

Shri Lal Bahadur Shastri National Sanskrit University

(Central University)

B-4, Qutub Institutional Area, New Delhi - 110 016



ANNUAL ACCOUNTS 2021-22

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SHRI LAL BAHADUR SHASTRI NATIONAL SANSKRIT UNIVERSITY

Central University
Katwaria Sarai, New Delhi



BALANCE SHEET AS AT 31ST MARCH 2022

SOURCE OF FUNDS	Schedule	Amount - Rupees	
		Current Year 31.03.2022	Previous Year 31.03.2021
CORPUS/CAPITAL FUND	1	-1817986610.00	-1396810240.00
DESIGNATED / EARMARKED / ENDOWMENT FUNDS	2	75372002.00	63448922.00
CURRENT LIABILITIES AND PROVISIONS	3	2197735770.00	1743071290.00
Total		455121162.00	409709972.00

APPLICATION OF FUNDS		Amount - Rupees	
		Current Year 31.03.2022	Previous Year 31.03.2021
FIXED ASSETS			
Tangible Assets	4	293716958.00	301324907.00
Intangible Assets			
Capital Works-in-Progress			
INVESTMENTS FROM EARMARKED / ENDOWMENT FUNDS	5		
Long Term		41018642.00	
Short Term			
INVESTMENTS - OTHERS	6	24925415.00	4354559.00
CURRENT ASSETS	7	82157680.00	86529816.00
LOANS, ADVANCES & DEPOSITS	8	13302467.00	17500690.00
Total		455121162.00	409709972.00

SIGNIFICANT ACCOUNTING POLICIES
CONTINGENT LIABILITIES AND NOTES TO THE ACCOUNTS

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Deputy Registrar (Acctt.)


Finance Officer


Vice Chancellor

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INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2022

Particulars	Schedule	Amount - Rupees	
		Current Year	Previous Year
		31.03.2022	31.03.2021
INCOME			
Academic Receipts	9	3214975.00	3296839.00
Grants/Subsidies	10	587713277.00	453794269.00
Income from Investments	11	128649.00	176922.00
Interest Earned	12	1565532.00	1299598.00
Other Income	13	1500711.00	6728398.00
Prior Period Income	14		
TOTAL (A)		594123144.00	465296026.00
EXPENDITURE			
Staff Payments & Benefits (Establishment expenses)	15	924529502.00	606652880.00
Academic Expenses	16	28070330.00	3974031.00
Administrative and General Expenses	17	31387378.00	17022131.00
Transportation Expenses	18	390639.00	388422.00
Repair & Maintenance	19	23433189.00	16248682.00
Finance Costs	20	54721.00	98153.00
Depreciation	4	19990609.00	23046501.00
Other Expenses	21		1639813.00
Prior Period Expenses	22		
TOTAL (B)		1027856368.00	669070613.00
Balance Being Excess of Income over Expenditure (A-B)		-433733224.00	-203774587.00
Transfer to / from Designated Fund			
Building Fund			
Other (specify)			
Balance Being Surplus / (Deficit) Carried to Capital Fund		-433733224.00	-203774587.00

Significant Accounting Policies

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Contingent Liabilities and notes on accounts

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SCHEDULE - 1 CORPUS/CAPITAL FUND

	(Amount - Rupees)	
	Current Year	Previous Year
	31.03.2022	31.03.2021
Balance at the beginning of the year : Capital Fund (Capital Grant)	94048236.00	92234229.00
Balance at the beginning of the year : Capital Fund (GDA Grant)	255301537.00	239744146.00
Balance at the beginning of the year : Capital Fund (Earmarked Grant)	9947706.00	9797434.00
Balance at the beginning of the year : Reserves	-278092731.00	-23065417.00
Less : Previous Year Surplus/Deficit	-203774587.00	-255027314.00
Add : Contribution towards Corpus/Capital Fund		
Add : Grants from UGC, Government of India and State		
Government to the extent utilized for capital expenditure	8858959.00	1639813.00
Add : Assets Purchased out of Earmarked Funds (GDA Grant)	3035650.00	15557391.00
Income & Expenditure Account		
Add : Assets Purchased out of Earmarked Funds	488051.00	150272.00
Less : Prior Years provision for Retirement Benefit as per Actuarial Report	-1274066207.00	-1274066207.00
Total	-1384253386.00	-1193035653.00
Income over Expenditure as per Income & Expenditure Accounts	-433733224.00	-203774587.00
Balance at the year end	-1817986610.00	-1396810240.00

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SCHEDULE - 2 DESIGNATED / EARMARKED / ENDOWMENT FUNDS

Particulars	FUND-WISE BREAK UP													(Amount - Rupees)	
	Revolving Fund	Student Fund	Project A/c	Campus Develop. Fund	PMMMNMTT	NRC	Ministry Publication	PMT	Computer Courses	Hostel Fund	Medical Astrology	Sanskrit Sambhasan	Self Financing Course	TOTAL	
														Current Year	Previous Year
														31.03.2022	31.03.2021
														63448922.00	61757910.00
A.														6357023.00	5010664.00
a. Opening balance	5014879.00	19548138.00	3260943.00	30291146.00	2802125.00	1370290.00	1181403.00		241957.00	227427.00	25834.00	196750.00	97050.00	324747.00	
b. Additions during the year	1006792.00	1456265.00	150000.00	2530200.00											
c. Income from investments made of the funds														1984840.00	1592953.00
d. Accrued Interest on		808379.00		1176481.00										871215.00	488934.00
e. Interest on Savings Bank		278863.00	102331.00	357800.00	73847.00	30315.00	29413.00	646.00						5765650.00	1176898.00
f. Other additions - Faculty		5765650.00												78427650.00	71027359.00
TOTAL (A)	6021671.00	27855294.00	3513274.00	34455507.00	2875972.00	1400605.00	1190816.00	242603.00	227427.00	25834.00	196750.00	97050.00	324747.00		
B.															
Utilization/Expenditure towards objective of funds														488051.00	150272.00
i. Capital Expenditure		223692.00					254862.00	9497.00						2567597.00	7428165.00
ii. Revenue Expenditure	224194.00	135199.00	45822.00	998842.00	333646.00	621954.00	24.00	207916.00							
	224194.00	358891.00	45822.00	998842.00	333646.00	621954.00	254866.00	217413.00	0.00	0.00	0.00	0.00	0.00	3055648.00	7578437.00
TOTAL (B)	224194.00	358891.00	45822.00	998842.00	333646.00	621954.00	254866.00	217413.00	0.00	0.00	0.00	0.00	0.00	75372002.00	63448922.00
Closing balance at the year end (A - B)	5797477.00	27496403.00	3467452.00	33456765.00	2542326.00	778651.00	935930.00	25190.00	227427.00	25834.00	196750.00	97050.00	324747.00		
Represented by														25032243.00	28381857.00
Cash and Bank Balance		13934552.00	3613292.00	3175261.00	2569367.00	778651.00	935930.00	25190.00						41018642.00	27265852.00
Investments		13105803.00		27912839.00										3095235.00	3363185.00
Interest accrued but not due		1314879.00		1780356.00					227427.00	25834.00	196750.00	97050.00	324747.00	6225882.00	4438028.00
Advances/Receivables out of Fund (Net Figure of Balance Sheet)	5797477.00	-858831.00	-145840.00	588309.00	-27041.00									75372002.00	63448922.00
Total	5797477.00	27496403.00	3467452.00	33456765.00	2542326.00	778651.00	935930.00	25190.00	227427.00	25834.00	196750.00	97050.00	324747.00		

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SCHEDULE - 2A ENDOWMENT FUNDS : NIL

S.No.	Name of the Endowment	Opening Balance		Additions during year		TOTAL		Expenditure on the object during the year	Closing Balance		Total
		Endowment	Accumulated Interest	Endowment	Interest	Endowment	Accumulated Interest	Previous Year	Endowment	Accumulated Interest	
1	2	3	4	5	6	7	8	9	10	11	(10+11)
TOTAL											

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Notes

- 1 The total of Columns 3 & 4 will appear as the Opening Balances in the Column "Endowment Funds" in Schedule 2, of Earmarked Funds forming part of the Balance Sheet
- 2 The total of Col. 9 should normally be less than the total of Col. 8, as only the interest is to be used for the expenditure on the object of the endowments (except Endowments for Chairs)
- 3 There should not normally be a debit balance in the schedule. If the rare case, there is a debit balance against any of the Endowment Funds, the debit balance should appear on the Assets side of the Balance Sheet as "Receivable", in Schedule - 8 Loans, Advance & Deposits.

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SCHEDULE - 3 CURRENT LIABILITIES & PROVISIONS

(Amount - Rupees)

	Current Year 31.03.2022	Previous Year 31.03.2021
A. CURRENT LIABILITIES		
1. Deposits from staff		
2. Deposits from students		
Library Security	6425158.00	5740433.00
3. Sundry Creditors :		
a) For Goods & Services		
b) Others		
4. Deposit-Others (including EMD, Security Deposit)		
Earnest Money		
Hostel Security	0.00	42970.00
Securities	2348020.00	1758038.00
5. Statutory Liabilities (GPF, TDS, WC, CPF, GIS, NPS)		
a) Overdue, GPF	34000.00	
b) Others		
6. Other current Liabilities		
a) Salaries		
b) Receipts against sponsored projects	131904.00	246575.00
c) Receipts against sponsored fellowships & scholarships	2046497.00	1963011.00
d) Unutilized Grants	18261412.00	20319935.00
e) Grants in advance		
f) Other funds		
Computer Courses		186477.00
Expenses Payable	35455501.00	2557683.00
GSLI	14831.00	14431.00
GST - Payable to Student Fund A/c		1010.00
Hostel Fund		25834.00
Hostel Mess	111857.00	162729.00
ICPR	167469.00	167469.00
Jain Vidya	283770.00	298070.00
Jyotish Departmental Development Fund	732067.00	1290517.00
Lecture Series - VB Charitable	100000.00	100000.00
Lecture Series - Yadulal	200000.00	
Medical Astrology		161750.00
MOOCS		203450.00
Paurohitya	954512.00	967187.00

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SCHEDULE - 3 CURRENT LIABILITIES & PROVISIONS

(Amount - Rupees)

	Current Year	Previous Year
	31.03.2022	31.03.2021
Rashtriya Sanskrit Sansthan	728673.00	603673.00
Sanskrit Sambhasan		97050.00
Self Financing Course		637962.00
Retirement Benefits	12360160.00	
Vastu Shastra - Jyotish Department	140476.00	431458.00
Yogdarshan Karyashala	1151577.00	117939.00
Project A/c	145840.00	442615.00
Campus Development Fund (Liabilities)	72918.00	72918.00
g) Other liabilities - Student Fund (SWF)	895331.00	587689.00
SEET / SAET / VVET 2019		24959.00
SEET / SAET / VVET 2020		75826.00
Withheld Securities - GDA Grant	3924014.00	3917024.00
Expenses Payable in GDA Grant		8614831.00
Shodh Ganga in GDA Grant		339716.00
GST in GDA - Payable to Student Fund A/c		2232.00
Income Tax in GDA		226.00
Labour in GDA		302.00
Other Liability in PMMMNMTT A/c	27041.00	27041.00
TOTAL (A)	86713028.00	52201030.00

B. PROVISIONS		
1. For Taxation		
2. Gratuity	136445519.00	138976044.00
3. Superannuation/Pension	1779712499.00	1372936880.00
4. Accumulated Leave Encashment	194864724.00	178957336.00
5. Trade Warranties/Claims		
6. Others (specify)		
TOTAL (B)	2111022742.00	1690870260.00
TOTAL (A+B)	2197735770.00	1743071290.00

Note : Unutilized grants 6(d) will include grants received in advance for next year.

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SCHEDULE - 3(a) SPONSORED PROJECTS

(Amount - Rupees)

S.No.	Name of the Project	Opening Balance as on 01.04.2021		Receipts/Recoveries during the year	Total	Expenditure during the year	Closing Balance as on 31.03.2022	
		Credit	Debit				Credit	Debit
1	2	3	4	5	6	7	8	9
1	SC/ST Cell	131904.00			131904.00		131904.00	
2	Manuscript Grant	114671.00			114671.00	114671	0.00	
TOTAL		246575.00			246575.00	114671.00	131904.00	

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Notes

- 1 The Projects may be listed agency-wise with sub-totals for each agency.
- 2 The total of Col. 8 (Credit) will appear under the above head on the liabilities side of the Balance Sheet (Schedule 3)
- 3 The total of Col. 9 (Debit) will appear as Receivables in Schedule 8, Loans, Advances and Deposits, on the Assets side of the Balance Sheet.

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SCHEDULE - 3b SPONSORED FELLOWSHIPS AND SCHOLARS

(Amount - Rupees)

S.No.	Name of Sponsor	Opening Balance as on 01.04.2021		Transactions during the year		Closing Balance as on 31.03.2022	
		CR.	DR.	CR.	DR.	CR.	DR.
1	2	3	4	5	6	7	8
1	University Grants Commission						
	Scholarship Aid	1118535.00		704667.00	337492.00	1485710.00	
	JRF	842707.00			571920.00	270787.00	
	Fellowship Grant			290000.00		290000.00	
2	Ministry						
3	Others (Specify individually)						
	NSS	1769.00			1769.00	0.00	
TOTAL		1963011.00		994667.00	911181.00	2046497.00	

Notes

- 1 The total of Columns 7, (Credit) will appear under the above head, on the liabilities side of the Balance Sheet (Schedule 3).
- 2 The total of Columns 8, (Debit) will appear as Receivables on the Assets side of the Balance Sheet in Schedule 8 (Loans, Advances and Deposits).

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SCHEDULE - 3c UNUTILISED GRANTS FROM UGC, GOVERNMENT OF INDIA AND STATE GOVERNMENTS

(Amount - Rupees)

	Current Year 01.04.2022	Previous Year 31.03.2021
A. Plan Grants : Government of India		
Balance B/F		
Add : Receipts during the year		
Total (a)		
Less : Refunds		
Less : Utilized for Revenue Expenditure		
Less : Utilized for Capital Expenditure		
Total (b)		
Unutilized carried forward (a-b)		
B. UGC Grants : GDA Grant		
Balance B/F	20319935.00	59644720.00
Add : Receipts during the year	0.00	210000.00
Add : Internal Receipts during the year	0.00	3641922.00
Total (c)	20319935.00	63496642.00
Less : Refunds		
Less : Utilized for Revenue Expenditure	0.00	28496227.00
Less : Utilized for Capital Expenditure	2911244.00	14680480.00
Total (d)	2911244.00	43176707.00
Unutilized carried forward (c-d)	17408691.00	20319935.00

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SCHEDULE - 3c UNUTILISED GRANTS FROM UGC, GOVERNMENT OF INDIA AND STATE GOVERNMENTS

(Amount - Rupees)

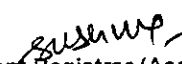
	Current Year	Previous Year
	01.04.2022	31.03.2021
C. UGC Grants : Maintenance Grant		
Balance B/F	0.00	0.00
Add : Receipts during the year	597424957.00	425298042.00
Total (e)	597424957.00	425298042.00
Less : Refunds		
Less : Utilized for Revenue Expenditure	587713277.00	423658229.00
Less : Utilized for Capital Expenditure	8858959.00	1639813.00
Total (f)	596572236.00	425298042.00
Unutilized carried forward (e-f)	852721.00	0.00
D. Grants from State Govt.		
Balance B/F		
Add : Receipts during the year		
Total (g)		
Less : Utilized for Revenue Expenditure		
Less : Utilized for Capital Expenditure		
Total (h)		
Unutilized carried forward (g-h)		

Notes :-


Unutilized grants includes advances on Capital Accounts

Unutilized grants includes received in advance for the next year

Unutilized grants are represented on the Assets side by Bank balances, Short term Deposits with Banks and Advances


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SCHEDULE - 4 Fixed Assets

(Amount - Rupees)

S. No.	DESCRIPTION	GROSS BLOCK				DEPRECIATION				NET BLOCK	
		Opening Balance 01.04.2021	Additions	Ded./ Adj.	CI Balance	Dep Opening Balance	Depreciation for the year	Ded./ Adj.	Total Depreciation	31.03.2022	31.03.2021
1	Lease Land	1389090.00			1389090.00	673498.00	14031.00		687529.00	701561.00	715592.00
2	Site Development	286424.00			286424.00					286424.00	286424.00
3	Buildings	275641502.00	2484833.00		278126135.00	37604998.00	5562523.00		43167521.00	234958614.00	238036504.00
4	Roads & Bridges										
5	Tubewells & Water Supply	504893.00			504893.00	10098.00	10098.00		20196.00	484697.00	494795.00
6	Sewerage & Water Supply										
7	Electrical Installation and equipment	3513047.00	326501.00		3839548.00	175652.00	191977.00		367629.00	3471919.00	3337395.00
8	Plant & Machinery	9938392.00	15457.00		9953849.00	7912352.00	199192.00		8111544.00	1842305.00	2026040.00
9	Scientific & Laboratory Equipment	59105.00			59105.00	59105.00			59105.00		
10	Office Equipment	54954443.00	479268.00		55433711.00	27945486.00	4157528.00		32103014.00	23330697.00	27008957.00
11	Audio Vishual Equipment	489581.00			489581.00	274811.00	35719.00		311530.00	178051.00	214770.00
12	Computers & Peripherals	34444021.00	2416656.00		36860677.00	27723031.00	4814892.00		32537923.00	4322754.00	6720990.00
13	Furniture, Fixtures & Fittings	33496604.00	1526706.00		35023310.00	19238568.00	2626749.00		21865317.00	13157993.00	14258036.00
14	Vehicle	3849235.00			3849235.00	2642735.00	384924.00		3027659.00	821576.00	1206500.00
15	Lib. Books & Scientific Journals	14786328.00	5133439.00		19919767.00	7767424.00	1991976.00		9759400.00	10160367.00	7018904.00
16	Small Value Assets	6067357.00			6067357.00	6067357.00			6067357.00		
	Total (A)	439420022.00	12382660.00		451802682.00	138095115.00	19990609.00		158085724.00	293716958.00	301324907.00
17	Capital Work in Progress (B)										
	Grand Total	439420022.00	12382660.00		451802682.00	138095115.00	19990609.00		158085724.00	293716958.00	301324907.00

Note The additions during the year include additions from :

Gifted Book	---	124406.00
Earmarked Funds	---	488051.00
Sponsored Projects	---	0.00
GDA Grant		2911244.00
Maintenance Grant		8858959.00
Total		12382660.00

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SHRI LAL BHADUR SHASTRI NATIONAL SANSKRIT UNIVERSITY
(Central University)
Katwaria Sarai, New Delhi



SCHEDULE - 4A GDA Grant Fixed Assets

(Amount - Rupees)

S.N o.	DESCRIPTION	GROSS BLOCK				DEPRECIATION				NET BLOCK	
		Opening Balance 01.04.2021	Additions	Ded./ Adj.	CI Balance	Dep Opening Balance	Depreciation for the year	Ded./ Adj.	Total Depreciation	31.03.2022	31.03.2021
1	Land										
2	Site Development										
3	Buildings	191905080.00	1563000.00		193468080.00	25770770.00	3869362.00		29640132.00	163827948.00	166134310.00
4	Roads & Bridges										
5	Tubewells & Water Supply	504893.00			504893.00	10098.00	10098.00		20196.00	484697.00	494795.00
6	Sewerage & Water Supply										
7	Electrical Installation and equipment	3513047.00	177000.00		3690047.00	175652.00	184502.00		360154.00	3329893.00	3337395.00
8	Plant & Machinery	3337594.00			3337594.00	1902905.00	166880.00		2069785.00	1267809.00	1434689.00
9	Scientific & Laboratory Equipment										
10	Office Equipment	50497237.00	97047.00		50594284.00	25685728.00	3794571.00		29480299.00	21113985.00	24811509.00
11	Audio Visual Equipment										
12	Computers & Peripherals	19914468.00	312362.00		20226830.00	15564482.00	4045366.00		19609848.00	616982.00	4349986.00
13	Furniture, Fixtures & Fittings	20814407.00			20814407.00	10492762.00	1561081.00		12053843.00	8760564.00	10321645.00
14	Vehicle										
15	Lib. Books & Scientific Journals	9148403.00	886241.00		10034644.00	4106762.00	1003464.00		5110226.00	4924418.00	5041641.00
16	Small Value Assets										
	Total (A)	299635129.00	3035650.00		302670779.00	83709159.00	14635324.00		98344483.00	204326296.00	215925970.00
17	Capital Work in Progress (B)										
	Grand Total	299635129.00	3035650.00		302670779.00	83709159.00	14635324.00		98344483.00	204326296.00	215925970.00

Note The additions during the year include additions from :

Gifted Book	124406.00
Earmarked Funds	0.00
Sponsored Projects	0.00
GDA Grant	2911244.00
Total	3035650.00

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SCHEDULE - 4B Capital Grant Fixed Assets

(Amount - Rupees)

S. No.	DESCRIPTION	GROSS BLOCK				DEPRECIATION				NET BLOCK	
		Opening Balance 01.04.2021	Additions	Ded./ Adj.	Cl Balance	Dep Opening Balance	Depreciation for the year	Ded./ Adj.	Total Depreciation	31.03.2022	31.03.2021
1	Lease Land	1389090.00			1389090.00	673498.00	14031.00		687529.00	701561.00	715592
2	Site Development	286424.00			286424.00					286424.00	286424.00
3	Buildings	83736422.00	921633.00		84658055.00	11834228.00	1693161.00		13527389.00	71130666.00	71902194.00
4	Roads & Bridges										
5	Tubewells & Water Supply										
6	Sewerage & Water Supply										
7	Electrical Installation and equipment		149501.00		149501.00		7475.00		7475.00	142026.00	
8	Plant & Machinery	5954568.00	15457.00		5970025.00	5936988.00			5936988.00	33037.00	17580.00
9	Scientific & Laboratory Equipment	59105.00			59105.00	59105.00			59105.00		
10	Office Equipment	1912423.00	149032.00		2061455.00	1770203.00	154609.00		1924812.00	136643.00	142220.00
11	Audio Visual Equipment	489581.00			489581.00	274811.00	36719.00		311530.00	178051.00	214770.00
12	Computers & Peripherals	10681923.00	2104294.00		12786217.00	10462374.00			10462374.00	2323843.00	219549.00
13	Furniture, Fixtures & Fittings	8392451.00	1526706.00		9919157.00	7786739.00	743337.00		8530676.00	1388481.00	605712.00
14	Vehicle	3849235.00	0.00		3849235.00	2642735.00	384924.00		3027659.00	821576.00	1206500.00
15	Lib. Books & Scientific Journals	4998484.00	3992336.00		8990820.00	3479422.00	899082.00		4378504.00	4612316.00	1519062.00
16	Small Value Assets	6067357.00			6067357.00	6067357.00			6067357.00		
	Total (A)	127817063.00	8858959.00		136676022.00	50987460.00	3933938.00		54921398.00	81754624.00	76829603.00
17	Capital Work in Progress (B)										
	Grand Total	127817063.00	8858959.00		136676022.00	50987460.00	3933938.00		54921398.00	81754624.00	76829603.00

Note The additions during the year include additions from :

Gifted Book	---
Earmarked Funds	---
Sponsored Projects	---
Total	

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SCHEDULE - 4C INTANGIBLE ASSETS : NIL

(Amount - Rupees)

S.No.	DESCRIPTION	GROSS BLOCK				DEPRECIATION				NET BLOCK	
		Opening Balance 01.04.2021	Additions	Deductions	CI Balance	Depreciation / Amortizations Opening Balance	Depreciation / Amortizations for the year	Deeduction/ Adjustment	Total Depreciation / Amortizations	31.03.2022	31.03.2021
1	Patents & Copyrights										
2	Computer Software										
3	E-Journals										

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SCHEDULE - 4 (C) (I) PATENTS AND COPYRIGHTS : NIL

(Amount - Rupees)

PARTICULARS	Opening Balance 01.04.2021	Additions	Gross	Amortization	Net Block 31.03.2022	Net Block 31.03.2021
A. Patents Granted						
1. Balance as on 31.03.2015 of Patents obtained in 2008-09 Original Value - Rs...../-						
2. Balance as on 31.03.2015 of Patents obtained in 2010-11 Original Value - Rs...../-						
3. Balance as on 31.03.2015 of Patents obtained in 2012-13 Original Value - Rs...../-						
4. Patents granted during the Current Year						
Total						
PARTICULARS	Opening Balance 01.04.2021	Additions	Gross	Patents Granted / Rejected	Net Block 2021-22	Net Block 2020-21
B. Patents Pending in respect of Patents applied for						
1. Expenditure incurred during 2009-10 to 2011-12						
2. Expenditure incurred during 2012-13						
3. Expenditure incurred during 2013-14						
Total						
C. Grand Total (A+B)						

Note : The addition in Part A (patents granted), will be the figure of patents granted during the year, transferred from Part B (column - Patents granted/rejected). The amount against grants rejected during the year is written off in the Income and Expenditure Account.

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SCHEDULE - 4D OTHERS

(Amount - Rupees)

S.No.	DESCRIPTION	GROSS BLOCK				DEPRECIATION				NET BLOCK	
		Opening Balance 01.04.2021	Additions	Deductions	CI Balance	Dep Opening Balance	Depreciation for the year	Deeduction/ Adjustment	Total Depreciation	31.03.2022	31.03.2021
1	Land										
2	Site Development										
3	Buildings										
4	Roads & Bridges										
5	Tubewells & Water Supply										
6	Sewerage & Water Supply										
7	Electrical Installation and equipment										
8	Plant & Machinery	646230.00			646230.00	72459.00	32312.00		104771.00	541459.00	573771.00
9	Scientific & Laboratory Equipment										
10	Office Equipment	2544783.00	233189.00		2777972.00	489555.00	208348.00		697903.00	2080069.00	2055228.00
11	Audio Visual Equipment										
12	Computers & Peripherals	3847630.00			3847630.00	1696175.00	769526.00		2465701.00	1381929.00	2151455.00
13	Furniture, Fixtures & Fittings	4289746.00			4289746.00	959067.00	321731.00		1280798.00	3008948.00	3330679.00
14	Vehicle										
15	Lib. Books & Scientific Journals	639441.00	254862.00		894303.00	181240.00	89430.00		270670.00	623633.00	458201.00
16	Small Value Assets										
	Total (A)	11967830.00	488051.00		12455881.00	3398496.00	1421347.00		4819843.00	7636038.00	8569334.00
17	Capital Work in Progress (B)										
	Grand Total	11967830.00	488051.00		12455881.00	3398496.00	1421347.00		4819843.00	7636038.00	8569334.00

Note : The additions during the year include additions from :

Gifted Book	---
Earmarked Funds	---
Sponsored Projects	---
Total	---

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SCHEDULE - 5 INVESTMENT FROM EARMARKED/ENDOWMENT FUNDS

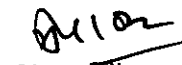
(Amount - Rupees)

	Current Year	Previous Year
	31.03.2022	31.03.2021
1. In Central Government Securities		
2. Other State Government Securities		
3. Other Approved Securities		
4. Shares		
5. Debentures and Bonds		
6. Term Deposits with Banks	41018642.00	
7. Others (to be specified)		
Total	41018642.00	


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

(Amount - Rupees)

S.No.	Funds	Current Year 31.03.2022	Previous Year 31.03.2021
1	Student Fund A/c	13105803.00	
2	Campus Development Fund	27912839.00	
3			
4			
5			
	Total	41018642.00	

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

Note : The Investment of Earmarked/Endowment Funds have been shown above as per Audit Observation in SAR 2020-21 vide Para A.1.2


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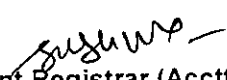
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SCHEDULE - 6 INVESTMENT - OTHERS

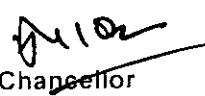
(Amount - Rupees)

	Current Year	Previous Year
	31.03.2022	31.03.2021
1. In Central Government Securities		
2. Other State Government Securities		
3. Other Approved Securities		
4. Shares		
5. Debentures and Bonds		
6. Others (to be specified)		
7. Term Deposits with Banks	24925415.00	4354559.00
Total	24925415.00	4354559.00


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SCHEDULE 7 - CURRENT ASSETS

	(Amount - Rupees)	
	Current Year	Previous Year
	31.03.2022	31.03.2021
1. Stock :		
a) Stores and Spares		
b) Loose Tools		
c) Publications		
d) Laboratory chemicals, consumables and glass ware		
e) Building Material		
f) Electrical Material		
g) Stationery		
h) Water Supply material		
2. Sundry Debtors :		
a) Debts Outstanding for a period exceeding six months		
b) Others		
3. Cash and Bank Balances		
a) With Scheduled Banks :		
Non-Plan		
On Current Accounts		
On Deposit Accounts		
On Savings Accounts		
Indian Bank : auto sweep a/c	40724019.00	627853.00
State Bank of India	2770508.00	2770508.00
Canara Bank	2127554.00	5966781.00
Reserve Bank of India	0.00	0.00
Other Funds		
With Scheduled Banks	36489507.00	77151932.00
b) With Non-Scheduled Banks :		
In term deposit Accounts		
In Saving Accounts		
4. Cash in Hand	46092.00	12742.00
TOTAL (A)	82157680.00	86529816.00

Note : Annexure A shows the details of Bank Accounts

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SCHEDULE 7 - CURRENT ASSETS, ANNEXURE A

(Amount - Rupees)

I. Saving Bank Accounts		
1 Student Fund A/c	13934552.00	6523522.00
2 GDA Grants for specific schemes	11420327.00	21403438.00
3 Ministry Publication	935930.00	1161403.00
4 Campus Development A/c	3175261.00	12832380.00
5 Project A/c	3613292.00	3665096.00
6 SSET / SAET / VVET 2019	25640.00	24959.00
7 SSET / SAET / VVET 2020	11297.00	75826.00
8 PMMMNMTT	2569367.00	2829166.00
9 NRC	778651.00	1370290.00
10 PMT	25190.00	0.00
II. Current Accounts		
III. Term Deposits with Schedule Banks		
1 Student Fund A/c		12859290.00
2 Campus Development Fund		14406562.00
Total	36489507.00	77151932.00

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SCHEDULE 8 - LOANS, ADVANCES & DEPOSITS

(Amount - Rupees)

	Current Year 31.03.2022	Previous Year 31.03.2021
1. Advances to employee : (Non-interest bearing)		
a) Medical Advance	1575862.00	17675.00
b) Other (to be specified) - Misc. Advance	468946.00	133128.00
LTC Advance	263568.00	263568.00
Misc. Advance (Project A/c)		38462.00
Misc. Advance (Campus Development Fund)		12536.00
Misc. Advance (GDA Grant)	426026.00	426026.00
Misc. Advance (Student Fund)	36500.00	
2. Long Term Advances to employees (Interest bearing)		
a) Vehicle Loan		
b) Home Loan		
c) Others (to be specified), Computer Advance		
3. Advances and other amounts recoverable in cash or in kind or for value to be received : to employees (Interest bearing)		
a) On Capital Account		
b) to Supplier		
c) Others - Ved Vidya Pratishthan	134595.00	134595.00
NAAC	286549.00	286549.00
TDS	773948.00	594300.00
LIC	2542.00	
Advance given to CPWD - GDA Grant	4817969.00	6380969.00

Signature

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Signature

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SCHEDULE 8 - LOANS, ADVANCES & DEPOSITS

(Amount - Rupees)

	Current Year 31.03.2022	Previous Year 31.03.2021
4. Deposits		
a) Telephone		
b) Lease Rent		
c) Electricity : BSES	612000.00	612000.00
d) AICTE, if applicable		
e) Others (to be specified) Campus Development Fund : PNG	421390.00	421390.00
5. Income Accrued :		
a) On Investment - Maintenance A/c	14274.00	177496.00
b) On Investment from Earmarked / Endowment Funds - Campus Development	1780356.00	2610172.00
c) On Investment from Earmarked / Endowment Funds - Student Fund A/c	1314879.00	753013.00
d) Other (includes income due unrealized)		
7. Other - Current assets receivable from UGC/sponsored projects		
a) Debit balances in Sponsored Projects		
b) Debit balances in Sponsored Fellowships & Scholarships		4424561.00
c) Amount Receivable in Maintenance Grant		
d) Grants Receivable in Maintenance Grant		
e) Other receivables from UGC		
8. Claims Receivable - Income Tax		
a) Campus Development	239837.00	81024.00
b) GDA A/c	133226.00	133226.00
Total	13302467.00	17500690.00

Note :

1. If revolving funds have been created for House Building, Computer and Vehicle advances to employees, the advances will appear as part of Earmarked / endowment Funds. The balance against these interest - bearing advances will not appear in this schedule.

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SCHEDULE 9 - ACADEMIC RECEIPTS

	(Amount - Rupees)	
	Current Year	Previous Year
	31.03.2022	31.03.2021
FEES FROM STUDENTS		
Academic		
1. Admission fee	1014513.00	397500.00
2. Enrolment fee		
3. Library Admission fee	271057.00	536403.00
4. SEET/SAET/VVET 2020	1181284.00	1968794.00
5. Publication	77915.00	121147.00
6. NCC		3595.00
Total (A)	2544769.00	3027439.00
Academic Fees		
1. SEET/SAET/VVET 2019 - SBI *	24959.00	
2. SEET/SAET/VVET 2020 - HDFC *	11297.00	
Total (B)	36256.00	
Other Fees		
1. Identity card fee	77950.00	81400.00
2. Fine / Miscellances fee - Research and Thesis Fee	31000.00	25000.00
3. Computer fee	198650.00	149000.00
4. Registration Fees	313900.00	
5. Convocation	12450.00	14000.00
Total (C)	633950.00	269400.00
Sale of Publications		
1. Sale of Admission forms		
Total (D)		
GRAND TOTAL (A+B+C+D)	3214975.00	3296839.00

Note :

1. In case fees like entrance fees, subscriptions etc. are material and are in the nature of capital receipts, such amount should be recognized to the Capital Fund. Otherwise such fees will be appropriately incorporated in this schedule

* Shown here as per audit observation in SAR 2020-21 vide Management Letter 1(iii)

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SCHEDULE 10 - GRANTS / SUBSIDIES (IRREVOCABLE GRANTS RECEIVED)
(Amount - Rupees)

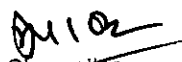
Particulars	Plan			Total Plan	Recurring / Non-Recurring TSA A/c	Current Year Total 31.03.2022	Previous Year Total 31.03.2021
	Govt. of India	UGC					
		GDA Grant	Specific Schemes				
Balance B/F		20319935.00		20319935.00		20319935.00	59644720.00
Add : Receipts during the year					597424957.00	597424957.00	425508042.00
b) Internal Receipts							3641922.00
TOTAL							
Less : Refund to UGC							
Balance							
Less : Utilized for Capital expenditure (A)		2911244.00		2911244.00	8858959.00	11770203.00	16320293.00
Balance							
Less : Utilized for Revenue expenditure (B)					587713277.00	587713277.00	452154456.00
Balance C/F (C)	0.00	17408691.00	0.00	17408691.00	852721.00	18261412.00	20319935.00

- 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
C. (I) Appears under Current Liabilities in the Balance Sheet and will become the opening balance next year.
(II) Represented by Bank balances, Investment and Advances on the assets side.


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SCHEDULE 11 - INCOME FROM INVESTMENTS

(Amount - Rupees)

Particulars	Earmarked / Endowment Funds		Other Investments	
	Current Year 31.03.2022	Previous Year 31.03.2021	Current Year 31.03.2022	Previous Year 31.03.2021
1. Interest				
a) On Government Securities				
b) Other Bonds/Debentures				
2. Interest on Term Deposits			128649.00	176922.00
3. Interest accrued but not due on Term Deposits/Interest bearing advance to employees				
4. Interest on Savings Bank Accounts				
5. Others (Specify)				
Total	0.00	0.00	128649.00	176922.00

Transferred to Earmarked/Endowment Funds
Balance

NIL

nil

Note : Interest accrued but not due on Term Deposits from HBA fund, conveyance advance fund and Computer Advance fund and on interest bearing advance to employees will be included here (Item 3), only where Revolving funds (EMF) for such advances have been set up.

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- SCHEDULE 12 - INTEREST EARNED

Particulars	(Amount - Rupees)	
	Current Year 31.03.2022	Previous Year 31.03.2021
1. On Savings Accounts with scheduled banks	1272813.00	1206884.00
2. On Savings Accounts with scheduled banks of SEET/SAET/VVET 2019	681.00	
3. On Savings Accounts with scheduled banks of GDA A/c	292038.00	
4. On Loans		
a. Employees/Staff		
b. Computer Interest		34038.00
c. Vehicle Interest		58676.00
5. On Debtors and Other Receivables		
Total	1565532.00	1299598.00

Note :

1. The amount against item 1, in respect of Bank Accounts of Earmarked/Endowment Funds is dealt with in Schedule 11 (First Part) and Schedule 2.
2. Item 2(a) is applicable only if Revolving funds have not been constituted for such advances.


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SCHEDULE 13 - OTHER INCOME

Items of material included in Miscellaneous income should be separately disclosed.

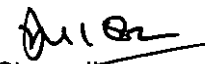
(Amount - Rupees)

Particulars	Current Year	Previous Year
	31.03.2022	31.03.2021
A. Income from Land & Buildings		
1. Hostel Room Rent		
2. License fee	497722.00	746787.00
3. Water charges recovered		83441.00
4. Electricity charges recovered		1055790.00
Total	497722.00	1886018.00
B. Others		
1. Misc. receipts (Sale of tender form, waste paper etc.)	945077.00	4804380.00
2. Misc. receipts (GDA A/c)	23412.00	
2. Sale of Tender form	34500.00	38000.00
Total	1002989.00	4842380.00
Grand Total (A+B)	1500711.00	6728398.00


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SCHEDULE 14 - PRIOR PERIOD INCOME : NIL

Items of material included in Miscellaneous income should be separately disclosed.

(Amount - Rupees)

Particulars	Current Year	Previous Year
	31.03.2022	31.03.2021
1. Academic Receipts		
2. Income from Investments		
3. Interest earned		
4. Other Income		
Total		

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SCHEDULE 15 - STAFF PAYMENTS & BENEFITS (ESTABLISHMENT EXPENSES)

(Amount - Rupees)

DESCRIPTION	Current Year			Previous Year		
	31.03.2022			31.03.2021		
	GDA Grant	Recurring Grant	Total	GDA Grant	Maintenance Grant	Total
a) Salaries and Wages		377128648.00	377128648.00		354272175.00	354272175.00
b) Allowances and Bonus						
c) Contribution to Provident Fund						
d) Contribution to Other Fund (specify), NPS						
e) Staff Welfare Expenses		210000.00	210000.00		215000.00	215000.00
f) Retirement and Terminal Benefits		0.00	0.00			
Provision for Retirement and Terminal Benefits		528888482.00	528888482.00		235905206.00	235905206.00
g) LTC facility		2663552.00	2663552.00		1714171.00	1714171.00
h) Medical facility		9095800.00	9095800.00		2316869.00	2316869.00
i) Children Education Allowance		4783338.00	4783338.00			
j) Honorarium		393500.00	393500.00	7250.00	140750.00	148000.00
k) Others (Specify) - Salary to Contractual Staff				1073917.00	10173820.00	11247737.00
Leave Encashment		1366182.00	1366182.00		833722.00	833722.00
TOTAL		924529502.00	924529502.00	1081167.00	605571713.00	606652880.00

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SCHEDULE 15A - EMPLOYEES RETIREMENT AND TERMINAL BENEFITS

	(Amount - Rupees)			
	Pension	Gratuity	Leave Encashment	Total
Opening Balance as on 01.04.2021	1372936880.00	138976044.00	178957336.00	1690870260.00
Add : Capitalized value of Contributions Received from other Organizations				
Total (a)	1372936880.00	138976044.00	178957336.00	1690870260.00
Less : Actual Payment during the Year (b)	73402642.00	12659894.00	8266335.00	94328871.00
Balance available on 31.03.2022 c = (a-b)	1299534238.00	126316150.00	170691001.00	1596541389.00
Provision required on 31.03.2022 as per Actuarial Valuation (d)	1779712499.00	136445519.00	194864724.00	2111022742.00
A. Provision to be made in the current year (d-c)	480178261.00	10129369.00	24173723.00	514481353.00
B. Contribution to New Pension Scheme				14407129.00
C. Medical Reimbursement to Retired Employees				
D. Travel to Hometown on Retirement				
E. Deposit Linked Insurance Payment				
TOTAL (A+B+C+D+E)				528888482.00


Note :

1. The total (A+B+C+D+E) in this sub schedule will be the figure against Retirement and Terminal Benefits in Schedule 15.

2. Items B, C, D & E will be accounted on accrual basis and will include bills preferred but outstanding for payment on 31/3.


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SCHEDULE 16 - ACADEMIC EXPENSES

(Amount - Rupees)

	Current Year			Previous Year		
	31.03.2022			31.03.2021		
	GDA Grant	Recurring Grant	Total	GDA Grant	Maintenance Grant	Total
a) Laboratory expenses						
b) Field work/Participation in Conferences						
c) Expenses on Seminars/Workshops		66824.00	66824.00		306612.00	306612.00
d) Payment to visiting faculty						
e) Examination		65448.00	65448.00	52900.00	94129.00	147029.00
f) Student Welfare expenses						
g) Admission expenses						
h) Convocation expenses						
i) Publications & Panchang		96862.00	96862.00		90558.00	90558.00
j) Stipend/means-cum-merit scholarship		7246324.00	7246324.00	635000.00	2524252.00	3159252.00
k) Others (Specify), NCC		26943.00	26943.00			
Shodh Prabha		63523.00	63523.00		54467.00	54467.00
Sanskrit Diwas Exp.		54232.00	54232.00		24000.00	24000.00
Lecture Series		123826.00	123826.00		29133.00	29133.00
l) Non-Net Fellowship		20326348.00	20326348.00			
m) NET/SET				60900.00		60900.00
n) Remedial Coahing				62400.00		62400.00
o) Recurring, SAP-Sahitya				39680.00		39680.00
TOTAL		28070330.00	28070330.00	850880.00	3123151.00	3974031.00

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SCHEDULE 17 - ADMINISTRATIVE AND GENERAL EXPENSES

(Amount - Rupees)

	Current Year			Previous Year		
	31.03.2022			31.03.2021		
	GDA Grant	Recurring Grant	Total	GDA Grant	Maintenance Grant	Total
A. Infrastructure						
a) Electricity and Power		6666049.00	6666049.00	6678094.00		6678094.00
b) Water Charges		888585.00	888585.00	1178565.00		1178565.00
c) Insurance						
d) Rent, Rates and Taxes (including property tax)		3130834.00	3130834.00	3326479.00		3326479.00
B. Communication						
e) Postage and Stationery		84584.00	84584.00	657883.00	58916.00	716799.00
f) Telephone, Fax and Internet Charges		397369.00	397369.00	101620.00	240943.00	342563.00
C. Others						
g) Printing and Stationery (consumption)		1494343.00	1494343.00	0.00	735580.00	735580.00
h) Travelling and Conveyance Expenses		1068998.00	1068998.00	101800.00	551452.00	653252.00
i) Auditors Remuneration		116750.00	116750.00	90400.00	26050.00	116450.00
j) Professional Charges		1252460.00	1252460.00			
k) Advertisement and Publicity		279072.00	279072.00	398540.00	325929.00	724469.00
l) Magazines & Journals		135143.00	135143.00	14153.00	70728.00	84881.00
m) Others (specify) - Misc. Cont.		555437.00	555437.00	773623.00	1605796.00	2379419.00
Salary to Contractual Staff		15199828.00	15199828.00			
Gas Connection		1333.00	1333.00			
Membership fees		116593.00	116593.00		85580.00	85580.00
TOTAL		31387378.00	31387378.00	13321157.00	3700974.00	17022131.00

Note : Salary of Contractual Staff has been shown above as per SAR 2020-21 para B.1

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SCHEDULE 18 - TRANSPORTATION EXPENSES

Particulars	(Amount - Rupees)					
	Current Year			Previous Year		
	31.03.2022			31.03.2021		
	GDA Grant	Recurring Grant	Total	GDA Grant	Maintenance Grant	Total
A. Infrastructure (owned by institution)						
a) Running expenses		278606.00	278606.00	3707.00	213568.00	217275.00
b) Repairs & Maintenance		74138.00	74138.00	12693.00	81825.00	94518.00
c) Insurance expenses		37895.00	37895.00		76629.00	76629.00
B. Vehicle taken on rent/lease						
a) Rent/lease expenses						
C. Vehicle (Taxi) hiring expenses						
TOTAL		390639.00	390639.00	16400.00	372022.00	388422.00


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SCHEDULE 19 - REPAIRS & MAINTENANCE

(Amount - Rupees)

Particulars	Current Year			Previous Year		
	31.03.2022			31.03.2021		
	GDA Grant	Recurring Grant	Total	GDA Grant	Maintenance Grant	Total
a) Building		15933639.00	15933639.00	5289639.00	2942363.00	8232002.00
b) Furniture & Fixtures						
c) Plant & Machinery						
d) Office Equipment						
e) Computers		552148.00	552148.00		80315.00	80315.00
f) Laboratory & Scientific equipment						
g) Audio Visual equipment						
h) Cleaning Material & Services						
i) Book binding charges						
j) Gardening		2280509.00	2280509.00	1787178.00		1787178.00
k) Estate Maintenance		4666893.00	4666893.00	6070807.00		6070807.00
l) Others (Specify) - Generator Maint.		0.00	0.00	78380.00		78380.00
TOTAL		23433189.00	23433189.00	13226004.00	3022678.00	16248682.00


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SCHEDULE 20 - FINANCE COSTS

Particulars	(Amount - Rupees)					
	Current Year			Previous Year		
	31.03.2022			31.03.2021		
	GDA Grant	Recurring Grant	Total	GDA Grant	Maintenance Grant	Total
a) Bank charges		54721.00	54721.00	619.00	97534.00	98153.00
b) Others (Specify)						
TOTAL		54721.00	54721.00	619.00	97534.00	98153.00

Note :

If the amount is not material, the head Bank charges could be omitted and these could be accounted as Administrative


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SCHEDULE 21 - OTHER EXPENSES

Particulars	(Amount - Rupees)					
	Current Year			Previous Year		
	31.03.2022			31.03.2021		
	GDA Grant	Recurring Grant	Total	GDA Grant	Maintenance Grant	Total
a) Provision for Bad and Doubtful Debts/Advances						
b) Irrecoverable Balances Written - Off						
c) Grants/Subsidies to other institutions/organization					1639813.00	1639813.00
d) Others - Capital Expenditure					1639813.00	1639813.00
TOTAL						

Note :
Other expenses shall be classified as writes - off, provisions, miscellaneous expenses, loss on sale of investments, loss of fixed assets and loss on sale of fixed assets etc. and disclosed accordingly.


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SCHEDULE 22 - PRIOR PERIOD EXPENSES : NIL

Particulars	(Amount - Rupees)					
	Current Year					
	31.03.2022					
	Previous Year					
	31.03.2021					
	GDA Grant	Recurring Grant	Total	GDA Grant	Maintenance Grant	Total
1 Establishment expenses						
2 Academic expenses						
3 Administrative expenses						
4 Transporation expenses						
5 Repair & Maintenance						
6 Other expenses						
TOTAL						


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RECEIPTS AND PAYMENTS FOR THE YEAR 2021-22

RECEIPTS	Amount in Rs.	PAYMENTS	Amount in Rs.
I. Opening Balances	12742.00	I. Expenses	469124969.00
a) Cash Balances		a) Establishment Expenses	28070330.00
b) Bank Balances		b) Academic Expenses	31382138.00
i. In Current accounts		c) Administrative Expenses	390639.00
ii. In deposit accounts		d) Transportation Expenses	23433189.00
iii. Saving accounts		e) Repair & Maintenance	54721.00
Recurring/Non-Recurring/TSA A/c	627853.00	f) Finance Costs	
Indian Bank	2770508.00	II. Payments against Earmarked / Endowment Funds	
State Bank of India	5966781.00		
Canara Bank	0.00	III. Payments against Sponsored Project / Scheme	
Reserve Bank of India		Major Research Project	
GDA Grant	21403438.00	IV. Payments against Sponsored Fellowship/Scholarships	571920.00
State Bank of India		JRF	
II. Grants Received		V. Investments and Deposits made	
a) From Government of India		a) Out of Earmarked / Endowments funds	
b) From State Government		b) Out of own funds (Investment - Others)	20200000.00
c) From UGC	597424957.00	VI. Term Deposits with Scheduled Banks	
Recurring/Non-Recurring/TSA A/c		FDR - GDA	
	3178719.00	VII. Expenditure on Fixed Assets and Capital Works in Progress	
III. Academic Receipts		a) Fixed Assets	
IV. Receipts against Earmarked / Endowment Funds		Recurring/Non-Recurring/TSA A/c	921633.00
Maintenance Grant		Building	2104294.00
JRF		Computers & Printers	149501.00
V. Receipts against Sponsored Project / Scheme		Electrical Equipment	1526706.00
Major Research Project		Furniture	3992336.00
		Library Books	149032.00
		Office Equipment	15457.00
		Plant & Machinery	
VI. Receipts against sponsored Fellowships and Scholarships			
		GDA Grant	312362.00
VII. Income on Investments from		Computers & Printers	177000.00
a) Earmarked/Endowment Funds		Electrical Equipment	761835.00
b) Other investment		Library Books	
		Office Equipment	97047.00

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RECEIPTS AND PAYMENTS FOR THE YEAR 2021-22

RECEIPTS	Amount in Rs.	PAYMENTS	Amount in Rs.
VIII. Interest received on			
a) Bank Deposits		VIII. Other Payments including statutory payments	
b) Loans and Advances		Recurring/Non-Recurring/TSA A/c	2421112.00
c) Savings Bank Accounts	1853572.00	Expenses Payable Paid	454440.00
Recurring/Non-Recurring/TSA A/c		GSLI	208106.00
		GST	63756493.00
		Income Tax	100120.00
IX. Investments encashed		Labour Cess	1596507.00
		LIC	
X. Term Deposits with Scheduled Banks encashed			
XI. Other income (including Prior Period Income)			
XII. Deposits and Advances		GDA Grant	6539.00
Recurring/Non-Recurring/TSA A/c	40950.00	GST	36692.00
Computer Courses	200000.00	Income Tax	1617.00
Endowment Fund - Yadatal	290000.00	Labour Cess	
Fellowship Grant	44668.00		
Hostel Mess	390000.00	IX. Refunds of Grants	
ICPR	947.00		
Jain Vidya	31450.00	X. Deposits and Advances	
Journalism	456250.00	Recurring/Non-Recurring/TSA A/c	95540.00
Jyotish Development Fund	1264975.00	Hostel Mess	93000.00
Library Security	35000.00	Hostel Security	390000.00
Medical Astrology	191176.00	ICPR	15247.00
Misc. Deduction	208750.00	Jain Vidya	31450.00
Paurohitya	125000.00	Journalism	1014700.00
Rashtriya Sanskrit Sansthan	12360160.00	Jyotish Development Fund	580250.00
Retirement Benefits	704667.00	Library Security	191175.00
Scholarship Aid	943732.00	Misc. Deduction	1769.00
Security Deposit	314280.00	NSS	221425.00
Vastu Shastra	4260625.00	Paurohitya	337492.00
Yogdarshan Karyshala	116200.00	Scholarship Aid	303720.00
Computer Advance	323538.00	Security Deposit	313215.00
House Building Advance	179340.00	Self Financing Course	605262.00
LTC Advance	2849414.00	Vastu Shastra	3226987.00
Medical Advance	522586.00	Yogdarshan Karyshala	
Misc. Advance			

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RECEIPTS AND PAYMENTS FOR THE YEAR 2021-22

RECEIPTS	Amount in Rs.	PAYMENTS	Amount in Rs.
GP Fund	37543761.00	Computer Advance	50000.00
New Pension Scheme	11844259.00	LTC Advance	179340.00
Receivable Amount	4424561.00	Medical Advance	4407601.00
Vehicle Advance	19700.00	Misc. Advance	858404.00
		GP Fund	37509761.00
		New Pension Scheme	11844259.00
GDA Grant	6990.00		
Security Deposit		GDA Grant	
		Security Deposit	
XIII. Miscellaneous Receipts including Statutory Receipts		Expenses Payable Paid	8594431.00
Recurring/Non-Recurring/TSA A/c		Shodh Ganga	339716.00
LIC	1593965.00		
GSLI	454840.00		
GST	207096.00		
Income Tax	63751253.00	XI. Other Payments	
Labour Cess	100120.00	Rashtriya Sanskrit Sansthan	
		XII. Opening Balances	46092.00
		a) Cash Balances	
		b) Bank Balances	
		i. In Current accounts	
GDA Grant	4307.00	ii. In deposit accounts	
GST	36466.00	iii. Saving accounts	40724019.00
Income Tax	1315.00	Indian Bank	2770508.00
Labour Cess		State Bank of India	2127554.00
		Canara Bank	0.00
		Reserve Bank of India	
		GDA Grant	11420327.00
		State Bank of India	
XIV. Any Other Receipts	1229069.00		
Recurring/Non-Recurring/TSA A/c			
	780309980.00	TOTAL	780309980.00
TOTAL			

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Balance Sheet as on 31st March 2022

Previous Year Amount (Rs.)	LIABILITIES	Amount (Rs.)	Previous Year Amount (Rs.)	ASSETS	Amount (Rs.)
	GPF Liabilities	259305453.00		Investment :	
218051324.00	Opening Balance :	40094320.00	202392981.00	FDRs	206705718.00
38386249.00	Add : Subscription/Refund	18240444.00	37804158.00	Accrued Interest	52222189.00
16310624.00	Add : Interest Payable	29761715.00			
13442744.00	Less : Advance/Withdrawal	287878502.00			
259305453.00	Liabilities as on 31.03.2022			Current Assets :	
		13581.00		Cash-at-Bank	
	Income Tax		17149302.00	a) Indian Bank	25646370.00
		3340843.00	5299855.00	b) Income Tax	6519282.00
3329903.00	Excess of Income over Expenditure	-139367.00			
10940.00	Less : During the year				
262646296.00	TOTAL	291093559.00	262646296.00	TOTAL	291093559.00


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G.P.F. A/C

Income & Expenditure Account for year ended 31st March 2022

Expenditure	Amount (Rs.)	Income	Amount (Rs.)
To Interest paid	18254025.00	By Interest including accrued	18114658.00
		interest	
		By Excess of Exp. over Income	139367.00
TOTAL	18254025.00	TOTAL	18254025.00


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G.P.F. A/C

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2022

RECEIPTS	AMOUNT(Rs.)	PAYMENTS	Amount (Rs.)
I. Opening Balance:			
Cash at Bank:			
a) Indian Bank	17149302.00		
II. Income		I. Others	
Interest Income	664463.00	GPF Advance/withdrawl	29761715.00
FDR	17500000.00	FDR	20000000.00
III. Other		II. Closing Balance	
Subscription/Refund of GPF	40094320.00	Cash at Bank :	
		a) Indian Bank	25646370.00
TOTAL	75408085.00	TOTAL	75408085.00


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New Pension Scheme A/C

Balance Sheet as on 31st March, 2022

LIABILITIES	Amount (Rs.)	ASSETS	Amount (Rs.)
		Investment :	
NPS Total Contribution	1002074.00		
Add : Employee Contribution	12704259.00		
Add : Employer Contribution	13569885.00		
Total	27276218.00		
Less : Transfer to NSDL	26134504.00		
Liabilities as on 31.03.2022	1141714.00	Current Assets :	
		Cash-at-Bank	
		Canara Bank	1338061.00
Reserve & Surplus	134244.00		
Excess of Income over Exp.	62103.00		
TOTAL	1338061.00	TOTAL	1338061.00


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New Pension Scheme A/C


Income & Expenditure Account for year ended 31st March, 2022

Expenditure	Amount (Rs.)	Income	Amount (Rs.)
To Bank Charges	1048.00	By Interest received	63151.00
To excess of Income over exp.	62103.00		
TOTAL	63151.00	TOTAL	63151.00


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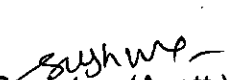
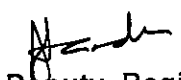
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New Pension Scheme A/C

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2022

RECEIPTS	AMOUNT(Rs.)	PAYMENTS	Amount (Rs.)
I. Opening Balance:			
Cash at Bank:			
a) Indian Bank	1136318.00		
II. Income		I. Others	
Interest Income	63151.00	Employers Contribution	13522182.00
		Employees' Contribution	12612322.00
		Bank Charges	1048.00
III. Other		II. Closing Balance	
Employers Contribution	13569885.00	Cash at Bank :	
Employees' Contribution	12704259.00	a) Indian Bank	1338061.00
TOTAL	27473613.00	TOTAL	27473613.00

 Assistant Registrar (Acctt.)  Deputy Registrar (Acctt.)

 Finance Officer  Vice-Chancellor



**SHRI LAL BAHADUR SHASTRI NATIONAL SANSKRIT UNIVERSITY
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Schedule 23 & 24

SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO THE ACCOUNTS

1. Shri Lal Bahadur Shastri National Sanskrit University is a Central University. The University is funded by University Grants Commission through Capital Grant, Salary Grant and Recurring Grant. While Capital Grant is used for developmental purposes, Salary and Recurring Grants are meant for the purpose of meeting the expenditure on Salaries, Retirement Benefits and Non Salary components.
2. The financial statements have been prepared on the basis of historical cost convention and generally on the accrual method of accounting unless otherwise stated.
3. Fee from students, sale of admission forms, tuition fees for each semester and Interest on Saving Bank accounts have been accounted for on cash basis.
4. UGC grants are accounted for on receipt basis. However, where a sanction for release of grant pertaining to 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 Grant Receivable.
5. Figures of previous year have been re-grouped/re-arranged wherever necessary to make them comparable with current year figures.


Assistant Registrar (Acctt.)


Deputy Registrar (Acctt.)


Finance Officer


Vice-Chancellor



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6. The accounts have been prepared on the basis of Mercantile System of Accounting and accordingly the provisions for unpaid liabilities have been created and the income due has been accounted for, wherever necessary.
7. The depreciation on the Fixed Assets has been charged as per the followings :
 - i) The depreciation on Fixed Assets has been charged on Straight Line Method as per the rates prescribed in the new format of financial statement.
 - ii) No depreciation during the year has been charged on the fixed assets the value of which becomes zero or less than zero after giving effect of the depreciation for the year.
 - iii) The lease land is being amortized over 99 years of lease period.
8. The University receives grant-in-aid for research and development of various projects. The balance of grant-in-aid is reflected in the accounts after deducting expenditure incurred on the work/research.
9. The University is fully funded by University Grants Commission. The unspent balance of grant, if any, is generally pulled back by TSA system on 31st March of the financial year.


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10. Grant-in-aid utilized for the purpose of fixed assets is transferred to capital fund.
11. Grant-in-aid received for recurring and non-recurring expenditure, other than for fixed assets, have been separately treated as per their nature and have been accounted for accordingly.
12. Disclosure as per Accounting Standard 15 based on the Actuarial Valuation Report :

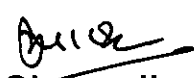
	Present value of obligation as on 31.03.2022	Expenses for the year 2021-22	Remarks
Pension Liability	48,01,78,261	7,34,02,642	
Gratuity Liability	1,01,29,369	1,26,59,894	
Leave Encashment Liability	2,41,73,723	82,66,335	

13. During the Financial Year 2021-22, the Grant-in-Aid of the University has been received in Treasury Single Account (TSA) with Reserve Bank of India. Provisions for expenses except Salary, Pension & Pensionery Benefits for the month of March, 2022 have not been made.


Assistant Registrar (Acctt.)


Deputy Registrar (Acctt.)


Finance Officer


Vice-Chancellor