

Shri Lal Bahadur Shastri National Sanskrit University

(Central University)

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



ANNUAL ACCOUNTS 2020-21

INDEX

S.No.	Contents	Page No.
1	Balance Sheet	1
2	Income & Expenditure	2
3	Schedule 1 - Corpus/Capital Fund	3
4	Schedule 2 - Designated / Earmarked / Endowment Funds	4
5	Schedule 2A - Endowment Funds	5
6	Schedule 3 - Current Liabilities & Provisions	6 to 7
7	Schedule 3(a) - Sponsored Projects	8
8	Schedule 3(b) - Sponsored Fellowships and Scholars	9
9	Schedule 3(c) - Unutilized Grants from UGC, Government of India and State Governments	10 to 11
10	Schedule 4 - Fixed Assets	12
11	Schedule 4A - GDA Grant Fixed Assets	13
12	Schedule 4B- Maintenance Grant Fixed Assets	14
13	Schedule 4C - Intangible Assets	15
14	Schedule 4C (I) - Patents and Copyrights	16
15	Schedule 4D - Others	17
16	Schedule 5 - Investment From Earmarked/Endowment Funds	18
17	Schedule 5(A) - Investment From Earmarked/Endowment Funds (Fund Wise)	19
18	Schedule 6 - Investments - Others	20
19	Schedule 7 - Current Assets	21
20	Schedule 7 - Current Assets, Annexure A	22
21	Schedule 8 - Loans, Advances & Deposits	23 to 24
22	Schedule 9 - Academic Receipts	25

23	Schedule 10 - Grants/Subsidies (Irrevocable Grants Received)	26
24	Schedule 11 - Income From Investments	27
25	Schedule 12 - Interest Earned	28
26	Schedule 13 - Other Income	29
27	Schedule 14 - Prior Period Income	30
28	Schedule 15 - Staff Payments & Benefits (Establishment Expenses)	31
29	Schedule 15(A) - Employees Retirement and Terminal Benefits	32
30	Schedule 16 - Academic Expenses	33
31	Schedule 17 - Administrative and General Expenses	34
32	Schedule 18 - Transportation Expenses	35
33	Schedule 19 - Repairs & Expenses	36
34	Schedule 20 - Finance Costs	37
35	Schedule 21 - Other Expenses	38
36	Schedule 22 - Prior Period Expenses	39
37	Receipts and Payments	40 to 42
38	Balance Sheet, Income & Expenditure and Receipt & Payment of GP Fund	43 to 45
39	Balance Sheet and Income & Expenditure of New Pension Scheme A/c	46 to 48
40	Significant Accounting Policies and Notes to the Accounts	49 to 51

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BALANCE SHEET AS AT 31ST MARCH 2021

SOURCE OF FUNDS	Schedule	Amount - Rupees	
		Current Year	Previous Year
		31.03.2021	31.03.2020
CORPUS/CAPITAL FUND	1	-1396810240.00	-1216061011.00
DESIGNATED / EARMARKED / ENDOWMENT FUNDS	2	63448922.00	61757910.00
CURRENT LIABILITIES AND PROVISIONS	3	1743071290.00	1662086983.00
Total		409709972.00	507783882.00

APPLICATION OF FUNDS		Amount - Rupees	
		Current Year	Previous Year
		31.03.2021	31.03.2020
FIXED ASSETS			
Tangible Assets	4	301324907.00	297226498.00
Intangible Assets			
Capital Works-in-Progress			
INVESTMENTS FROM EARMARKED / ENDOWMENT FUNDS	5		
Long Term		4354559.00	4202961.00
Short Term			
INVESTMENTS - OTHERS	6		
CURRENT ASSETS	7	86529816.00	173365797.00
LOANS, ADVANCES & DEPOSITS	8	17500690.00	32988626.00
Total		409709972.00	507783882.00

SIGNIFICANT ACCOUNTING POLICIES 23
CONTINGENT LIABILITIES AND NOTES TO THE ACCOUNTS 24


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INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2021

Particulars	Schedule	Amount - Rupees	
		Current Year	Previous Year
INCOME		31.03.2021	31.03.2020
Academic Receipts	9	3296839.00	1304732.00
Grants/Subsidies	10	453794269.00	418883152.00
Income from Investments	11	176922.00	152172.00
Interest Earned	12	1299598.00	12128256.00
Other Income	13	6728398.00	7988383.00
Prior Period Income	14	0.00	0.00
TOTAL (A)		465296026.00	440456695.00
EXPENDITURE			
Staff Payments & Benefits (Establishment expenses)	15	606652880.00	643824724.00
Academic Expenses	16	3974031.00	5291291.00
Administrative and General Expenses	17	17022131.00	15190673.00
Transportation Expenses	18	388422.00	410251.00
Repair & Maintenance	19	16248682.00	18893960.00
Finance Costs	20	98153.00	156344.00
Depreciation	4	23046501.00	11747624.00
Other Expenses	21	1639813.00	-30858.00
Prior Period Expenses	22		0.00
TOTAL (B)		669070613.00	695484009.00
Balance Being Excess of Income over Expenditure (A-B)		-203774587.00	-255027314.00
Transfer to / from Designated Fund			
Building Fund			
Other (specify)			
Balance Being Surplus / (Deficit) Carried to Capital Fund		-203774587.00	-255027314.00

Significant Accounting Policies


23

Contingent Liabilities and notes on accounts

24


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SCHEDULE - 1 CORPUS/CAPITAL FUND

	(Amount - Rupees)	
	Current Year	Previous Year
	31.03.2021	31.03.2020
Balance at the beginning of the year : Capital Fund (Maintenance Grant)	92234229.00	95993611.00
Balance at the beginning of the year : Capital Fund (GDA Grant)	239744146.00	224478815.00
Balance at the beginning of the year : Capital Fund (Earmarked Grant)	9797434.00	0.00
Balance at the beginning of the year : Reserves	-23065417.00	-17774502.00
Less : Previous Year Surplus/Deficit	-255027314.00	-5290915.00
Add : Contribution towards Corpus/Capital Fund		
Add : Grants from UGC, Government of India and State Government to the extent utilized for capital expenditure	1639813.00	-30858.00
Add : Assets Purchased out of Earmarked Funds (GDA Grant)	15557391.00	15656359.00
Income & Expenditure Account		
Add : Assets Purchased out of Earmarked Funds	150272.00	0.00
Less : Prior Years provision for Retirement Benefit as per Actuarial Report	-1274066207.00	1274066207.00
Total	-1193035653.00	-961033697.00
Income over Expenditure as per Income & Expenditure Accounts	-203774587.00	-255027314.00
Balance at the year end	-1396810240.00	-1216061011.00


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SCHEDULE - 2 DESIGNATED / EARMARKED / ENDOWMENT FUNDS

(Amount - Rupees)

Particulars	FUND-WISE BREAK UP								TOTAL	
	Revolving Fund	Student Fund	Special Fund	Project A/c	Campus Develop. Fund	PMMMNMTT	NRC	Ministry Publication	Current Year	Previous Year
A.										
a. Opening balance	6548773.00	20035832.00	197627.00	1215323.00	28820394.00	1968256.00	1734692.00	1237013.00	31.03.2021	31.03.2020
b. Additions during the year		55127.00		810000.00	1311537.00	3834000.00			61757910.00	62207911.00
c. Income from investments made of the funds									0.00	13156134.00
d. Accrued Interest on		700577.00			892376.00				1592953.00	1838866.00
e. Interest on Savings Bank		213929.00		115922.00	30547.00	76760.00	14948.00	36828.00	488934.00	849672.00
f. Other additions - Faculty				1122328.00		53736.00		834.00	1176898.00	4516020.00
TOTAL (A)	6548773.00	21005465.00	197627.00	3263573.00	31054854.00	5932752.00	1749640.00	1274675.00	71027359.00	82707224
B.										
Utilization/Expenditure towards objective of funds										
i. Capital Expenditure		0.00			0.00	37000.00	0.00	113272.00	150272.00	4666189.00
ii. Revenue Expenditure	1533894.00	1457329.00	197627.00	2630.00	763708.00	3093627.00	379350.00		7428165.00	16283125.00
TOTAL	1533894.00	1457329.00	197627.00	2630.00	763708.00	3130627.00	379350.00	113272.00	7578437.00	20949314.00
TOTAL (B)	1533894.00	1457329.00	197627.00	2630.00	763708.00	3130627.00	379350.00	113272.00	7578437.00	20949314.00
Closing balance at the year end (A - B)	5014879.00	19548136.00	0.00	3260943.00	30291146.00	2802125.00	1370290.00	1161403.00	63448922.00	61757910.00
Represented by										
Cash and Bank Balance		6523522.00	0.00	3665096.00	12832380.00	2829166.00	1370290.00	1161403.00	28381857.00	19259673.00
Investments		12859290.00			14406562.00	0.00	0.00		27265852.00	24498604.00
Interest accrued but not due		753013.00			2610172.00	0.00	0.00		3363185.00	4537480.00
Advances/Receivables out of Fund (Net Figure of Balance Sheet)	5014879.00	-587689.00	0.00	-404153.00	442032.00	-27041.00	0.00	0.00	4438028.00	13462153.00
Total	5014879.00	19548136.00	0.00	3260943.00	30291146.00	2802125.00	1370290.00	1161403.00	63448922.00	61757910.00

Sushil
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Deputy Registrar (Acctt.)

Anand
Finance Officer

Raj
Vice Chancellor

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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 Previous Year	(Amount - Rupees) Closing Balance		Total
		Endowment	Accumulated Interest	Endowment	Interest	Endowment	Accumulated Interest		Endowment	Accumulated Interest	
1	2	3	4	5	6	7	8	9	10	11	(10+11)
TOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00			


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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 31.03.2021	Previous Year 31.03.2020
A. CURRENT LIABILITIES		
1. Deposits from staff		
2. Deposits from students		
Library Security	5740433.00	4663183.00
3. Sundry Creditors :		
a) For Goods & Services		
b) Others		
4. Deposit-Others (including EMD, Security Deposit)		
Earnest Money	0.00	0.00
Hostel Security	42970.00	131970.00
Securities	1758038.00	2214063.00
5. Statutory Liabilities (GPF, TDS, WC, CPF, GIS, NPS)		
a) Overdue		
b) Others		
6. Other current Liabilities		
a) Salaries		
b) Receipts against sponsored projects	246575.00	462049.00
c) Receipts against sponsored fellowships & scholarships	1963011.00	2908101.00
d) Unutilized Grants	20319935.00	59644720.00
e) Grants in advance		
f) Other funds		
Campus Development Fund	0.00	12018117.00
Computer Courses	186477.00	25523.00
Expenses Payable	2557683.00	15175152.00
GSLI	14431.00	14031.00
GST - Payable to Student Fund A/c	1010.00	11504.00
Hostel Fund	25834.00	25834.00
Hostel Mess	162729.00	240557.00
ICPR	167469.00	416059.00
Jain Vidya	298070.00	333070.00
Journalism	0.00	100.00
Jyotish Departmental Development Fund	1290517.00	903495.00
Lecture Series - VB Charitable	100000.00	77375.00
Medical Astrology	161750.00	71750.00
MOOCS	203450.00	203450.00
Paurohitya	967187.00	836687.00

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SCHEDULE - 3 CURRENT LIABILITIES & PROVISIONS

(Amount - Rupees)

	Current Year	Previous Year
	31.03.2021	31.03.2020
Rashtriya Sanskrit Sansthan	603673.00	674223.00
Sanskrit Sambhasan	97050.00	70800.00
Self Financing Course	637962.00	718149.00
Special Fund	0.00	3271558.00
Vastu Shastra - Jyotish Department	431458.00	543675.00
Yogdarshan Karyashala	117939.00	2842721.00
Vidyapeetha GDA Grant	0.00	3000000.00
Special Fund	0.00	354280.00
Project A/c	442615.00	1564943.00
Campus Development Fund (Liabilities)	72918.00	162498.00
Ministry Publication	0.00	5390.00
g) Other liabilities - Student Fund (SWF)	587689.00	591184.00
SEET / SAET / VVET 2019	24959.00	24292.00
SEET / SAET / VVET 2020	75826.00	2859173.00
Withheld Securities - GDA Grant	3917024.00	4043837.00
Expenses Payable in GDA Grant	8614831.00	14982833.00
Shodh Ganga in GDA Grant	339716.00	339716.00
GST in GDA - Payable to Student Fund A	2232.00	149962.00
Income Tax in GDA	226.00	0.00
Labour in GDA	302.00	
Expenses Payable in Project A/c	0.00	945978.00
Expenses Payable in PMMMNMTT A/c	0.00	2309220.00
Other Liability in PMMMNMTT A/c	27041.00	54848.00
TOTAL (A)	52201030.00	139886070.00
B. PROVISIONS		
1. For Taxation		
2. Gratuity	138976044.00	101260094.00
3. Superannuation/Pension	1372936880.00	1330976890.00
4. Accumulated Leave Encashment	178957336.00	89963929.00
5. Trade Warranties/Claims		
6. Others (specify)		
TOTAL (B)	1690870260.00	1522200913
TOTAL (A+B)	1743071290.00	1662086983.00

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


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SCHEDULE - 3(a) SPONSORED PROJECTS

S.No.	Name of the Project	Opening Balance as on 01.04.2020		Receipts/Recoveries during the year	Total	Expenditure during the year	(Amount - Rupees) Closing Balance as on 31.03.2021	
		Credit	Debit				Credit	Debit
1	2	3	4	5	6	7	8	9
1	SC/ST Cell	131904.00			131904.00		131904.00	
2	Computer Centre	160954.00			160954.00	160954	0.00	
3	Manuscript Grant	114671.00			114671.00		114671.00	
4	EPG Pathsahala	54520.00			54520.00	54520	0.00	
TOTAL		462049.00	0.00	0.00	462049.00	215474.00	246575.00	


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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 01.04.2020		Transactions during the year		Closing Balance as on 31.03.2021	
		CR.	DR.	CR.	DR.	CR.	DR.
1	2	3	4	5	6	7	8
1	University Grants Commission						
	Scholarship	1345535.00			227000.00	1118535.00	
	JRF	1558907.00		0.00	716200.00	842707.00	
2	Ministry						
3	Others (Specify individually)						
	NSS	3659.00	0.00	0.00	1890.00	1769.00	
TOTAL		2908101.00	0.00	0.00	945090.00	1963011.00	0.00

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	Previous Year
	01.04.2021	31.03.2020
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	59644720.00	39024394.00
Add : Receipts during the year	210000.00	54149838.00
Add : Internal Receipts during the year	3641922.00	2064125.00
Total (c)	63496642.00	95238357.00
Less : Refunds		
Less : Utilized for Revenue Expenditure	28496227.00	20138153.00
Less : Utilized for Capital Expenditure	14680480.00	15455484.00
Total (d)	43176707.00	35593637.00
Unutilized carried forward (c-d)	20319935.00	59644720.00


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

	(Amount - Rupees)	
	Current Year	Previous Year
	01.04.2021	31.03.2020
C. UGC Grants : Maintenance Grant		
Balance B/F	0.00	95945999.00
Add : Receipts during the year	425298042.00	302799000.00
Total (e)	425298042.00	398744999.00
Less : Refunds		
Less : Utilized for Revenue Expenditure	423658229.00	398775857.00
Less : Utilized for Capital Expenditure	1639813.00	-30858.00
Total (f)	425298042.00	398744999.00
Unutilized carried forward (e-f)	0.00	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 01.04.2020	Additions	Ded./ Adj.	CI Balance	Dep Opening Balance	Depreciation for the year	Ded./ Adj.	Total Depreciation	31.03.2021	31.03.2020
1	Lease Land	1389090.00	0.00	0.00	1389090.00	659467.00	14031.00	0.00	673498.00	715592.00	729623.00
2	Site Development	286424.00	0.00	0.00	286424.00	0.00	0.00	0.00	0.00	286424.00	286424.00
3	Buildings	279230781.00	2791690.00	6380969.00	275641502.00	32092168.00	5512830.00	0.00	37604998.00	238036504.00	247138613.00
4	Roads & Bridges	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5	Tubewells & Water Supply	0.00	504893.00	0.00	504893.00	0.00	10098.00	0.00	10098.00	494795.00	0.00
6	Sewerage & Water Supply	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7	Electrical Installation and equipment	0.00	3513047.00	0.00	3513047.00	0.00	175652.00	0.00	175652.00	3337395.00	0.00
8	Plant & Machinery	9938392.00	0.00	0.00	9938392.00	7415432.00	496920.00	0.00	7912352.00	2026040.00	1916877.00
9	Scientific & Laboratory Equipment	59105.00	0.00	0.00	59105.00	59105.00	0.00	0.00	59105.00	0.00	0.00
10	Office Equipment	54742454.00	211989.00	0.00	54954443.00	23967334.00	3978152.00	0.00	27945486.00	27008957.00	28529033.00
11	Audio Vishual Equipment	489581.00	0.00	0.00	489581.00	164654.00	110157.00	0.00	274811.00	214770.00	324927.00
12	Computers & Peripherals	26175057.00	8268964.00	0.00	34444021.00	18720738.00	9002293.00	0.00	27723031.00	6720990.00	4570338.00
13	Furniture, Fixtures & Fittings	29587232.00	3909372.00	0.00	33496604.00	17355756.00	1882812.00	0.00	19238568.00	14258036.00	8579066.00
14	Vehicle	2230961.00	1618274.00	0.00	3849235.00	2257811.00	384924.00	0.00	2642735.00	1206500.00	-26850.00
15	Lib. Books & Scientific Journals	11876112.00	3301244.00	391028.00	14786328.00	6288792.00	1478632.00	0.00	7767424.00	7018904.00	5178447.00
16	Small Value Assets	6067357.00	0.00	0.00	6067357.00	6067357.00	0.00	0.00	6067357.00	0.00	0.00
	Total (A)	422072546.00	24119473.00	6771997.00	439420022.00	115048614.00	23046501.00	0.00	138095115.00	301324907.00	297226498.00
17	Capital Work in Progress (B)	0.00	0.00	0.00	0.00			0.00	0.00	0.00	0.00
		0.00	0.00	0.00	0.00			0.00	0.00	0.00	0.00
	Grand Total	422072546.00	24119473.00	6771997.00	439420022.00	115048614.00	23046501.00	0.00	138095115.00	301324907.00	297226498.00

Note The additions during the year include additions from :

Gifted Book	---	876911.00
Earmarked Funds	---	150272.00
Sponsored Projects	---	0.00
GDA Grant		14680480.00
Maintenance Grant		1639813.00
Total		17347476.00


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SCHEDULE - 4A GDA Grant Fixed Assets

(Amount - Rupees)

S.N o.	DESCRIPTION	GROSS BLOCK				DEPRECIATION				NET BLOCK	
		Opening Balance 01.04.2020	Additions	Ded./ Adj.	CI Balance	Dep Opening Balance	Depreciation for the year	Ded./ Adj.	Total Depreciation	31.03.2021	31.03.2020
1	Land										
2	Site Development										
3	Buildings	195494359.00	2791690.00	6380969.00	191905080.00	21932668.00	3838102.00		25770770.00	166134310.00	173561691.00
4	Roads & Bridges										
5	Tubewells & Water Supply		504893.00		504893.00	0.00	10098.00		10098.00	494795.00	0.00
6	Sewerage & Water Supply										
7	Electrical Installation and equipment		3513047.00		3513047.00	0.00	175652.00		175652.00	3337395.00	0.00
8	Plant & Machinery	3337594.00			3337594.00	1736025.00	166880.00		1902905.00	1434689.00	1601569.00
9	Scientific & Laboratory Equipment										
10	Office Equipment	50300197.00	197040.00		50497237.00	21898435.00	3787293.00		25685728.00	24811509.00	28401762.00
11	Audio Visual Equipment		0.00								
12	Computers & Peripherals	11682504.00	8231964.00		19914468.00	7331715.00	8232767.00		15564482.00	4349986.00	4350789.00
13	Furniture, Fixtures & Fittings	16905035.00	3909372.00		20814407.00	8931681.00	1561081.00		10492762.00	10321645.00	7973354.00
14	Vehicle										
15	Lib. Books & Scientific Journals	6358049.00	3181382.00	391028.00	9148403.00	3191922.00	914840.00		4106762.00	5041641.00	3166127.00
16	Small Value Assets										
	Total (A)	284077738.00	22329388.00	6771997.00	299635129.00	65022446.00	18686713.00	0.00	83709159.00	215925970.00	219055292.00
17	Capital Work in Progress (B)										
	Grand Total	284077738.00	22329388.00	6771997.00	299635129.00	65022446.00	18686713.00	0.00	83709159.00	215925970.00	219055292.00

Note The additions during the year include additions from :

Gifted Book	876911.00
Earmarked Funds	0.00
Sponsored Projects	0.00
GDA Grant	14680480.00
Total	15557391.00

Note : The figure of Rs. 6380969/- deducted from Building under column "Ded./Adj." is as per observation in SAR 2019-20.

Note : The figure shown in "depreciation for the year" on Computers & Peripherals includes depreciation of Rs. 4249873/- pertaining to the year 2018-19 and 2019-20 now booked as per SAR 2019-20

Note : The figure shown in "additions" on Lib. Books & Scientific Journals includes Rs. 807026 pertaining to the previous years as per SAR 2019-20 and Rs. Rs. 69885 for current year.

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SCHEDULE - 4B Maintenance Grant Fixed Assets

(Amount - Rupees)

S. No.	DESCRIPTION	GROSS BLOCK				DEPRECIATION				NET BLOCK	
		Opening Balance 01.04.2020	Additions	Ded./ Adj.	CI Balance	Dep Opening Balance	Depreciation for the year	Ded./ Adj.	Total Depreciation	31.03.2021	31.03.2020
1	Lease Land	1389090.00			1389090.00	659467.00	14031.00		673498.00	715592.00	729623
2	Site Development	286424.00			286424.00					286424.00	286424.00
3	Buildings	83736422.00			83736422.00	10159500.00	1674728.00		11834228.00	71902194.00	73576922.00
4	Roads & Bridges										
5	Tubewells & Water Supply										
6	Sewerage & Water Supply										
7	Electrical Installation and equipment										
8	Plant & Machinery	5954568.00			5954568.00	5639260.00	297728.00		5936988.00	17580.00	315308.00
9	Scientific & Laboratory Equipment	59105.00			59105.00	59105.00	0.00		59105.00	0.00	0.00
10	Office Equipment	1897474.00	14949.00		1912423.00	1770203.00	0.00		1770203.00	142220.00	127271.00
11	Audio Visual Equipment	489581.00			489581.00	164654.00	110157.00		274811.00	214770.00	324927.00
12	Computers & Peripherals	10681923.00			10681923.00	10462374.00	0.00		10462374.00	219549.00	219549.00
13	Furniture, Fixtures & Fittings	8392451.00			8392451.00	7786739.00	0.00		7786739.00	605712.00	605712.00
14	Vehicle	2230961.00	1618274.00		3849235.00	2257811.00	384924.00		2642735.00	1206500.00	-26850.00
15	Lib. Books & Scientific Journals	4991894.00	6590.00		4998484.00	2979574.00	499848.00		3479422.00	1519062.00	2012320.00
16	Small Value Assets	6067357.00			6067357.00	6067357.00	0.00		6067357.00	0.00	0.00
	Total (A)	126177250.00	1639813.00	0.00	127817063.00	48006044.00	2981416.00	0.00	50987460.00	76829603.00	78171206.00
17	Capital Work in Progress (B)										
	Grand Total	126177250.00	1639813.00	0.00	127817063.00	48006044.00	2981416.00	0.00	50987460.00	76829603.00	78171206.00

Note The additions during the year include additions from :

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

Note : The figure shown in "depreciation for the year" on Audio Visual Equipment includes depreciation amount of Rs. 73438/- pertaining to the year 2018-19 and 2019-20 as per SAR 2019-20

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SCHEDULE - 4C INTANGIBLE ASSETS : NIL

(Amount - Rupees)

S.No.	DESCRIPTION	GROSS BLOCK				DEPRECIATION				NET BLOCK	
		Opening Balance 01.04.2020	Additions	Deductions	CI Balance	Depreciation / Amortizations Opening Balance	Depreciation / Amortizations for the year	Deeduction/ Adjustment	Total Depreciation / Amortizations	31.03.2021	31.03.2020
1	Patents & Copyrights										
2	Computer Software										
3	E-Journals										

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

PARTICULARS	Opening Balance 01.04.2020	Additions	Gross	Amortization	(Amount - Rupees)	
					Net Block 31.03.2021	Net Block 31.03.2020
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 01.04.2020	Additions	Gross	Patents Granted / Rejected	Net Block 2020-21	Net Block 2019-20
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

S.No.	DESCRIPTION	GROSS BLOCK				DEPRECIATION				NET BLOCK	
		Opening Balance 01.04.2020	Additions	Deductions	CI Balance	Dep Opening Balance	Depreciation for the year	Deeduction/ Adjustment	Total Depreciation	31.03.2021	31.03.2020
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	40147.00	32312.00		72459.00	573771.00	
9	Scientific & Laboratory Equipment										
10	Office Equipment	2544783.00			2544783.00	298696.00	190859.00		489555.00	2055228.00	
11	Audio Vishual Equipment								0.00		
12	Computers & Peripherals	3810630.00	37000.00		3847630.00	926649.00	769526.00		1696175.00	2151455.00	
13	Furniture, Fixtures & Fittings	4289746.00			4289746.00	637336.00	321731.00		959067.00	3330679.00	
14	Vehicle								0.00		
15	Lib. Books & Scientific Journals	526169.00	113272.00		639441.00	117296.00	63944.00		181240.00	458201.00	
16	Small Value Assets								0.00		
	Total (A)	11817558.00	150272.00	0.00	11967830.00	2020124.00	1378372.00	0.00	3398496.00	8569334.00	0.00
17	Capital Work in Progress (B)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0.00
	Grand Total	11817558.00	150272.00	0.00	11967830.00	2020124.00	1378372.00	0.00	3398496.00	8569334.00	0.00

Note : The additions during the year include additions from :

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

Note : The Value of the Opening Balance of Fixed Assets as on 01.04.2020 has been re-calculated as per observations of SAR 2019-20. The "Depreciation Opening Balance" has been also been calculated accordingly.


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SCHEDULE - 5 INVESTMENT FROM EARMARKED/ENDOWMENT FUNDS : NIL

(Amount - Rupees)

	Current Year	Previous Year
	31.03.2021	31.03.2020
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	0.00	4202961.00
7. Others (to be specified)		
Total	0.00	4202961.00

Note : The figures shown in Schedule - 6 Investment (others) as per SAR 2019-20


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

S.No.	Funds	(Amount - Rupees)	
		Current Year	Previous Year
		31.03.2021	31.03.2020
1			
2			
3			
4			
5			
	Total	0.00	0.00

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


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SCHEDULE - 6 INVESTMENT - OTHERS

(Amount - Rupees)

	Current Year	Previous Year
	31.03.2021	31.03.2020
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	4354559.00	0.00
Total	4354559.00	0.00


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SCHEDULE 7 - CURRENT ASSETS

	(Amount - Rupees)	
	Current Year	Previous Year
	31.03.2021	31.03.2020
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	627853.00	35086713.00
State Bank of India	2770508.00	2770508.00
Canara Bank	5966781.00	22028958.00
Reserve Bank of India	0.00	0.00
Other Funds		
With Scheduled Banks	77151932.00	113442362.00
b) With Non-Scheduled Banks :		
In term deposit Accounts		
In Saving Accounts		
4. Cash in Hand	12742.00	37256.00
TOTAL (A)	86529816.00	173365797.00

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	6523522.00	7460131.00
2 GDA Grants for specific schemes	21403438.00	33323322.00
3 Ministry Publication	1161403.00	1237847.00
4 Campus Development A/c	12832380.00	346875.00
5 Project A/c	3665096.00	3685152.00
6 Special Fund A/c	0.00	526907.00
7 SSET / SAET / VVET 2019	24959.00	24292.00
8 SSET / SAET / VVET 2020	75826.00	2859173.00
9 PMMMNMTT	2829166.00	4268069.00
10 NRC	1370290.00	1734692.00
II. Current Accounts		
III. Term Deposits with Schedule Banks		
1 Student Fund A/c	12859290.00	10790032.00
2 Campus Development Fund	14406562.00	13708572.00
3 GDA A/c	0.00	33477298.00
Total	77151932.00	113442362.00


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SCHEDULE 8 - LOANS, ADVANCES & DEPOSITS

	(Amount - Rupees)	
	Current Year	Previous Year
	31.03.2021	31.03.2020
1. Advances to employee : (Non-interest bearing)		
a) Medical Advance	17675.00	233237.00
b) Other (to be specified) - Misc. Advance	133128.00	260120.00
Advance for purchase of vehicle	0.00	1618274.00
LTC Advance	263568.00	343878.00
Misc. Advance (Special Fund)	0.00	25000.00
Misc. Advance (Project A/c)	38462.00	41092.00
Misc. Advance (Campus Development Fund)	12536.00	4000.00
Misc. Advance (Ministry Publication)	0.00	4556.00
Misc. Advance (GDA Grant)	426026.00	426026.00
Misc. Advance (Student Fund)	0.00	255159.00
Misc. Advance (PMMNMTT)	0.00	64255.00
2. Long Term Advances to employees (Interest bearing)		
a) Vehicle Loan	0.00	43064.00
b) Home Loan	0.00	1890270.00
c) Others (to be specified), Computer Advance	0.00	287732.00
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
Amount Recoverable	0.00	623199.00
NAAC	286549.00	286549.00
NET/SET	0.00	24400.00
Remedial Coaching	0.00	34000.00
SAP - Jyotish	0.00	38720.00
SAP - Sahitya	0.00	37915.00
SSET / SAET / VVET 2020	0.00	180000.00
Seminar/Conference - XII Plan	0.00	293196.00
TDS	594300.00	390235.00
Vidyapeetha Maintenance Grant in GDA Grant	0.00	3000000.00
Maintenance A/c - Campus Development A/c	0.00	12018117.00
Innovative Programme - GDA Grant	0.00	305959.00
Medical Astrology - GDA Grant	0.00	264943.00
Amount Receivable - GDA Grant	0.00	3728524.00
Advance given to CPWD - GDA Grant	6380969.00	0.00

Sukhup

[Signature]

Anand

Ravi

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SCHEDULE 8 - LOANS, ADVANCES & DEPOSITS

	(Amount - Rupees)	
	Current Year	Previous Year
	31.03.2021	31.03.2020
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 from Earmarked / Endowment Funds - Maintenance A/c	177496.00	152172.00
b) On Investment from Earmarked / Endowment Funds - Campus Development	2610172.00	2415786.00
c) On Investment from Earmarked / Endowment Funds - GDA Grant	0.00	42191.00
d) On Investment from Earmarked / Endowment Funds - Student Fund A/c	753013.00	2121694.00
e) 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	4424561.00	
d) Grants Receivable in Maintenance Grant		165000.00
e) Other receivables from UGC		
8. Claims Receivable - Income Tax		
a) Campus Development	81024.00	68152.00
b) GDA A/c	133226.00	133226.00
Total	17500690.00	32988626.00

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
	31.03.2021	31.03.2020
FEES FROM STUDENTS		
Academic		
1. Admission fee	397500.00	366908.00
2. Enrolment fee		
3. Library Admission fee	536403.00	449839.00
4. SEET/SAET/VVET 2020	1968794.00	0.00
5. Publication	121147.00	0.00
6. NCC	3595.00	0.00
Total (A)	3027439.00	816747.00
Other Fees		
1. Identity card fee	81400.00	86585.00
2. Fine / Miscellances fee - Research and Thesis Fee	25000.00	52000.00
3. Medical fee		
4. Transporation fee		
5. Hostel fee	0.00	227385.00
6. Computer fee	149000.00	95215.00
7. Convocation	14000.00	26800.00
Total (B)	269400.00	487985.00
Sale of Publications		
1. Sale of Admission forms	0.00	0.00
Total (C)	0.00	0.00
GRAND TOTAL (A+B+C)	3296839.00	1304732.00

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


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SCHEDULE 10 - GRANTS / SUBSIDIES (IRREVOCABLE GRANTS RECEIVED)

(Amount - Rupees)

Particulars	Plan			Total Plan	Maintenance Grant	Current Year Total 31.03.2021	Previous Year Total 31.03.2020
	Govt. of India	UGC					
		GDA Grant	Specific Schemes				
Balance B/F		59644720.00		59644720.00	0.00	59644720.00	134970393.00
Add : Receipts during the year		210000.00		210000.00	425298042.00	425508042.00	356948838.00
b) Internal Receipts to the extent of opening balance		3641922.00		3641922.00		3641922.00	2064125.00
TOTAL							
Less : Refund to UGC							
Balance							
Less : Utilized for Capital expenditure (A)		14680480.00		14680480.00	1639813.00	16320293.00	15424626.00
Balance							
Less : Utilized for Revenue expenditure (B)		28496227.00		28496227.00	423658229.00	452154456.00	418914010.00
Balance C/F (C)	0.00	20319935.00	0.00	20319935.00	0.00	20319935.00	59644720.00

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	Previous Year	Current Year	Previous Year
	31.03.2021	31.03.2020	31.03.2021	31.03.2020
1. Interest				
a) On Government Securities				
b) Other Bonds/Debentures				
2. Interest on Term Deposits		152172.00	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	152172.00	176922.00	0.00

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	Previous Year
	31.03.2021	31.03.2020
1. On Savings Accounts with scheduled banks	1206884.00	12071518.00
2. On Loans		
a. Employees/Staff	0.00	56738.00
b. Computer Interest	34038.00	
c. Vehicle Interest	58676.00	
3. On Debtors and Other Receivables		
Total	1299598.00	12128256.00

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
	31.03.2021	31.03.2020
A. Income from Land & Buildings		
1. Hostel Room Rent		
2. License fee	746787.00	201983.00
3. Water charges recovered	83441.00	0.00
4. Electricity charges recovered	1055790.00	0.00
Total	1886018.00	201983.00
B. Others		
1. Income from consultancy		
2. RTI fees	0.00	0.00
3. Sale of application form (recruitment)	0.00	611760.00
4. Misc. receipts (Sale of tender form, waste paper etc.)	4804380.00	7010055.00
5. Workshop/Seminar	0.00	0.00
6. Profit on Sale/disposal of Assets		
a) Owned assets		
b) Assets received free of cost		
7. Others (specify) - Provision written back	0.00	152585.00
Sale of Tender form	38000.00	12000.00
Total	4842380.00	7786400.00
Grand Total (A+B)	6728398.00	7988383.00


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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
	31.03.2021	31.03.2020
1. Academic Receipts		
2. Income from Investments		
3. Interest earned		
4. Other Income		
Total	0.00	0.00


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SCHEDULE 15 - STAFF PAYMENTS & BENEFITS (ESTABLISHMENT EXPENSES)

(Amount - Rupees)

DESCRIPTION	Current Year 31.03.2021			Previous Year 31.03.2020		
	GDA Grant	Maintenance Grant	Total	GDA Grant	Maintenance Grant	Total
a) Salaries and Wages		354272175.00	354272175.00		287098114.00	287098114.00
b) Allowances and Bonus						
c) Contribution to Provident Fund						
d) Contribution to Other Fund (specify), NPS			0.00		11990177.00	11990177.00
e) Staff Welfare Expenses		215000.00	215000.00		195000.00	195000.00
f) Retirement and Terminal Benefits		0.00	0.00		80338177.00	80338177.00
Provision for Retirement and Terminal Benefits		235905206.00	235905206.00		248134706.00	248134706.00
g) LTC facility		1714171.00	1714171.00		201239.00	201239.00
h) Medical facility		2316869.00	2316869.00		2796457.00	2796457.00
i) Children Education Allowance		0.00	0.00		3159000.00	3159000.00
j) Honorarium	7250.00	140750.00	148000.00		304296.00	304296.00
k) Others (Specify) - Salary to Contractual Staff	1073917.00	10173820.00	11247737.00	1352535.00	8094200.00	9446735.00
Leave Encashment		833722.00	833722.00		160823.00	160823.00
TOTAL	1081167.00	605571713.00	606652880.00	1352535.00	642472189.00	643824724.00

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SCHEDULE 15A - EMPLOYEES RETIREMENT AND TERMINAL BENEFITS

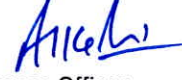
	(Amount - Rupees)			
	Pension	Gratuity	Leave Encashment	Total
Opening Balance as on 01.04.2020	1330976890.00	101260094.00	89963929.00	1522200913.00
Add : Capitalized value of Contributions Received from other Organizations				0.00
Total (a)	1330976890.00	101260094.00	89963929.00	1522200913.00
Less : Actual Payment during the Year (b)	49590177.00	3698508.00	2036387.00	55325072.00
Balance available on 31.03.2021 c = (a-b)	1281386713.00	97561586.00	87927542.00	1466875841.00
Provision required on 31.03.2021 as per Actuarial Valuation (d)	1372936880.00	138976044.00	178957336.00	1690870260.00
A. Provision to be made in the current year (d-c)	91550167.00	41414458.00	91029794.00	223994419.00
B. Contribution to New Pension Scheme				11910787.00
C. Medical Reimbursement to Retired Employees				
D. Travel to Hometown on Retirement				
E. Deposit Linked Insurance Payment				
TOTAL (A+B+C+D+E)				235905206.00

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

	Current Year			(Amount - Rupees)		
	31.03.2021			Previous Year		
	GDA Grant	Maintenance Grant	Total	GDA Grant	Maintenance Grant	Total
a) Laboratory expenses						
b) Field work/Participation in Conferences						
c) Expenses on Seminars/Workshops		306612.00	306612.00		263367.00	263367.00
d) Payment to visiting faculty						
e) Examination	52900.00	94129.00	147029.00	316213.00	333070.00	649283.00
f) Student Welfare expenses						
g) Admission expenses						
h) Convocation expenses						0.00
i) Publications & Panchang		90558.00	90558.00		88899.00	88899.00
j) Stipend/means-cum-merit scholarship	635000.00	2524252.00	3159252.00		3696148.00	3696148.00
k) Others (Specify), NCC		0.00	0.00		0.00	0.00
Shodh Prabha		54467.00	54467.00		31626.00	31626.00
Sanskrit Diwas Exp.		24000.00	24000.00		52933.00	52933.00
Lecture Series		29133.00	29133.00		50478.00	50478.00
l) Recurring Jyotish	0.00		0.00	124880.00		124880.00
m) NET/SET	60900.00		60900.00	59866.00		59866.00
n) Remedial Coahing	62400.00		62400.00	61366.00		61366.00
o) Recurring, SAP-Sahitya	39680.00		39680.00	212445.00		212445.00
TOTAL	850880.00	3123151.00	3974031.00	774770.00	4516521.00	5291291.00

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(Amount - Rupees)

	Current Year 31.03.2021			Previous Year 31.03.2020		
	GDA Grant	Maintenance Grant	Total	GDA Grant	Maintenance Grant	Total
A. Infrastructure						
a) Electricity and Power	6678094.00		6678094.00	3783013.00	4417079.00	8200092.00
b) Water Charges	1178565.00		1178565.00	696918.00	1012267.00	1709185.00
c) Insurance						
d) Rent, Rates and Taxes (including property tax)	3326479.00	0.00	3326479.00	56199.00	0.00	56199.00
B. Communication						
e) Postage and Stationery	657883.00	58916.00	716799.00	596908.00	126544.00	723452.00
f) Telephone, Fax and Internet Charges	101620.00	240943.00	342563.00	19992.00	229289.00	249281.00
C. Others						
g) Printing and Stationery (consumption)	0.00	735580.00	735580.00	0.00	268997.00	268997.00
h) Travelling and Conveyance Expenses	101800.00	551452.00	653252.00	600.00	2067816.00	2068416.00
i) Auditors Remuneration	90400.00	26050.00	116450.00		62850.00	62850.00
j) Professional Charges	0.00	0.00	0.00	0.00	276280.00	276280.00
k) Advertisement and Publicity	398540.00	325929.00	724469.00	299762.00	89955.00	389717.00
l) Magazines & Journals	14153.00	70728.00	84881.00	19169.00	23955.00	43124.00
m) Others (specify) - Misc. Cont.	773623.00	1605796.00	2379419.00	221493.00	872587.00	1094080.00
Membership fees		85580.00	85580.00		49000.00	49000.00
TOTAL	13321157.00	3700974.00	17022131.00	5694054.00	9496619.00	15190673.00

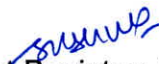
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**SCHEDULE 18 - TRANSPORTATION EXPENSES**

Particulars	(Amount - Rupees)					
	Current Year			Previous Year		
	31.03.2021			31.03.2020		
	GDA Grant	Maintenance Grant	Total	GDA Grant	Maintenance Grant	Total
A. Infrastructure (owned by institution)						
a) Running expenses	3707.00	213568.00	217275.00		283891.00	283891.00
b) Repairs & Maintenance	12693.00	81825.00	94518.00		107659.00	107659.00
c) Insurance expenses		76629.00	76629.00		0.00	0.00
B. Vehicle taken on rent/lease						
a) Rent/lease expenses						
b) Loss on sale of car		0.00	0.00		18701.00	18701.00
C. Vehicle (Taxi) hiring expenses						
TOTAL	16400.00	372022.00	388422.00	0.00	410251.00	410251.00


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SCHEDULE 19 - REPAIRS & MAINTENANCE

Particulars	(Amount - Rupees)					
	Current Year			Previous Year		
	31.03.2021			31.03.2020		
	GDA Grant	Maintenance Grant	Total	GDA Grant	Maintenance Grant	Total
a) Building	5289639.00	2942363.00	8232002.00	6245385.00	3032788.00	9278173.00
b) Furniture & Fixtures						
c) Plant & Machinery						
d) Office Equipment						
e) Computers		80315.00	80315.00		213370.00	213370.00
f) Laboratory & Scientific equipment						
g) Audio Visual equipment						
h) Cleaning Material & Services						
i) Book binding charges						
j) Gardening	1787178.00	0.00	1787178.00	923654.00	732229.00	1655883.00
k) Estate Maintenance	6070807.00	0.00	6070807.00	5147135.00	2599399.00	7746534.00
l) Others (Specify) - Generator Maint.	78380.00	0.00	78380.00		0.00	0.00
TOTAL	13226004.00	3022678.00	16248682.00	12316174.00	6577786.00	18893960.00


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SCHEDULE 20 - FINANCE COSTS

Particulars	(Amount - Rupees)					
	Current Year			Previous Year		
	31.03.2021			31.03.2020		
	GDA Grant	Maintenance Grant	Total	GDA Grant	Maintenance Grant	Total
a) Bank charges	619.00	97534.00	98153.00	620.00	155724.00	156344.00
b) Others (Specify)						
TOTAL	619.00	97534.00	98153.00	620.00	155724.00	156344.00

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		
	31.03.2021			31.03.2020		
	GDA Grant	Maintenance 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						
d) Others - Capital Expenditure		1639813.00	1639813.00		97843.00	97843.00
WDV of vehicle sold		0.00	0.00		-128701.00	-128701.00
TOTAL		1639813.00	1639813.00		-30858.00	-30858.00

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		
	31.03.2021		
	GDA Grant	Maintenance Grant	Total
1 Establishment expenses			
2 Academic expenses			
3 Administrative expenses			
4 Transportation expenses			
5 Repair & Maintenance			
6 Other expenses			
TOTAL	0.00	0.00	0.00


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RECEIPTS AND PAYMENTS FOR THE YEAR 2020-21

RECEIPTS	Amount in Rs.	PAYMENTS	Amount in Rs.
I. Opening Balances		I. Expenses	
a) Cash Balances	37256.00	a) Establishment Expenses	437983533.00
b) Bank Balances		b) Academic Expenses	4134041.00
i. In Current accounts		c) Administrative Expenses	15385519.00
ii. In deposit accounts		d) Transportation Expenses	388422.00
iii. Saving accounts		e) Repair & Maintenance	15632722.00
Maintenance Grant		f) Finance Costs	98153.00
Indian Bank	35086713.00		
State Bank of India	2770508.00	II. Payments against Earmarked / Endowment Funds	
Canara Bank	22028958.00		
GDA Grant		III. Payments against Sponsored Project / Scheme	
State Bank of India	33323322.00	Major Research Project	
II. Grants Received		IV. Payments against Sponsored Fellowship/Scholarships	
a) From Government of India		JRF	696200.00
b) From State Government			
c) From UGC		V. Investments and Deposits made	
Maintenance Grant	425298042.00	a) Out of Earmarked / Endowments funds	
GDA Grant	210000.00	b) Out of own funds (Investment - Others)	
III. Academic Receipts	442529.00	VI. Term Deposits with Scheduled Banks	
		FDR - GDA	
IV. Receipts against Earmarked / Endowment Funds			
Maintenance Grant		VII. Expenditure on Fixed Assets and Capital Works in Progress	
JRF		a) Fixed Assets	
		Maintenance Grant	
V. Receipts against Sponsored Project / Scheme		Equipment	14949.00
Major Research Project		Books	6590.00
		GDA	
VI. Receipts against sponsored Fellowships and Scholarships		Air-Conditioner/Cooler	197040.00
		Building	2791690.00
VII. Income on Investments from		Books	2304471.00
a) Earmarked/Endowment Funds		Computers & Printers	863173.00
b) Other investment	34716402.00	Furniture	3279292.00
		Electrical - Equipment	3513047.00
		Tubewells & Water Supply	504893.00

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RECEIPTS AND PAYMENTS FOR THE YEAR 2020-21

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		Maintenance Grant	
c) Savings Bank Accounts		Income Tax	60464178.00
Maintenance Grant	976107.00	GSLI	216860.00
GDA Grant	573407.00	Labour Cess	7446.00
		LIC	1805988.00
IX. Investments encashed		Paurohitya	77000.00
		Jyotish Development Fund	120478.00
X. Term Deposits with Scheduled Banks encashed		Yogdarshan Karyshala	2853532.00
		Vastu Shastra	305717.00
		ICPR	841870.00
XI. Other income (including Prior Period Income)		Scholarship Aid	227000.00
		Expenses Payable Paid	12617469.00
		GST	25772.00
XII. Deposits and Advances		Corpus	3728524.00
Maintenance Grant			
Misc. Advance	1522966.00	GDA Grant	
Security Deposit	123150.00	Income Tax	167658.00
Computer Advance	176960.00	Labour Cess	32166.00
Hostel Mess	127172.00	GST	218958.00
Library Security	1154600.00		
New Pension Scheme	10842517.00	IX. Refunds of Grants	
GP Fund	37041058.00		
Vehicle Advance	50700.00	X. Deposits and Advances	
Vidyapeetha Plan A/c	31114200.00	Maintenance Grant	
Misc. Deduction	736657.00	Misc. Advance	1100102.00
Grant Receivable	165000.00	Security Deposit	579175.00
Student Fund	120625.00	Hostel Security	89000.00
HB Advance	467148.00	Hostel Mess	205000.00
		Library Security	475750.00
Plan		New Pension Scheme	10842517.00
Security Deposit	106963.00	GP Fund	37045338.00
Misc. Advance	11500.00	Jain Vidya	35000.00
University Maintenance A/c	3000000.00	Misc. Deduction	736657.00
MOOCS	945978.00	Student Fund	120625.00
		NSS	1890.00

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RECEIPTS AND PAYMENTS FOR THE YEAR 2020-21

RECEIPTS	Amount in Rs.	PAYMENTS	Amount in Rs.
XIII. Miscellaneous Receipts including Statutory Receipts		SAP (Jyotish)	10000.00
Non-Plan		Vidyapeetha Plan A/c	34114200.00
Income Tax	60464178.00	Journalism	38700.00
GSLI	217260.00	Campus Development	12018117.00
Labour Cess	7446.00	Self Financing Course	80187.00
LIC	1805988.00		
Paurohitya	90560.00	Plan	
Jyotish Development Fund	507500.00	Security Deposit	233776.00
Yogdarshan Karyshala	128750.00	Expenses Payable Paid	13111231.00
Vastu Shastra	51000.00	Misc. Advance	11500.00
ICPR	593280.00	MOOCS	945978.00
GST	15278.00		
Medical Astrology	90000.00	XI. Other Payments	
Amount Receivable	3728524	Rashtriya Sanskrit Sansthan	70550.00
GDA Grant	167884.00	XII. Opening Balances	
Income Tax	32468.00	a) Cash Balances	12742.00
Labour Cess	71228.00	b) Bank Balances	
GST		i. In Current accounts	
		ii. In deposit accounts	
		iii. Saving accounts	
		Indian Bank	627853.00
		State Bank of India	2770508.00
		Canara Bank	5966781.00
		Reserve Bank of India	0.00
		Plan	
XIV. Any Other Receipts		State Bank of India	21403438.00
Non-Plan	3009184.00		
TOTAL	714150966.00	TOTAL	714150966.00

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(Central University)
Katwaria Sarai, New Delhi



G.P.F. A/C

Balance Sheet as on 31st March, 2021

Previous Year Amount (Rs.)	LIABILITIES	Amount (Rs.)	Previous Year Amount (Rs.)	ASSETS	Amount (Rs.)
	GPF Liabilities			Investment :	
190005001.00	Opening Balance :	218051324.00	170641377.00	FDRs	202392981.00
32584940.00	Add : Subscription/Refund	38386249.00	24958509.00	Accrued Interest	37804158.00
16058571.00	Add : Interest Payable	16310624.00			
20597188.00	Less : Advance/Withdrawl	13442744.00			
218051324.00	Liabilities as on 31.03.2021	259305453.00			
				Current Assets :	
4592935.00	Expenses Payable	0.00		Cash-at-Bank	
			25780081.00	a) Indian Bank	17149302.00
2804355.00	Excess of Income over Expenditure	3329903.00	4594195.00	b) Income Tax	5299855.00
525548.00	Add : During the year	10940.00			
225974162.00	TOTAL	262646296.00	225974162.00	TOTAL	262646296.00


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Income & Expenditure Account for year ended 31st March, 2021

Expenditure	Amount (Rs.)	Income	Amount (Rs.)
To Interest paid	16310624.00	By Interest including accrued	16321564.00
		interest	
To Excess of Income over Exp.	10940.00		
TOTAL	16321564.00	TOTAL	16321564.00


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(Central University)
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G.P.F. A/C

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2021

RECEIPTS	AMOUNT(Rs.)	PAYMENTS	Amount (Rs.)
I. Opening Balance:			
Cash at Bank:			
a) Indian Bank	25780081.00		
II. Income		I. Others	
Interest Income	1018651.00	GPF Advance/withdrawl	13442744.00
		FDR	30000000.00
		Expenses Payable Paid	4592935.00
III. Other		II. Closing Balance	
Subscription/Refund of GPF	38386249.00	Cash at Bank :	
		a) Indian Bank	17149302.00
TOTAL	65184981.00	TOTAL	65184981.00


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New Pension Scheme A/C

Balance Sheet as on 31st March, 2021

LIABILITIES	Amount (Rs.)	ASSETS	Amount (Rs.)
		Investment :	
NPS Total Contribution	530323.00		
Add : Employee Contribution	11305017.00		
Add : Employer Contribution	12783615.00		
Total	24618955.00		
Less : Transfer to NSDL	23616881.00		
Liabilities as on 31.03.2021	1002074.00	Current Assets :	
		Cash-at-Bank	
		Canara Bank	1136318.00
Reserve & Surplus	83096.00		
Excess of Income over Exp.	51148.00		
TOTAL	1136318.00	TOTAL	1136318.00


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, 2021

Expenditure	Amount (Rs.)	Income	Amount (Rs.)
To Bank Charges	1763.00	By Interest received	52911.00
To excess of Income over exp.	51148.00		
TOTAL	52911.00	TOTAL	52911.00


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SHRI LAL BAHADUR SHASTRI NATIONAL SANSKRIT UNIVERSITY



(Central University)
Katwaria Sarai, New Delhi




New Pension Scheme A/C

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2021

RECEIPTS	AMOUNT(Rs.)	PAYMENTS	Amount (Rs.)
I. Opening Balance:			
Cash at Bank:			
a) Indian Bank	613419.00		
II. Income		I. Others	
Interest Income	52911.00	Employers Contribution	12394466.00
		Employees' Contribution	11222415.00
		Bank Charges	1763.00
III. Other		II. Closing Balance	
Employers Contribution	12783615.00	Cash at Bank :	
Employees' Contribution	11305017.00	a) Indian Bank	1136318.00
TOTAL	24754962.00	TOTAL	24754962.00

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

 Finance Officer  Vice-Chancellor



**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 Annual General Development Assistance and Maintenance grants. While GDA grant is generally used for developmental purposes, the Maintenance grant is 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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SHRI LAL BAHADUR SHASTRI NATIONAL SANSKRIT UNIVERSITY
KATWARIA SARAI, NEW DELHI

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 Surplus balance, if any, out of the grant of the previous year is deducted/adjusted by the UGC from the grant of the next 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 31.03.2021	Expenses for the year 2020-21	Remarks
Pension Liability	9,15,50,167	4,95,90,177	
Gratuity Liability	4,14,14,458	36,98,508	
Leave Encashment Liability	9,10,29,794	20,36,387	


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Finance Officer


Vice-Chancellor