

कार्यालय महानिदेशक लेखापरीक्षा (गृह, शिक्षा एवं कौशल विकास)
Office of the Director General of Audit (Home, Education and skill Development)
इन्द्रप्रस्थ एस्टेट, नई दिल्ली -110 002
Indraprastha Estate, New Delhi - 110 002

ए.एम.जी-1/एस.ए.आर/एस.एल.बी.एस.आर.एस.वी/9-11/2020-21/

दिनांक: 11.01.2021

सेवा में,

सचिव, भारत सरकार,
उच्च शिक्षा विभाग,
शिक्षा मंत्रालय,
शास्त्री भवन, नई दिल्ली-110001

विषय : वर्ष 2019-20 के लिए श्री लाल बहादुर शास्त्री राष्ट्रीय संस्कृत विद्यापीठ, नई दिल्ली के लेखाओं पर पृथक लेखापरीक्षा प्रतिवेदन

महोदया/महोदय,

मैं श्री लाल बहादुर शास्त्री राष्ट्रीय संस्कृत विद्यापीठ, नई दिल्ली के वर्ष 2019-20 के प्रमाणित वार्षिक लेखे की प्रति उसके प्रतिवेदन तथा लेखापरीक्षा प्रमाणपत्र की प्रति सहित संसद के पटल पर रखने के लिए संलग्न करता हूँ।

संसद को प्रस्तुत कर दस्तावेज की दो प्रतियाँ उस तिथि को दशति हुए, जब वे संसद को प्रस्तुत किये गए थे, इस कार्यालय को तथा भारत के नियंत्रक एवं महालेखापरीक्षक के कार्यालय को भेजी जाए।

कृपया यह सुनिश्चित किया जाये कि पृथक लेखापरीक्षा प्रतिवेदन को संसद के दोनों सदनों के समक्ष प्रस्तुत करने से पहले वार्षिक लेखाओं को शासी निकाय (Governing Body) द्वारा अनुमोदित अवश्य करा लिया जाये तथा यह भी सुनिश्चित करें कि 2019-20 के लेखापरीक्षा प्रतिवेदन एवं लेखापरीक्षा प्रमाणपत्र को संसद के पटल पर रखने से पहले सभी पूर्व वर्षों के लेखापरीक्षा प्रतिवेदन एवं लेखापरीक्षा प्रमाणपत्र संसद के पटल पर प्रस्तुत किये जा चुके हों।

लेखापरीक्षा प्रतिवेदन का हिंदी अनुवाद एवं इसे जारी करने से सम्बन्धित सभी कार्यों को आपके निकाय द्वारा किया जाना ही अपेक्षित है। पृथक लेखापरीक्षा प्रतिवेदन का हिंदी अनुवाद जारी करते समय निम्नलिखित अस्वीकरण (disclaimer) अंकित करें।

“प्रस्तुत प्रतिवेदन मूल रूप से अंग्रेजी में लिखित पृथक लेखापरीक्षा प्रतिवेदन का हिंदी अनुवाद है। यदि इसमें कोई विसंगति परिलक्षित होती है तो अंग्रेजी में लिखित प्रतिवेदन मान्य होगा।”

भवदीय,

संलग्नक: यथोपरि

उप-निदेशक (ए.एम.जी-1)

ए.एम.जी-1/एस.ए.आर/एस.एल.बी.एस.आर.एस.वी/9-11/2020-21/५१०

दिनांक: 11.01.2021

प्रति, प्रमाणित वार्षिक लेखे कि प्रति, उसके लेखापरीक्षा प्रतिवेदन तथा लेखापरीक्षा प्रमाणपत्र की प्रति सहित कुलपति, श्री लाल बहादुर शास्त्री राष्ट्रीय संस्कृत विद्यापीठ, कटवारिया सराय, नई दिल्ली - 110016 को आवश्यक कार्यवाही हेतु अग्रेषित की जाती है। वार्षिक लेखाओं की हिंदी प्रति की 1 प्रति आवश्यक कार्यवाही हेतु इस कार्यालय को भेजी जाए।

संसद को प्रस्तुत कर दस्तावेज की दो प्रतियाँ उस तिथि को दशति हुए, जब ये संसद को प्रस्तुत किये गए थे, इस कार्यालय को तथा भारत के नियंत्रक एवं महालेखापरीक्षक के कार्यालय को भेजी जाए।

संलग्नक: यथोपरि

पुनीन सक्तेन
11/01/2021

उप-निदेशक (ए.एम.जी-1)

ए.एम.जी-1/एस.ए.आर/एस.एल.बी.एस.आर.एस.वी/9-11/2020-21/

दिनांक: 11.01.2021

प्रति, प्रमाणित वार्षिक लेखे कि प्रति, उसके लेखापरीक्षा प्रतिवेदन तथा लेखापरीक्षा प्रमाणपत्र की प्रति सहित महानिदेशक (स्वायत्त निकाय), भारत के नियंत्रक एवं महालेखापरीक्षक का कार्यालय, 9, दीन दयाल उपाध्याय मार्ग, नई दिल्ली-110124 को अग्रेषित की जाती है।

यह महानिदेशक लेखापरीक्षा, (गृह, शिक्षा एवं कौशल विकास) के अनुमोदन से जारी किया जा रहा है।

संलग्नक: यथोपरि

पुनीन सक्तेन
उप-निदेशक (ए.एम.जी-1)

**Separate Audit Report of the Comptroller & Auditor General of India on the Accounts
of the Shri Lal Bahadur Shastri Rashtriya Sanskrit Vidyapeetha, New Delhi for the
year ended 31 March 2020**

We have audited the attached Balance Sheet of the Shri Lal Bahadur Shastri Rashtriya Sanskrit Vidyapeetha as at 31 March 2020, Income & Expenditure Account and Receipts & Payments Account for the year ended on that date under Section 20(1) of the Comptroller & Auditor General's (Duties, Powers & Conditions of Service) Act, 1971. The audit has been entrusted for the period up to 2020-21. These financial statements are the responsibility of the management of the Vidyapeetha. Our responsibility is to express an opinion on these financial statements based on our audit.

2. This Separate Audit Report contains the comments of the Comptroller & Auditor General of India (CAG) on the accounting treatment only with regard to classification, conformity with the best accounting practices, accounting standards and disclosure norms, etc. Audit observations on financial transactions with regard to compliance with the Law, Rules & Regulations (Propriety and Regularity) and efficiency-cum-performance aspects, etc., if any, are reported through Inspection Report/CAG's Audit Reports separately.

3. We have conducted our audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. An audit includes examining, on a test basis, evidences supporting the amounts and disclosure in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of financial statements. We believe that our audit provides a reasonable basis for our opinion.

4. Based on our audit, we report that:

i) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.

ii) The Balance Sheet, Income & Expenditure Account and Receipts & Payments Account dealt with by this report have been drawn up in the format prescribed by the Ministry of Education, Government of India.

iii) In our opinion, proper books of accounts and other relevant records, except as stated in the report, have been maintained by Shri Lal Bahadur Shastri Rashtriya Sanskrit Vidyapeetha in so far as it appears from our examination of such books.

iv) We further report that:

A. Balance Sheet

A.1 Assets

A.1.1 Fixed Assets (Schedule 4)- Rs. 29.72 crore

The above does not include assets purchased out of Earmarked Funds amounting to Rs. 1.05 crore (for the year 2019-20 Rs. 46.66 lakh and for the year 2018-19 Rs. 58.65 lakh inclusive of gifted books of Rs. 8.07 lakh) resulting in understatement of Fixed Assets and Capital Fund by Rs. 1.05 crore .

A.1.2 Loans, Advances & Deposits (Schedule 8)-Rs. 3.30 crore

The Vidyapeetha had given advances of Rs. 63.80 lakh to CPWD under the building head during 2018-19 and the same was booked as expenditure in that year. But neither the work

has been started nor the amount has been utilised till 31 March 2020, the same needs to be shown under Loans & Advances. This has resulted in understatement of Loans, Advances & Deposits and understatement of Capital Fund by Rs. 63.80 lakh.

B. General

B.1 The Vidyapeetha has 15 bank accounts, out of these two bank accounts i.e. Indian Bank Account No. 405028132 and State Bank of India Account No. 10596550325 with cash book balances of Rs. 5.26 lakh and 27.71 lakh respectively as on 31.03.2020 were not reconciled with the bank by the Vidyapeetha till date. The balances in these accounts as per the bank have not been furnished to audit. These bank accounts need to be reconciled with the banks at the earliest.

B.2 Depreciation on Audio Visual Equipment (net block as on 31.03.2020 Rs. 3.25 lakh), Computer & Peripherals (net block as on 31.03.2020 Rs.45.70 lakh) have not been charged.

The same was not charged in the year 2018-19 also. This has resulted in understatement of Depreciation with consequent overstatement of Fixed Assets and Capital Fund. This was pointed out in the previous year report but remedial action has not been taken.

C. Grants-in-aid

The Vidyapeetha received Grant-in-aid during 2019-20 of Rs. 3569.49 lakh and had an opening balance of Rs. 1349.71 lakh as on 01 April 2019. It has internal receipts of Rs. 236.37 lakh. Out of the total fund of Rs. 5155.57 lakh, it utilized of Rs. 4559.12 lakh leaving a balance of Rs. 596.45 lakh as on 31 March 2020

D. Management letter

Deficiencies which have not been included in the Audit Report have been brought to the notice of the Vice Chancellor, Shri Lal Bahadur Shastri Rashtriya Sanskrit Vidyapeetha through a Management Letter issued separately for remedial/corrective action.

v. Subject to our observations in the preceding paragraphs, we report that the Balance Sheet, Income and Expenditure Account and Receipts and Payments Account dealt with by this Report are in agreement with the books of accounts.

vi. In our opinion and to the best of our information and according to the explanations given to us, the said financial statements read together with the Accounting Policies and Notes on Accounts, and subject to the significant matters stated above and other matters mentioned in Annexure to this Audit Report give a true and fair view in conformity with accounting principles generally accepted in India:

a. In so far as it relates to the Balance Sheet, of the state of affairs of the Shri Lal Bahadur Rashtriya Sanskrit Vidyapeetha as at 31 March 2020; and

b. In so far as it relates to Income and Expenditure Account of the deficit for the year ended on that date.

For and on behalf of the C &AG of India



**Director General of Audit
(Home, Education & Skill Development)**

Place: New Delhi

Dated:

Annexure

1. Adequacy of internal audit system

There is no internal audit wing in the University. However one Internal Audit Officer has been engaged on contract basis by the University for pre-audit.

2. Adequacy of internal control system

The internal control system is inadequate due to:

- (a) Absence of internal audit;
- (b) Non maintenance of Fixed Assets Register,
- (c) Physical verification of Fixed Assets as on 31 March 2020 was not done.
- (d) 45 paras of external audit pertaining to the period from 1995-96 to 2015-16 were outstanding as on 31 March 2020.

3. System of physical verification of fixed assets

The physical verification of fixed assets except computer and peripherals had not been conducted since 2007-08. The physical verification of computer & peripherals had been conducted up to 2012-13 and no material deficiency was reported.

4. System of physical verification of inventory

The University had conducted surprise check of inventories such as stationery and consumables up to 31 March 2020 and no material deficiency was reported.

5. Regularity in payment of statutory dues

As per accounts, no statutory dues were outstanding for more than six months as on 31 March 2020.

Shri Lal Bahadur Shastri Rashtriya Sanskrit Vidyapeetha (Deemed University)

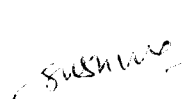

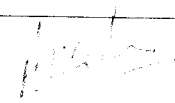
B-4, Qutub Institutional Area, New Delhi - 110 016



ANNUAL ACCOUNTS 2019-20

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Sushant

Shri Lal Bahadur Shastri Rashtriya Sanskrit Vidyapeeth, New Delhi
Deemed University



BALANCE SHEET AS AT 31ST MARCH 2020

SOURCE OF FUNDS	Schedule	Amount - Rupees	
		Current Year	Previous Year
		31.03.2020	31.03.2019
CORPUS/CAPITAL FUND	1	-1216061011.00	297407009.00
DESIGNATED / EARMARKED / ENDOWMENT FUNDS	2	61757910.00	62207911.00
CURRENT LIABILITIES AND PROVISIONS	3	1662086983.00	208661039.00
Total		507783882.00	568275959.00

APPLICATION OF FUNDS		Amount - Rupees	
		Current Year	Previous Year
		31.03.2020	31.03.2019
FIXED ASSETS			
Tangible Assets	4	297226498.00	293348621.00
Intangible Assets			
Capital Works-in-Progress			
INVESTMENTS FROM EARMARKED / ENDOWMENT FUNDS	5		
Long Term		4202961.00	3847018.00
Short Term			
INVESTMENTS - OTHERS	6		
CURRENT ASSETS	7	173365797.00	250587138.00
LOANS, ADVANCES & DEPOSITS	8	32988626.00	20493182.00
Total		507783882.00	568275959.00

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[Signature]
Assistant Registrar (Acctt.)

[Signature]
Deputy Registrar (Acctt.)

[Signature]
Finance Officer

[Signature]
Vice Chancellor

Shri Lal Bahadur Shastri Rashtriya Sanskrit Vidyapeeth, New Delhi
Deemed University



INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2020

Particulars	Schedule	Amount - Rupees	
		Current Year	Previous Year
INCOME		31.03.2020	31.03.2019
Academic Receipts	9	1304732.00	2002541.00
Grants/Subsidies	10	418883152.00	463455891.00
Income from Investments	11	152172.00	254396.00
Interest Earned	12	12128256.00	1423518.00
Other Income	13	7988383.00	2052218.00
Prior Period Income	14	0.00	0.00
TOTAL (A)		440456695.00	469188564.00
EXPENDITURE			
Staff Payments & Benefits (Establishment expenses)	15	643824724.00	409856228.00
Academic Expenses	16	5291291.00	8168041.00
Administrative and General Expenses	17	15190673.00	19032358.00
Transportation Expenses	18	410251.00	499168.00
Repair & Maintenance	19	18893960.00	25411017.00
Finance Costs	20	156344.00	104548.00
Depreciation	4	11747624.00	11023588.00
Other Expenses	21	-30858.00	384531.00
Prior Period Expenses	22	0.00	0.00
TOTAL (B)		695484009.00	474479479.00
Balance Being Excess of Income over Expenditure (A-B)		-255027314.00	-5290915.00
Transfer to / from Designated Fund			
Building Fund			
Other (specify)			
Balance Being Surplus / (Deficit) Carried to Capital Fund		-255027314.00	-5290915.00

Significant Accounting Policies

23

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Sushant
Assistant Registrar (Acctt.)

[Signature]
Deputy Registrar (Acctt.)

[Signature]
Finance Officer

[Signature]
Vice Chancellor

Shri Lal Bahadur Shastri Rashtriya Sanskrit Vidyapeeth, New Delhi
(Deemed University)



SCHEDULE - 1 CORPUS/CAPITAL FUND

	(Amount - Rupees)	
	Current Year	
	31.03.2020	31.03.2019
Balance at the beginning of the year : Capital Fund (Maintenance Grant)	95993611.00	95609080.00
Balance at the beginning of the year : Capital Fund (GDA Grant)	224478815.00	212791088.00
Balance at the beginning of the year : Reserves	-17774502.00	8250359.00
Less : Previous Year Surplus/Deficit	-5290915.00	-26024861.00
Add : Contribution towards Corpus/Capital Fund		
Add : Grants from UGC, Government of India and State		
Government to the extent utilized for capital expenditure	-30858.00	384531.00
Add : Assets Purchased out of Earmarked Funds (GDA Grant)	15656359.00	11687727.00
Income & Expenditure Account		
Less : Prior Years provision for Retirement Benefit as per Acturial Report	1274066207.00	
Total	-961033697.00	302697924.00
Income over Expenditure as per Income & Expenditure Accounts	-255027314.00	-5290915.00
Balance at the year end	-1216061011.00	297407009.00

Sachin
Assistant Registrar (Acctt.)

[Signature]
Deputy Registrar (Acctt.)

[Signature]
Finance Officer

[Signature]
Vice Chancellor

SHRI LAL BAHADUR SHASHTRI RASHTRIYA SANSKRIT VIDYAPEETH, KATWARIA SARAI, NEW DELHI
(Deemed University)



SCHEDULE - 2 DESIGNATED / EARMARKED / ENDOWMENT FUNDS

Particulars	FUND-WISE BREAK UP (Amount - Rupees)								TOTAL	
	Revolving Fund	Student Fund	Special Fund	Project A/c	Campus Develop. Fund	PMMMMNMTT	NRC	Ministry Publication	Current Year	Previous Year
A.										
a. Opening balance	6410152.00	15505502.00	197627.00	2054775.00	31374862.00	4315602.00	1273128.00	1076263.00	31.03.2020	31.03.2019
b. Additions during the year		375790.00		300000.00	750811.00	10377000.00	1231910.00	120623.00	62207911.00	51397946.00
c. Income from investments made of the funds	138621.00								13156134.00	20067888.00
d. Accrued Interest on		873295.00			965571.00				138621.00	0.00
e. Interest on Savings Bank		266383.00		169506.00	320475.00		53181.00	40127.00	1838866.00	0.00
f. Other additions - Faculty		4461000.00					55020.00		849672.00	4395913.00
TOTAL (A)	6548773.00	21481970.00	197627.00	2524281.00	33411719.00	14692602.00	2613239.00	1237013.00	82707224.00	77191793
B.										
Utilization/Expenditure towards objective of funds										
i. Capital Expenditure		136490.00			571214.00	3786640.00	171845.00			
ii. Revenue Expenditure	0	1309648.00		1308958.00	4020111.00	8937706.00	706702.00		4666189.00	5058286.00
TOTAL	0.00	1446138.00	0.00	1308958.00	4591325.00	12724346.00	878547.00	0.00	16283125.00	9925596.00
TOTAL (B)	0.00	1446138.00	0.00	1308958.00	4591325.00	12724346.00	878547.00	0.00	20949314.00	14983882.00
Closing balance at the year end (A - B)	6548773.00	20035832.00	197627.00	1215323.00	28820394.00	1968256.00	1734692.00	1237013.00	61757910.00	62207911.00
Represented by										
Cash and Bank Balance		7460131.00	526907.00	3685152.00	346875.00	4268069.00	1734692.00	1237847.00	19259673.00	33245325.00
Investments		10790032.00			13708572.00	0.00	0.00		24498604.00	24019569.00
Interest accrued but not due		2121694.00			2415786.00	0.00	0.00		4537480.00	3177649.00
Advances/Receivables out of Fund (Net Figure of Balance Sheet)	6548773	-336025.00	-329280.00	-2469829.00	12349161.00	-2299813.00	0.00	-834.00	13462153.00	1765368.00
Total	6548773.00	20035832.00	197627.00	1215323.00	28820394.00	1968256.00	1734692.00	1237013.00	61757910.00	62207911.00

Assistant Registrar (Acctt.)

Deputy Registrar (Acctt.)

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[illegible]

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Finance Officer

Vice Chancellor

- 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.

SHRI LAL BAHADUR SHASTRI RASHTRIYA SANSKRIT VIDYAPEETH, KATWARIA SARAI, NEW DELHI
(Deemed University)



SCHEDULE - 3 CURRENT LIABILITIES & PROVISIONS

	(Amount - Rupees)	
	Current Year	Previous Year
	31.03.2020	31.03.2019
A. CURRENT LIABILITIES		
1. Deposits from staff		
2. Deposits from students		
Library Security		
3. Sundry Creditors :	4663183.00	3494283.00
a) For Goods & Services		
b) Others		
4. Deposit-Others (including EMD, Security Deposit)		
Earnest Money	0.00	0.00
Hostel Security	131970.00	121470.00
Securities	2214063.00	2520900.00
5. Statutory Liabilities (GPF, TDS, WC, CPF, GIS, NPS)		
a) Overdue		
b) Others		
6. Other current Liabilities		
a) Salaries		
b) Receipts against sponsored projects	462049.00	505202.00
c) Receipts against sponsored fellowships & scholarships	2908101.00	3288606.00
d) Unutilized Grants	59644720.00	39024394.00
e) Grants in advance	0.00	95945999.00
f) Other funds		
Campus Development Fund	12018117.00	0.00
Computer Courses	25523.00	25523.00
CSSET	0.00	5152893.00
CVVET	0.00	165043.00
Endowment Fund	0.00	116000.00
Expenses Payable	15175152.00	24698329.00
GSLI	14031.00	13341.00
GST - Student Fund A/c	11504.00	8318.00
Hostel Fund	25834.00	25834.00
Hostel Mess	240557.00	250810.00
Jain Vidya	333070.00	274195.00
Journalism	100.00	71600.00
Jyotish Departmental Development Fund	903495.00	655851.00
Lecture Series - VB Charitable	77375.00	100000.00
LIC	0.00	6443.00
Medical Astrology	71750.00	71750.00
MOOCS	203450.00	203450.00
Paurohitya	836687.00	611362.00
Rashtriya Sanskrit Sansthan	674223.00	249063.00
Sanskrit Sambhasan	70800.00	70800.00

SHRI LAL BAHADUR SHASTRI RASHTRIYA SANSKRIT VIDYAPEETH, KATWARIA SARAI, NEW DELHI
(Deemed University)



SCHEDULE - 3 CURRENT LIABILITIES & PROVISIONS

(Amount - Rupees)		
	Current Year	Previous Year
	31.03.2020	31.03.2019
Self Financing Course	718149.00	718149.00
Special Fund	3271558.00	3271558.00
Vastu Shastra - Jyotish Department	543675.00	3000056.00
Yogdarshan Karyashala	2842721.00	3602847.00
Vidyapeetha GDA Grant	3000000.00	0.00
ICPR	416059.00	0.00
Special Fund	354280.00	354280.00
Project A/c	1564943.00	1564943.00
Campus Development Fund (Liabilities)	162498.00	72918.00
Ministry Publication	5390.00	5052.00
g) Other liabilities - Student Fund (SWF)	591184.00	454207.00
SEET / SAET / VVET 2019	24292.00	2658886.00
SEET / SAET / VVET 2020	2859173.00	0.00
Withheld Securities - GDA Grant	4043837.00	4541553.00
Expenses Payable in GDA Grant	14982833.00	2171871.00
Shodh Ganga in GDA Grant	339716.00	339716.00
GST Student Fund A/c in GDA Grant	149962.00	145304.00
Vidyapeetha Maintenance in GDA Grant	0.00	5000000.00
Expenses Payable in Project A/c	945978.00	3000000.00
Expenses Payable in PMMMNMTT A/c	2309220.00	33220.00
Other Liability in PMMMNMTT A/c	54848.00	0.00
Expenses Payable in NRC A/c	0.00	55020.00
TOTAL (A)	139886070.00	208661039.00
B. PROVISIONS		
1. For Taxation		
2. Gratuity	101260094.00	
3. Superannuation/Pension	1330976890.00	
4. Accumulated Leave Encashment	89963929.00	
5. Trade Warranties/Claims		
6. Others (specify)		
TOTAL (B)	1522200913	0
TOTAL (A+B)	1662086983.00	208661039.00

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

Sushant
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SHRI LAL BAHADUR SHASHTRI RASHTRIYA SANSKRIT VIDYAPEETH, KATWARIA SARAI, NEW DELHI
(Deemed University)



SCHEDULE - 3(a) SPONSORED PROJECTS

S.No.	Name of the Project	Opening Balance as on 01.04.2019		Receipts/Recoveries during the year	Total	Expenditure during the year	(Amount - Rupees) Closing Balance as on 31.03.2020	
		Credit	Debit				Credit	Debit
1	2	3	4	5	6	7	8	9
1	SC/ST Cell	131904.00			131904.00		131904.00	
2	Women Study Centre	43153.00			43153.00		0.00	
3	Computer Centre	160954.00			160954.00	43153	160954.00	
4	Manuscript Grant	114671.00			114671.00		114671.00	
5	EPG Pathshala	54520.00			54520.00	0	54520.00	
TOTAL		505202.00	0.00	0.00	505202.00	43153.00	462049.00	

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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 01.04.2019		Transactions during the year		Closing Balance as on 31.03.2020	
		CR.	DR.	CR.	DR.	CR.	DR.
1	2	3	4	5	6	7	8
1	University Grants Commission						
	Scholarship	1255535.00		130000.00	40000.00	1345535.00	
	JRF	2004331.00		0.00	445424.00	1558907.00	
2	Ministry						
3	Others (Specify individually)						
	NSS	28740.00	0.00	0.00	25081.00	3659.00	
TOTAL		3288606.00	0.00	130000.00	510505.00	2908101.00	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
	01.04.2020	31.03.2019
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		
Add : Receipts during the year	39024394.00	38194803.00
Add : Internal Receipts during the year	54149838.00	31634600.00
	2064125.00	2540608.00
Total (c)	95238357.00	72370011.00
Less : Refunds		
Less : Utilized for Revenue Expenditure	20138153.00	21657890.00
Less : Utilized for Capital Expenditure	15455484.00	11687727.00
Total (d)	35593637.00	33345617.00
Unutilized carried forward (c-d)	59644720.00	39024394.00

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

(Amount - Rupees)

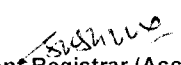
	Current Year	Previous Year
	01.04.2020	31.03.2019
C. UGC Grants : Maintenance Grant		
Balance B/F	95945999.00	
Add : Receipts during the year	302799000.00	
Total (e)	398744999.00	
Less : Refunds		
Less : Utilized for Revenue Expenditure	398775857.00	
Less : Utilized for Capital Expenditure	-30858.00	
Total (f)	398744999.00	
Unutilized carried forward (e-f)	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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(Deemed University)



SCHEDULE - 4 Fixed Assets

S. No.	DESCRIPTION	GROSS BLOCK				DEPRECIATION				NET BLOCK	
		Opening Balance 01.04.2019	Additions	Ded./ Adj.	CI Balance	Dep Opening Balance	Depreciation for the year	Ded./ Adj.	Total Depreciation	31.03.2020	31.03.2019
1	Lease Land	1389090.00			1389090.00		659467.00		659467.00	729623.00	1389090.00
2	Site Development	286424.00			286424.00					286424.00	286424.00
3	Buildings	279230781.00			279230781.00	26507553.00	5584615.00		32092168.00	247138613.00	252723228.00
4	Roads & Bridges										
5	Tubewells & Water Supply										
6	Sewerage & Water Supply										
7	Electrical Installation and equipment										
8	Plant & Machinery	9292162.00			9292162.00	6827237.00	548048.00		7375285.00	1916877.00	2464925.00
9	Scientific & Laboratory Equipment	59105.00			59105.00	59105.00			59105.00		
10	Office Equipment	39414462.00	12783209.00		52197671.00	21116016.00	2552622.00		23668638.00	28529033.00	18298446.00
11	Audio Vishual Equipment	489581.00			489581.00	164654.00			164654.00	324927.00	324927.00
12	Computers & Peripherals	20248783.00	2115644.00		22364427.00	17794089.00			17794089.00	4570338.00	2454694.00
13	Furniture, Fixtures & Fittings	24643012.00	654474.00		25297486.00	15450542.00	1267878.00		16718420.00	8579066.00	9192470.00
14	Vehicle	2359662.00		128701.00	2230961.00	2257811.00			2257811.00	-26850.00	101851.00
15	Lib. Books & Scientific Journals	11149068.00	200875.00		11349943.00	5036502.00	1134994.00		6171496.00	5178447.00	6112566.00
16	Small Value Assets	6067357.00			6067357.00	6067357.00			6067357.00	0.00	0.00
	Total (A)	394629487.00	15754202.00	128701.00	410254988.00	101280866.00	11747624.00	0.00	113028490.00	297226498.00	293348621.00
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
	Grand Total	394629487.00	15754202.00	128701.00	410254988.00	101280866.00	11747624.00	0.00	113028490.00	297226498.00	293348621.00

Note The additions during the year include additions from :

Gifted Book	---	200875.00
Earmarked Funds	---	0.00
Sponsored Projects	---	0.00
GDA Grant		15455484.00
Maintenance Grant		97843.00
Total		15754202.00

Note : The figure shown in "depreciation for the year" on Lease Land includes amortization amount of Rs. 645436/- pertaining to the year 1974 to 2019 as per SAR of 2018-19

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(Deemed University)



SCHEDULE - 4A GDA Grant Fixed Assets

S.N o.	DESCRIPTION	GROSS BLOCK				DEPRECIATION				(Amount - Rupees) NET BLOCK	
		Opening Balance 01.04.2019	Additions	Ded./ Adj.	CI Balance	Dep Opening Balance	Depreciation for the year	Ded./ Adj.	Total Depreciation	31.03.2020	31.03.2019
1	Land										
2	Site Development										
3	Buildings	195494359.00			195494359.00	18022781.00	3909887		21932668.00	173561691.00	177471578.00
4	Roads & Bridges										
5	Tubewells & Water Supply										
6	Sewerage & Water Supply										
7	Electrical Installation and equipment										
8	Plant & Machinery	3337594.00			3337594.00	1485705.00	250320		1736025.00	1601569.00	1851889.00
9	Scientific & Laboratory Equipment										
10	Office Equipment	37553427.00	12746770.00		50300197.00	19353313.00	2545122		21898435.00	28401762.00	18200114.00
11	Audio Vishual Equipment		0.00								
12	Computers & Peripherals	9566860.00	2115644.00		11682504.00	7331715.00			7331715.00	4350789.00	2235145.00
13	Furniture, Fixtures & Fittings	16311965.00	593070.00		16905035.00	7663803.00	1267878		8931681.00	7973354.00	8648162.00
14	Vehicle										
15	Lib Books & Scientific Journals	6157174.00	200875.00		6358049.00	2556117.00	635805.00		3191922.00	3166127.00	3601057.00
16	Small Value Assets										
	Total (A)	268421379.00	15656359.00	0.00	284077738.00	56413434.00	8609012.00	0.00	65022446.00	219055292.00	212007945.00
17	Capital Work in Progress (B)										
	Grand Total	268421379.00	15656359.00	0.00	284077738.00	56413434.00	8609012.00	0.00	65022446.00	219055292.00	212007945.00

Note The additions during the year include additions from :

Gifted Book	200875.00
Earmarked Funds	0.00
Sponsored Projects	0.00
GDA Grant	15455484.00
Total	15656359.00

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(Deemed University)



SCHEDULE - 4B Maintenance Grant Fixed Assets

S. No.	DESCRIPTION	GROSS BLOCK				DEPRECIATION				NET BLOCK	
		Opening Balance 01.04.2019	Additions	Ded./ Adj.	CI Balance	Dep Opening Balance	Depreciation for the year	Ded./ Adj.	Total Depreciation	31.03.2020	31.03.2019
1	Lease Land	1389090.00			1389090.00		659467.00		659467.00	729623.00	1389090.00
2	Site Development	286424.00			286424.00					286424.00	286424.00
3	Buildings	83736422.00			83736422.00	8484772.00	1674728.00		10159500.00	73576922.00	75251650.00
4	Roads & Bridges										
5	Tubewells & Water Supply										
6	Sewerage & Water Supply										
7	Electrical Installation and equipment										
8	Plant & Machinery	5954568.00			5954568.00	5341532.00	297728.00		5639260.00	315308.00	613036.00
9	Scientific & Laboratory Equipment	59105.00			59105.00	59105.00			59105.00	0.00	0.00
10	Office Equipment	1861035.00	36439.00		1897474.00	1762703.00	7500.00		1770203.00	127271.00	98332.00
11	Audio Visual Equipment	489581.00			489581.00	164654.00			164654.00	324927.00	324927.00
12	Computers & Peripherals	10681923.00			10681923.00	10462374.00			10462374.00	219549.00	219549.00
13	Furniture, Fixtures & Fittings	8331047.00	61404.00		8392451.00	7786739.00			7786739.00	605712.00	544308.00
14	Vehicle	2359662.00		128701.00	2230961.00	2257811.00			2257811.00	-26850.00	101851.00
15	Lib. Books & Scientific Journals	4991894.00			4991894.00	2480385.00	499189.00		2979574.00	2012320.00	2511509.00
16	Small Value Assets	6067357.00			6067357.00	6067357.00			6067357.00	0.00	0.00
	Total (A)	126208108.00	97843.00	128701.00	126177250.00	44867432.00	3138612.00	0.00	48006044.00	78171206.00	81340676.00
17	Capital Work in Progress (B)										
	Grand Total	126208108.00	97843.00	128701.00	126177250.00	44867432.00	3138612.00	0.00	48006044.00	78171206.00	81340676.00

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 Lease Land includes amortization amount of Rs. 645436/- pertaining to the year 1974 to 2019 as per SAR of 2018-19

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SHRI LAL BAHADUR SHASTRI RASHTRIYA SANSKRIT VIDYAPEETH, KATWARIA SARAI, NEW DELHI
(Deemed University)



SCHEDULE - 4C INTANGIBLE ASSETS : NIL

S.No.	DESCRIPTION	GROSS BLOCK				DESPRECIATION				NET BLOCK	
		Opening Balance 01.04.2019	Additions	Deductions	CI Balance	Depreciation / Amortizations Opening Balance	Depreciation / Amortizations for the year	Deeduction/ Adjustment	Total Depreciation / Amortizations	31.03.2020	31.03.2019
1	Patents & Copyrights										
2	Computer Software										
3	E-Journals										

Sushil
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P
Deputy Registrar (Acctt.)

Amber
Finance Officer

V
Vice Chancellor


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(Deemed University)




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

PARTICULARS	Opening Balance 01.04.2019	Additions	Gross	Amortization	(Amount - Rupees)	
					Net Block 31.03.2020	Net Block 31.03.2019
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 01.04.2019	Additions	Gross	Patents Granted / Rejected	Net Block 2019-20	Net Block 2018-19
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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SHRI LAL BAHADUR SHASTRI RASHTRIYA SANSKRIT VIDYAPEETH, KATWARIA SARAI, NEW DELHI
(Deemed University)



SCHEDULE - 4D OTHERS : NIL

S.No.	DESCRIPTION	GROSS BLOCK				DESPRECIATION				NET BLOCK	
		Opening Balance 01.04.2019	Additions	Deductions	CI Balance	Dep Opening Balance	Depreciation for the year	Deeduction/ Adjustment	Total Depreciation	31.03.2020	31.03.2019
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										
9	Scientific & Laboratory Equipment										
10	Office Equipment										
11	Audio Vishual Equipment										
12	Computers & Penipherals										
13	Furniture, Fixtures & Fittings										
14	Vehicle										
15	Lib. Books & Scientific Journals										
16	Small Value Assets										
	Total (A)										
17	Capital Work in Progress (B)										
	Grand Total										

Note : The additions during the year include additions from :

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

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Deputy Registrar (Acctt.)

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(Deemed University)



SCHEDULE - 5 INVESTMENT FROM EARMARKED/ENDOWMENT FUNDS

(Amount - Rupees)		
	Current Year	Previous Year
	31.03.2020	31.03.2019
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	4202961.00	3847018.00
7. Others (to be specified)		
Total	4202961.00	3847018.00

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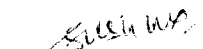
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SCHEDULE - 5(A) INVESTMENT FROM EARMARKED/ENDOWMENT FUNDS (FUND WISE) : NIL

S.No.	Funds	(Amount - Rupees)	
		Current Year	Previous Year
		31.03.2020	31.03.2019
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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Shri Lal Bahadur Shastri Rashtriya Sanskrit Vidyapeeth, New Delhi
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SCHEDULE - 6 INVESTMENT - OTHERS : NIL

(Amount - Rupees)		
	Current Year	Previous Year
	31.03.2020	31.03.2019
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)		
Total	0.00	0.00

S. V. V. S.
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Finance Officer

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Vice Chancellor



SCHEDULE 7 - CURRENT ASSETS

(Amount - Rupees)		
	Current Year	Previous Year
	31.03.2020	31.03.2019
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	35086713.00	49927565.00
State Bank of India	2770508.00	2770508.00
Canara Bank	22028958.00	96081402.00
Other Funds		
With Scheduled Banks	113442362.00	101776801.00
b) With Non-Scheduled Banks :		
in term deposit Accounts		
In Saving Accounts		
4. Cash in Hand	37256.00	30862.00
TOTAL (A)	173365797.00	250587138.00

Note : Annexure A shows the details of Bank Accounts

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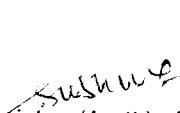



Vice Chancellor

Shri Lal Bahadur Shastri Rashtriya Sanskrit Vidyapeeth, New Delhi
(Deemed University)



SCHEDULE 7 - CURRENT ASSETS, ANNEXURE A

(Amount - Rupees)	
I. Saving Bank Accounts	
1 Student Fund A/c	7460131.00
2 GDA Grants for specific schemes	33323322.00
3 Ministry Publication	1237847.00
4 Campus Development A/c	346875.00
5 Project A/c	3685152.00
6 Special Fund A/c	526907.00
7 SSET / SAET / VVET 2019	24292.00
8 SSET / SAET / VVET 2020	2859173.00
9 PMMMNMTT	4268069.00
10 NRC	1734692.00
II. Current Accounts	
III. Term Deposits with Schedule Banks	
1 Student Fund A/c	10790032.00
2 Campus Development Fund	13708572.00
3 GDA A/c	33477298.00
Total	113442362.00

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SHRI LAL BAHADUR SHASHTRI RASHTRIYA SANSKRIT VIDYAPEETH, KATWARIA SARAI, NEW DELHI
(Deemed University)



SCHEDULE 8 - LOANS, ADVANCES & DEPOSITS

(Amount - Rupees)		
	Current Year	Previous Year
	31.03.2020	31.03.2019
1. Advances to employee : (Non-interest bearing)		
a) Salary		
b) Festival	0.00	1900.00
c) Medical Advance	233237.00	0.00
d) Other (to be specified) - Misc. Advance	260120.00	534031.00
Advance for purchase of vehicle	1618274.00	0.00
LTC Advance	343878.00	384435.00
Misc. Advance (Special Fund)	25000.00	25000.00
Misc. Advance (Project A/c)	41092.00	41092.00
Misc. Advance (Campus Development Fund)	4000.00	23997.00
Misc. Advance (Ministry Publication)	4556.00	4556.00
Misc. Advance (GDA Grant)	426026.00	423626.00
Misc. Advance (Student Fund)	255159.00	505987.00
Misc. Advance (PMMMNMTT)	64255.00	608.00
2. Long Term Advances to employees (Interest bearing)		
a) Vehicle Loan	43064.00	105264.00
b) Home Loan	1890270.00	2001318.00
c) Others (to be specified), Computer Advance	287732.00	537252.00
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	623199.00	622999.00
ICPR	0.00	100469.00
NAAC	286549.00	286549.00
NET/SET	24400.00	0.00
Remedial Coaching	34000.00	0.00
RSS Project	0.00	39726.00
SAP - Jyotish	38720.00	0.00
SAP - Sahitya	37915.00	0.00
SSET / SAET / VVET 2019	0.00	344000.00
SSET / SAET / VVET 2020	180000.00	0.00
Seminar/Conference - XII Plan	293196.00	293196.00

SHRI LAL BAHADUR SHASTRI RASHTRIYA SANSKRIT VIDYAPEETH, KATWARIA SARAI, NEW DELHI
(Deemed University)



SCHEDULE 8 - LOANS, ADVANCES & DEPOSITS

(Amount - Rupees)		
	Current Year	Previous Year
	31.03.2020	31.03.2019
Student Fund	0.00	8650.00
TDS	390235.00	384988.00
Vidyapeetha GDA Grant	0.00	5000000.00
Vidyapeetha Maintenance Grant in GDA Grant	3000000.00	0.00
Maintenance A/c - Campus Development A/c	12018117.00	0.00
Innovative Programme - GDA Grant	305959.00	305959.00
Medical Astrology - GDA Grant	264943.00	264943.00
Amount Payable - GDA Grant	3728524.00	3728524.00
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	240000.00
5. Income Accrued :		
a) On Investment from Earmarked / Endowment Funds - Maintenance A/c	152172.00	119067.00
b) On Investment from Earmarked / Endowment Funds - Campus Development	2415786.00	1658355.00
c) On Investment from Earmarked / Endowment Funds - GDA Grant	42191.00	187186.00
d) On Investment from Earmarked / Endowment Funds - Student Fund A/c	2121694.00	1519294.00
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) Grants Receivable in GDA Grant		
d) Grants Receivable in Maintenance Grant	165000.00	0.00
e) Other receivables from UGC		
8. Claims Receivable - Income Tax		
a) Campus Development	68152.00	53616.00
b) GDA A/c	133226.00	0.00
Total	32988626.00	20493182.00

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
	31.03.2020	31.03.2019
FEES FROM STUDENTS		
Academic		
1. Admission fee	366908.00	307535.00
2. Enrolment fee		
3. Library Admission fee	449839.00	457603.00
4. Syllabus fee		
Total (A)	816747.00	765138.00
Other Fees		
1. Identity card fee	86585.00	78139.00
2. Fine / Miscellances fee - Research and Thesis Fee	52000.00	48000.00
3. Medical fee		
4. Transporation fee		
5. Hostel fee	227385.00	127400.00
6. Computer fee	95215.00	82529.00
7. Convocation	26800.00	0.00
Total (B)	487985.00	336068.00
Sale of Publications		
1. Sale of Admission forms	0.00	901335.00
Total (C)	0.00	901335.00
GRAND TOTAL (A+B+C)	1304732.00	2002541.00

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)

Particulars	Plan			Total Plan	Maintenance Grant	Current Year Total 31.03.2020	Previous Year Total 31.03.2019
	Govt. of India	UGC					
		GDA Grant	Specific Schemes				
Balance B/F		39024394.00		39024394.00	95945999.00	134970393.00	32599824.00
Add : Receipts during the year		54149838.00		54149838.00	302799000.00	356948838.00	569378600.00
b) Internal Receipts to the extent of opening balance		2064125.00		2064125.00		2064125.00	8135587.00
TOTAL							
Less : Refund to UGC							
Balance							
Less : Utilized for Capital expenditure (A)		15455484.00		15455484.00	-30858.00	15424626.00	12072258.00
Balance							
Less : Utilized for Revenue expenditure (B)		20138153.00		20138153.00	398775857.00	418914010.00	463071360.00
Balance C/F (C)	0.00	59644720.00	0.00	59644720.00	0.00	59644720.00	134970393.00

- 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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(Deemed University)



SCHEDULE 11 - INCOME FROM INVESTMENTS

Particulars	Earmarked / Endowment Funds		(Amount - Rupees) Other Investments	
	Current Year	Previous Year	Current Year	Previous Year
	31.03.2020	31.03.2019	31.03.2020	31.03.2019
1. Interest				
a) On Government Securities				
b) Other Bonds/Debentures				
2. Interest on Term Deposits	152172.00	254396.00		
3. Interest accrued but not due on Term Deposits/Interest bearing advance to employees				
4. Interest on Savings Bank Accounts				
5. Others (Specify)				
Total	152172.00	254396.00	0.00	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 31.03.2020	Previous Year 31.03.2019
1. On Savings Accounts with scheduled banks	12071518.00	1423518.00
2. On Loans		
a. Employees/Staff	56738.00	
b. Others		
3. On Debtors and Other Receivables		
Total	12128256.00	1423518.00

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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(Deemed University)



SCHEDULE 13 - OTHER INCOME

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

(Amount - Rupees)

Particulars	Current Year	Previous Year
	31.03.2020	31.03.2019
A. Income from Land & Buildings		
1. Hostel Room Rent		
2. License fee	201983.00	286729.00
3. Water charges recovered (Plan)		
Total	201983.00	286729.00
B. Others		
1. Income from consultancy		
2. RTI fees	0.00	0.00
3. Sale of application form (recruitment)	611760.00	0.00
4. Misc. receipts (Sale of tender form, waste paper etc.)	7010055.00	570448.00
5. Workshop/Seminar	0.00	1149541.00
6. Profit on Sale/disposal of Assets		
a) Owned assets		
b) Assets received free of cost		
7. Others (specify) - Provision written back	152585.00	0.00
Sale of Tender form	12000.00	45500.00
Total	7786400.00	1765489.00
Grand Total (A+B)	7988383.00	2052218.00

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SCHEDULE 14 - PRIOR PERIOD INCOME : NIL

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

Particulars	(Amount - Rupees)	
	Current Year 31.03.2020	Previous Year 31.03.2019
1. Academic Receipts		
2. Income from Investments		
3. Interest earned		
4. Other Income		
Total	0.00	0.00

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(Deemed University)



SCHEDULE 15 - STAFF PAYMENTS & BENEFITS (ESTABLISHMENT EXPENSES)

DESCRIPTION	(Amount - Rupees)					
	Current Year			Previous Year		
	31.03.2020			31.03.2019		
	GDA Grant	Maintenance Grant	Total	GDA Grant	Maintenance Grant	Total
a) Salaries and Wages		287098114.00	287098114.00	6720517.00	311332897.00	318053414.00
b) Allowances and Bonus						
c) Contribution to Provident Fund						
d) Contribution to Other Fund (specify), NPS		11990177.00	11990177.00		8276144.00	8276144.00
e) Staff Welfare Expenses		195000.00	195000.00		210000.00	210000.00
f) Retirement and Terminal Benefits		80338177.00	80338177.00		67695239.00	67695239.00
Provision for Retirement and Terminal Benefits		248134706.00	248134706.00			
g) LTC facility		201239.00	201239.00		1175839.00	1175839.00
h) Medical facility		2796457.00	2796457.00		5135176.00	5135176.00
i) Children Education Allowance		3159000.00	3159000.00		2260146.00	2260146.00
j) Honorarium		304296.00	304296.00		755223.00	755223.00
k) Others (Specify) - Salary to Contractual Staff	1352535.00	8094200.00	9446735.00	247846.00	5583070.00	5830916.00
Leave Encashment		160823.00	160823.00		464131.00	464131.00
TOTAL	1352535.00	642472189.00	643824724.00	6968363.00	402887865.00	409856228.00

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SCHEDULE 15A - EMPLOYEES RETIREMENT AND TERMINAL BENEFITS

	(Amount - Rupees)			
	Pension	Gratuity	Leave Encashment	Total
Opening Balance as on 01.04.2019	1175175448.00	86671873.00	67859871.00	1329707192.00
Add : Capitalized value of Contributions Received from other Organizations				0.00
Total (a)	1175175448.00	86671873.00	67859871.00	1329707192.00
Less : Actual Payment during the Year (b)	48875239.00	3490634.00	3275712.00	55641585.00
Balance available on 31.03.2020 c = (a-b)	1126300209.00	83181839.00	64584159.00	1274066207.00
Provision required on 31.03.2020 as per Actuarial Valuation (d)	1330976890.00	101260094.00	89963929.00	1522200913.00
A. Provision to be made in the current year (d-c)	204676681.00	18078255.00	25379770.00	248134706.00
B. Contribution to New Pension Scheme				
C. Medical Reimbursement to Retired Employees				
D. Travel to Hometown on Retirement				
E. Deposit Linked Insurance Payment				
TOTAL (A+B+C+D+E)				

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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(Deemed University)



SCHEDULE 16 - ACADEMIC EXPENSES

	Current Year			(Amount - Rupees)		
	31.03.2020			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		263367.00	263367.00		0.00	0.00
d) Payment to visiting faculty						
e) Examination	316213.00	333070.00	649283.00	293153.00	730087.00	1023240.00
f) Student Welfare expenses						
g) Admission expenses						
h) Convocation expenses						
i) Publications & Panchang		88899.00	88899.00		189083.00	189083.00
j) Stipend/means-cum-merit scholarship		3696148.00	3696148.00		130087.00	130087.00
k) Others (Specify), NCC		0.00	0.00		5791030.00	5791030.00
Shodh Prabha		31626.00	31626.00		56149.00	56149.00
Sanskrit Diwas Exp		52933.00	52933.00		46788.00	46788.00
Lecture Series		50478.00	50478.00		24189.00	24189.00
l) Recurring Jyotish	124880.00		124880.00	189373.00	157703.00	157703.00
m) NET/SET	59866.00		59866.00			189373.00
n) Remedial Coahing	61366.00		61366.00	72700.00		72700.00
o) Recurring, SAP-Sahitya	212445.00		212445.00	276977.00		276977.00
p) Salary of WSC	0.00		0.00	93155.00		93155.00
q) Sports & Adventures	0.00		0.00	100931.00		100931.00
TOTAL	774770.00	4516521.00	5291291.00	1042925.00	7125116.00	8168041.00

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(Deemed University)



SCHEDULE 18 - TRANSPORTATION EXPENSES

Particulars	(Amount - Rupees)					
	Current Year			Previous Year		
	31.03.2020			31.03.2019		
	GDA Grant	Maintenance Grant	Total	GDA Grant	Maintenance Grant	Total
A. Infrastructure (owned by institution)						
a) Running expenses		283891.00	283891.00		324509.00	324509.00
b) Repairs & Maintenance		107659.00	107659.00		174659.00	174659.00
c) Insurance expenses						
B. Vehicle taken on rent/lease						
a) Rent/lease expenses						
b) Loss on sale of car		18701.00	18701.00		0.00	0.00
C. Vehicle (Taxi) hiring expenses						
TOTAL	0.00	410251.00	410251.00	0.00	499168.00	499168.00

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SCHEDULE 19 - REPAIRS & MAINTENANCE

Particulars	(Amount - Rupees)					
	Current Year			Previous Year		
	31.03.2020			31.03.2019		
	GDA Grant	Maintenance Grant	Total	GDA Grant	Maintenance Grant	Total
a) Building	6245385.00	3032788.00	9278173.00	7561199.00	7524912.00	15086111.00
b) Furniture & Fixtures						
c) Plant & Machinery						
d) Office Equipment						
e) Computers		213370.00	213370.00		203669.00	203669.00
f) Laboratory & Scientific equipment						
g) Audio Visual equipment						
h) Cleaning Material & Services						
i) Book binding charges						
j) Gardening	923654.00	732229.00	1655883.00	1084992.00	1555428.00	2640420.00
k) Estate Maintenance	5147135.00	2599399.00	7746534.00	1432212.00	5917245.00	7349457.00
l) Others (Specify) - Generator Maint.		0.00	0.00		131360.00	131360.00
TOTAL	12316174.00	6577786.00	18893960.00	10078403.00	15332614.00	25411017.00

Sushil Kumar
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SCHEDULE 20 - FINANCE COSTS

Particulars	(Amount - Rupees)					
	Current Year			Previous Year		
	31.03.2020			31.03.2019		
	GDA Grant	Maintenance Grant	Total	GDA Grant	Maintenance Grant	Total
a) Bank charges	620.00	155724.00	156344.00	905.00	103643.00	104548.00
b) Others (Specify)						
TOTAL	620.00	155724.00	156344.00	905.00	103643.00	104548.00

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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(Deemed University)



SCHEDULE 21 - OTHER EXPENSES

Particulars	(Amount - Rupees)		
	Current Year		
	31.03.2020		
	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		97843.00	97843.00
WDV of vehicle sold		-128701.00	-128701.00
TOTAL		-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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(Deemed University)



SCHEDULE 22 - PRIOR PERIOD EXPENSES : NIL

Particulars	(Amount - Rupees)					
	Current Year			Previous Year		
	31.03.2020			31.03.2019		
	GDA Grant	Maintenance Grant	Total	GDA Grant	Maintenance Grant	Total
1 Establishment expenses						
2 Academic expenses						
3 Administrative expenses						
4 Transporation expenses						
5 Repair & Maintenance						
6 Other expenses						
TOTAL	0.00	0.00	0.00	0.00	0.00	0.00

Sushil
Assistant Registrar (Acctt.)

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Deputy Registrar (Acctt.)

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Finance Officer

[Signature]
Vice Chancellor

SHRI LAL BAHADUR SHASTRI RASHTRIYA SANSKRIT VIDYAPEETH, KATWARIA SARAI, NEW DELHI
(Deemed University)



RECEIPTS AND PAYMENTS FOR THE YEAR 2019-20

RECEIPTS	Amount in Rs.	PAYMENTS	Amount in Rs.
I. Opening Balances		I. Expenses	
a) Cash Balances	30862.00	a) Establishment Expenses	380514866.00
b) Bank Balances		b) Academic Expenses	5179991.00
i. In Current accounts		c) Administrative Expenses	15140239.00
ii. In deposit accounts		d) Transportation Expenses	391550.00
iii. Saving accounts		e) Repair & Maintenance	18893960.00
Maintenance Grant		f) Finance Costs	156344.00
Indian Bank	49927565.00		
State Bank of India	2770508.00	II. Payments against Earmarked / Endowment Funds	
Canara Bank	96081402.00		
GDA Grant		III. Payments against Sponsored Project / Scheme	
State Bank of India	10147574.00	Major Research Project	
II. Grants Received		IV. Payments against Sponsored Fellowship/Scholarships	
a) From Government of India		Maintenance Grant	
b) From State Government		JRF	445424.00
c) From UGC			
Maintenance Grant	302634000.00	V. Investments and Deposits made	
GDA Grant	53642000.00	a) Out of Earmarked / Endowments funds	
SAP-DRS-III Jyotish	307759.00	b) Out of own funds (Investment - Others)	
SAP-DRS-II Sahitya	200079.00		
III. Academic Receipts	1304732.00		
		VI. Term Deposits with Scheduled Banks	
IV. Receipts against Earmarked / Endowment Funds		FDR - GDA	
Maintenance Grant			
JRF		VII. Expenditure on Fixed Assets and Capital Works in Progress	
		a) Fixed Assets	
V. Receipts against Sponsored Project / Scheme		Maintenance Grant	
Major Research Project		Furniture	61404.00
		Machine & Equipment	36439.00
VI. Receipts against sponsored Fellowships and Scholarships			
		GDA	
VII. Income on Investments from		Air-Conditioner/Cooler	70935.00
a) Earmarked/Endowment Funds		Furniture	593070.00
b) Other investment		Computers & Printers	889570.00
		Equipment	123820.00

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SHRI LAL BAHADUR SHASHTRI RASHTRIYA SANSKRIT VIDYAPEETH, KATWARIA SARAI, NEW DELHI
(Deemed University)



RECEIPTS AND PAYMENTS FOR THE YEAR 2019-20

RECEIPTS	Amount in Rs.	PAYMENTS	Amount in Rs.
VIII. Interest received on		VIII. Other Payments including statutory payments	
a) Bank Deposits		Maintenance Grant	
b) Loans and Advances		Income Tax	58686869.00
c) Savings Bank Accounts		GSLI	724275.00
Maintenance Grant	11886133.00	Labour Cess	1721.00
GDA Grant	304043.00	LIC	1313756.00
		Paurohitya	32475.00
IX. Investments encashed		Jyotish Development Fund	654156.00
		Yogdarshan Karyshala	2722301.00
X. Term Deposits with Scheduled Banks encashed		Vastu Shastra	2744661.00
		ICPR	40472.00
		Scholarship Aid	40000.00
XI. Other income (including Prior Period Income)		Expenses Payable Paid	24545744.00
		GST	21869.00
		VB Lectuer Series	22625.00
XII. Deposits and Advances			
Maintenance Grant		GDA Grant	
Misc. Advance	1674452.00	Income Tax	215897.00
Security Deposit	410412.00	Labour Cess	16662.00
LTC Advance	154450.00	GST	74658.00
Hostel Security	279000.00		
Computer Advance	355520.00	IX. Refunds of Grants	
Hostel Mess	1517304.00		
Library Security	1693250.00	X. Deposits and Advances	
New Pension Scheme	9122828.00	Maintenance Grant	
GP Fund	33068740.00	Misc. Advance	1400541.00
Jain Vidya	153720.00	Security Deposit	717249.00
PMMMNMTT	1025898.00	LTC Advance	113893.00
HB Advance	522448.00	Hostel Security	268500.00
Campus Development	12018117.00	Computer Advance	106000.00
MC Advance	62200.00	Hostel Mess	1527557.00
HB Interest	138621.00	Library Security	524350.00
Journalism	25800.00	New Pension Scheme	9122828.00
Medical Advance	53853.00	GP Fund	33068940.00
SSET/SAET/VVET 2019	2384000.00	Jain Vidya	94845.00
Vidyapeetha Plan A/c	8315000.00	PMMMNMTT	1025898.00
Vehicle	110000.00	Advance for purchase of vehicle	1618274.00
		Merged Scheme - NET/SET	24400.00
Plan		HB Advance	411400.00
Security Deposit	71154.00	Merged Scheme - Remedial Coaching	34000.00
Misc. Advance	32600.00	NSS	25081.00

SHRI LAL BAHADUR SHASTRI RASHTRIYA SANSKRIT VIDYAPEETH, KATWARIA SARAI, NEW DELHI
(Deemed University)



RECEIPTS AND PAYMENTS FOR THE YEAR 2019-20

RECEIPTS	Amount in Rs.	PAYMENTS	Amount in Rs.
		SAP (Jyotish)	38720.00
		Medical Advance	287090.00
		SSET/SAET/VVET 2019	2040000.00
		Vidyapeetha Plan A/c	315000.00
		SAP - Sahitya	37915.00
		SSET/SAET/VVET 2020	180000.00
		Journalism	97300.00
XIII. Miscellaneous Receipts including Statutory Receipts			
Non-Plan		Plan	
Income Tax	58698559.00	Security Deposit	568870.00
GSLI	724965.00	Expenses Payable Paid	1078427.00
Labour Cess	1721.00	Misc. Advance	35000.00
LIC	1313756.00	Vidyapeetha Maintenance	8000000.00
Paurohitya	257800.00		
Jyotish Development Fund	901800.00		
Yogdarshan Karyshala	1962175.00	XI. Other Payments	
Vastu Shastra	288280.00	Rashtriya Sanskrit Sansthan	234840.00
ICPR	557000.00	Women Study Centre	43153.00
Scholarship Aid	130000.00	Registrar-Cooperative	152257.00
Medical Astrology			
Rashtriya Sanskrit Sansthan	660000.00		
Registrar-Cooperative	152257.00	XII. Opening Balances	
GST	25055.00	a) Cash Balances	37256.00
		b) Bank Balances	
GDA Grant		i. In Current accounts	
Income Tax	215739.00	ii. In deposit accounts	
Labour Cess	16662.00	iii. Saving accounts	
GST	79316.00	Indian Bank	35086713.00
		State Bank of India	2770508.00
		Canara Bank	22028958.00
XIV. Any Other Receipts		Plan	
Non-Plan	2383729.00	State Bank of India	33323322.00
TOTAL	670794838.00	TOTAL	670794838.00

Assistant Registrar (Acctt.)

Deputy Registrar (Acctt.)

Finance Officer

Vice Chancellor

SHRI LAL BAHADUR SHASTRI RASHTRIYA SANSKRIT VIDYAPEETHA

Katwaria Sarai, New Delhi - 110 016

G.P.F. A/C



Balance Sheet as on 31st March, 2020

Previous Year Amount (Rs.)	LIABILITIES	Amount (Rs.)	Previous Year Amount (Rs.)	ASSETS	Amount (Rs.)
	GPF Liabilities			Investment :	
173511667.00	Opening Balance :	190005001.00	117876962.00	FDRs	170641377.00
28543924.00	Add : Subscription/Refund	32584940.00	30917876.00	Accrued Interest	24958509.00
13454186.00	Add : Interest Payable	16058571.00			
25504776.00	Less : Advance/Withdrawl	20597188.00			
190005001.00	Liabilities as on 31.03.2020	218051324.00			
				Current Assets :	
	Expenses Payable	4592935.00		Cash-at-Bank	
			28581269.00	a) Indian Bank	25780081.00
			12002270.00		
490946.00	Excess of Income over Expenditure	2804355.00	3430979.00	b) Income Tax	4594195.00
2313409.00	Add : During the year	525548.00			
192809356.00	TOTAL	225974162.00	192809356.00	TOTAL	225974162.00

Sushma
Assistant Registrar (Acctt.)

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Deputy Registrar (Acctt.)

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Finance Officer

[Signature]
Vice-Chancellor

SHRI LAL BAHADUR SHASTRI RASHTRIYA SANSKRIT VIDYAPEETHA
Katwaria Sarai, New Delhi - 110 016

G.P.F. A/C



Income & Expenditure Account for year ended 31st March, 2020

Expenditure	Amount (Rs.)	Income	Amount (Rs.)
To Interest paid	16058571.00	By Interest including accrued	16584119.00
		interest	
To Excess of Income over Exp.	525548.00		
TOTAL	16584119.00	TOTAL	16584119.00

Sushant
Assistant Registrar (Acctt.)

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Deputy Registrar (Acctt.)

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Finance Officer

[Signature]
Vice-Chancellor

SHRI LAL BAHADUR SHASTRI RASHTRIYA SANSKRIT VIDYAPEETHA
Katwaria Sarai, New Delhi - 110 016

G.P.F. A/C



RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2020

RECEIPTS	AMOUNT(Rs.)	PAYMENTS	Amount (Rs.)
I. Opening Balance:			
Cash at Bank:			
a) Indian Bank	28581269.00		
II. Income		I. Others	
Interest Income	618125.00	GPF Advance/withdrawl	16004253.00
		FDR	20000000.00
III. Other		II. Closing Balance	
Subscription/Refund of GPF	32584940.00	Cash at Bank :	
		a) Indian Bank	25780081.00
TOTAL	61784334.00	TOTAL	61784334.00

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

[Signature]
Finance Officer Vice-Chancellor

SHRI LAL BAHADUR SHASTRI RASHTRIYA SANSKRIT VIDYAPEETHA

Katwaria Sarai, New Delhi - 110 016

New Pension Scheme A/C



Balance Sheet as on 31st March, 2020

LIABILITIES	Amount (Rs.)	ASSETS	Amount (Rs.)
		Investment :	
NPS Total Contribution	580018.00		
Add : Employee Contribution	10580500.00		
Add : Employer Contribution	13470869.00		
Total	24631387.00		
Less : Transfer to NSDL	24101064.00		
Liabilities as on 31.03.2020	530323.00	Current Assets :	
		Cash-at-Bank	
		Canara Bank	613419.00
Reserve & Surplus	33906.00		
Excess of Income over Exp.	49190.00		
TOTAL	613419.00	TOTAL	613419.00

Sushil Kumar
Assistant Registrar (Acctt.)

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Deputy Registrar (Acctt.)

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Finance Officer

[Signature]
Vice-Chancellor

SHRI LAL BAHADUR SHASTRI RASHTRIYA SANSKRIT VIDYAPEETHA
Katwaria Sarai, New Delhi - 110 016

New Pension Scheme A/C




Income & Expenditure Account for year ended 31st March, 2020

Expenditure	Amount (Rs.)	Income	Amount (Rs.)
To Bank Charges	510.00	By Interest received	49700.00
To excess of Income over exp.	49190.00		
TOTAL	49700.00	TOTAL	49700.00


Assistant Registrar (Acctt.)


Deputy Registrar (Acctt.)


Finance Officer


Vice-Chancellor

SHRI LAL BAHADUR SHASTRI RASHTRIYA SANSKRIT VIDYAPEETHA

Katwaria Sarai, New Delhi - 110 016

New Pension Scheme A/C



RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2020

RECEIPTS	AMOUNT(Rs.)	PAYMENTS	Amount (Rs.)
I. Opening Balance:			
Cash at Bank:			
a) Indian Bank	613924.00		
II. Income		I. Others	
Interest Income	49700.00	Employers Contribution	13424284.00
		Employees' Contribution	10676780.00
		Bank Charges	510.00
III. Other		II. Closing Balance	
Employers Contribution	13470869.00	Cash at Bank :	
Employees' Contribution	10580500.00	a) Indian Bank	613419.00
TOTAL	24714993.00	TOTAL	24714993.00

Sushil Kumar
Assistant Registrar (Acctt.) Deputy Registrar (Acctt.)

Pradeep
Finance Officer Vice-Chancellor



**SHRI LAL BAHADUR SHASTRI RASHTRIYA SANSKRIT VIDYAPEETH
KATWARIA SARAI, NEW DELHI**

Schedule 23 & 24

SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO THE ACCOUNTS

1. Shri Lal Bahadur Shastri Rashtriya Sanskrit Vidyapeeth is a Deemed to be University established by the Government of India under UGC Act 1956.
2. The Vidyapeetha is financed 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.
3. The financial statements have been prepared on the basis of historical cost convention and generally on the accrual method of accounting unless otherwise stated.
4. 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.
5. 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 shown as recoverable from grantor.
6. Figures of previous year have been re-grouped/re-arranged wherever necessary to make them comparable with current year figures.

Assistant Registrar (Acctt.)

Deputy Registrar (Acctt.)

Finance Officer

Vice-Chancellor




**SHRI LAL BAHADUR SHASTRI RASHTRIYA SANSKRIT VIDYAPEETH
KATWARIA SARAI, NEW DELHI**

7. 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.
8. 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. Depreciation on Statue of Saraswati and Shri Lal Bahadur Shastri has not been provided.
 - 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 has been amortized over 99 years of lease period. As per SAR 2018-19, amortization expenses of Rs. 659467/- has been segregated from the amount of lease land in Schedule 4 and 4B of the Annual Accounts 2019-20.
9. The Vidyapeeth 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.


Assistant Registrar (Acctt.)


Deputy Registrar (Acctt.)


Finance Officer


Vice-Chancellor



**SHRI LAL BAHADUR SHASTRI RASHTRIYA SANSKRIT VIDYAPEETH
KATWARIA SARAI, NEW DELHI**

10. The Vidyapeeth 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.
11. Grant-in-aid utilized for the purpose of fixed assets is transferred to capital fund.
12. 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.
13. Disclosure as per Accounting Standard 15 based on the Actuarial Valuation Report :

	Present value of obligation as on 31.03.2020	Expenses for the year 2019-20	Remarks
Pension Liability	1,33,09,76,890	20,46,76,681	Since no provision for liabilities of Pension, Gratuity and Leave Encashment was made upto f.y. 2018-19, the whole amount under present value of obligation as on 31.03.2020 has been booked in the Balance Sheet and Income and Expenditure Account 2019-20.
Gratuity Liability	10,12,60,094	1,80,78,255	
Leave Encashment Liability	8,99,63,929	2,53,79,770	

Sushil Kumar
Assistant Registrar (Acctt.)

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Deputy Registrar (Acctt.)

[Signature]
Finance Officer

[Signature]
Vice-Chancellor



**SHRI LAL BAHADUR SHASTRI RASHTRIYA SANSKRIT VIDYAPEETH
KATWARIA SARAI, NEW DELHI**

14. The prior period expenses on account of obligation of Pension, Gratuity and Leave Encashment Liability, upto 31.03.2019 are as under :

Pension Liability	1,12,63,00,209.00
Gratuity Liability	8,31,81,839.00
Leave Encashment Liability	6,45,84,159.00
TOTAL	1,27,40,66,207.00

The above has been shown as deduction from Schedule 1 - Corpus/Capital Fund of the Annual Accounts 2019-20.

S. Subbarao
Assistant Registrar (Acctt.)

[Signature]
Deputy Registrar (Acctt.)

[Signature]
Finance Officer

[Signature]
Vice-Chancellor