2,24,97,665</b>	<b>2,13,63,033</b>

**Schedule - 7**  
**Current Liabilities**

Particulars	As at 31-03-2024	As at 31-03-2023
	Amount (₹)	Amount (₹)
Caution Deposits	67,31,819	90,11,969
Statutory Liabilities	63,04,946	50,72,384
Sundry Creditors	8,42,65,914	8,04,26,647
Employee Benefits payable	1,96,30,783	1,59,36,450
Gratuity Liability	5,99,82,785	5,07,69,101
Expenses payable	2,16,89,242	2,14,58,035
Other current liabilities	5,80,726	-
<b>TOTAL</b>	<b>19,91,86,214</b>	<b>18,26,74,586</b>

**Schedule - 8**  
**Secured Loans**

Particulars	As at 31-03-2024	As at 31-03-2023
	Amount (₹)	Amount (₹)
<b>Secured</b>		
Innova Car Loan - IB - 6844571867 (Secured by innova car)	8,94,571	12,00,646
Overdraft (Lien on FD)	17,21,09,486	19,20,70,994
Vehicle Loan -Bus -indian bank	6,15,820	10,23,463
Vehicle Loan -Ambulance indian bank	4,39,840	7,52,331
<b>Unsecured</b>		
Interest Free Deposit from Parent trust <sup>^</sup>	20,60,00,000	11,20,00,000
Interest Free Deposit from other institutions <sup>^</sup>	5,00,00,000	-
<b>TOTAL</b>	<b>43,00,59,717</b>	<b>30,70,47,434</b>

<sup>^</sup>Terms of loan:

(i) Repayable at the end of 5 years)

**Schedule - 10**  
**Investments - Bank Deposits**

Particulars	As at 31-03-2024	As at 31-03-2023
	Amount (₹)	Amount (₹)
Fixed Deposit -Indian Bank*	2,00,61,466	2,00,66,938
NSS FD -Indian Bank	75,319	68,734
Fixed Deposit - CUB	-	-
Fixed Deposit - Ayurveda	-	1,17,97,723
Accrued Interest	-	7,680
<b>TOTAL</b>	<b>2,01,36,785</b>	<b>3,19,41,075</b>

\*Secured against overdraft



**SRI CHANDRASEKHARENDRA SARASWATHI VISWA MAHAVIDYALAYA**  
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Enathur - Kanchipuram - 631 561.

**SCHEDULES TO CONSOLIDATED FINANCIALS**

**Schedule - 11**

**Corpus Fund Investment**

Particulars	As at 31-03-2024	As at 31-03-2023
	Amount (₹)	Amount (₹)
IB - FD - Corpus Fund**	21,30,92,584	20,55,90,800
SB 6012538395 (Corpus Fund Interest Acc)	11,642	11,326
Accrued Interest- Corpus Fund	10,45,605	9,94,797
<b>TOTAL</b>	<b>21,41,49,831</b>	<b>20,65,96,923</b>

\*\*Secured against overdraft

**Schedule - 12**

**Endowment Investments**

Particulars	As at 31-03-2024	As at 31-03-2023
	Amount (₹)	Amount (₹)
Endowment FD	1,68,78,904	1,67,97,370
Endowment SB	39,53,171	31,40,538
Accrued Interest -Endowment	2,79,282	2,06,978
<b>TOTAL</b>	<b>2,11,11,357</b>	<b>2,01,44,886</b>

**Schedule - 13**

**Loans,Advances,Deposits and Other Recoverables**

Particulars	As at 31-03-2024	As at 31-03-2023
	Amount (₹)	Amount (₹)
Staff Advances	1,84,004	1,68,364
Advances	82,88,914	86,87,690
Advances Suppliers	12,80,284	
Prepaid Expenses	38,69,663	16,84,455
LPG - Deposit - Hostels	95,000	95,000
Saswathaiswaryam Grant Receivable	53,31,110	35,70,462
EB - Deposits	26,71,580	16,35,978
Security deposit DTCP	1,33,50,000	-
Fee Receivable	87,14,695	2,41,28,936
Other Receivables	58,70,683	7,50,523
SKKPCT	6,93,66,695	6,82,89,272
<b>TOTAL</b>	<b>11,90,22,628</b>	<b>10,90,10,679</b>



**SRI CHANDRASEKHARENDRA SARASWATHI VISWA MAHAVIDYALAYA**  
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Enathur - Kanchipuram - 631 561.

**Schedule - 14**

**Cash & Bank Balances**

Particulars	As at 31-03-2024 Amount (₹)	As at 31-03-2023 Amount (₹)
Cash	66,267	3,91,579
IB - 716492535 - EMPLOYEES GROUP GRATUITY TRUST	9,61,866	4,64,557
IB - 6336474524 - Hostel Statutory Payment	5,035	4,899
IB - 6117200891 - Hostel Collection ACC	24,77,813	42,15,829
IB - 6028382778 Hostel Expenses	2,25,929	2,19,804
IB - SB - 6192519840	21,101	20,529
IB - 786906292 Hostel Mess	6,61,032	6,43,115
Sb 6516081674 Silver Jubilee	7,20,614	7,01,080
IB-SB-510330585	11,82,089	11,49,967
IB-SB-6405207094	5,72,812	5,57,285
IB-SB-510330574	1,48,270	1,40,552
Indian Bank - 510328351	436	-
Indian bank - 510328442	529	-
Indian bank - 510328464	2,012	-
Indian Bank - 510330381	388	-
Indian bank - 6416298047	11,530	-
indian Bank - 6461812437	4,715	-
Indian Bank - 6472941583	1,62,970	-
indian Bank - 6522863993	2,68,220	-
indian Bank - 6618224847	28,147	-
Indian Bank - 743757624	4,066	-
Indian Bank - 748290245	26,460	-
IB - SB - 413107117	5,094	5,094
IB - SB - 411567961	3,67,734	3,57,766
IB-7265519637	-	201
Indian Bank - Main 510322609	13,48,203	2,49,39,279
Indian Bank - Statutory Payment - 6336474342	28,670	2,54,451
IB - SB - 865040165	1,597	1,668
CA 6367177570	50,657	(41,661)
SB 510340640 (Endowment Scholarship)	96,579	93,962
CITY UNION BANK POONDAMALLI 6245	35,19,130	62,06,309
SB A/c No.16804 - College IOB NPET	2,45,89,929	2,38,11,427
City Union Bank SRIPERUMBUDUR 1345	16,234	45,874
SB A/c No.16803 - College & Hostel IOB NPET	3,46,145	32,48,408
SB A/c No.16805 - Hospital IOB NPET	16,17,590	53,55,292
I.O.B. A/c - 761 (MESS)	79,418	77,419
SB - A/c 26744 - Imprest Account IOB NPET	13,80,134	14,87,484
SB-33110 - SJSAC - Statuary Account	48,451	7,53,518
NSS Unit III - 060601000016120	3,071	10,238
City Union Bank SRIPERUMBUDUR 1346	16,234	-
City Union Bank SRIPERUMBUDUR 1347	16,234	-
	<b>4,10,83,406</b>	<b>7,51,15,924</b>

**SRI CHANDRASEKHARENDRA SARASWATHI VISWA MAHAVIDYALAYA**  
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<b>Grant Accounts</b>		
SB 760296660 - XI TH PLAN UGC GRANT	46,511	46,511
SB 510335288 - UGC- Maintenance Grant	1,43,443	1,43,443
SB 510335108 ( UGC PLAN GRANT)	1,30,401	1,30,401
SB 510335119 (NMM)	4,663	4,536
IB - SB - NSS - 6736878974 UNIT - II	4,988	8,800
IB - SB - NSS - 510326818- Regular A/c	1,06,501	1,85,713
IB - SB - NSS - 6736887876 UNIT IV	23,515	22,877
IB - SB - NSS - 829712144 - Corpus Fund	16,759	30,345
IB - SB - NSS - 6736887638 UNIT - I	1,576	1,533
SB 905877031 (Adhi Sankara Study Centre)	16,623	16,623
SB 6428708505 UGC-DAE-CSR	1,89,862	1,84,716
SB 510327426 (MAHABHARADHAM PROJECT)	45,704	45,704
<b>TOTAL</b>	<b>4,18,13,952</b>	<b>7,59,37,126</b>

**Schedule - 15**

Particulars	Consolidated Figure	
	As at 31-03-2024	As at 31-03-2023
	Amount (₹)	Amount (₹)
Capital work in progress	4,36,14,081	3,86,89,004
<b>TOTAL</b>	<b>4,36,14,081</b>	<b>3,86,89,004</b>

Category of Asset	Amount(Rs.)	Amount(Rs.)
Building - Hostels, Library and Guest house	3,80,93,647	3,27,26,898
Compound and Boundary Wall	-	-
Electrical Fittings	14,32,743	8,39,453
Furniture and Fittings	40,87,691	51,22,653
Plant and Machinery	-	-
Road	-	-
Sports Facility and GYM	-	-
<b>TOTAL</b>	<b>4,36,14,081</b>	<b>3,86,89,004</b>

**Schedule - 16**

**Inventories**

Particulars	As at 31-03-2024	As at 31-03-2023
	Amount (₹)	Amount (₹)
Closing stock	16,63,898	20,18,046
<b>TOTAL</b>	<b>16,63,898</b>	<b>20,18,046</b>

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**SRI CHANDRASEKHARENDRA SARASWATHI VISWA MAHAVIDYALAYA**  
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**SCHEDULES TO CONSOLIDATED FINANCIALS**

**Schedule - 17**

**Fees from Students for Activities**

Account Head	Year Ended 31-03-2024	Year Ended 31-03-2023
	Amount (₹)	Amount (₹)
Admission fee	7,95,000	7,80,000
Hostel Fee	2,42,06,001	5,94,03,250
Tution fee & Admission Fee	19,67,92,971	22,62,37,118
Room Rent	13,16,800	13,09,700
Phd Fee	25,57,551	37,72,405
Establishment fee	3,99,000	5,60,000
<b>Total</b>	<b>22,60,67,323</b>	<b>29,20,62,473</b>

**Schedule - 18**

**Fees from students for other Activities**

Account Head	Year Ended 31-03-2024	Year Ended 31-03-2023
	Amount (₹)	Amount (₹)
Provisional Certificate and Convocation Fee	17,11,427	27,08,550
Other Fee	84,18,796	35,91,266
Examination Fee	64,84,551	1,24,81,843
Add on Course	19,20,000	29,20,000
<b>Total</b>	<b>1,85,34,773</b>	<b>2,17,01,659</b>

**Schedule - 19**

**Donations and Other Grants**

Account Head	Year Ended 31-03-2024	Year Ended 31-03-2023
	Amount (₹)	Amount (₹)
Donation from Parent trust	-	3,50,00,000
Donation - Others	28,70,000	40,00,000
Saswathaiswaryam Grant	77,60,648	1,18,86,169
NSS - Income	3,05,164	-
Asda deshi - Income	55,379	-
<b>Total</b>	<b>1,09,91,191</b>	<b>5,08,86,169</b>

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**Schedule - 20**  
**Other Income**

Account Head	Year Ended 31-03-2024 Amount (₹)	Year Ended 31-03-2023 Amount (₹)
Rent	2,47,680	3,69,000
Interest FD	10,54,440	12,56,809
Interest on EB deposit	1,10,731	52,462
Interest SB Account	3,10,368	3,41,951
Profit on Sale of Vehicle	-	23,08,264
Liabilities written back	-	2,57,10,125
Notice pay recovery income	-	12,00,000
Mess Income	79,07,560	75,46,590
Interest Income- Ayurveda	11,29,478	19,69,355
Van Fee	11,86,350	11,94,925
Administration Charges	1,89,450	13,73,750
Scrap sales	65,89,495	-
Other Income	27,35,110	28,93,845
<b>Total</b>	<b>2,14,60,662</b>	<b>4,62,17,076</b>

**SCHEDULE - 20A**  
**HOSPITAL INCOME**

Account Head	Year Ended 31-03-2024 Amount (₹)	Year Ended 31-03-2023 Amount (₹)
Hospital OP Collection	39,72,465	30,82,605
Hospital IP Collection	1,80,28,037	1,20,99,903
Hospital T.Nagar Center	1,86,145	1,83,700
Medicine Sale	2,05,11,882	1,68,09,347
<b>Total</b>	<b>4,26,98,529</b>	<b>3,21,75,555</b>

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**Schedule - 21**  
**Staff Payments and Other Benefits**

Account Head	Year Ended 31-03-2024 Amount (₹)	Year Ended 31-03-2023 Amount (₹)
Salaries And Wages	20,47,47,696	22,22,54,862
Contribution to Provident and other funds	1,03,54,111	1,06,27,573
Group Insurance For Staff (Medical Claim)	19,62,776	20,37,125
Staff Welfare	2,50,925	53,976
Gratuity	87,81,450	78,37,536
<b>Total</b>	<b>22,60,96,958</b>	<b>24,28,11,072</b>

**Schedule - 22**  
**Transportation Expenses**

Account Head	Year Ended 31-03-2024 Amount (₹)	Year Ended 31-03-2023 Amount (₹)
Fuel - Vehicle	20,63,903	15,08,046
Vehicle Insurance	4,38,910	3,65,744
<b>Total</b>	<b>25,02,813</b>	<b>18,73,790</b>

**Schedule - 23**  
**Examination Expenses**

Account Head	Year Ended 31-03-2024 Amount (₹)	Year Ended 31-03-2023 Amount (₹)
Examination Expenses	23,06,878	26,60,118
<b>Total</b>	<b>23,06,878</b>	<b>26,60,118</b>



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**Schedule - 24**  
**Administration and General Expenses**

Account Head	Year Ended 31-03-2024 Amount (₹)	Year Ended 31-03-2023 Amount (₹)
Academic and Admission related Expenses	15,15,158	13,57,504
Administrative and Office Expenses	69,86,192	68,02,396
Advertisement Expenses	99,20,614	60,96,604
Audit Fees	4,51,350	4,42,500
Bank and Other Charges	7,21,474	12,61,247
Power and Fuel Charges	1,92,89,889	1,59,15,064
Consultancy Charges	-	4,29,399
Hospitality Expenses	28,24,093	16,64,447
Lab Consumables	3,29,019	1,77,027
Professional Charges	2,34,883	7,24,654
Printing & Stationery	18,15,860	15,47,374
Travel Conveyance & Staff Welfare	20,01,623	17,44,678
Telephone Expenses	12,02,272	16,47,665
Security Charges	48,99,673	47,41,279
Stipend	40,38,000	27,71,950
Postage & Couriers	1,39,550	2,35,586
Rent, Rates and Taxes	41,63,680	45,31,792
Saswathaiswaryam Grant*	87,60,648	1,18,86,488
Other Expenses	6,63,825	8,01,936
Ashtaadashi grant expenses	55,379	-
NSS expenses	3,05,164	-
Membership fees	5,98,000	-
Green cell expenditure	60,560	-
<b>Total</b>	<b>7,09,76,906</b>	<b>6,47,79,591</b>

\*Rs.10,00,000/- incurred by university towards  
 their share of contribution

**Schedule - 25**  
**Interest on Bank loan**

Account Head	Year Ended 31-03-2024 Amount (₹)	Year Ended 31-03-2023 Amount (₹)
Indian Bank - Interest	71,02,270	65,69,139
Vehicle Loan interest - Ayurveda	1,78,838	2,83,657
<b>Total</b>	<b>72,81,108</b>	<b>68,52,796</b>

**SRI CHANDRASEKHARENDRA SARASWATHI VISWA MAHAVIDYALAYA**  
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**Schedule - 26**  
**Repairs and Maintenance**

Account Head	Year Ended 31-03-2024	Year Ended 31-03-2023
	Amount (₹)	Amount (₹)
Annual Maintenance Charges	1,27,616	1,68,194
Repairs & Maintenance - Assets	6,67,558	12,54,676
Repairs and Maintenance - General	4,84,39,440	63,62,211
Hostel Maintenance	50,157	57,875
Repairs & Maintenance - Electrical	12,66,720	14,18,122
Repairs & Maintenance - Transport	12,29,959	15,37,963
<b>Total</b>	<b>5,17,81,451</b>	<b>1,07,99,041</b>

**Schedule - 27**  
**Hospital expenses**

Account Head	Year Ended 31-03-2024	Year Ended 31-03-2023
	Amount (₹)	Amount (₹)
Medicines Purchased	1,24,92,865	1,04,48,241
Raw Drugs	7,94,033	4,85,661
Free Treatment	-	1,225
Cable TV Charges	58,117	27,620
Discount	-	4,555
Hospital Packing Expenses	2,37,177	1,77,304
Hospital Fuel	2,18,232	1,44,851
Hospital Expenses	7,17,012	4,03,753
Medical Camp/Advert/Publicity	82,098	3,48,278
Free Medicines	3,403	6,632
Miscellaneous Expenses	6,84,779	-
<b>Total</b>	<b>1,52,87,716</b>	<b>1,20,48,120</b>

**Schedule - 28**  
**Mess Expenses**

Account Head	Year Ended 31-03-2024	Year Ended 31-03-2023
Mess Expenses	1,95,16,285	2,27,57,491
<b>Total</b>	<b>1,95,16,285</b>	<b>2,27,57,491</b>

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