



राष्ट्रीय संस्कृत विश्वविद्यालय | National Sanskrit University
(संसद के अधिनियम द्वारा स्थापित) | (Established by an Act of Parliament)
तिरुपति-५१७५०७, आं.प्र. | Tirupati-517507, AP

[पूर्व में राष्ट्रीय संस्कृत विद्यापीठम / formerly Rashtriya Sanskrit Vidyapeetha]

वार्षिक खाता २०१९-२०
ANNUAL ACCOUNTS 2019-20



राष्ट्रीय संस्कृत विश्वविद्यालय | National Sanskrit University
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वार्षिक खाता २०१९-२०
ANNUAL ACCOUNTS 2019-20

AR(FRA)

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राष्ट्रीय संस्कृत विश्वविद्यालय / National Sanskrit University
(Established by an Act of Parliament), Tirupati-517507, AP
BALANCE SHEET AS AT 31 MARCH, 2020

Amount in ₹

SOURCES OF FUNDS	Schedule	Current Year 2019-20	Previous Year 2018-19
CORPUS / CAPITAL FUND	1	83,23,74,530.84	85,81,09,908.63
DESIGNATED / EARMARKED / ENDOWMENT FUNDS	2	15,45,71,317.10	1,18,82,540.85
CURRENT LIABILITIES & PROVISIONS	3	10,96,42,459.22	2,91,05,113.00
TERM LOAN WITH HEFA		5,59,88,626.00	
TOTAL		1,15,25,76,933.16	89,90,97,562.48

APPLICATION OF FUNDS	Schedule	Current Year 2019-20	Previous Year 2018-19
FIXED ASSETS	4	36,13,99,526.11	37,37,38,878.11
Tangible Assets		35,81,46,353.11	36,87,27,629.11
Intangible Assets		1,11,832.00	1,86,387.00
Capiral Work-in-Progress		31,41,341.00	48,24,862.00
INVESTMENTS FROM EARMARKED / ENDOWMENT FUNDS	5	13,71,16,730.59	
Long Term			
Short Term		13,71,16,730.59	
INVESTMENTS - OTHERS	6	19,17,81,531.12	19,68,68,424.00
CURRENT ASSETS	7	23,87,10,216.03	23,65,45,934.06
LOANS, ADVANCES & DEPOSITS	8	22,35,68,929.31	9,19,44,326.31
TOTAL		1,15,25,76,933.16	89,90,97,562.48

SIGNIFICANT ACCOUNTING POLICIES 23
CONTINGENT LIABILITIES AND NOTES ON
ACCOUNTS 24


Finance Officer


Registrar

Rashtriya Sanskrit Vidyapeetham
TIRUPATI


FINANCE OFFICER
NATIONAL SANSKRIT UNIVERSITY
(CENTRAL UNIVERSITY)
(Established by an Act of Parliament)
TIRUPATI-517 507 A.P.


REGISTRAR
NATIONAL SANSKRIT UNIVERSITY
(CENTRAL UNIVERSITY)
(Established by an Act of Parliament)
TIRUPATI-517 507 A.P.

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9/c
Verified.
Bannayyana
28/07/2020

राष्ट्रीय संस्कृत विश्वविद्यालय / National Sanskrit University
(Established by an Act of Parliament), Tirupati-517507, AP
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH, 2020


Amount in ₹

Particulars	Schedule	Current Year 2019-20	Previous Year 2018-19
INCOME			
Academic Receipts	9	80,53,262.00	3,30,61,018.00
Grants / Subsidies	10	34,50,28,828.00	36,74,58,507.00
Income from Investments	11	22,71,955.12	2,10,70,904.48
Interest Earned	12	26,55,801.00	70,65,583.00
Other Income	13	36,31,917.39	31,77,335.77
Prior Period Income	14		10,45,41,000.00
TOTAL (A)		36,16,41,763.51	53,63,74,348.25
EXPENDITURE			
Staff Payments & Benefits (Establishment Expenses)	15	33,38,98,926.00	29,45,11,134.00
Academic Receipts	16	1,54,96,885.70	2,86,36,701.00
Administration & General Expenses	17	1,91,52,208.60	3,14,27,343.16
Transportation Expenses	18	3,40,636.00	40,13,925.00
Repairs & Maintenance	19	36,47,650.00	2,44,53,732.00
Finance Costs	20	17,53,859.70	74,537.00
Depreciation	4	2,32,74,841.00	
Other Expenses	21		1,80,85,191.00
Prior Period Expenses	22	35,40,785.03	10,83,34,237.00
TOTAL (B)		40,11,05,792.03	50,95,36,800.16
Balance being excess of Income over Expenditure (A-B)		-3,94,64,028.52	2,68,37,548.09
Transfer to / from Designated Fund Building Fund Others (Specify)			
Balance Being Surplus / (Deficit) Carried to Capital Fund		-3,94,64,028.52	2,68,37,548.09

SIGNIFICANT ACCOUNTING POLICIES	23
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7/2 Verified -
B. S. L. E. A. - 07


 Finance Officer
 Registrar
 National Sanskrit University
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Receipts and Payments A/c
1-Apr-2019 to 31-Mar-2020

Page 1

Receipts	1-Apr-2019 to 31-Mar-2020	Payments	1-Apr-2019 to 31-Mar-2020
Opening Balance	23,20,90,790.82	SCH-01 CORPUS / CAPITAL FUND	2,21,35,351.50
7B Bank Balances	23,20,85,831.82	1B Corpus A/c	29.50
7C Cash Balances	4,959.00	1D RSVP Managed Activities A/c	2,21,35,304.00
SCH-01 CORPUS / CAPITAL FUND	5,79,10,206.70	1E Plan / Merged Schemes A/c	18.00
1B Corpus A/c	3,72,895.00	SCH-02 EARMARKED / ENDOWMENT FUNDS	3,41,63,921.00
1C HEFA Capital Repayment Grant	2,84,00,000.00	2A Endowment Funds	7,23,638.00
1D RSVP Managed Activities A/c	2,79,25,913.70	2C General Provident Fund A/c	2,04,63,810.00
1E Plan / Merged Schemes A/c	12,11,398.00	2D New Pension Scheme A/c	1,29,76,473.00
SCH-02 EARMARKED / ENDOWMENT FUNDS	4,08,71,648.14	SCH-03 CURRENT LIABILITIES & PROVISIONS	34,69,07,673.50
2A Endowment Funds	4,88,561.00	3D Other Current Liabilities	24,95,51,378.00
2B Earmarked Funds	50,880.00	3E Statutory Liabilities	3,75,82,532.00
2C General Provident Fund A/c	2,17,03,385.14	3F Sundry Creditors	5,66,69,766.00
2D New Pension Scheme A/c	1,86,28,822.00	3G Provision for Liabilities	18,53,361.00
SCH-03 CURRENT LIABILITIES & PROVISIONS	9,15,83,073.28	3G Fellowships & Scholarships A/c	70,000.00
3A Deposits (EMD, SD Etc.)	1,90,000.00	3H Ongoing Sponsored Projects A/c	9,82,636.50
3C Inter-Grant Payables	7,55,84,715.00	3I Other Ad-Hoc Grants A/c	1,98,000.00
3D Other Current Liabilities	30,37,099.00	SCH-04 FIXED ASSETS	32,380.00
3E Statutory Liabilities	1,53,272.00	4A Tangible Assets	32,380.00
3F Sundry Creditors	4,50,736.28	SCH-05 INVESTMENTS - EARMARKED / ENDOWMENTS	1,04,00,000.00
3G Fellowships & Scholarships A/c	75,115.00	5A Fixed Deposits - Endowments	4,00,000.00
3H Ongoing Sponsored Projects A/c	14,79,433.00	5C Fixed Deposits - GPF / NPS A/c	1,00,00,000.00
3I Other Ad-Hoc Grants A/c	1,06,12,703.00	SCH-06 INVESTMENTS - OTHERS	5,68,98,000.00
SCH-04 FIXED ASSETS	5,160.00	6A Fixed Deposits - Exams, SF A/c	1,95,00,000.00
4A Tangible Assets	5,160.00	6C Fixed Deposits - HEFA Escrow A/c	2,83,98,000.00
SCH-05 INVESTMENTS - EARMARKED / ENDOWMENTS	40,86,212.00	6D Fixed Deposits - RSVP Managed A/c	90,00,000.00
5A Fixed Deposits - Endowments	8,79,908.00	SCH-07 CURRENT ASSETS	43,15,691.00
5B Fixed Deposits - Earmarked Funds	3,63,006.00	7A Loans & Advances (Payroll)	43,15,300.00
5C Fixed Deposits - GPF / NPS A/c	28,43,298.00	7D Sundry Debtors	391.00
SCH-06 INVESTMENTS - OTHERS	4,35,24,576.00	SCH-08 LOANS, ADVANCES & DEPOSITS	8,71,60,648.00
6A Fixed Deposits - Exams, SF A/c	58,85,788.00	8A Deposits (CPWD / SPDCL)	28,87,184.00
6B Fixed Deposits - Corpus A/c	3,24,28,493.00	8B Recoverable Advances - Staff	81,33,464.00
6D Fixed Deposits - RSVP Managed A/c	52,10,295.00	8C Inter-Grant Receivables	7,61,40,000.00
SCH-07 CURRENT ASSETS	5,32,603.00	SCH-09 ACADEMIC RECEIPTS	4,44,484.00
7D Sundry Debtors	5,32,603.00	9A Academic Fees	4,35,633.00
SCH-08 LOANS, ADVANCES & DEPOSITS	13,08,594.00	9B Examination Fees	8,851.00
8B Recoverable Advances - Staff	9,08,474.00	SCH-13 OTHER INCOME	1,70,054.00
8C Inter-Grant Receivables	4,00,120.00	13E Other Income	1,70,054.00
SCH-09 ACADEMIC RECEIPTS	93,16,199.00	SCH-15 STAFF PAYMENTS & BENEFITS	3,81,05,967.00
9A Academic Fees	60,09,199.00	15A Staff Salaries & Allowances	3,77,58,708.00
9B Examination Fees	33,07,000.00	15B Pension & Retirement Benefits	3,47,259.00
SCH-10 GRANTS / SUBSIDIES	34,63,38,000.00	SCH-16 ACADEMIC EXPENSES	59,97,494.00
10A Grants From UGC	34,63,38,000.00	16D Seminars / Workshops Organized	2,92,254.00
SCH-11 INCOME FROM INVESTMENTS	7,146.00	16G Examination Expenses	5,70,748.00
Orissa Chair - Income From Investments	7,146.00	16H Student Welfare Expenses	39,98,258.00
SCH-12 INTEREST EARNED	25,60,744.00	16I Admission Expenses	25,000.00
12A Interest From Banks	25,60,744.00	16J Publication of Journals / Materials	21,370.00
		16K Annual Academic Functions	10,68,820.00
Carried Over	83,01,34,952.94	Carried Over	60,67,31,664.00

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MA (F&A)

Receipts		Payments	
1-Apr-2019 to 31-Mar-2020		1-Apr-2019 to 31-Mar-2020	
Brought Forward	83,01,34,952.94	Brought Forward	60,67,31,664.00
SCH-13 OTHER INCOME	14,95,252.00	16L Library Expenses	12,033.00
13A Income From Land & Buildings	18,000.00	16N Recognitiin / Accreditation / Inspection Fees	5,000.00
13E Other Income	14,77,252.00	16Z Sports & Games Expenditure	4,011.00
SCH-15 STAFF PAYMENTS & BENEFITS	5,83,501.00	SCH-17 ADMINISTRATIVE & GENERAL EXPENSES	63,79,964.00
15A Staff Salaries & Allowances	5,83,501.00	17A Infrastructure Expenses	37,11,393.00
SCH-16 ACADEMIC EXPENSES	1,02,400.00	17B Communication	1,11,857.00
16G Examination Expenses	1,02,400.00	17C Subscription to Academic Institutions	49,000.00
SCH-17 ADMINISTRATIVE & GENERAL EXPENSES	32,49,846.00	17D TA / DA Expenses	7,35,249.00
17A Infrastructure Expenses	18,46,361.00	17E Advertisement / Publicity	20,000.00
17B Communication	40.00	17F Legal Expenses	6,050.00
17I Other Admin Expenses	14,03,445.00	17G Daily Wages / Casual Labour	30,049.00
SCH-18 TRANSPORTATION EXPENSES	22,020.00	17I Other Admin Expenses	17,16,366.00
18B Vehicle Expenses (Owned)	22,020.00	SCH-18 TRANSPORTATION EXPENSES	86,892.00
SCH-21 OTHER EXPENSES	31,600.00	18A Vehicle Hiring Expenses	7,004.00
21A Miscellaneous Expenses	31,600.00	18B Vehicle Expenses (Owned)	79,888.00
		SCH-19 REPAIRS & MAINTENANCE	6,25,204.00
		19B Maintenance of Buildings	33,880.00
		19C Horticulture & Gardening	10,900.00
		19D Maintenance of Equipment	4,37,359.00
		19F Maintenance of Furniture	47,586.00
		19G Maintenance of Books & Manuscripts	21,206.00
		19J Maintenance of Tubewells & Water Supply	74,273.00
		SCH-20 FINANCE COSTS	10,05,239.70
		20A.2 Interest & Charges on HEFA Term Loan	10,01,630.00
		20A Bank Charges	3,609.70
		SCH-21 OTHER EXPENSES	17,55,481.00
		21A Miscellaneous Expenses	17,55,481.00
		SCH-22 PRIOR PERIOD EXPENSES	32,82,504.00
		22A Prior Period Expenses	32,82,504.00
		Closing Balance	21,57,52,623.24
		7B Bank Balances	21,57,48,531.24
		7C Cash Balances	4,092.00
Total	83,56,19,571.94	Total	83,56,19,571.94

AR (F&A)
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Bhramydas
SPP/CEA-07.

FINANCIAL OFFICER
National Sanskrit University
TIRUPATI

REGISTRAR
National Sanskrit University
TIRUPATI

SCHEDULE-1 CORPUS / CAPITAL FUND*Amount in ₹*

Particulars	Current Year 2019-20	Previous Year 2018-19
Balance at the beginning of the year	85,81,09,908.63	78,47,15,607.54
ADD: Contributions towards Corpus/Capital Fund	13,84,66,575.50	
ADD: Grants from UGC, Govt. of India and State Government to the extent utilized for capital expenditure		1,00,82,721.00
ADD: Assets Purchased out of Earmarked Funds	38,13,002.00	3,18,02,459.00
ADD: Assets Purchased out of Sponsored Projects, where ownership vests in the institution		
ADD: Assets Donated/Gifts Received		
ADD: Other Additions (OSB of Loans, HEFA & Misc.)	3,46,67,254.73	46,71,573.00
ADD: Excess of Income over expenditure transferred from the Income & Expenditure Account		2,68,37,548.09
Total	1,03,50,56,740.86	85,81,09,908.63
DEDUCT: Other funds Reclassified from Corpus	16,32,18,181.50	
DEDUCT: Deficit transferred from the Income & expenditure Account	3,94,64,028.52	
Balance at the year end	83,23,74,530.84	85,81,09,908.63

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SCHEDULE-2 DESIGNATED/ EARMARKED / ENDOWMENT FUNDS

Particulars	Fund-wise Breakup					Total	
	HBA Fund ¹	Provident Fund	NPS	Sponsored Projects ²	Endowment Funds ³	Current Year 2019-20	Previous Year 2018-19
A Fund Balance Details							
a) Opening Balance		9,64,99,293.33	40,08,596.76	28,60,066.35	90,22,474.50	11,23,90,430.94	4,82,89,555.85
b) Additions during the year		2,73,69,391.00	1,85,43,103.00		4,00,000.00	4,63,12,494.00	32,07,414.50
c) Income from investments made of the funds		64,70,100.00	2,33,228.00		9,86,101.00	76,89,429.00	5,58,004.00
d) Accrued Interest on investments/Advances						0.00	
e) Interest on Savings Bank a/c		2,44,863.14	85,719.00			3,30,582.14	2,28,215.00
f) Other additions	2,61,83,675.74	8.00			50,62,117.13	3,12,45,800.87	-3,18,02,459.00
g) Reclassifications		4,07,472.00		-28,43,334.00	-1,67,430.50	-26,03,292.50	
Total (A)	2,61,83,675.74	13,09,91,127.47	2,28,70,646.76	16,732.35	1,53,03,262.13	19,53,65,444.45	2,04,80,730.35
B Utilisation/Expenditure towards objectives of funds							
i) Capital Expenditure						0.00	14,85,348.00
ii) Revenue Expenditure		2,67,82,060.00	1,29,96,461.00		9,98,874.00	4,07,77,395.00	71,12,841.50
iii) Trf.to Projects Unspecified Income A/c (Advances)				16,732.35		16,732.35	
Total (B)	0.00	2,67,82,060.00	1,29,96,461.00	16,732.35	9,98,874.00	4,07,94,127.35	85,98,189.50
Closing balance at the year end (A - B)	2,61,83,675.74	10,42,09,067.47	98,74,185.76	0.00	1,43,04,388.13	15,45,71,317.10	1,18,82,540.85
C Represented by							
Cash & Bank Balances	14,30,221.48	18,67,417.14	62,99,682.76		7,84,419.13	1,03,81,740.51	34,16,880.85
Investments	1,74,87,492.26	10,23,41,551.33	35,74,503.00		1,37,13,184.00	13,71,16,730.59	88,16,612.00
Interest accrued but not due / Loans outstanding						0.00	
Outstanding Advances / Receivables / Transfers	72,65,962.00	99.00			-1,93,215.00	70,72,846.00	-3,50,952.00
Total	2,61,83,675.74	10,42,09,067.47	98,74,185.76	0.00	1,43,04,388.13	15,45,71,317.10	1,18,82,540.85

¹ Not shown as part of Sch-02 until 2018-19; The balances are reclassified into Sch-02 during 2019-20.

² Shown as part of Sch-02 until 2018-19; The balances are reclassified into Schedule-3A during 2019-20.

³ Except Orissa Chair, no other endowments were shown as part of the Sch-02 until 2018-19; The balances are reclassified into Sch-02 during 2019-20.

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SCHEDULE-2A ENDOWMENT FUNDS

Sl. No.	Name of the Endowment	Opening Balance		Additions during the year		Total		Expenditure on the object during the year	Closing Balance		Total (10+11)
		Endowment	Accumulated Interest	Endowment	Interest	Endowment (3+5)	Accumulated Interest (4+6)		Endowment	Accumulated Interest	
1	2	3	4	5	6	7	8	9	10	11	12
1	Orissa Chair Endowment	50,00,000.00	38,55,044.00		5,87,197.00	50,00,000.00	44,42,241.00	6,67,127.00	50,00,000.00	37,75,114.00	87,75,114.00
2	Agama Dyumini Endowment Award	4,00,000.00	24,093.00		27,126.00	4,00,000.00	51,219.00	40,000.00	4,00,000.00	11,219.00	4,11,219.00
3	Akella Krishna Sastry & Manorama Award	3,50,000.00	35,674.00		25,149.00	3,50,000.00	60,823.00	20,842.00	3,50,000.00	39,981.00	3,89,981.00
4	Akella Swetha Award	3,50,000.00	35,674.00		25,149.00	3,50,000.00	60,823.00	20,842.00	3,50,000.00	39,981.00	3,89,981.00
5	Akella Visveswara Rao & Balatripura Sundari Award	3,50,000.00	35,674.00		25,149.00	3,50,000.00	60,823.00	20,842.00	3,50,000.00	39,981.00	3,89,981.00
6	Bhagavan Sree Swaminarayana Award	20,000.00			1,360.00	20,000.00	1,360.00	500.00	20,000.00	860.00	20,860.00
7	Divine Life Society Endowment	10,70,000.00			1,06,760.00	10,70,000.00	1,06,760.00	1,02,575.00	10,70,000.00	4,185.00	10,74,185.00
8	DV Chary Award	10,000.00			680.00	10,000.00	680.00	500.00	10,000.00	180.00	10,180.00
9	Goda Subramanian Sastri Memorial Award	1,00,000.00			6,800.00	1,00,000.00	6,800.00	5,000.00	1,00,000.00	1,800.00	1,01,800.00
10	Kamamma & Achyuta Devaraja Bhattar Award	5,000.00			500.00	5,000.00	500.00	500.00	5,000.00		5,000.00
11	Kattarikuppam Bhavani Bai Award	1,00,000.00			6,500.00	1,00,000.00	6,500.00		1,00,000.00	6,500.00	1,06,500.00
12	Mahalakshmi Best & Dynamic Student	5,000.00			500.00	5,000.00	500.00	500.00	5,000.00		5,000.00
13	MD Balasubramanyam Best & Dynamic Student Award	50,000.00			3,376.00	50,000.00	3,376.00	500.00	50,000.00	2,876.00	52,876.00
14	MM Maddulapalli Manikya Sastri Award - Advaita Vedanta	50,000.00			3,400.00	50,000.00	3,400.00	500.00	50,000.00	2,900.00	52,900.00
15	MM Maddulapalli Manikya Sastri Award - Nyaya	50,000.00			3,400.00	50,000.00	3,400.00	500.00	50,000.00	2,900.00	52,900.00
16	MVK Chary Award	1,00,000.00			6,800.00	1,00,000.00	6,800.00	500.00	1,00,000.00	6,300.00	1,06,300.00
17	Navajeevan Award	5,000.00			500.00	5,000.00	500.00	500.00	5,000.00		5,000.00
18	Neelamraju Narasimharao & Bhanumathi Award	3,50,000.00	35,674.00		23,501.00	3,50,000.00	59,175.00	20,842.00	3,50,000.00	38,333.00	3,88,333.00
19	Pyda Baburao & Venkata Rajeswari Award	3,50,000.00	35,674.00		25,149.00	3,50,000.00	60,823.00	20,842.00	3,50,000.00	39,981.00	3,89,981.00
20	Rajarajeswari & Salaka Raghunatha Sarma Award	1,00,000.00			6,723.00	1,00,000.00	6,723.00	500.00	1,00,000.00	6,223.00	1,06,223.00
21	Ramanuja Devanathan Memorial Award	50,000.00			3,252.00	50,000.00	3,252.00	500.00	50,000.00	2,752.00	52,752.00
22	RN Aralikatti Endowment Award	5,000.00			500.00	5,000.00	500.00	500.00	5,000.00		5,000.00
23	SBT Ramanujacharyulu Award	12,500.00			852.00	12,500.00	852.00	500.00	12,500.00	352.00	12,852.00
24	SB Venkatalakshmi & SBL Narasimhacharya Award	5,000.00			500.00	5,000.00	500.00	500.00	5,000.00		5,000.00
25	SB Vijayalakshmi & Raghunathacharya Award	5,000.00			500.00	5,000.00	500.00	500.00	5,000.00		5,000.00
26	Sesharatnam & K Dakshinamurthy Award	5,000.00			500.00	5,000.00	500.00	500.00	5,000.00		5,000.00
27	Shankar Bhat Award	5,000.00			500.00	5,000.00	500.00	500.00	5,000.00		5,000.00
28	Shankar Dayal Sharma Award	18,000.00			1,224.00	18,000.00	1,224.00	500.00	18,000.00	724.00	18,724.00
29	Sridharacharya Award	5,000.00			500.00	5,000.00	500.00	500.00	5,000.00		5,000.00
30	TS Gangadharan Memorial Award	60,000.00			5,160.00	60,000.00	5,160.00	5,000.00	60,000.00	160.00	60,160.00
31	TTD Gift / Endowment Award	30,000.00	35,975.00			30,000.00	35,975.00		30,000.00	35,975.00	65,975.00
32	Uttama Yoga Sadhaka Award	12,951.00			880.00	12,951.00	880.00	500.00	12,951.00	380.00	13,331.00
33	Vanamamalai Ramanuja Jeeyar Swamy	10,000.00			680.00	10,000.00	680.00	500.00	10,000.00	180.00	10,180.00
34	Varahamihira Prashasthi Award	5,000.00			500.00	5,000.00	500.00	500.00	5,000.00		5,000.00
35	Vedantam Jaganathacharya & Lakshmi Narasamma Award	55,000.00			3,740.00	55,000.00	3,740.00	500.00	55,000.00	3,240.00	58,240.00
36	Vemparala Satyanarayana Murthy & Subbalakshmi Award	3,50,000.00	35,675.00		25,160.00	3,50,000.00	60,835.00	20,842.00	3,50,000.00	39,993.00	3,89,993.00
37	Vinobha Bhava Sarvamangala Award	5,000.00			500.00	5,000.00	500.00	500.00	5,000.00		5,000.00
38	Chandrasekhar Pandey Memorial Cash Prize				11,000.00		11,000.00	11,000.00			11,000.00
39	M Anantasayanam Ayengar Cash Prize (Prak-Sastri)				5,000.00		5,000.00	5,000.00			5,000.00
40	M Anantasayanam Ayengar Cash Prize (Sammanita Sastri)				5,000.00		5,000.00	5,000.00			5,000.00
41	Yekambareswara Rao Endowment			3,00,000.00	16,320.00	3,00,000.00	16,320.00	11,200.00	3,00,000.00	5,120.00	3,05,120.00
42	Leelavathamma M Endowment			1,00,000.00	5,553.00	1,00,000.00	5,553.00	500.00	1,00,000.00	5,053.00	1,05,053.00
43	Kuladhipati Swarna Pathak				500.00		500.00				500.00
44	Vidyapeetha Gold Medals										
45	Gifts A/c - Unutilised Income		3,34,553.13		12,061.00		3,46,614.13	8,920.00		3,37,694.13	3,37,694.13
	Total (A)	94,53,451.00	44,63,710.13	4,00,000.00	9,86,101.00	98,53,451.00	54,49,811.13	9,98,874.00	98,53,451.00	44,50,937.13	1,43,04,388.13

M
AR (F&A)

SCHEDULE-3 CURRENT LIABILITIES & PROVISIONS

Amount in ₹

Particulars	Current Year 2019-20	Previous Year 2018-19
A. CURRENT LIABILITIES		
1. Deposits from staff		
2. Deposits from students		
3. Sundry Creditors		
a) For Goods & Services		
b) Others	3,23,979.28	
4. Deposit-Others (including EMD, Security Deposit)		
5. Statutory Liabilities (GPF, TDS, CPF, GIS, NPS):		
a) Overdue		
b) Others	40.00	
6. Other Current Liabilities		
a) Salaries		2,30,12,218.00
b) Receipts against sponsored projects	52,87,120.70	20,69,819.00
c) Receipts against fellowships & scholarships	40,83,826.24	
d) Unutilised Grants		25,29,076.00
e) Grants in advance		
f) Other funds		
g) Other liabilities		14,94,000.00
Deposits (EMD)	1,90,000.00	
Inter-Grant Payables	7,71,84,000.00	
Other Current Liabilities	72,48,143.00	
RSVP Managed Activities	0.00	
Other Ad-hoc Grants	1,21,73,628.00	
Total (A)	10,64,90,737.22	2,91,05,113.00
B. PROVISIONS		
1. For Taxation		
2. Gratuity		
3. Superannuation Pension		
4. Accumulated Leave Encashment		
5. Trade Warranties/Claims		
6. Others (Specify)	31,51,722.00	
Total (B)	31,51,722.00	0.00
Total (A+B)	10,96,42,459.22	2,91,05,113.00

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AA(F&A)

SCHEDULE-3A SPONSORED PROJECTS

Sl. No.	Name of the Project	Opening Balance		Receipts / Recoveries during the year	Total	Expenditure during the year	Closing Balance	
		Credit	Debit				Credit	Debit
1	2	3	4	5	6	7	8	9
I	Reclassified from Sch-02 (Unit-E)	1,67,430.50	0.00	15,036.00	1,82,466.50	58,544.00	1,23,922.50	0.00
1	All India Shastrartha Training Camp (AISTC)	94,954.00		6,584.00	1,01,538.00	3,292.00	98,246.00	
2	Innovative Course in Comparative Aesthetics	649.50		46.00	695.50	23.00	672.50	
3	Innovative Course in Ancient Indian Management Techniques	19,912.00		5,388.00	25,300.00	2,694.00	22,606.00	
4	e-PG Pathashala	50,138.00		2,894.00	53,032.00	52,473.00	559.00	
5	Yogi Narayani Project	1,777.00		124.00	1,901.00	62.00	1,839.00	
II	Reclassified from Sch-02 (Unit-D)	28,43,334.00	0.00	9,93,846.00	38,37,180.00	22,53,078.50	15,84,101.50	0.00
6	Centre of Excellence (COE)	9,84,600.50		65,104.00	10,49,704.50	32,552.00	10,17,152.50	
7	Yoga Project	71,166.00		4,82,926.00	5,54,092.00	3,38,103.00	2,15,989.00	
8	SAP-Darsanas	7,631.50		526.00	8,157.50	263.00	7,894.50	
9	SAP-Education	21,089.00		2,400.00	23,489.00	1,200.00	22,289.00	
10	SAP-Sahitya	2,14,992.00		18,574.00	2,33,566.00	9,302.00	2,24,264.00	
11	Ramanuja Project	15,43,855.00		4,24,316.00	19,68,171.00	18,71,658.50	96,512.50	
III	Ongoing Sponsored Projects	24,61,277.70	0.00	11,65,638.00	36,26,915.70	47,819.00	35,79,096.70	0.00
12	Mahabharata Project	0.00		11,65,638.00	11,65,638.00	17,819.00	11,47,819.00	
13	Projects A/c (Incl.Recoverable Adv.)	24,61,277.70			24,61,277.70	30,000.00	24,31,277.70	
	Total (A) = I+II+III	54,72,042.20	0.00	21,74,520.00	76,46,562.20	23,59,441.50	52,87,120.70	0.00

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SCHEDULE-3B SPONSORED FELLOWSHIPS AND SCHOLARSHIPS

Amount in ₹

Sl. No.	Name of the Sponsor	Opening Balance as on 01-04-2019		Transactions during the year		Opening Balance as on 31-03-2020	
		Cr.	Dr.	Cr.	Dr.	Cr.	Dr.
1	2	3	4	5	6	7	8
1	University Grants Commission						
2	Ministry....						
3	Others (Specify Individually)						
	a) ICSSR	70,000.00			70,000.00		
	b) Others	38,67,319.24		4,33,014.00	2,16,507.00	40,83,826.24	
	Total	39,37,319.24		4,33,014.00	2,86,507.00	40,83,826.24	

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

Amount in ₹

	Current Year 2019-20	Previous Year 2018-19
A. Plan Grants: Govt.of India		
Balance B/F		
ADD: Receipts during the Year		
Total (a)	0.00	0.00
LESS: Refunds		
LESS: Utilized for Revenue Expenditure		
LESS: Utilized for Capital Expenditure		
Total (b)	0.00	0.00
Unutilized carried forward (a-b)	0.00	0.00
B. UGC Grants: Plan		
Balance B/F		
Receipts during the year		
Total (c)	0.00	0.00
LESS: Refunds		
LESS: Utilized for Revenue Expenditure		
LESS: Utilized for Capital Expenditure		
Total (d)	0.00	0.00
Unutilized carried forward (c-d)	0.00	0.00
C. UGC Grants: Non-Plan		
Balance B/F		
Receipts during the year		
Total (e)	0.00	0.00
LESS: Refunds		
LESS: Utilized for Revenue Expenditure		
LESS: Utilized for Capital Expenditure		
Total (f)	0.00	0.00
Unutilized carried forward (e-f)	0.00	0.00
D. Grants from State Govt.		
Balance B/F		
Receipts during the year		
Total (g)	0.00	0.00
LESS: Refunds		
LESS: Utilized for Revenue Expenditure		
LESS: Utilized for Capital Expenditure		
Total (h)	0.00	0.00
Unutilized carried forward (g-h)	0.00	0.00
GRAND TOTAL (A+B+C+D)	0.00	0.00

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SCHEDULE-4 FIXED ASSETS

Amount in ₹

Sl. No.	Assets Heads	Gross Block				Depreciation for the Year 2019-20					Net Block	
		Op.Balance 01-04-2019	Additions	Deductions	Cl.Balance	Dep. Opening Balance	Dep. Rate %	Depreciation for the Year	Deductions / Adjustment	Total Depreciation	As on 31-03-2020	As on 31-03-2019
1	Land											
2	Site Development											
3	Buildings	42,35,73,713.00	97,27,752.00		43,33,01,465.00	14,33,54,730.00	5.00%	1,40,15,283.00		15,73,70,013.00	27,59,31,452.00	28,02,18,983.00
4	Roads & Bridges						2.00%					
5	Tubewells & Water Supply						2.00%					
6	Sewerage & Drainage						2.00%					
7	Electrical Inst. & Equipment						5.00%					
8	Plant & Machinery	4,72,05,618.00	2,41,600.00		4,74,47,218.00	1,90,92,776.00	5.00%	14,17,722.00		2,05,10,498.00	2,69,36,720.00	2,81,12,842.00
9	Scientific & Lab. Equipment	4,87,704.00			4,87,704.00	1,77,695.00	8.00%	24,801.00		2,02,496.00	2,85,208.00	3,10,009.00
10	Office Equipment		26,390.00		26,390.00		7.50%	1,979.00		1,979.00	24,411.00	
11	Audio Visual Equipment						7.50%					
12	Computers & Peripherals	3,59,54,974.00	23,65,290.00		3,83,20,264.00	1,65,49,512.00	20.00%	43,54,151.00		2,09,03,663.00	1,74,16,601.00	1,94,05,462.00
13	Furniture, Fixtures & Fittings	4,00,02,649.00			4,00,02,649.00	1,34,32,336.00	7.50%	19,92,774.00		1,54,25,110.00	2,45,77,539.00	2,65,70,313.00
14	Vehicles	20,24,744.00			20,24,744.00	16,01,597.00	10.00%	42,315.00		16,43,912.00	3,80,832.00	4,23,147.00
15	Lib. Books & Sci. Journals	1,94,67,476.11	1,65,852.00		1,96,33,328.11	78,66,897.00	10.00%	11,76,642.00	5,160.00	90,43,539.00	1,05,84,629.11	1,16,00,579.11
16	Tapes	2,48,335.00			2,48,335.00	1,31,662.00	10.00%	11,667.00		1,43,329.00	1,05,006.00	1,16,673.00
17	Manuscripts	6,11,677.00			6,11,677.00	2,95,191.00	10.00%	31,649.00		3,26,840.00	2,84,837.00	3,16,486.00
18	Hostel Equipment	17,27,809.00			17,27,809.00	4,88,123.00	7.50%	92,976.00		5,81,099.00	11,46,710.00	12,39,686.00
19	Sports Equipment	6,10,832.00			6,10,832.00	1,97,383.00	7.50%	31,009.00		2,28,392.00	3,82,440.00	4,13,449.00
20	Health Centre Equipment		4,286.00		4,286.00		8.00%	343.00		343.00	3,943.00	
21	Music Instruments		93,000.00		93,000.00		7.50%	6,975.00		6,975.00	86,025.00	
	Total (A)	57,19,16,531.11	1,26,24,170.00		58,45,39,701.11	20,31,87,902.00		2,32,00,286.00	5,160.00	22,63,88,188.00	35,81,46,353.11	36,87,27,629.11
22	Capital Work in Progress (B)	48,24,862.00	31,41,341.00	48,24,862.00	31,41,341.00						31,41,341.00	48,24,862.00
23	Computer Software	1,86,387.00			1,86,387.00		40.00%	74,555.00		74,555.00	1,11,832.00	1,86,387.00
24	E-Journals						40.00%					
25	Patents											
	Total (C)	1,86,387.00			1,86,387.00			74,555.00		74,555.00	1,11,832.00	1,86,387.00
	GRAND TOTAL (A+B+C)	57,69,26,780.11	1,57,65,511.00	48,24,862.00	58,78,67,429.11	20,31,87,902.00		2,32,74,841.00	5,160.00	22,64,62,743.00	36,13,99,526.11	37,37,38,878.11

AR(F&A)

SCHEDULE-4A PLAN

Sl. No.	Assets Heads	Gross Block				Depreciation for the Year 2019-20				Net Block		
		Op.Balance 01-04-2019	Additions	Deductions	Cl.Balance	Dep. Opening Balance	Dep. Rate %	Depreciation for the Year	Deductions / Adjustment	Total Depreciation	As on 31-03-2020	As on 31-03-2019
1	Land											
2	Site Development											
3	Buildings	26,85,94,578.00			26,85,94,578.00	9,85,62,339.00	5.00%	85,01,612.00		10,70,63,951.00	16,15,30,627.00	17,00,32,239.00
4	Roads & Bridges						2.00%					
5	Tubewells & Water Supply						2.00%					
6	Sewerage & Drainage						2.00%					
7	Electrical Inst.& Equipment						5.00%					
8	Plant & Machinery	67,72,185.00			67,72,185.00	23,67,155.00	5.00%	2,20,252.00		25,87,407.00	41,84,778.00	44,05,030.00
9	Scientific & Lab. Equipment	4,87,704.00			4,87,704.00	1,77,695.00	8.00%	24,801.00		2,02,496.00	2,85,208.00	3,10,009.00
10	Office Equipment						7.50%					
11	Audio Visual Equipment						7.50%					
12	Computers & Peripherals	57,72,553.00			57,72,553.00	36,40,060.00	20.00%	4,26,499.00		40,66,559.00	17,05,994.00	21,32,493.00
13	Furniture, Fixtures & Fittings	32,15,092.00			32,15,092.00	8,10,610.00	7.50%	1,80,336.00		9,90,946.00	22,24,146.00	24,04,482.00
14	Vehicles						10.00%					
15	Lib. Books & Sci. Journals	92,10,393.00			92,10,393.00	40,11,940.00	10.00%	5,19,845.00		45,31,785.00	46,78,608.00	51,98,453.00
16	Tapes						10.00%					
17	Manuscripts						10.00%					
18	Hostel Equipment						7.50%					
19	Sports Equipment						7.50%					
20	Health Centre Equipment						8.00%					
21	Music Instruments											
	Total (A)	29,40,52,505.00			29,40,52,505.00	10,95,69,799.00		98,73,345.00		11,94,43,144.00	17,46,09,361.00	18,44,82,706.00
22	Capital Work in Progress (B)	48,24,862.00		48,24,862.00								48,24,862.00
23	Computer Software						40.00%					
24	E-Journals						40.00%					
25	Patents											
	Total (C)											
	GRAND TOTAL (A+B+C)	29,88,77,367.00		48,24,862.00	29,40,52,505.00	10,95,69,799.00		98,73,345.00		11,94,43,144.00	17,46,09,361.00	18,93,07,568.00

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SCHEDULE-4B NON-PLAN

Sl. No.	Assets Heads	Gross Block				Depreciation for the Year 2019-20					Net Block	
		Op.Balance 01-04-2019	Additions*	Deductions	Cl.Balance	Dep. Opening Balance	Dep. Rate %	Depreciation for the Year	Deductions / Adjustment	Total Depreciation	As on 31-03-2020	As on 31-03-2019
1	Land											
2	Site Development											
3	Buildings	15,49,79,135.00	97,27,752.00		16,47,06,887.00	4,47,92,391.00	5.00%	55,13,671.00		5,03,06,062.00	11,44,00,825.00	11,01,86,744.00
4	Roads & Bridges						2.00%					
5	Tubewells & Water Supply						2.00%					
6	Sewerage & Drainage						5.00%					
7	Electrical Inst.& Equipment						8.00%					
8	Plant & Machinery	2,08,11,760.00	2,41,600.00		2,10,53,360.00	81,77,917.00	5.00%	6,43,772.00		88,21,689.00	1,22,31,671.00	1,26,33,843.00
9	Scientific & Lab. Equipment						7.50%					
10	Office Equipment		26,390.00		26,390.00		7.50%	1,979.00		1,979.00	24,411.00	
11	Audio Visual Equipment						7.50%					
12	Computers & Peripherals	1,11,35,229.00	24,490.00		1,11,59,719.00	56,35,731.00	20.00%	11,04,798.00		67,40,529.00	44,19,190.00	54,99,498.00
13	Furniture, Fixtures & Fittings	3,32,46,193.00			3,32,46,193.00	1,17,24,943.00	7.50%	16,14,094.00		1,33,39,037.00	1,99,07,156.00	2,15,21,250.00
14	Vehicles	20,24,744.00			20,24,744.00	16,01,597.00	10.00%	42,315.00		16,43,912.00	3,80,832.00	4,23,147.00
15	Lib. Books & Sci. Journals	46,06,594.11	1,65,852.00		47,72,446.11	16,20,872.00	10.00%	3,15,157.00	5,160.00	19,36,029.00	28,31,257.11	29,85,722.11
16	Tapes						10.00%					
17	Manuscripts						10.00%					
18	Hostel Equipment						7.50%					
19	Sports Equipment	6,10,832.00			6,10,832.00	1,97,383.00	7.50%	31,009.00		2,28,392.00	3,82,440.00	4,13,449.00
20	Health Centre Equipment		4,286.00		4,286.00		8.00%	343.00		343.00	3,943.00	
21	Music Instruments		93,000.00		93,000.00		7.50%	6,975.00		6,975.00	86,025.00	
	Total (A)	22,74,14,487.11	1,02,83,370.00		23,76,97,857.11	7,37,50,834.00	1.42	92,74,113.00	5,160.00	8,30,24,947.00	15,46,67,750.11	15,36,63,653.11
22	Capital Work in Progress (B)		31,41,341.00		31,41,341.00						31,41,341.00	
23	Computer Software	42,480.00			42,480.00		40.00%			0.40	42,479.60	42,480.00
24	E-Journals											
25	Patents											
	Total (C)	42,480.00			42,480.00					0.40	42,479.60	42,480.00
	GRAND TOTAL (A+B+C)	22,74,56,967.11	1,34,24,711.00		24,08,81,678.11	7,37,50,834.00	1.42	92,74,113.00	5,160.00	8,30,24,947.40	15,78,51,570.71	15,37,06,133.11

* Includes Assets Capitalised out of deposits made out of various grants during earlier years; of which exclusive Non-Plan for 2019-20 is Rs.13,09,172/-

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PAR(F&A)

SCHEDULE-4C INTANGIBLE ASSETS

Amount in ₹

Sl. No.	Assets Heads	Gross Block				Depreciation for the Year 2019-20					Net Block	
		Op.Balance 01-04-2019	Additions	Deductions	Cl.Balance	Dep. Opening Balance	Dep. Rate %	Depreciation for the Year	Deductions / Adjustment	Total Depreciation	As on 31-03-2020	As on 31-03-2019
1	Computer Software	1,86,387.00			1,86,387.00		0.40	74,555.00		74,555.00	1,11,832.00	1,86,387.00
2	E-Journals						0.40					
3	Patents											
GRAND TOTAL		1,86,387.00			1,86,387.00			74,555.00		74,555.00	1,11,832.00	1,86,387.00

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SCHEDULE-4D OTHERS

Sl. No.	Assets Heads	Gross Block				Depreciation for the Year 2019-20					Net Block	
		Op.Balance 01-04-2019	Additions	Deductions	Cl.Balance	Dep. Opening Balance	Dep. Rate %	Depreciation for the Year	Deductions / Adjustment	Total Depreciation	As on 31-03-2020	As on 31-03-2019
1	Land											
2	Site Development											
3	Buildings						5.00%					
4	Roads & Bridges						2.00%					
5	Tubewells & Water Supply						2.00%					
6	Sewerage & Drainage						2.00%					
7	Electrical Inst.& Equipment						5.00%					
8	Plant & Machinery	1,96,21,673.00			1,96,21,673.00	85,47,704.00	5.00%	5,53,698.00		91,01,402.00	1,05,20,271.00	1,10,73,969.00
9	Scientific & Lab.Equipment						8.00%					
10	Office Equipment						7.50%					
11	Audio Visual Equipment						7.50%					
12	Computers & Peripherals	1,90,47,192.00	23,40,800.00		2,13,87,992.00	72,73,721.00	20.00%	28,22,854.00		1,00,96,575.00	1,12,91,417.00	1,17,73,471.00
13	Furniture, Fixtures & Fittings	35,41,364.00			35,41,364.00	8,96,783.00	7.50%	1,98,344.00		10,95,127.00	24,46,237.00	26,44,581.00
14	Vehicles						10.00%					
15	Lib.Books & Sci. Journals	56,50,489.00			56,50,489.00	22,34,085.00	10.00%	3,41,640.00		25,75,725.00	30,74,764.00	34,16,404.00
16	Tapes	2,48,335.00			2,48,335.00	1,31,662.00	10.00%	11,667.00		1,43,329.00	1,05,006.00	1,16,673.00
17	Manuscripts	6,11,677.00			6,11,677.00	2,95,191.00	10.00%	31,649.00		3,26,840.00	2,84,837.00	3,16,486.00
18	Hostel Equipment	17,27,809.00			17,27,809.00	4,88,123.00	7.50%	92,976.00		5,81,099.00	11,46,710.00	12,39,686.00
19	Sports Equipment						7.50%					
20	Health Centre Equipment						8.00%					
21	Music Instruments						7.50%					
	Total (A)	5,04,48,539.00	23,40,800.00		5,27,89,339.00	1,98,67,269.00	1.42	40,52,828.00		2,39,20,097.00	2,88,69,242.00	3,05,81,270.00
22	Capital Work in Progress (B)											
23	Computer Software	1,43,907.00			1,43,907.00		0.40	57,563.00		57,563.40	86,343.60	1,43,907.00
24	E-Journals											
25	Patents											
	Total (C)	1,43,907.00			1,43,907.00			57,563.00		57,563.40	86,343.60	1,43,907.00
	GRAND TOTAL (A+B+C)	5,05,92,446.00	23,40,800.00		5,29,33,246.00	1,98,67,269.00		41,10,391.00		2,39,77,660.40	2,89,55,585.60	3,07,25,177.00

Note: The additions during the Year include additions from:

Gifted	
Earmarked Funds	
Sponsored Projects	
Own Funds	23,40,800.00
Others	
Total	23,40,800.00

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SCHEDULE-5 INVESTMENTS FROM EARMARKED/ENDOWMENT FUNDS

Amount in ₹

Sl. No.	Particulars	Current Year 2019-20	Previous Year 2018-19
1	In Central Government Securities		
2	In State Government Securities		
3	Other approved Securities		
4	Shares		
5	Debentures and Bonds		
6	Term Deposits with Banks	13,71,16,730.59	0.00
7	Others (to be specified)		
Balance at the year end		13,71,16,730.59	0.00

Earmarked, Endowment & other funds are reclassified into Sch-05 & Sch-06 during 2019-20

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

Amount in ₹

Sl. No.	Particulars	137116730.6	0
1	Gift & Endowments A/c	48,89,426.00	
2	Orissa Chair Endowment A/c	88,23,758.00	
3	House Building Advance A/c	1,74,87,492.26	
4	GPF A/c	10,23,41,551.33	
5	NPS A/c	35,74,503.00	
Total		13,71,16,730.59	0.00

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SCHEDULE-6 INVESTMENTS- OTHERS

Amount in ₹

Sl. No.	Particulars	Current Year 2019-20	Previous Year 2018-19
1	In Central Government Securities		
2	In State Government Securities		
3	Other approved Securities		
4	Shares		
5	Debentures and Bonds		
6	Others (Fixed Deposits with Nationalised Banks)	19,17,81,531.12	19,68,68,424.00
	Total	19,17,81,531.12	19,68,68,424.00

SCHEDULE-6A INVESTMENTS - OTHER (FUND WISE)

Amount in ₹

Sl. No.	Particulars	111832	186387
1	General Corpus A/c	9,50,00,000.00	12,00,00,000.00
2	Student Fund A/c	2,95,34,164.00	1,99,03,508.00
3	Examinations A/c	60,00,000.00	
4	CSSET / CSAET A/c	28,00,000.00	48,00,000.00
5	Distance Education A/c	1,24,21,458.00	1,17,20,547.00
6	Fellowships A/c	35,00,000.00	
7	Hostel Mess A/c		21,08,164.00
8	Hostel Caution Deposit A/c	25,00,000.00	10,00,000.00
9	Hostel One Month Adv. A/c	20,00,000.00	20,00,000.00
10	Hostel Establishment A/c	93,72,398.00	53,68,264.00
11	HBA A/c		1,66,61,903.00
12	Gift A/c		44,89,426.00
13	Orissa Chair A/c		88,16,612.00
14	HEFA Escrow A/c	2,86,53,511.12	
	Total	19,17,81,531.12	19,68,68,424.00

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SCHEDULE-7 CURRENT ASSETS

Amount in ₹

Particulars	Current Year 2019-20	Previous Year 2018-19
1. Stock	1,46,07,168.79	1,29,07,009.00
a) Publications	1,46,07,168.79	1,29,07,009.00
b) Others		
2. Sundry Debtors	83,50,424.00	
a) Debts outstanding for a period of exceeding six months		
b) Others (Employee Loan Outstandings)	83,50,424.00	
HBA Recovery (Principal)	72,65,962.00	
Car Advance (Principal)	75,000.00	
Car Advance (Interest)	1,28,278.00	
Computer Advance (Principal)	6,41,488.00	
Computer Advance (Interest)	21,890.00	
Scooter Advance (Principal)	2,17,700.00	
Scooter Advance (Interest)	106.00	
3. Cash and Bank Balances	21,57,52,623.24	22,36,38,925.06
a) with Scheduled Banks		
In Current Accounts		
In Term Deposit Accounts		
In Savings Accounts	21,57,48,531.24	22,36,38,925.06
b) Cash on Hand	4,092.00	
4. Post Office Savings Accounts		
Total	23,87,10,216.03	23,65,45,934.06

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SCHEDULE-7A BANK BALANCES

Amount in ₹

Sl. No.		Current Year 2019-20	Previous Year 2018-19
1	Grant-in-Aid A/c # 34	17,23,65,225.95	12,97,36,511.37
2	Grant-in-Aid A/c - Cash		867.00
3	Examinations A/c # 1963	34,61,835.00	72,10,190.00
4	Plan A/c # 42605	45,36,304.50	4,09,42,132.50
5	BC Scholarships A/c # 20108	2,51,581.50	2,43,450.50
6	Fellowships A/c # 41703	3,32,244.74	36,93,868.74
7	HBA A/c # 2087	14,30,221.48	14,30,221.48
8	Agama Dyumini A/c # 67792	11,219.00	24,093.00
9	Akella A/c # 67774	2,38,250.00	2,14,045.00
10	Orissa Chair A/c # 19652	3,94,040.00	3,94,040.00
11	Gift A/c # 25	3,90,379.13	3,90,379.13
12	Hostel Establishment A/c # 2500	8,48,582.65	15,36,374.65
13	Caution Deposit A/c 68898	3,84,257.00	13,53,321.00
14	Guest House A/c # 43419	27,55,564.50	21,52,754.00
15	Canteen A/c # 90657	1,94,975.00	80,007.00
16	Canteen A/c - Cash		4,092.00
17	CET / CSSET A/c # 65022	9,40,393.96	9,10,291.96
18	CET / CSSET A/c # 86450	34,38,088.70	21,66,058.00
19	Distance Education A/c # 13427	24,48,831.63	12,57,431.63
20	Hostel Mess A/c # 2494	18,76,103.75	22,60,566.75
21	One Month Adv A/c # 68904	3,46,181.00	20,07,649.00
22	Parents Guest House A/c # 82296	10,81,715.00	3,80,851.00
23	Student Fund A/c # 1972	27,04,381.00	86,66,711.50
24	Yoga A/c # 7082	3,15,989.00	71,166.00
25	Corpus A/c # 92859	22,13,907.50	1,06,65,217.00
26	Projects A/c # 13418	19,65,819.35	20,69,819.35
27	AISTC A/c # 82311	98,246.00	
28	COE A/c # 11809	10,17,152.50	9,84,600.50
29	SAP Sahitya A/c 27059	2,24,264.00	2,14,992.00
30	SAP Education A/c # 16345	22,289.00	21,089.00
31	SAP Darsanas A/c # 31715	7,894.50	7,631.50
32	Ramanuja A/c # 92345	1,11,512.50	15,43,855.00
33	Comparative Aesthetics A/c # 27101	672.50	649.50
34	MAIMT A/c # 34624	22,606.00	19,912.00
35	EPG Pathashala A/c # 67473	559.00	50,138.00
36	Yogi Narayana A/c # 67808	1,839.00	1,777.00
37	Mahabharata A/c # 94015	11,47,819.00	
38	HEFA Canara Bank Escrow 2 # 191 (Grants Receivable)	243.00	
39	HEFA Canara Bank Escrow 3 # 192 (Principal Repayment)	243.00	
40	HEFA Canara Bank Escrow 4 # 193 (Interest Repayment)	0.00	
41	GPF A/c # 2078	18,64,728.07	
42	GPF SBI A/c # 7323	2,689.07	
43	NPS A/c # 2096	62,99,682.76	
	Total	21,57,48,531.24	22,27,06,754.06

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SCHEDULE-8 LOANS, ADVANCES & DEPOSITS

Amount in ₹

	Current Year 2019-20	Previous Year 2018-19
1. Advances to employees: (Non-interest bearing)		0.00
a) Salary		
b) Festival		
c) Medical Advance		
b) Others (To be Specified)		
2. Long Term Advances to employees: (Interest bearing)		0.00
a) Vehicle Loan		
b) Home Loan		
b) Others		
3. Advances and other amounts recoverable in cash or in kind or for value to be received:		3,28,17,080.00
a) On Capital Account		
b) To Suppliers		
c) Others (Staff)	3,54,46,900.00	3,28,17,080.00
4. Prepaid Expenses		0.00
a) Insurance		
b) Other expenses		
5. Deposits		5,77,77,246.31
a) Telephone		
b) Lease Rent		
c) Electricity	17,28,940.00	13,70,690.00
d) CPWD	10,90,52,990.31	5,80,35,182.31
e) Others (Students Caution Deposits) *	0.00	-16,28,626.00
5. Income Accrued		0.00
a) On Investments from Earmarked/ Endowment Funds		
b) On Investments-Others		
c) On Loans and Advances		
d) Others (includes income due unrealized)		
7. Other- Current assets receivable from UGC/sponsored projects		13,50,000.00
a) Debit balances in Sponsored Projects		
b) Debit balances in Sponsored Fellowships & Scholarships		
c) Grants Receivable		
d) Other receivables from other Heads	7,73,40,099.00	13,50,000.00
8. Claims Receivable		
Total	22,35,68,929.31	9,19,44,326.31

* The amount shown under Current Assets until 2018-19; reclassified into Current Liabilities during 2019-20

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SCHEDULE-9 ACADEMIC RECEIPTS

Amount in ₹

FEE RECEIPTS FROM STUDENTS	Current Year 2019-20	Previous Year 2018-19
Academic		
1. Tuition Fee	45,12,918.00	51,48,094.00
2. Attendance Condonation Fee	3,200.00	
3. Duplicate Hall Ticket Fee	100.00	
4. Duplicate ID Card Fee	500.00	
5. Duplicate Library Card Fee	50.00	
5. Sale of Prospectus	2,38,345.00	2,21,400.00
6. Other Fee		2,03,17,214.00
Total (A)	47,55,113.00	2,56,86,708.00
Examinations		
1. Annual Examination Fee	18,59,589.00	72,23,385.00
2. Instant Examination Fee	31,200.00	
3. Revaluation Fees	12,97,150.00	
4. Marks Correction Fee	81,300.00	1,50,925.00
5. Migration Certificate Fee	28,910.00	
Total (B)	32,98,149.00	73,74,310.00
Sale of Publications		
Total (C)		
Total (A+B+C)	80,53,262.00	3,30,61,018.00

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SCHEDULE-10 GRANTS / SUBSIDIES (IRREVOCABLE GRANTS RECEIVED)

Amount in ₹

Particulars	Plan			Total Plan	Non Plan UGC	Current Year Total	Previous Year Total
	Gol	UGC					
		Plan	Specific Schemes				
Balance B/F							
ADD: Receipts during the year					34,63,38,000.00	34,63,38,000.00	37,75,41,228.00
Total					34,63,38,000.00	34,63,38,000.00	37,75,41,228.00
LESS: Refund to UGC							
Balance					34,63,38,000.00	34,63,38,000.00	37,75,41,228.00
LESS: Utilised for Capital Expenditure (A)							
Balance					13,09,172.00	13,09,172.00	1,00,82,721.00
LESS: Utilised for Revenue Expenditure (B)							
Balance					34,50,28,828.00	34,50,28,828.00	36,74,58,507.00
LESS: Utilised for Revenue Expenditure (B)							
Balance					40,11,05,792.03	40,11,05,792.03	50,95,36,800.16
Balance C/F					-5,60,76,964.03	-5,60,76,964.03	-14,20,78,293.16

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SCHEDULE-11 INCOME FROM INVESTMENTS

Amount in ₹

Particulars	Earmarked / Endowment Funds		Other Investments	
	Current Year	Previous Year	Current Year	Previous Year
1. Interest				
a. On Government Securities				
b. Other Bonds / Debentures				
2. Interest on Term Deposits	21,74,696.26		22,71,955.12	1,87,95,612.48
3. Income accrued but not due on Term Deposits / Interest bearing advances to employees	87,409.00			
4. Interest on Savings Bank Accounts	50,880.00			22,75,292.00
5. Others (Specify)				
Total	23,12,985.26	0.00	22,71,955.12	2,10,70,904.48
Transferred to Earmarked / Endowment Funds	23,12,985.26			
Balance	0.00	0.00		

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SCHEDULE-12 INTEREST EARNED*Amount in ₹*

Particulars	Current Year	Previous Year
1. On Savings Accounts with Scheduled Banks	25,60,744.00	67,72,545.00
2. On Loans		
a. Employees / Staff	95,057.00	2,93,038.00
b. Others		
3. On Debentures and Other Receivables		
Total	26,55,801.00	70,65,583.00

SCHEDULE-13 OTHER INCOME*Amount in ₹*

Particulars	Current Year	Previous Year
A. Income from Land & Buildings		
1. License fee	72,000.00	20,54,598.00
2. Water charges recovered	19,470.00	6,000.00
3. Quarters License fee	1,41,230.00	1,70,545.00
B. Sale of Institute's Publications	3,61,253.40	
C. Income from holding events		
D. Others		
1. RTI fees	90.00	100.00
2. Sale of application form (recruitment)	7,30,525.00	
3. Misc. receipts / Publication Additions	17,00,159.79	9,04,001.00
4 Others	6,07,189.20	42,091.77
Total	36,31,917.39	31,77,335.77

SCHEDULE-14 PRIOR PERIOD INCOME*Amount in ₹*

Particulars	Current Year	Previous Year
1. Academic Receipts		
2. Income from Investments		
3. Interest earned		
3. Other Income		10,45,41,000.00
Grand Total	0.00	10,45,41,000.00

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SCHEDULE-15 STAFF PAYMENTS & BENEFITS (ESTABLISHMENT EXPENSES)

Amount in ₹

Particulars	Current Year			Previous Year		
	Plan	Non-Plan	Total	Plan	Non-Plan	Total
a) Salaries and Wages		30,09,06,766.00	30,09,06,766.00		24,54,11,485.00	24,54,11,485.00
b) Staff Welfare Expenses			0.00		39,65,851.00	39,65,851.00
c) Retirement and Terminal Benefits		2,27,42,032.00	2,27,42,032.00		4,12,22,276.00	4,12,22,276.00
d) LTC facility		59,53,180.00	59,53,180.00		24,23,233.00	24,23,233.00
e) Medical facility		20,21,218.00	20,21,218.00			0.00
f) Children Education Allowance		15,98,773.00	15,98,773.00		14,88,289.00	14,88,289.00
g) Honorarium		6,76,957.00	6,76,957.00			0.00
h) Others (specify)			0.00			0.00
Grand Total	0.00	33,38,98,926.00	33,38,98,926.00	0.00	29,45,11,134.00	29,45,11,134.00

SCHEDULE-16 ACADEMIC RECEIPTS

0

Particulars	Current Year			Previous Year		
	Plan	Non-Plan	Total	Plan	Non-Plan	Total
a) Laboratory expenses			0.00			0.00
b) Field work/Participation in Conferences			0.00			0.00
c) Expenses on Seminars/Workshops		8,94,632.00	8,94,632.00			0.00
d) Payment to visiting faculty			0.00			0.00
e) Examination		18,99,615.00	18,99,615.00		51,38,844.00	51,38,844.00
f) Student Welfare expenses		40,82,530.00	40,82,530.00		89,78,308.00	89,78,308.00
g) Admission expenses		4,69,178.00	4,69,178.00		22,68,308.00	22,68,308.00
h) Convocation expenses		56,38,876.00	56,38,876.00		86,64,405.00	86,64,405.00
i) Publications		23,09,464.70	23,09,464.70		25,00,000.00	25,00,000.00
j) Stipend/means-cum-merit scholarship					4,80,592.00	4,80,592.00
k) Subscription Expenses						0.00
l) Others (specify)		2,02,590.00	2,02,590.00		6,06,244.00	6,06,244.00
Grand Total	0.00	1,54,96,885.70	1,54,96,885.70	0.00	2,86,36,701.00	2,86,36,701.00

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SCHEDULE-17 ADMINISTRATIVE AND GENERAL EXPENSES

Amount in ₹

Particulars	Current Year			Previous Year		
	Plan	Non-Plan	Total	Plan	Non-Plan	Total
A Infrastructure			0.00			0.00
a) Electricity and power		1,12,90,101.00	1,12,90,101.00		76,44,300.00	76,44,300.00
b) Insurance			0.00		13,01,676.00	13,01,676.00
B Communication			0.00			0.00
c) Postage & Stationery		48,255.00	48,255.00		1,77,068.00	1,77,068.00
d) Telephone, Fax & Internet Charges		3,30,541.60	3,30,541.60		3,54,175.16	3,54,175.16
C Others			0.00			0.00
e) Printing and Stationery			0.00		18,61,887.00	18,61,887.00
f) Travelling and Conveyance Exp.		16,63,129.00	16,63,129.00		28,97,317.00	28,97,317.00
g) Hospitality			0.00			0.00
h) Auditors Remuneration			0.00			0.00
i) Professional Chages		7,19,500.00	7,19,500.00		8,66,341.00	8,66,341.00
j) Magazines & Journals			0.00			0.00
l) Others (specify)		51,00,682.00	51,00,682.00		1,63,24,579.00	1,63,24,579.00
Grand Total	0.00	1,91,52,208.60	1,91,52,208.60	0.00	3,14,27,343.16	3,14,27,343.16

SCHEDULE-18 TRANSPORTATION EXPENSES

Amount in ₹

Particulars	Current Year			Previous Year		
	Plan	Non-Plan	Total	Plan	Non-Plan	Total
1 Vehicles (owned by the institution)			0.00			0.00
a) Running Expenses		2,23,444.00	2,23,444.00		2,66,967.00	2,66,967.00
b) Repairs & maintenance		39,460.00	39,460.00			0.00
c) Insurance expenses		46,887.00	46,887.00			0.00
2 Vehicles taken on rent / least			0.00			0.00
c) Rent / lease expenses			0.00			0.00
3 Vehicle (Taxi) hiring expenses		30,845.00	30,845.00		37,46,958.00	37,46,958.00
Grand Total	0.00	3,40,636.00	3,40,636.00	0.00	40,13,925.00	40,13,925.00

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SCHEDULE-19 REPAIRS & MAINTENANCE

Amount in ₹

Particulars	Current Year			Previous Year		
	Plan	Non-Plan	Total	Plan	Non-Plan	Total
a) Buildings		1,56,106.00	1,56,106.00		48,07,766.00	48,07,766.00
b) Furniture & Fixtures		1,60,697.00	1,60,697.00			0.00
c) Plant & Machinery		16,10,535.00	16,10,535.00			0.00
d) Office Equipment			0.00			0.00
e) Computers			0.00		3,78,988.00	3,78,988.00
f) Laboratory & Scientific equipment			0.00			0.00
g) Audio Visual equipment			0.00			0.00
h) Cleaning Material & Services			0.00		45,47,894.00	45,47,894.00
i) Book binding charges		21,206.00	21,206.00			0.00
j) Gardening		15,68,358.00	15,68,358.00		69,65,468.00	69,65,468.00
k) Estate Maintenance		1,30,748.00	1,30,748.00			0.00
l) Others (specify)			0.00		77,53,616.00	77,53,616.00
Grand Total	0.00	36,47,650.00	36,47,650.00	0.00	2,44,53,732.00	2,44,53,732.00

SCHEDULE-20 FINANCE COSTS

Amount in ₹

Particulars	Current Year			Previous Year		
	Plan	Non-Plan	Total	Plan	Non-Plan	Total
a) Bank charges		17,53,859.70	17,53,859.70		12,171.00	12,171.00
b) Others (specify)			0.00		62,366.00	62,366.00
Grand Total	0.00	17,53,859.70	17,53,859.70	0.00	74,537.00	74,537.00

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SCHEDULE-21 OTHER EXPENSES

Amount in ₹

Particulars	Current Year			Previous Year		
	Plan	Non-Plan	Total	Plan	Non-Plan	Total
a) Provision for Bad and Doubtful Debts/Advances			0.00			0.00
b) Irrecoverable Balances Written- off			0.00			0.00
c) Grants/Subsidies to other institutions/organizations			0.00			0.00
d) Others (specify)			0.00		1,80,85,191.00	1,80,85,191.00
Grand Total	0.00	0.00	0.00	0.00	1,80,85,191.00	1,80,85,191.00

SCHEDULE-22 PRIOR PERIOD EXPENSES

Amount in ₹

Particulars	Current Year			Previous Year		
	Plan	Non-Plan	Total	Plan	Non-Plan	Total
a) Establishment expenses		1,40,060.00	1,40,060.00		2,29,43,289.00	2,29,43,289.00
b) Academic expenses			0.00			0.00
c) Administrative expenses			0.00			0.00
d) Transportation expenses			0.00			0.00
e) Repairs & Maintenance		2,26,358.00	2,26,358.00		2,04,41,036.00	2,04,41,036.00
f) Other expenses		31,74,367.03	31,74,367.03		6,49,49,912.00	6,49,49,912.00
Grand Total	0.00	35,40,785.03	35,40,785.03	0.00	10,83,34,237.00	10,83,34,237.00

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SCHEDULE: 23
SIGNIFICANT ACCOUNTING POLICIES (ILLUSTRATIVE)

1. Basis for Preparation of Accounts

- 1.1 The accounts are prepared under the Historical Cost Convention unless otherwise stated and generally on the Accrual method of accounting.

2. Revenue Recognition

- 2.1 Fees from Students (except Tuition Fees), Sale of Admission Forms, Royalty and Interest on Savings Bank account are accounted on cash basis.
- 2.2 Income from Land, Buildings and Other Property and Interest on Investments are accounted on accrual basis.
- 2.3 Interest on interest bearing advances to staff for House Building, Purchase of Vehicles and Computers is accounted on accrual basis after the complete recovery of principal and when the recovery of interest falls due.

3. Fixed Assets and Depreciation

- 3.1 Fixed assets are stated at cost of acquisition including inward freight, duties and taxes and incidental and direct expenses related to acquisition, installation and commissioning.
- 3.2 Gifted / Donated assets are valued at the declared value where available; if not available, the value is estimated based on the present market value adjusted with reference to the physical condition of the asset. They are set-up by credit to Capital Fund and merged with the Fixed Assets of the Institution. Depreciation is charged at the rates applicable to the respective assets.
- 3.3 Books received as gifts, are valued at selling prices printed on the books. Where they are not printed, the value is based on assessment.
- 3.4 Fixed assets are valued at cost less accumulated depreciation. Depreciation on fixed assets is provided on WDV method, at the rates prescribed by the New Format of Accounts except for Buildings depreciation on which has been provided at 5% p.a.
- 3.5 Depreciation is provided for the whole year on additions during the year except the Buildings over which the depreciation is provided from the immediately next year of their capitalization.
- 3.6 Where an asset is fully depreciated, it is carried at a residual value of Re.1 in the Balance Sheet and is not be further depreciated.
- 3.7 Assets created out of Earmarked Funds and funds of Sponsored Projects, where the ownership of such assets vests in the Institution, are setup by credit to Capital Fund and merged with the Fixed Assets of the Institution. Depreciation is charged at the rates applicable to the respective assets.
- 3.8 Assets, the individual value of each of which is Rs. 2000 or less (except Library Books) are treated as Small Value Assets, 100% depreciation is provided in respect of such assets at the time of their acquisition. However physical accounting and control are continued by the holders of such assets.

4. Intangible Assets

- 4.1 Expenditure on acquisition of software has been separated from computers and peripherals, as apart from being intangible assets.

5. Stocks

- 5.1 Expenditure on purchase of chemicals, glassware, publications and other stores is accounted as revenue expenditure, except that the value of closing stocks held on 31st March is set up as inventories by reducing the corresponding Revenue Expenditure on the basis of information obtained from Departments. They are valued at cost.

6. Retirement Benefits

- 6.1 Capitalized Value of pension and gratuity received from previous employers of the Institution's employees, who have been absorbed in the Institution, is credited to the respective Provision Accounts. Pension contribution received in respect of employees on deputation is also credited to the Provision for Pension Account.

AR(F&A)

6.2 Retirement benefits i.e., pension, gratuity and leave encashment are debited to the I&E Account of the respective FY. The policy of providing for such liabilities on accrual / actuarial valuation basis is under review based on the observations of the Audit Team during 2018-19.

6.3 Other retirement benefits viz. Deposit Linked Insurance, Contribution to New Pension Scheme, Medical reimbursement to retired employees and Travel to Home Town on retirement are accounted on accrual basis (actual payments plus outstanding bills at the end of the year).

8. Earmarked/Endowment Funds

8.1 Each of the Earmarked funds has a separate bank account. Those with large balances also have Term Deposits with Banks. The income from investments / advances (House Building Conveyance and computer) on accrued basis and interest on savings Bank Accounts are credited to the respective Funds. The expenditure and advances (in the case of House Building & Conveyance/Computer) are debited to the fund. The assets created out of Earmarked Funds where the ownership Vests in the Institution, are merged with the assets of the Institution by crediting an equal amount to the Capital Fund. The balance in the respective funds is carried forward and is represented on the assets side by the balance at Bank, Investments and accrued interest.

9. Government and UGC Grants

9.1 Government Grants and UGC grants are accounted on realization basis. However, where a sanction for release of grant pertaining to the financial year is received before 31 " 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 recoverable from the Grantor.

9.2 To the extent utilized towards capital expenditure, (on accrual basis) government grants and grants from UGC are transferred to the Capital Fund.

9.3 Government and UGC grants for meeting Revenue Expenditure (on accrual basis) are treated, to the extent utilized, as income of the year in which they are realized.

9.4 Unutilized grants (including advances paid out of such grants) are carried forward and exhibited as a liability in the Balance Sheet.

10. Investments of Earmarked Funds and Interest Income Accrued on Such Investments

10.1 To the extent not immediately required for expenditure, the amounts available against such funds are invested in approved Securities & Bonds or deposited for fixed term with Banks, leaving the balance in Savings Bank Accounts.

10.2 Interest received, interest accrued and due and interest accrued but not due on such investments are added to the respective funds and not treated as income of the Institution.

11. Sponsored Projects

11.1 In respect of ongoing Sponsored Projects, the amounts received from sponsors are credited to the respective Project A/c (Liability). As and when expenditure is incurred /advances are paid against such projects, or the concerned project account is debited with allocated overhead.

11.2 The Institution itself also awards Fellowships and Scholarships, which are accounted as Academic expenses.

12. Income Tax

12.1 The income of the Institution is exempt from Income Tax under Section 10(23c) of the Income Tax Act. No provision for tax is therefore made in the accounts.

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Finance officer
Rashtriya Sanshodhan Mandal
TIRUATI

Registrar
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SCHEDULE: 24

CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS (ILLUSTRATIVE)

1. Contingent Liabilities

- 1.1 As on 31.03.2020 no Court Cases involving pecuniary issues filed against the Institution, by former / present employees, tenants and contractors and arbitration cases with contractors, were pending for decisions.
- 1.2 Letters of credit established by the Bank on behalf of the Institution and outstanding on 31.03.2020 Rs NIL (Previous year Rs. NIL).
- 1.3 Disputed demands in respect of Sales Tax Rs. NIL (Previous Year Rs. NIL); Municipal Taxes Rs. NIL (Previous Year Rs. NIL).

2. Capital Commitments: The Value of contracts remaining to be executed on Capital Account and not provided for amounted to Rs. NIL as on 31.03.2020 (Previous year Rs. NIL).

3. Fixed Assets

- 3.1 Additions in the year to Fixed Assets in Schedule-04 include Assets purchased out of Plan Funds (Rs. NIL), Non-Plan Funds (Rs.13,09,172/-), CSSET / CET Fund (Rs.23,40,800/-), Sponsored Projects (Rs. NIL) and Library Books and other assets of the value of Rs. NIL gifted to the Institution. The Assets have been set up by credit to Capital Fund.
 - 3.2 In the Balance Sheet as on 31.3.2020 and the Balance Sheets of earlier years, Fixed Assets created out of Plan funds and Fixed Assets created out of non plan funds were not exhibited distinctly. The additions during the years from 2019-20 from plan, non-plan funds, and other funds, and the depreciation on those additions respectively have been exhibited distinctly in Sub Schedules A, B, C and D to the main schedule of Fixed Assets (Schedule 4).
 - 3.3 Fixed assets as set out in Schedule 4 do not include assets purchased out of funds of sponsored projects, held and used by the Institution, as project contracts include stipulations that all such assets purchased out of projects funds will remain the property of the sponsors.
- 4. Deposit Liabilities:** The amount outstanding as Earnest Money Deposit & Security Deposits of Rs. NIL towards unclaimed deposits, prior to the Financial Year NIL was transferred to Revenue Account and accounted as Miscellaneous Income for the year 2019-20.
- 5. Expenditure on Foreign Currency** NIL
- 6. Current Assets, Loans, Advances & Deposits:** In the opinion of the Management, the current assets, Loans, Advances and Deposits have a value on realization in the ordinary course, equal at least to the aggregate amount shown in the Balance Sheet.
7. The details of balances in Saving Bank Accounts, Current Accounts and Fixed Deposit Accounts with Banks are enclosed as attachment 'A' to the Schedule of Current Assets.
8. Previous year's figures have been regrouped wherever necessary.
9. Figures in the Final accounts have been rounded off to the nearest Rupee wherever possible.
10. Schedules 1 to 24 are annexed to and form an integral part of the Balance Sheet at 31st March 2020 and the Income & Expenditure account for the year ended on that date.
11. The Provident Fund Accounts and the New Pension Scheme Account are owned by the members of those funds and not by the Institution. Though these accounts were included in the Institution's Accounts from 2019-20, their breakup has been shown separately and annexed to the Accounts of the Institution. A Receipts & Payments Account, an Income & Expenditure Account (on Accrual basis) and a Balance Sheet of the Provident Fund Accounts as well as the New Pension Scheme for the year 2019-20 have been attached, to the Institution's Accounts. A large portion of the New Pension Scheme funds (Rs.60,93,464/- towards Employees' Contribution and Rs.68,83,009/- towards Management Contribution) in respect of 74 employees who have been allotted PRA numbers has been transferred up to 31-03-2020 to National Securities Depository Limited (NSDL) - Cen-

AR(F&A)

tral Record keeping Agency (CRA). The balance held in New Pension Scheme in the Institution Rs.16,82,123 (Employee's Contribution) and Rs.38,84,507/- (Management Contribution) in respect of about 40 members including other existing employees will be transferred in 2020-21 once the PRA numbers are allotted by the agency.

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Finance officer
PRINCIPAL OFFICER
Srihithya Sankruti Vidyapeetham
TIRUPATI


Registrar
Srihithya Sankruti Vidyapeetham
TIRUPATI

राष्ट्रीय संस्कृत विश्वविद्यालय / National Sanskrit University
(Established by an Act of Parliament), Tirupati-517507, AP
GPF (Sub) BALANCE SHEET FOR THE YEAR ENDED 31 MARCH, 2020

Amount in ₹

Liabilities	Current Year 2019-20	Previous Year 2018-19	Assets	Current Year 2019-20	Previous Year 2018-19
GPF Opening Balance	9,57,05,079.00	7,95,81,433.00	Investment Opening Balance	8,87,14,749.33	5,45,29,860.00
ADD: Subscriptions in the year	2,10,59,149.00	1,96,85,671.00	ADD: New deposits made	1,00,00,000.00	1,00,00,000.00
ADD: Interest Credited	63,10,242.00	65,73,148.00	ADD: Interest accrued	64,70,100.00	2,48,80,229.00
LESS: Advances / Withdrawals	2,04,71,818.00	82,38,147.00	LESS: Withdrawals	28,43,298.00	
GPF Closing Balance	10,26,02,652.00	9,76,02,105.00	Closing Balance	10,23,41,551.33	8,94,10,089.00
Interest Reseve			Cash / Bank Balances	18,67,417.14	77,84,544.00
Opening Balance	12,01,686.33		GPF A/c Receivables	99.00	
ADD: Excess of Inc. over Exp.	4,04,729.14	-4,07,472.00			
Closing Balance	16,06,415.47	-4,07,472.00			
TOTAL	10,42,09,067.47	9,71,94,633.00	TOTAL	10,42,09,067.47	9,71,94,633.00

राष्ट्रीय संस्कृत विश्वविद्यालय / National Sanskrit University
(Established by an Act of Parliament), Tirupati-517507, AP
GPF (Sub) INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH, 2020

Amount in ₹

Expenditure	Current Year 2019-20	Previous Year 2018-19	Income	Current Year 2019-20	Previous Year 2018-19
Interest Credited to GPF Accounts	63,10,242.00	65,73,148.00	Interest earned on Investment	64,70,100.00	59,03,758.00
Bank Charges		13,125.00	Interest earned on SB A/c	2,44,863.14	2,75,043.00
			Other adjustment / reversal	8.00	
Excess of Income over Exp.	4,04,729.14		Excess of Exp. over Income		4,07,472.00
TOTAL	67,14,971.14	65,86,273.00	TOTAL	67,14,971.14	65,86,273.00

राष्ट्रीय संस्कृत विश्वविद्यालय / National Sanskrit University
(Established by an Act of Parliament), Tirupati-517507, AP
GPF (Sub) RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31 MARCH, 2020

Amount in ₹

Receipts	Amount	Current Year 2019-20	Payments	Amount	Current Year 2019-20
Opening Balances		77,84,544.00	GPF Adv / Withdrawals		2,04,71,818.00
Andhra Bank A/c	77,82,490.07		Investments during the year		1,00,00,000.00
SBI A/c	2,053.93		Excess Interest paid		99.00
GPF Subscription		2,10,59,149.00	Closing Balances		18,67,417.14
Investments Encashed		30,88,161.14	Andhra Bank A/c	18,64,728.07	
Interest Received		8.00	SBI A/c	2,689.07	
Excess Interest Recovered		4,07,472.00			
Interest received from GIA					
TOTAL	77,84,544.00	3,23,39,334.14	TOTAL	18,67,417.14	3,23,39,334.14

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राष्ट्रीय संस्कृत विश्वविद्यालय / National Sanskrit University
(Established by an Act of Parliament), Tirupati-517507, AP
NPS (Sub) BALANCE SHEET FOR THE YEAR ENDED 31 MARCH, 2020

Amount in ₹

Liabilities	Current Year 2019-20	Previous Year 2018-19	Assets	Current Year 2019-20	Previous Year 2018-19
Opening Balance (NPS Tier-I)	38,08,550.26	5,06,05,538.26	Net Deposit with NSDL	0.00	5,98,48,817.00
ADD: Employee Contribution	77,75,587.00	65,26,538.00	Investments Balance at Bank	35,74,503.00 62,99,682.76	33,41,275.00 6,67,321.76
ADD: RSVP Contribution	1,07,67,516.00	65,25,291.00			
LESS: Trf.to NSDL	1,29,76,473.00				
Net Balance	93,75,180.26	6,36,57,367.26			
Excess of Income over Exp.	4,99,005.00	2,00,046.00			
TOTAL	98,74,185.26	6,38,57,413.26	TOTAL	98,74,185.76	6,38,57,413.76

राष्ट्रीय संस्कृत विश्वविद्यालय / National Sanskrit University
(Established by an Act of Parliament), Tirupati-517507, AP
NPS (Sub) INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH, 2020

Amount in ₹

Expenditure	Current Year 2019-20	Previous Year 2018-19	Income	Current Year 2019-20	Previous Year 2018-19
CRA Service Charges	19,988.00	10,156.00	Interest earned on investment	2,33,228.00	1,80,699.00
Bank Charges		323.50	Interest on SB A/c	85,719.00	29,827.00
Excess of Income over Exp.	2,98,959.00	2,00,046.50			
TOTAL	3,18,947.00	2,10,526.00	TOTAL	3,18,947.00	2,10,526.00

राष्ट्रीय संस्कृत विश्वविद्यालय / National Sanskrit University
(Established by an Act of Parliament), Tirupati-517507, AP
NPS (Sub) RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31 MARCH, 2020

Amount in ₹

Receipts	Amount	Current Year 2019-20	Payments	Amount	Current Year 2019-20
Opening Balance (NPS Tier-I)		6,67,321.76	Investment		
Own Subscription		77,75,587.00	Withdrawal / Refund to NSDL		1,29,76,473.00
University Contribution		1,07,67,516.00	CRA Service Charges		19,988.00
Interest received on investment					
Interest on SB Ac		85,719.00	Closing Balance		62,99,682.76
Investments encashed					
TOTAL		1,92,96,143.76	TOTAL		1,92,96,143.76

AR (F&A)



महानिदेशक लेखापरीक्षा (केंद्रीय) का कार्यालय
सैफाबाद, हैदराबाद - ५०० ००४

OFFICE OF THE
DIRECTOR GENERAL OF AUDIT (CENTRAL)

SAIFABAD, HYDERABAD - 500 004.

No.DGA(C)/CEA/Unit-1/PA/NSU/SAR2019-20/2021-22/

Date: 15.06.2021

सेवामें
सचिव,
भारत सरकार, शिक्षा मंत्रालय,
उच्च शिक्षा विभाग, 'सी' विंग, शास्त्री भवन, डॉ. राजेन्द्र प्रसाद रोड
नई दिल्ली - 110 001
महोदय,

To
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15/6/21

विषय: राष्ट्रीय संस्कृत विद्यापीठ, तिरुपति, के वर्ष 2019-20, लेखों पर पृथक लेखा परीक्षा प्रतिवेदन

Separate Audit Report (SAR) on the Accounts of National Sanskrit University, Tirupati, for the year 2019-20, Annexure to SAR and one copy of the revised Annual Accounts of the year 2019-20, are forwarded herewith for placing before the Parliament.

The dates of presentation of Separate Audit Report in both the Houses of Parliament may please be intimated.

Receipt of this letter along with the enclosures may kindly be acknowledged.

भवदीय,

Sd/-

संल:यथोपरि

Director General of Audit (Central)

✓ Endt. No.DGA(C)/CEA/Unit-1/PA/NSU/SAR2019-20/2021-22/ 19

Date: 15.06.2021

Copy to Prof. V. Muralidhara Sharma, Vice-Chancellor, National Sanskrit University, Tirupati-517 507, Andhra Pradesh, along with one copy of Annual Accounts for the year 2019-20 (English version), with a request to furnish Hindi version of the approved Annual Accounts 2019-20 (Two sets), to this Office



DEPUTY DIRECTOR/ CEA

Separate Audit Report on the accounts of the National Sanskrit University, Tirupati, for the year ended 31 March 2020.

We have audited the attached Balance Sheet of National Sanskrit University, Tirupati, as at 31 March 2020, Income & Expenditure Account and Receipts & Payment Account for the year ended on that date under Section 19 (2) of the Comptroller & Auditor General's (Duties, Powers & Conditions of Service) Act, 1971. These financial statements are the responsibility of the University's management. 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 Reports/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 disclosures in the financial statements. 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 and Income & Expenditure Account/ Receipts & Payment Account dealt with by this Report have been drawn in the Revised Format of Accounts, prescribed by Government of India, Ministry of Education, for Central Educational Institutions.

iii. In our opinion, proper books of accounts and other relevant records have been maintained by the University, in so far as it appears from our examination of such books.

iv. We further report that:

A. General

1. Though pointed out in previous audits, provision was not made for liability towards payment of Retirement Gratuity, Leave Encashment and Superannuation Pension, though mandated as per Accounting Standard-15.

2. The expenditure incurred by CPWD to the end of 31.3.2020 is ₹ 54.97 lakh (S.No.4 to 9 and 10 to 12 of CPWD form 65) whereas ₹ 31.41 lakh was booked under Capital work in progress. The difference of ₹ 23.53 lakh needs to be reconciled.

3. The total deposits received by CPWD to the end of 31.3.2020 is ₹ 8.14 crore (CPWD Form 65) whereas ₹ 10.90 crore was booked under deposits with CPWD – Loans, Advances & Deposits(Schedule 8). The difference of ₹ 3.62 crore needs to be reconciled.

4. Unutilised Grants from UGC, Government of India and State Governments-Schedule-3(c) was shown as Nil which needs to be rectified.

B. Net effect of Audit Comments on accounts

The net impact of Audit comments given in preceding paragraphs is Nil.

C. Grants-in-aid: Out of ₹ 34.63 crore received during the year along with certified unutilised balance of ₹ 16.01 crore pertaining to previous year and internal receipts/interest earned of ₹ 1.66 crore¹, totaling ₹ 52.30 crore, NSU utilized a sum of ₹ 40.24 crore, leaving a balance of ₹ 12.06 crore unutilized as on 31st March 2020.

D. Management Letter

v)Deficiencies which have not been included in the Separate Audit Report have been brought to the notice of the Vice-Chancellor, National Sanskrit University, Tirupati, through a Management letter issued separately for remedial/corrective action.

¹(i)Sc 9 ₹ 80,53,262 (ii)Sc 11 ₹ 22,71,955.12 (iii)Sc 12`26,55,801(iv)Sc 13 ₹ 36,31,917.39 Total : ₹ 1,66,12,935.51

Subject to our observations in the preceding paragraphs, we report that the Balance Sheet, Income & Expenditure Account and Receipts & Payment 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 National Sanskrit University, Tirupati, as at 31 March 2020; and
- b. In so far as it relates to Income & Expenditure Account, of the *Deficit* for the year ended on that date.



Director General of Audit (Central)

ANNEXURE

1. **Adequacy of Internal Audit System:** Internal Audit System has not been established since inception, despite previous audit comments and periodical assurances from University to establish it.
2. **Adequacy of Internal Control System:** Internal controls were not adequate due to the following reasons:-
 - a. Internal Audit System not established since inception
 - b. Physical verification of Assets, Library Books and Inventories were not conducted.
3. **System of Physical verification of Fixed Assets:** Physical verification of Fixed Assets, Library Books was not conducted, though commented in previous audits and despite periodical assurances thereto by University.
4. **System of Physical verification of Inventory:** Physical verification of inventory was not taken up, despite periodical assurances.
5. **Regularity in payment of statutory dues:** Statutory dues were paid regularly.


DEPUTY DIRECTOR/ CEA