

Shri Lal Bahadur Shastri National Sanskrit University

(Central University)

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



ANNUAL ACCOUNTS 2023-24

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कुलसचिव / Registrar

श्री लाल बहादुर शास्त्री राष्ट्रीय संस्कृत विश्वविद्यालय
Shri Lal Bahadur Shastri National Sanskrit University
बी-4, कुतुब सांस्थानिक क्षेत्र, नई दिल्ली-110016
B-4, Qutub Institutional Area, New Delhi-110016

[Signatures]

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Signature

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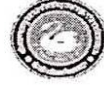
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SHRI LAL BAHADUR SHASTRI NATIONAL SANSKRIT UNIVERSITY

Central University
Katwaria Sarai, New Delhi



INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2024

Particulars	Schedule	Amount - Rupees	
		Current Year	Previous Year
INCOME		31.03.2024	31.03.2023
Academic Receipts	9	3603418.00	4744233.00
Grants/Subsidies (to the extent utilized)	10	731447338.00	622653772.00
Income from Investments	11	504251.00	501459.00
Interest Earned	12	1566592.00	1048524.00
Other Income	13	5345508.00	1505177.00
Prior Period Income	14		
TOTAL (A)		742467107.00	630453165.00
EXPENDITURE			
Staff Payments & Benefits (Establishment expenses)	15	944232672.00	642049027.00
Academic Expenses	16	61930508.00	47859480.00
Administrative and General Expenses	17	75197111.00	59288772.00
Transportation Expenses	18	290838.00	429595.00
Repair & Maintenance	19	28256004.00	24416369.00
Finance Costs	20	19143.00	63129.00
Depreciation	4	26547429.00	22736852.00
Other Expenses	21		
Prior Period Expenses	22	1228112.00	5787011.00
TOTAL (B)		1137701817.00	802630235.00
Balance Being Excess of Income over Expenditure (A-B)		-395234710.00	-172177070.00
Transfer to / from Designated Fund			
Building Fund			
Other (specify)			
Balance Being Surplus / (Deficit) Carried to Capital Fund		-395234710.00	-172177070.00

Significant Accounting Policies 23
Contingent Liabilities and notes on accounts 24

Assistant Registrar (Acctt.)

Deputy Registrar (Acctt.)

Finance Officer

Vice Chancellor

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



SCHEDULE - 2 DESIGNATED / EARMARKED / ENDOWMENT FUNDS

Particulars	FUND-WISE BREAK UP												(Amount - Rupees)	
	Revolving Fund	Student Fund	Project A/c	Campus Develop. Fund	PMNMNMTT	NRC	Ministry Publication	PMT	Computer Courses	Hostel Fund	Medical Astrology	Sanskrit Sambhashan	Current Year	Previous Year
A.														
a. Opening balance	3410303.00	29277701.00	3571241.00	38713571.00	6795.00	800286.00	1243573.00	122900.00	272902.00	25834.00	190275.00	97050.00	31.03.2024	31.03.2023
b. Additions during the year	841287.00	3264300.00	2709.00	5283701.00			46642.00	233521.00	150575.00	0.00	77700.00	0.00	77732431.00	75372002.00
c. Income from investments made of the funds													9900435.00	6051092.00
d. Accrued Interest on		1876100.00		1944380.00									3820480.00	2987460.00
e. Interest on Savings Bank		82182.00	129864.00	214830.00	159.00	22297.00	35319.00	4700.00					489351.00	933012.00
f. Other additions		223175.00	1524.00										224699.00	1116470.00
TOTAL (A)	4251590.00	34723458.00	3705338.00	46156482.00	6954.00	822583.00	1325534.00	361121.00	423477.00	25834.00	267975.00	97050.00	92167396.00	86460036.00
B.														
Utilization/Expenditure towards objective of funds														
i. Capital Expenditure		76000.00		304250.00			0.00	0.00					380250.00	11322.00
ii. Revenue Expenditure	1482800.00	2511304.00	0.00	2240461.00	1400.00	0.00	0.00	278716.00	142000.00				6656681.00	8716283.00
TOTAL	1482800.00	2587304.00	0.00	2544711.00	1400.00	0.00	0.00	278716.00	142000.00	0.00	0.00	0.00	7036931.00	8727605.00
TOTAL (B)	1482800.00	2587304.00	0.00	2544711.00	1400.00	0.00	0.00	278716.00	142000.00	0.00	0.00	0.00	7036931.00	8727605.00
Closing balance at the year end (A - B)	2768790.00	32136154.00	3705338.00	43611771.00	5554.00	822583.00	1325534.00	82405.00	281477.00	25834.00	267975.00	97050.00	85130465.00	77732431.00
Represented by														
Cash and Bank Balance		5326209.00	5061509.00	9372301.00	5554.00	822583.00	1325534.00	72405.00					21986095.00	17551735.00
Investments		23629968.00		27912839.00									51542807.00	51271372.00
Interest accrued but not due		3830734.00		5415178.00									9245912.00	5829965.00
Advances/Receivables out of Fund (Net Figure of Balance Sheet)	2768790.00	-650757.00	-1356171.00	911453.00	0.00			10000.00	281477.00	25834.00	267975.00	97050.00	2355651.00	3079359.00
Total	2768790.00	32136154.00	3705338.00	43611771.00	5554.00	822583.00	1325534.00	82405.00	281477.00	25834.00	267975.00	97050.00	85130465.00	77732431.00

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Deputy Registrar (Acctt.)

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SHRI LAL BAHADUR SHASTRI NATIONAL SANSKRIT UNIVERSITY

(Central University)
Katwaria Sarai, New Delhi



SCHEDULE - 3 CURRENT LIABILITIES & PROVISIONS

	(Amount - Rupees)	
	Current Year 31.03.2024	Previous Year 31.03.2023
A. CURRENT LIABILITIES		
1. Deposits from staff		
2. Deposits from students		
Library Security	7138208.00	6975958.00
3. Sundry Creditors :		
a) For Goods & Services		
b) Others		
4. Deposit-Others (including EMD, Security Deposit)		
Earnest Money		
Hostel Security	178500.00	102000.00
Securities	3913157.00	3099617.00
5. Statutory Liabilities (GPF, TDS, WC, CPF, GIS, NPS)		
a) GPF	561500.00	26000.00
b) Others		
6. Other current Liabilities		
a) Salaries		
b) Receipts against sponsored projects	131904.00	131904.00
c) Receipts against sponsored fellowships & scholarships	1929875.00	1660030.00
d) Unutilized Grants	7030453.00	13351645.00
e) Grants in advance		
f) Other funds		
Expenses Payable	56800499.00	53194998.00
GSLI	163155.00	14431.00
Hostel Mess Security	279857.00	210857.00
Mess Charges	60138.00	71258.00
ICPR	0.00	137469.00
Jain Vidya	283770.00	283770.00
Jyotish Departmental Development Fund	1128147.00	988460.00
Lecture Series - VB Charitable	100000.00	100000.00
Lecture Series - Yadulal	200000.00	200000.00
Paurohitya	1469096.00	1131912.00

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SCHEDULE - 3(a) SPONSORED PROJECTS

(Amount - Rupees)

S.No.	Name of the Project	Opening Balance as on 01.04.2023		Receipts/Recoveries during the year	Total	Expenditure during the year	Closing Balance as on 31.03.2024	
		Credit	Debit				Credit	Debit
1	2	3	4	5	6	7	8	9
1	SC/ST Cell	131904.00			131904.00		131904.00	
2								
TOTAL		131904.00			131904.00	0.00	131904.00	

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[Signature]
Deputy Registrar (Acctt.)

[Signature]
Finance Officer

[Signature]
Vice Chancellor

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

(Amount - Rupees)

	Current Year 31.03.2024	Previous Year 31.03.2023
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 : Capital Grant		
Balance B/F	13351645.00	17408691.00
Add : Receipts during the year	0.00	0.00
Add : Internal Receipts during the year	0.00	0.00
Total (c)	13351645.00	17408691.00
Less : Refunds		
Less : Utilized for Revenue Expenditure	355704.00	455394.00
Less : Utilized for Capital Expenditure	5965488.00	3601652.00
Total (d)	6321192.00	4057046.00
Unutilized carried forward (c-d)	7030453.00	13351645.00

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SCHEDULE E - 4 Fixed Assets

(Amount - Rupees)

S. No.	DESCRIPTION	GROSS BLOCK				DEPRECIATION				NET BLOCK	
		Opening Balance 01.04.2023	Additions	Ded./ Adj.	CI Balance	Dep Opening Balance	Depreciation for the year	Ded./ Adj.	Total Depreciation	31.03.2024	31.03.2023
1	Lease Land	1389090.00	0.00	0.00	1389090.00	701560.00	14031.00		715591.00	673499.00	687530.00
2	Site Development	400664.00	0.00	0.00	400664.00	8013.00	8013.00	0.00	16026.00	384638.00	392651.00
3	Buildings	288947648.00	4261825.00	0.00	293209473.00	48974930.00	5864190.00		54839120.00	238370353.00	239972718.00
4	Roads & Bridges	3789777.00	0.00	0.00	3789777.00	75796.00	75796.00		151592.00	3638185.00	3713981.00
5	Tubewells & Water Supply	504893.00	0.00	0.00	504893.00	30294.00	10098.00		40392.00	464501.00	474599.00
6	Sewerage & Water Supply	0.00	0.00	0.00	0.00						
7	Electrical Installation and equipment	6758353.00	7304250.00	0.00	14062603.00	705547.00	703131.00		1408678.00	12653925.00	6052806.00
8	Plant & Machinery	9986558.00	95411.00	0.00	10081969.00	8312371.00	204529.00		8516900.00	1565069.00	1674187.00
9	Scientific & Laboratory Equipment	59105.00	0.00	0.00	59105.00	59105.00			59105.00		
10	Office Equipment	56084950.00	743491.00	0.00	56828441.00	36309385.00	4262133.00		40571518.00	16256923.00	19775565.00
11	Audio Vishual Equipment	1889930.00	193488.00	0.00	2083418.00	453275.00	156256.00		609531.00	1473887.00	1436655.00
12	Computers & Peripherals	54430863.00	2318112.00	0.00	56748975.00	39378730.00	7969127.00		47347857.00	9401118.00	15052133.00
13	Furniture, Fixtures & Fittings	37250780.00	18671051.00	0.00	55921831.00	24659125.00	4194138.00		28853263.00	27068568.00	12591655.00
14	Vehicle	3849235.00	0.00	0.00	3849235.00	3412583.00	384924.00		3797507.00	51728.00	436652.00
15	Lib. Books & Scientific Journals	19151045.00	3134905.00	0.00	22285950.00	11403835.00	2228597.00		13632432.00	8653518.00	7747210.00
16	Small Value Assets	6067357.00	0.00	0.00	6067357.00	6067357.00			6067357.00	0.00	0.00
	Total (A)	490560248.00	36722533.00	0.00	527282781.00	180551906.00	26074963.00		206626869.00	320655912.00	310008342.00
17	Capital Work in Progress (B)										
	Grand Total	490560248.00	36722533.00	0.00	527282781.00	180551906.00	26074963.00		206626869.00	320655912.00	310008342.00

S. No.	DESCRIPTION	GROSS BLOCK				DEPRECIATION				NET BLOCK	
		Opening Balance 01.04.2023	Additions	Ded.	CI Balance	Dep Opening Balance	Depreciation for the year	Ded./ Adj.	Total Amortization/ Adjustment	31.03.2024	31.03.2023
18	Computer Software	0.00	705050.00	0.00	705050.00	0.00	282020.00	0.00	282020.00	423030.00	0.00
19	E-Journals	0.00	476116.00	0.00	476116.00	0.00	190446.00	0.00	190446.00	285670.00	0.00
20	Patents	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total (C)	0.00	1181166.00	0.00	1181166.00	0.00	472466.00	0.00	472466.00	708700.00	0.00
	Grand Total (A+B+C)	490560248.00	37903699.00	0.00	528463947.00	180551906.00	26547429.00	0.00	207099335.00	321364612.00	310008342.00

Note The additions during the year include additions from

Gifted Book	---	35000.00
Earmarked Funds	---	380250.00
Sponsored Projects	---	0.00
Capital Grant		5965488.00
Maintenance Grant		30341795.00
Total		36722533.00

Total

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Finance Officer

Vice Chancellor

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(Central University)
Katwaria Sarai, New Delhi



SCHEDULE - 4B Capital Grant Fixed Assets

(Amount - Rupees)

S. No.	DESCRIPTION	GROSS BLOCK				DEPRECIATION				NET BLOCK	
		Opening Balance 01.04.2023	Additions	Ded./ Adj.	CI Balance	Dep Opening Balance	Depreciation for the year	Ded./ Adj.	Total Depreciation	31.03.2024	31.03.2023
1	Lease Land	1389090.00	0.00		1389090.00	701560.00	14031.00		715591.00	673499.00	687530
2	Site Development	400664.00	0.00		400664.00	8013.00	8013.00		16026.00	384638.00	392651.00
3	Buildings	92671732.00	3933256.00		96604988.00	15409280.00	1932100.00		17341380.00	79263608.00	77262452.00
4	Roads & Bridges	3789777.00	0.00		3789777.00	75796.00	75796.00		151592.00	3638185.00	3713981.00
5	Tubewells & Water Supply										
6	Sewerage & Water Supply										
7	Electrical Installation and equipment	2716117.00	7056100.00		9772217.00	143281.00	488612.00		631893.00	9140324.00	2572836.00
8	Plant & Machinery	5991412.00	47411.00		6038823.00	5938057.00	2371.00		5940428.00	98395.00	53355.00
9	Scientific & Laboratory Equipment	59105.00			59105.00	59105.00			59105.00		
10	Office Equipment	2712694.00	667491.00		3380185.00	2128264.00	253514.00		2381778.00	998407.00	584430.00
11	Audio Visual Equipment	1889930.00	193488.00		2083418.00	453275.00	156256.00		609531.00	1473887.00	1436655.00
12	Computers & Peripherals	30015000.00	2318112.00		32333112.00	16465374.00	6466622.00		22931996.00	9401116.00	13549626.00
13	Furniture, Fixtures & Fittings	12046403.00	13026032.00		25072435.00	9434156.00	1880433.00		11314589.00	13757846.00	2612247.00
14	Vehicle	3849235.00	0.00		3849235.00	3412583.00	384924.00		3797507.00	51728.00	436652.00
15	Lib Books & Scientific Journals	8990820.00	3099905.00		12090725.00	5277586.00	1209074.00		6486660.00	5604065.00	3713234.00
16	Small Value Assets	6067357.00	0.00		6067357.00	6067357.00			6067357.00		
	Total (A)	172589336.00	30341795.00	0.00	202931131.00	65573687.00	12871746.00		78445433.00	124485698.00	107015649.00
17	Capital Work in Progress (B)										
	Grand Total	172589336.00	30341795.00	0.00	202931131.00	65573687.00	12871746.00		78445433.00	124485698.00	107015649.00

S. No.	DESCRIPTION	GROSS BLOCK				DEPRECIATION				NET BLOCK	
		Opening Balance 01.04.2023	Additions	Ded.	CI Balance	Dep Opening Balance	Depreciation for the year	Ded./ Adj.	Total Amortization/ Adjustment	31.03.2024	31.03.2023
18	Computer Software	0.00	705050.00		705050.00	0.00	282020.00		282020.00	423030.00	0.00
19	E-Journals	0.00	476116.00		476116.00	0.00	190446.00		190446.00	285670.00	0.00
20	Patents										
	Total (C)	0.00	1181166.00	0.00	1181166.00	0.00	472466.00	0.00	472466.00	708700.00	0.00
	Grand Total (A+B+C)	172589336.00	31522961.00	0.00	204112297.00	65573687.00	13344212.00	0.00	78917899.00	125194398.00	107015649.00

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

PARTICULARS	Opening Balance 01.04.2023	Additions	Gross	Amortization	(Amount - Rupees)	
					Net Block 31.03.2024	Net Block 31.03.2023
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 01.04.2023	Additions	Gross	Patents Granted / Rejected	Net Block 2023-24	Net Block 2022-23
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 - 5 INVESTMENT FROM EARMARKED/ENDOWMENT FUNDS

(Amount - Rupees)

	Current Year	Previous Year
	31.03.2024	31.03.2023
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	51542807.00	51271372.00
7. Others (to be specified)		
Total	51542807.00	51271372.00

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SCHEDULE - 6 INVESTMENT - OTHERS

(Amount - Rupees)		
Current Year	Previous Year	
31.03.2024	31.03.2023	
		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
5440922.00	15425417.00	
5440922.00	15425417.00	Total

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SCHEDULE 7 - CURRENT ASSETS, ANNEXURE A

	(Amount - Rupees)	
I. Saving Bank Accounts		
1 Student Fund A/c	5326209.00	4483999.00
2 Capital Grants/Specific schemes	25260024.00	10735807.00
3 Ministry Publication	1325534.00	1243573.00
4 Campus Development A/c	9368648.00	6291641.00
5 Project A/c	5061509.00	4602541.00
6 SSET / SAET / VVET 2019	26935.00	26218.00
7 SSET / SAET / VVET 2020	11569.00	11297.00
8 PMMMNMTT	5554.00	6795.00
9 NRC	822583.00	800286.00
10 PMT	72405.00	122900.00
11 Online Fees - Axis bank	26708.00	0.00
II. Current Accounts		
III. Term Deposits with Schedule Banks		
1 Student Fund A/c		
2 Campus Development Fund		
Total	47307678.00	28325057.00

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SCHEDULE 8 - LOANS, ADVANCES & DEPOSITS

(Amount - Rupees)

	Current Year	Previous Year
	31.03.2024	31.03.2023
4. Deposits		
a) Telephone		
b) Lease Rent		
c) Electricity : BSES	612000.00	612000.00
d) Electricity : BSES - HPC	157500.00	157500.00
e) AICTE, if applicable		
f) Others (to be specified) Campus Development Fund : PNG	421390.00	421390.00
5. Income Accrued :		
a) On Investment - Maintenance A/c	209521.00	196040.00
b) On Investment from Earmarked / Endowment Funds - Campus Development	5415178.00	3603896.00
c) On Investment from Earmarked / Endowment Funds - Student Fund A/c	3830734.00	2226069.00
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		
c) Amount Receivable in Maintenance Grant		
d) Grants Receivable in Maintenance Grant		
e) Other receivables from Ministry of PMMMNMTT	0.00	27041.00
8. Claims Receivable - Income Tax		
a) Campus Development	689821.00	556723.00
b) Capital Grant	133226.00	133226.00
Total	15055797.00	14425339.00

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 10 - GRANTS / SUBSIDIES (IRREVOCABLE GRANTS RECEIVED)

(Amount - Rupees)

Particulars	Schemes/Capital Grant		Total	Recurring / Non-Recurring TSA A/c	Current Year Total 31.03.2024	Previous Year Total 31.03.2023
	Govt. of India	UGC				
		Specific Schemes/Capital Grant				
Balance B/F		13351645.00	13351645.00	0.00	13351645.00	18261412.00
Add : Receipts/Sanction during the year				811000000.00	811000000.00	657258971.00
TOTAL		13351645.00	13351645.00	811000000.00	824351645.00	
Less : Refund to UGC/Pull Back by UGC				48385405.00	48385405.00	
Balance		13351645.00	13351645.00	762614595.00	775966240.00	
Less : Utilized for Capital expenditure (A)		5965488.00	5965488.00	31522961.00	37488449.00	39514966.00
Balance		7386157.00	7386157.00	731091634.00	738477791.00	
Less : Utilized for Revenue expenditure (B)		355704.00	355704.00	731091634.00	731447338.00	622653772.00
Balance C/F (C)	0.00	7030453.00	7030453.00	0.00	7030453.00	13351645.00

- 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 12 - INTEREST EARNED

(Amount - Rupees)

Particulars	Current Year	Previous Year
	31.03.2024	31.03.2023
1. On Savings Accounts with scheduled banks	1146308.00	812447.00
2. On Savings Accounts with scheduled banks of SEET/SAET/VVET 2019	717.00	578.00
3. On Savings Accounts with scheduled banks of Capital Grant	419567.00	235499.00
4. On Loans		
a. Employees/Staff		
b. Computer Interest		
c. Vehicle Interest		
5. On Debtors and Other Receivables		
Total	1566592.00	1048524.00

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 Schedue 2.
2. Item 2(a) is applicable only if Revolving funds have not been consituted for such advances.

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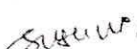


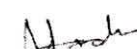
SCHEDULE 14 - PRIOR PERIOD INCOME : NIL

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

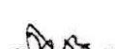
(Amount - Rupees)

Particulars	Current Year	Previous Year
	31.03.2024	31.03.2023
1. Academic Receipts		
2. Income from Investments		
3. Interest earned		
4. Other Income		
<u>Total</u>		


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SCHEDULE 15A - EMPLOYEES RETIREMENT AND TERMINAL BENEFITS

	(Amount - Rupees)			
	Pension	Gratuity	Leave Encashment	Total
Opening Balance as on 01.04.2023	1867402614.00	145908106.00	252510193.00	2265820913.00
Add : Capitalized value of Contributions Received from other Organizations				
Total (a)	1867402614.00	145908106.00	252510193.00	2265820913.00
Less : Actual Payment during the Year (b)	83977611.00	15625490.00	17661127.00	117264228.00
Balance available on 31.03.2024 c = (a-b)	1783425003.00	130282616.00	234849066.00	2148556685.00
Provision required on 31.03.2024 as per Actuarial Valuation (d)	2162649248.00	183687084.00	293484090.00	2639820422.00
A. Provision to be made in the current year (d-c)	379224245.00	53404468.00	58635024.00	491263737.00
B. Contribution to New Pension Scheme				21592480.00
C. Medical Reimbursement to Retired Employees				
D. Travel to Hometown on Retirement				
E. Deposit Linked Insurance Payment				
TOTAL (A+B+C+D+E)				512856217.00

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 17 - ADMINISTRATIVE AND GENERAL EXPENSES

	(Amount - Rupees)		
	Current Year		Previous Year
	31.03.2024		31.03.2023
	Capital Grant	Recurring Grant	Total
A. Infrastructure			
a) Electricity and Power		11606404.00	11606404.00
b) Water Charges		695996.00	695996.00
c) Insurance			0.00
d) Rent, Rates and Taxes (including property tax)		3523765.00	3523765.00
B. Communication			
e) Postage and Stationery		113506.00	113506.00
f) Telephone, Fax and Internet Charges		332264.00	332264.00
C. Others			
g) Printing and Stationery (consumption)		3239037.00	3239037.00
h) Travelling and Conveyance Expenses		9336477.00	9336477.00
i) Auditors Remuneration		147140.00	147140.00
j) Professional Charges		227810.00	227810.00
k) Advertisement and Publicity		29382.00	29382.00
l) Magazines & Journals		382361.00	382361.00
m) Others (specify) - Misc. Cont.		3353770.00	3353770.00
Salary to Contractual Staff		41796744.00	41796744.00
Gas Connection		16175.00	16175.00
Carrer Counselling Cell		23280.00	23280.00
Women Study Centre		82706.00	82706.00
Membership fees		290294.00	290294.00
TOTAL	0.00	75197111.00	75197111.00

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SCHEDULE 19 - REPAIRS & MAINTENANCE

Particulars	(Amount - Rupees)		
	Current Year		
	31.03.2024		
	Previous Year		
	31.03.2023		
	Capital Grant	Recurring Grant	Total
a) Building	355615.00	15327093.00	15682708.00
b) Furniture & Fixtures			
c) Plant & Machinery			
d) Office Equipment			
e) Computers		1695857.00	1695857.00
f) Laboratory & Scientific equipment			
g) Audio Visual equipment			
h) Cleaning Material & Services			
i) Book binding charges			
j) Gardening		2521483.00	2521483.00
k) Estate Maintenance		8355956.00	8355956.00
TOTAL	355615.00	27900389.00	28256004.00

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SCHEDULE 21 - OTHER EXPENSES

Particulars	(Amount - Rupees)					
	Current Year			Previous Year		
	31.03.2024			31.03.2023		
	Capital Grant	Recurring Grant	Total	Capital Grant	Maintenance Grant	Total
a) Provision for Bad and Doubtful Debts/Advances						
b) Irrecoverable Balances Written - Off						
c) Grants/Subsidies to other institutions/organization						
d) Others - Capital Expenditure						
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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RECEIPTS AND PAYMENTS FOR THE YEAR 2023-24

RECEIPTS	Amount in Rs.	PAYMENTS	Amount in Rs.
I. Opening Balances		I. Expenses	
a) Cash Balances	47354.00	a) Establishment Expenses	
b) Bank Balances		Honorarium	533250.00
i. In Current accounts		Leave Encashment	1176013.00
ii. In deposit accounts		LTC Expenses	1362542.00
iii. Saving accounts		Medical Expenses	12462818.00
Recurring/Non-Recurring/TSA A/c		Retirement benefits	42906052.00
Indian Bank	76774174.00	Salaries & Wages	375766990.00
State Bank of India		Tuition Fees	3412950.00
Canara Bank	2189632.00	Pension	59719029.00
Reserve Bank of India		Vidyapeetha NPS Contribution	19700593.00
Capital Grant			
State Bank of India	10735807.00	b) Academic Expenses	
		Convocation	5189013.00
		Examination Exp.	1279334.00
		Lecter Series	141225.00
		NCC/NSS Exp.	110653.00
II. Grants Received		Non-NET Fellowship Exp.	16419096.00
a) From Government of India		Panchang	123260.00
b) From State Government		Sanskrit Diwas Exp.	222089.00
c) From UGC		Scholarship	3040079.00
Recurring/Non-Recurring/TSA A/c	811000000.00	Shodh Prabha	103030.00
		Publication Exp.	411157.00
		Workshop/Seminar	34906708.00
III. Academic Receipts		c) Administrative Expenses	
Admission Fees	435700.00	Advertisement	29382.00
Application Form	26000.00	Audit Fees	147140.00
Computer Fees	152400.00	Contactual Staff	38314081.00
Convocation	857872.00	Career Counselling Cell	23280.00
Examination Fees	757250.00	Electricity Charges	11606404.00
I Card	94500.00	Gas Connection Charges	16175.00
Library Fees	626863.00	Legal Exp.	227810.00
Registration Fees	541250.00	Membership	290294.00
Research Thesis	48000.00	Misc. Contingency	3341353.00
Publication Income	97988.00	Newspaper exp.	382361.00
Panchang	990.00	Postal exp	113506.00
Shodh Prabha	14146.00	Property Tax	3523765.00
		Stationery and Printing	3239037.00
		TA	9276477.00
		Telephone Exp.	332264.00
		Water Charges	695996.00
		Women Study Centre	82706.00

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RECEIPTS AND PAYMENTS FOR THE YEAR 2023-24			
RECEIPTS	Amount in Rs.	PAYMENTS	Amount in Rs.
VIII. Interest received on		Electrical Equipment	7056100.00
a) Bank Deposits		Furniture	13026032.00
b) Loans and Advances		Library Books	3099905.00
c) Savings Bank Accounts		Office Equipment	667491.00
Recurring/Non-Recurring/TSA A/c	1250367.00	Plant & Machinery	47411.00
Capital Grant	419567.00	Computer Software	705050.00
		E-Journals	476116.00
IX. Investments encashed		Capital Grant	
X. Term Deposits with Scheduled Banks encashed	10362626.00	Computers & Printers	
		Electrical Equipment	248150.00
		Furniture	5388769.00
XI. Other income (including Prior Period Income)		VIII. Other Payments including statutory payments	
XII. Deposits and Advances		Recurring/Non-Recurring/TSA A/c	
Recurring/Non-Recurring/TSA A/c		Computer Course	142000.00
Hostel Mess Security	288000.00	Expenses Payable Paid	53160863.00
Hostel Security	295500.00	GST	624684.00
Library Security	1004500.00	Income Tax	75408306.00
LIC	2361940.00	Labour Cess	95180.00
Mess Charges	1815100.00	GP Fund	29951074.00
Misc. Deduction	2906.00	GSLI	200640.00
Security Deposit	1621587.00	Hostel Mess Security	219000.00
Vastu Shashtra	241800.00	Hostel Security	219000.00
LTC Advance	1098078.00	Jyotish Development Fund	619988.00
Medical Advance	3066602.00	Library Security	842250.00
Misc. Advance	3756760.00	LIC	2365065.00
New Pension Scheme	14964264.00	Mess Charges	1826220.00
Paurohitya	697950.00	Misc. Deduction	2906.00
Medical Astrology	77700.00	Paurohitya	360766.00
Jyotish Development Fund	759675.00	Rashtriya Sanskrit Sansthan	288531.00
Sanskrit Prashikshan - Vyakaran	77700.00	Sanskrit Prashikshan - Vyakaran	55800.00
Computer Course	150575.00	Scholarship Aid	271000.00
Yoga	1034850.00	Security Deposit	808047.00
Student Fund	128625.00	Vastu Shashtra	237643.00
		Yoga	2017163.00
Capital Grant			
CPWD	1681564.00	IX. Refunds of Grants	
Corpus	18415709.00	Grant Pulled back	48385405.00

Long

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सत्यापित
VERIFIED

कुत्सचिव / Registrar

श्री लाल बहादुर शास्त्री राष्ट्रीय संस्कृत विश्वविद्यालय
Shri Lal Bahadur Shastri National Sanskrit University
बी-4, कुतुब सारंगानिक क्षेत्र, नई दिल्ली-110016
B-4, Qutub Institutional Area, New Delhi-110016

SHRI LAL BAHADUR SHASTRI NATIONAL SANSKRIT UNIVERSITY

(Central University)
Katwaria Sarai, New Delhi



G.P.F. A/C

Balance Sheet as on 31st March 2024

Previous Year Amount (Rs.)	LIABILITIES	Amount (Rs.)	Previous Year Amount (Rs.)	ASSETS	Amount (Rs.)
	GPF Liabilities			Investment :	
287878502.00	Opening Balance :	320071873.00	251085299.00	FDRs	254295862.00
38520140.00	Add : Subscription/Refund	33056584.00	58763443.00	Accrued Interest	40299694.00
20728745.00	Add : Interest Payable	22088374.00			
27055514.00	Less : Advance/Withdrawl	39127386.00			
320071873.00	Liabilities as on 31.03.2024	336089445.00			
				Current Assets :	
66381.00	Income Tax	0.00		Cash-at-Bank	
			8566655.00	a) Indian Bank	30125272.00
3201476.00	Excess of Income over Expenditure	6913294.00	8636151.00	b) Income Tax	10224014.00
3711818.00	Less : During the year	5633697.00		c) Subscription Receivable	2424200.00
327051548.00	TOTAL	337369042.00	327051548.00	TOTAL	337369042.00

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Assistant Registrar (Acctt.)

Deputy Registrar (Acctt.)

Finance Officer

Vice-Chancellor

SHRI LAL BAHADUR SHASTRI NATIONAL SANSKRIT UNIVERSITY

(Central University)
Katwaria Sarai, New Delhi



G.P.F. A/C

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2024

RECEIPTS	AMOUNT(Rs.)	PAYMENTS	Amount (Rs.)
I. Opening Balance:			
Cash at Bank:			
a) Indian Bank	8566655.00		
II. Income		I. Others	
Interest Income	1094643.00	GPF Advance/withdrawl	39127386.00
FDR	20000000.00	FDR	
Accured Interest	9024020.00	Income Tax	65044.00
		Bank Charges	
III. Other		II. Closing Balance	
Subscription/Refund of GPF	30632384.00	Cash at Bank :	
		a) Indian Bank	30125272.00
TOTAL	69317702.00	TOTAL	69317702.00

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

Finance Officer Vice-Chancellor

SHRI LAL BAHADUR SHASTRI NATIONAL SANSKRIT UNIVERSITY

(Central University)
Katwaria Sarai, New Delhi



New Pension Scheme A/C

Income & Expenditure Account for year ended 31st March, 2024

Expenditure	Amount (Rs.)	Income	Amount (Rs.)
To Bank Charges	1398.00	By Interest received	52655.00
To excess of Income over exp.	51257.00		
TOTAL	52655.00	TOTAL	52655.00

Assistant Registrar (Acctt.)

Deputy Registrar (Acctt.)

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Vice-Chancellor

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**SHRI LAL BAHADUR SHASTRI NATIONAL SANSKRIT UNIVERSITY
KATWARIA SARAI, NEW DELHI**

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.

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[Signature]
Assistant Registrar (Acctt.)

[Signature]
Deputy Registrar (Acctt.)

[Signature]
Finance Officer

[Signature]
Vice-Chancellor



SHRI LAL BAHADUR SHASTRI NATIONAL SANSKRIT UNIVERSITY
KATWARIA SARAI, NEW DELHI

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 31.03.2024	Expenses for the year 2023-24	Remarks
Pension Liability	37,92,24,245	8,39,77,611	
Gratuity Liability	5,34,04,468	1,56,25,490	
Leave Encashment Liability	5,86,35,024	1,76,61,127	

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