

वार्षिक लेखा और परीक्षित प्रतिवेदन २०२०-२१
ANNUAL ACCOUNTS AND AUDIT REPORT
2020-21



राष्ट्रीय संस्कृत विश्वविद्यालय, तिरुपति / NATIONAL SANSKRIT UNIVERSITY, TIRUPATI
(संसद के अधिनियम द्वारा स्थापित एक केन्द्रीय विश्वविद्यालय), तिरुपति, आन्ध्रप्रदेश, 517 507.



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राष्ट्रीय संस्कृत विश्वविद्यालय / National Sanskrit University
 (Established by an Act of Parliament), Tirupati-517 507, AP
 BALANCE SHEET AS AT 31 MARCH 2021

Amount in Rupees

SOURCES OF FUNDS	Schedule	Current Year 2020-21	Previous Year 2019-20
CORPUS / CAPITAL FUND	1 ✓	74,41,88,369	83,19,31,846
DESIGNATED / EARMARKED / ENDOWMENT FUNDS	2 ✓	4,30,96,523	4,09,30,748
CURRENT LIABILITIES & PROVISIONS	3 ✓	2,57,14,27,803	10,96,42,459
TERM LOAN WITH HEFA	7	31,44,80,895	5,59,88,626
TOTAL		3,67,31,93,591	1,03,84,93,679

APPLICATION OF FUNDS	Schedule	Current Year 2020-21	Previous Year 2019-20
FIXED ASSETS	4 ✓		
Tangible Assets		35,52,30,914	35,81,46,253
Intangible Assets		37,277	1,11,832
Capital Work-in-Progress		27,05,33,604	31,41,341
INVESTMENTS FROM EARMARKED / ENDOWMENT FUNDS	5 ✓		
Long Term		3,20,79,020	3,12,00,676
Short Term			
INVESTMENTS - OTHERS	6 ✓	19,09,71,353	19,17,81,531
CURRENT ASSETS	7 ✓	12,02,72,597	23,05,43,116
LOANS, ADVANCES & DEPOSITS	8 ✓	2,70,40,68,826	22,35,68,929
TOTAL		3,67,31,93,591	1,03,84,93,679

SIGNIFICANT ACCOUNTING POLICIES	23
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Abhimata
02/10/21
K. Tirumala
02/10/21

CA

Qeash
21/10/21
AR (F&A)

Pragna
21/10/21
Consultant (F&A)

N
21/10/21
Finance Officer

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02/10/21
Registrar

verified.

Impeting Officer
CEA-06

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राष्ट्रीय संस्कृत विश्वविद्यालय / National Sanskrit University
 (Established by an Act of Parliament), Tirupati-517 507, AP
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2021

Amount in Rupees

Particulars	Schedule	Current Year 2020-21	Previous Year 2019-20
INCOME			
Academic Receipts	9 ✓	1,56,75,353	2,60,46,350
Grants / Subsidies	10 ✓	30,49,98,121	34,63,38,000
Income from Investments	11 ✓	97,13,323	1,15,61,871
Interest Earned	12 ✓	37,07,649	46,73,759
Other Income	13 ✓	29,09,184	89,18,009
Prior Period Income	14 ✓	-	-
TOTAL (A)		83,70,03,629	39,75,37,990
EXPENDITURE			
Staff Payments & Benefits	15 ✓	36,49,65,422	31,47,84,619
Academic Expenses	16 ✓	1,25,17,913	3,99,64,103
Administration & General Expenses	17 ✓	2,79,38,094	3,84,70,265
Transportation Expenses	18 ✓	2,68,386	3,40,636
Repairs & Maintenance	19 ✓	1,43,99,322	36,47,650
Finance Costs	20 ✓	-	17,50,256
Depreciation	4 ✓	1,68,65,508	2,32,74,841
Other Expenses	21 ✓	20,42,704	-
Prior Period Expenses	22 ✓	1,41,44,757	35,40,785
TOTAL (B)		45,31,42,106	42,57,73,155
Balance being excess of Expenditure over Income (A-B)		(11,61,38,477)	(2,82,35,166)
Transfer to / from Designated Fund Building Fund Others (Specify)			
Balance Being Surplus / (Deficit) Carried to Capital Fund		(11,61,38,477)	(2,82,35,166)

SIGNIFICANT ACCOUNTING POLICIES	23
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 02/10/21
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 AR (F&A)

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 27/10/21
 Consultant (F&A)

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 27/10/21
 Finance Officer

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 02/11/21
 Registrar

Verified.

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 Inspecting Officer / CEA-06

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राष्ट्रीय संस्कृत विश्वविद्यालय / National Sanskrit University
 (Established by an Act of Parliament), Tirupati-517507, AP
Receipts and Payments
 1-Apr-2020 to 31-Mar-2021

Receipts	Amount	Amount	Payments	Amount	Amount
Opening Balance		20,75,85,523	SCH-01 CORPUS / CAPITAL FUND		1,89,588
7B Bank Balances	20,75,81,431		1B Corpus A/c	30	
7C Cash Balances	4,092		1D NSUT Managed Activities A/c	1,29,558	
SCH-01 CORPUS / CAPITAL FUND		41,02,772	1E Plan / Merged Schemes A/c	60,000	
1A Corpus / Capital Fund	18		SCH-02 EARMARKED / ENDOWMENT FUNDS		210
1B Corpus A/c	5,04,475		2A Endowment Funds	210	
1D NSUT Managed Activities A/c	29,25,309		SCH-03 CURRENT LIABILITIES & PROVISIONS		42,44,17,530
1E Plan / Merged Schemes A/c	6,72,970	4,16,529	3C Inter-Grant Payables	7,51,60,000	
SCH-02 EARMARKED / ENDOWMENT FUNDS			3D Other Current Liabilities	24,98,98,078	
2A Endowment Funds	3,52,363		3E Statutory Liabilities	3,47,48,993	
2B Earmarked Funds	39,166		3F Sundry Creditors	6,37,88,030	
2C General Provident Fund A/c	25,000		3G Fellowships & Scholarships A/c	1,30,000	
SCH-03 CURRENT LIABILITIES & PROVISIONS		8,80,06,754	3H Ongoing Sponsored Projects A/c	3,44,726	
3C Inter-Grant Payables	8,50,55,500		3I Other Ad-Hoc Grants A/c	2,47,703	
3D Other Current Liabilities	20,31,481		SCH-04 FIXED ASSETS		2,89,992
3E Statutory Liabilities	1,59,813		4A Tangible Assets	2,89,992	
3F Sundry Creditors	1,34,541		SCH-05 INVESTMENTS - EARMARKED / ENDOWMENTS		1,11,116
3G Fellowships & Scholarships A/c	1,47,413		5A Fixed Deposits - Endowments	1,11,116	
3H Ongoing Sponsored Projects A/c	4,78,206		SCH-06 INVESTMENTS - OTHERS		2,83,95,000
SCH-05 INVESTMENTS - EARMARKED / ENDOWMENTS		10,64,095	6C Fixed Deposits - HEFA Escrow A/c	2,83,95,000	
5A Fixed Deposits - Endowments	7,04,418		SCH-07 CURRENT ASSETS		25,68,647
5B Fixed Deposits - Earmarked Funds	3,59,680		7A Loans & Advances (Payroll)	23,10,873	
SCH-06 INVESTMENTS - OTHERS		3,91,09,608	7E Imprest Advances	2,57,774	
6C Fixed Deposits - HEFA Escrow A/c	3,59,680		SCH-08 LOANS, ADVANCES & DEPOSITS		8,61,76,987
SCH-07 CURRENT ASSETS			8B Recoverable Advances - Staff	11,21,487	
7A Loans & Advances (Payroll)	6,000		8C Inter-Grant Receivables	8,50,55,600	
7D Sundry Debtors	8,66,548	8,02,548	SCH-09 ACADEMIC RECEIPTS		9,200
SCH-08 LOANS, ADVANCES & DEPOSITS		7,53,60,720	9A Academic Fees	1,700	
8B Recoverable Advances - Staff	2,19,999		9B Examination Fees	7,500	
8C Inter-Grant Receivables	7,51,60,720	1,60,43,287	SCH-10 GRANTS / SUBSIDIES		1,879
SCH-09 ACADEMIC RECEIPTS			10A Grants From UGC	1,879	
Student Fee Income	1,53,79,204		SCH-13 OTHER INCOME		33,438
9A Academic Fees	1,60,000		13E Other Income	33,438	
9B Examination Fees	13,04,063		SCH-15 STAFF PAYMENTS & BENEFITS		7,12,81,049
SCH-10 GRANTS / SUBSIDIES		30,50,00,000	15A Staff Salaries & Allowances	7,12,37,636	
10A Grants From UGC	30,50,00,000	89,824	15B Pension & Retirement Benefits	23,513	
SCH-11 INCOME FROM INVESTMENTS			SCH-16 ACADEMIC EXPENSES		9,80,139
11A 2 HEFA - Income From Investments	89,824		16D Seminars / Workshops Organized	15,406	
SCH-12 INTEREST EARNED		20,57,634	16G Examination Expenses	49,997	
12A Interest From Banks	20,57,634	8,95,281	16H Student Welfare Expenses	7,90,083	
SCH-13 OTHER INCOME			16K Annual Academic Functions	1,21,203	
13A Income From Land & Buildings	27,038		16L Library Expenses	3,450	
13C Water, Electricity Charges	415		SCH-17 ADMINISTRATIVE & GENERAL EXPENSES		6,32,072
13E Other Income	8,67,748	45,863	17B Communication	1,41,748	
SCH-15 STAFF PAYMENTS & BENEFITS			17D TA / DA Expenses	1,72,408	
15A Staff Salaries & Allowances	45,863	5,000	17I Other Admin Expenses	3,17,916	
SCH-16 ACADEMIC EXPENSES		5,000	SCH-18 TRANSPORTATION EXPENSES		1,701
16K Annual Academic Functions	5,000	52,450	18B Vehicle Expenses (Owned)	1,701	
SCH-17 ADMINISTRATIVE & GENERAL EXPENSES			SCH-20 FINANCE COSTS		5,054
17I Other Admin Expenses	52,450		20A Bank Charges	5,054	
			SCH-21 OTHER EXPENSES		16,36,821
			21A Miscellaneous Expenses	16,36,821	
			TERM LOANS WITH HEFA		
			HEFA Term Loan # 0010t10000082		
			Principal	6,20,39,708	6,20,39,708
			Interest	52,49,708	
			Closing Balance		
			7B Bank Balances	6,27,73,646	6,27,73,738
			7C Cash Balances	4,092	
Total		74,16,27,869	Total		74,16,27,869

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K. Madhava
07-10/21
CA

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AR (F&A)

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Consultant (F&A)

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Finance Officer

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02/10/21
Registrar

Verified.

[Signature]
Impeding Officer / CEA-06

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राष्ट्रीय संस्कृत विश्वविद्यालय / National Sanskrit University
(Established by an Act of Parliament), Tirupati-517507, AP

Receipts and Payments

1-Apr-2019 to 31-Mar-2020

Rep
2019-20

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Receipts	Amount	Amount	Payments	Amount	Amount
Opening Balance		232090790.82	SCH-01 CORPUS / CAPITAL FUND		22135351.50
7B Bank Balances	232085831.82		1B Corpus A/c	29.80	
7C Cash Balances	4959.00		1D RSVP Managed Activities A/c	22135304.00	
SCH-01 CORPUS / CAPITAL FUND		57910208.70	1E Plan / Merged Schemes A/c	18.00	
1B Corpus A/c	372895.00		SCH-02 EARMARKED / ENDOWMNT FUNDS		34163921.00
1C HEFA Capital Repayment Grant	2840000.00		2A Endowment Funds	723638.00	
1D RSVP Managed Activities A/c	27925913.70		2C General Provident Fund A/c	20463810.00	
1E Plan / Merged Schemes A/c	1211398.00		2D New Pension Scheme A/c	12976473.00	
SCH-02 EARMARKED / ENDOWMNT FUNDS		40871648.14	SCH-03 CURRENT LIABILITIES & PROVISIONS		346907673.50
2A Endowment Funds	488561.00		3D Other Current Liabilities	249551378.00	
2B Earmarked Funds	50880.00		3E Statutory Liabilities	37582532.00	
2C General Provident Fund A/c	21703385.14		3F Sundry Creditors	56669766.00	
2D New Pension Scheme A/c	18628822.00		3G Provision for Liabilities	1853361.00	
SCH-03 CURRENT LIABILITIES & PROVISIONS		91583073.28	3G Fellowships & Scholarships A/c	70000.00	
3A Deposits (EMD, SD Etc.)	190000.00		3H Ongoing Sponsored Projects A/c	982636.50	
3C Inter-Grant Payables	75584715.00		3I Other Ad-Hoc Grants A/c	198000.00	
3D Other Current Liabilities	3037099.00		SCH-04 FIXED ASSETS		32380.00
3E Statutory Liabilities	153272.00		4A Tangible Assets	32380.00	
3F Sundry Creditors	450736.28		SCH-05 INVESTMENTS - EARMARKED / ENDOWMENTS		10400000.00
3G Fellowships & Scholarships A/c	75115.00		5A Fixed Deposits - Endowments	400000.00	
3H Ongoing Sponsored Projects A/c	1479433.00		5C Fixed Deposits - GPF / NPS A/c	1000000.00	
3I Other Ad-Hoc Grants A/c	10612703.00		SCH-06 INVESTMENTS - OTHERS		56898000.00
SCH-04 FIXED ASSETS		5160.00	6A Fixed Deposits - Exams, SF A/c	19500000.00	
4A Tangible Assets	5160.00		6C Fixed Deposits - HEFA Escrow A/c	28398000.00	
SCH-05 INVESTMENTS - EARMARKED / ENDOWMENTS		4088212.00	6D Fixed Deposits - RSVP Managed A/c	9000000.00	
5A Fixed Deposits - Endowments	879908.00		SCH-07 CURRENT ASSETS		4315691.00
5B Fixed Deposits - Earmarked Funds	363006.00		7A Loans & Advances (Payroll)	4315300.00	
5C Fixed Deposits - GPF / NPS A/c	2843298.00		7D Sundry Debtors	391.00	
SCH-06 INVESTMENTS - OTHERS		43524576.00	SCH-08 LOANS, ADVANCES & DEPOSITS		87160648.00
6A Fixed Deposits - Exams SF A/c	5885788.00		8A Deposits (CPWD / SPDCL)	2887184.00	
6B Fixed Deposits - Corpus A/c	32428493.00		8B Recoverable Advances - Staff	8133464.00	
6D Fixed Deposits - RSVP Managed A/c	5210295.00		8C Inter-Grant Receivables	76140000.00	
SCH-07 CURRENT ASSETS		532603.00	SCH-09 ACADEMIC RECEIPTS		444484.00
7D Sundry Debtors	532603.00		9A Academic Fees	436833.00	
SCH-08 LOANS, ADVANCES & DEPOSITS		1308594.00	9B Examination Fees	8851.00	
8B Recoverable Advances - Staff	908474.00		SCH-13 OTHER INCOME		170054.00
8C Inter-Grant Receivables	400120.00		13E Other Income	170054.00	
SCH-09 ACADEMIC RECEIPTS		9316199.00	SCH-15 STAFF PAYMENTS & BENEFITS		38105967.00
9A Academic Fees	6009199.00		15A Staff Salaries & Allowances	37758708.00	
9B Examination Fees	3307000.00		15B Pension & Retirement Benefits	347259.00	
SCH-10 GRANTS / SUBSIDIES		346338000.00	SCH-16 ACADEMIC EXPENSES		5997494.00
10A Grants From UGC	346338000.00		16D Seminars / Workshops Organized	292254.00	
SCH-11 INCOME FROM INVESTMENTS		7146.00	16G Examination Expenses	570748.00	
Orissa Chair - Income From Investments	7146.00		16H Student Welfare Expenses	398258.00	
SCH-12 INTEREST EARNED		2560744.00	16I Admission Expenses	25000.00	
12A Interest From Banks	2560744.00		16J Publication of Journals / Materials	21370.00	
SCH-13 OTHER INCOME		1495252.00	16K Annual Academic Functions	1068820.00	
13A Income From Land & Buildings	18000.00		16L Library Expenses	12033.00	
13E Other Income	1477252.00		16N Recognition / Accreditation / Inspection Fees	5000.00	
SCH-15 STAFF PAYMENTS & BENEFITS		683501.00	16Z Sports & Games Expenditure	4011.00	

15A Staff Salaries & Allowances	583501.00		SCH-17 ADMINISTRATIVE & GENERAL EXPENSES		6379964.00
SCH-16 ACADEMIC EXPENSES		102400.00	17A Infrastructure Expenses	3711393.00	
16G Examination Expenses	102400.00		17B Communication	111857.00	
SCH-17 ADMINISTRATIVE & GENERAL EXPENSES		3249846.00	17C Subscription to Academic Institutions	49000.00	
17A Infrastructure Expenses	1846361.00		17D TA / DA Expenses	735248.00	
17B Communication	40.00		17E Advertisement / Publicity	20000.00	
17I Other Admin Expenses	1403445.00		17F Legal Expenses	6050.00	
SCH-18 TRANSPORTATION EXPENSES		22020.00	17G Daily Wages / Casual Labour	30049.00	
18B Vehicle Expenses (Owned)	22020.00		17I Other Admin Expenses	1716366.00	
SCH-21 OTHER EXPENSES		31600.00	SCH-18 TRANSPORTATION EXPENSES		86892.00
21A Miscellaneous Expenses	31600.00		18A Vehicle Hiring Expenses	7004.00	
			18B Vehicle Expenses (Owned)	79888.00	
			SCH-19 REPAIRS & MAINTENANCE		625204.00
			19B Maintenance of Buildings	33880.00	
			19C Horticulture & Gardening	10900.00	
			19D Maintenance of Equipment	437359.00	
			19F Maintenance of Furniture	47586.00	
			19G Maintenance of Books & Manuscripts	21206.00	
			19J Maintenance of Tubewells & Water Supply	74273.00	
			SCH-20 FINANCE COSTS		1005239.70
			20A Bank Charges	1005239.70	
			SCH-21 OTHER EXPENSES		1755481.00
			21A Miscellaneous Expenses	1755481.00	
			SCH-22 PRIOR PERIOD EXPENSES		3282504.00
			22A Prior Period Expenses	3282504.00	
			Closing Balance		215762623.24
			7B Bank Balances	215748531.24	
			7C Cash Balances	4092.00	
Total		835619571.94	Total		835619571.94

SCHEDULE-2 DESIGNATED/ EARMARKED / ENDOWMENT FUNDS

Amount in Rupees

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Particulars	Fund-wise Breakup		Total	
	Earmarked Funds	Endowment Funds	Current Year 2020-21	Previous Year 2019-20
A Fund Balance Details				
a) Opening Balance	2,61,83,676	1,47,47,072	4,09,30,748	3,91,47,562
b) Additions during the year		3,11,116	3,11,116	4,00,000
c) Income from investments made of the funds		7,26,965	7,26,965	21,70,204
d) Accrued Interest on investments/Advances	14,24,684	13,220	14,37,904	
e) Interest on Savings Bank a/c	39,166	10,981	50,147	84,441
f) Other additions				
Total (A)	2,76,47,526	1,58,09,354	4,34,56,880	4,18,02,207
B Utilisation/Expenditure towards objectives of funds				
i) Capital Expenditure				
ii) Revenue Expenditure		3,60,357	3,60,357	8,71,459
iii) Rectification of Advances and balances related to 2018-19				
iv) Trf. to Projects Unspecified Income A/c (Advances)				
Total (B)		3,60,357	3,60,357	8,71,459
Closing balance at the year end (A - B)	2,76,47,526	1,54,48,997	4,30,96,523	4,09,30,748
C Represented by				
Cash & Bank Balances	20,16,875	16,19,413	36,36,288	24,64,110
Investments	2,56,30,650	1,38,29,584	3,94,60,234	3,84,66,638
Total	2,76,47,526	1,54,48,997	4,30,96,522	4,09,30,748

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K. Praveen
02/10/21
CA

AR (F&A)

Consultant (F&A)

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Finance Officer

Registrar

SCHEDULE-2A: ENDOWMENT FUNDS

Sl. No.	2. 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	
		3	4	5	6	7	8	9	10	11	12
1	Orissa Chair Endowment	50,00,000	42,17,798	-	4,33,965	50,00,000	46,51,763	3,60,357	50,00,000	42,91,426	92,91,426
2	Orissa Chair Endowment	4,00,000	11,219	-	24,316	4,00,000	35,635	-	4,00,000	35,635	4,35,635
3	Agama Dymini Endowment Award	3,50,000	39,981	-	21,527	3,50,000	61,508	-	3,50,000	61,508	4,11,508
4	Agama Dymini Endowment Award	3,50,000	39,981	-	21,527	3,50,000	61,508	-	3,50,000	61,508	4,11,508
5	Akella Endowment Award	3,50,000	39,981	-	21,527	3,50,000	61,508	-	3,50,000	61,508	4,11,508
6	Akella Krishna Sastry & Manorama Award	3,50,000	39,981	-	21,527	3,50,000	61,508	-	3,50,000	61,508	4,11,508
7	Akella Sveltha Award	3,50,000	39,981	-	21,527	3,50,000	61,508	-	3,50,000	61,508	4,11,508
8	Akella Visweswara Rao & Balakrishna Sundari Award	3,50,000	39,981	-	21,527	3,50,000	61,508	-	3,50,000	61,508	4,11,508
9	Neelamraju Narasaiah & Bhannumathi Award	3,50,000	39,981	-	21,527	3,50,000	61,508	-	3,50,000	61,508	4,11,508
10	Pyasa Baburao & Venkata Rajeswari Award	3,50,000	39,981	-	21,527	3,50,000	61,508	-	3,50,000	61,508	4,11,508
11	Venparela Satyanarayana Murthy & Subbalakshmi Award	3,50,000	39,981	-	21,527	3,50,000	61,508	-	3,50,000	61,508	4,11,508
12	Divine Life Society Endowment	10,70,000	4,185	-	61,716	10,70,000	65,901	-	10,70,000	65,901	11,35,901
13	Divine Life Society Endowment	1,00,000	1,800	-	5,513	1,00,000	7,313	-	1,00,000	7,313	1,07,313
14	Other Major Gifts	1,00,000	6,500	-	5,513	1,00,000	12,013	-	1,00,000	12,013	1,12,013
15	Goda Subramanian Sastri Memorial Award	1,00,000	5,053	-	5,513	1,00,000	10,566	-	1,00,000	10,566	1,10,566
16	Kattarikuppam Bhavani Bai Award	1,00,000	5,053	-	5,513	1,00,000	10,566	-	1,00,000	10,566	1,10,566
17	Leelavathamma M Endowment	50,000	2,876	-	2,756	50,000	5,632	-	50,000	5,632	55,632
18	MD Balasubramanyam Best & Dynamic Student Award	1,00,000	6,300	-	5,513	1,00,000	11,813	-	1,00,000	11,813	1,11,813
19	MVK Chery Award	1,00,000	6,223	-	5,513	1,00,000	11,736	-	1,00,000	11,736	1,11,736
20	Rajarajeswari & Salaka Raghunatha Sarma Award	50,000	2,752	-	2,756	50,000	5,508	-	50,000	5,508	55,508
21	Ramanuja Devanathan Memorial Award	30,000	35,975	-	1,654	30,000	37,629	-	30,000	37,629	67,629
22	TTD Gift / Endowment Award	3,00,000	5,120	-	16,544	3,00,000	21,664	-	3,00,000	21,664	3,21,664
23	Yelambaraswara Rao Endowment	-	-	1,00,000	-	1,00,000	-	-	1,00,000	-	1,00,000
24	Koridi Venkata Raju	-	-	1,00,000	-	1,00,000	-	-	1,00,000	-	1,00,000
25	Kotamallikaduna Rao & Padmarani (ZorakSastri)	-	-	1,11,116	6,125	1,11,116	6,125	-	1,11,116	6,125	1,17,242
26	Pati Suryanarayana Sastri ji Endowment	20,000	860	-	1,153	20,000	2,013	-	20,000	2,013	22,013
27	Other Misc. Gifts	10,000	180	-	577	10,000	757	-	10,000	757	10,757
28	Bhagavan Sree Swaminarayana Award	5,000	-	-	288	5,000	288	-	5,000	288	5,288
29	DV Chery Award	5,000	-	-	288	5,000	288	-	5,000	288	5,288
30	Kamalarma & Achyuta Devaraja Bhattar Award	5,000	-	-	288	5,000	288	-	5,000	288	5,288
31	Mahalakshmi Best & Dynamic Student	50,000	2,900	-	2,884	50,000	5,784	-	50,000	5,784	55,784
32	MM Maddulapalli Manikya Sastri Award - Advalta Vedanta	50,000	2,900	-	2,884	50,000	5,784	-	50,000	5,784	55,784
33	MM Maddulapalli Manikya Sastri Award - Nyaya	5,000	-	-	288	5,000	288	-	5,000	288	5,288
34	Navajeevan Award	5,000	-	-	288	5,000	288	-	5,000	288	5,288
35	RN Aralikatti Endowment Award	12,500	352	-	721	12,500	1,073	-	12,500	1,073	13,573
36	SBT Ramanujacharyulu Award	5,000	-	-	288	5,000	288	-	5,000	288	5,288
37	SB Venkatalakshmi & SBL Narasimhacharya Award	5,000	-	-	288	5,000	288	-	5,000	288	5,288
38	SB Vijayalakshmi & Raghunathacharya Award	5,000	-	-	288	5,000	288	-	5,000	288	5,288
39	Sesharatham & K Dakshinamurthy Award	5,000	-	-	288	5,000	288	-	5,000	288	5,288
40	Shankar Bhat Award	18,000	724	-	1,038	18,000	1,762	-	18,000	1,762	19,762
41	Sridharacharya Award	5,000	-	-	288	5,000	288	-	5,000	288	5,288
42	Shankar Dayal Sharma Award	60,000	160	-	3,460	60,000	3,620	-	60,000	3,620	63,620
43	TS Gengadharan Memorial Award	12,951	380	-	747	12,951	1,127	-	12,951	1,127	14,078
44	Uttarna Yoga Sadhaka Award	10,000	180	-	577	10,000	757	-	10,000	757	10,757
45	Vanamamalai Ramanuja Jeeyar Swamy	5,000	-	-	288	5,000	288	-	5,000	288	5,288
46	Varahamihira Prashasthi Award	55,000	3,240	-	3,172	55,000	6,412	-	55,000	6,412	61,412
47	Vedantam Jagannathacharya & Lakshmi Narasamma Award	5,000	-	-	282	5,000	282	-	5,000	282	5,282
48	Vinobha Bhawe Sarvamangala Award	-	-	23,841	-	23,841	-	-	23,841	-	23,841
49	Gifts A/c - Unutilised Income	-	3,37,694	-	-	3,37,694	-	-	3,37,694	-	3,37,694
Total (A)		88,53,451	48,83,521	7,26,965	1,01,88,408	1,01,88,408	56,20,586	3,60,357	1,01,88,408	52,60,229	1,54,48,637

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SCHEDULE-3 CURRENT LIABILITIES & PROVISIONS

Amount in Rupees

Particulars	Current Year 2020-21	Previous Year 2019-20
A. CURRENT LIABILITIES		
1. Deposits from staff		
2. Deposits from students		
3. Sundry Creditors		
a) For Goods & Services		
b) Others	5,26,001	3,23,979
4. Deposit-Others (including EMD, Security Deposit)	1,90,000	1,90,000
5. Statutory Liabilities (TDS, CPF, GIS):		
a) Overdue		
b) Others	(5,773)	40
6. Other Current Liabilities		
a) Salaries	49,69,778	26,49,248
b) Receipts against sponsored projects	20,69,819	20,69,819
c) Receipts against fellowships & scholarships — 3B	42,92,346	40,83,826
d) Unutilised Grants	25,29,076	25,29,076
e) Grants in advance	1,19,25,925	1,21,73,628
f) Other funds		
g) Other liabilities		
Deposits (EMD)		
Inter-Grant Payables — fee repayment	8,79,50,500	7,71,84,000
Other Current Liabilities	5,89,150	-
Ongoing Sponsored Projects — 3A	36,14,289	52,87,120
Total (A)	11,86,51,112	10,64,90,737
B. PROVISIONS		
1. For Taxation		
2. Gratuity	10,87,98,916	
3. Superannuation Pension	2,16,99,74,715	
4. Accumulated Leave Encashment	17,00,14,052	
5. Trade Warranties/Claims		
6. Others (Specify)		
Electricity	4,60,398	14,20,139
Telephone	18,139	25,612
Housekeeping services	4,46,120	5,90,048
Pest Control	7,000	7,000
Outstanding Remuneration	22,581	95,000
Repairs & Maintenance-RO	72,000	
Security Contract	9,88,806	9,88,805
Internet / Wifi / Domain Charges	12,441	25,118
Loss of publication stock	19,61,524	
Total (B)	2,45,27,76,692	31,51,722
Total (A+B)	2,57,14,27,803	10,96,42,459

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Finance Officer

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SCHEDULE-3A SPONSORED PROJECTS

Amount in Rupees

Sl. No.	Name of the Project	Opening Balance		Receipts / Recoveries	Total	Expenditure during the year	Closing Balance	
		Credit	Debit				Credit	Debit
1	2	3	4	5	6	7	8	9
1	All India Shastrartha Training Camp (AISTC)	98,246	/	2,507	1,00,753		1,00,753	
2	Innovative Course in Comparative Aesthetics	673	/	17	690	118	572	
3	Innovative Course in Ancient Indian Management Techniques	22,606	/	62,108	84,714		84,714	
4	e-PG Pathashala	559	/	14	573		573	
5	Yogi Narayani Project	1,839	/	47	1,886		1,886	
6	Centre of Excellence (COE)	10,17,153	/	25,461	10,42,614	11,800	10,30,814	
7	Yoga Project	2,15,989	/	7,926	2,23,915		2,23,915	
8	SAP-Darsanas	7,895	/	202	8,097		8,097	
9	SAP-Education	22,289	/	569	22,858		22,858	
10	SAP-Sahitya	2,24,264	/	5,681	2,29,945	1,82,822	47,123	
11	Ramanuja Project	96,513	/	1,627	98,140	12,20,326	-11,22,187	
12	Mahabharata Project	11,47,819	/	27,718	11,75,537	5,40,038	6,35,499	
13	Projects A/c (Incl.Recoverable Adv.)	24,31,278	/	1,15,984	25,47,262	1,50,000	23,97,262	
14	NSS	-	/	2,28,285	2,28,285	45,873	1,82,412	
Total (A) = I+II+III		52,87,121	-	4,78,146	57,65,267	21,50,977	36,14,290	

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SCHEDULE-3B SPONSORED FELLOWSHIPS AND SCHOLARSHIPS

Amount in Rupees

Sl. No.	Name of the Sponsor	Opening Balance		Transactions		Closing Balance	
		Cr.	Dr.	Cr.	Dr.	Cr.	Dr.
1	2	3	4	5	6	7	8
1	University Grants Commission	40,83,826		2,14,888	6,368	42,92,346	
2	Ministry....						
3	Others (Specify Individually)						
	a) ICSSR			1,30,000	1,30,000		
	Total	40,83,826	-	3,44,888	1,36,368	42,92,346	-

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Finance Officer
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Finance Officer

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02/10/21
Registrar

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

Amount in Rs. crores

Particulars	Current Year 2020-21	Previous year 2019-20
A. Capital Grants: Govt. of India		
Balance B/F	0.00	0.00
ADD: Receipts during the Year	0.00	2.55
Add: Interest on the Grant	0.00	0.00
Total (a)	0.00	2.56
LESS: Refunds	0.00	0.00
LESS: Utilized for Revenue Expenditure	0.52	0.00
LESS: Utilized for Capital Expenditure (after adjusting for university share of Rs. 0.5679 crore)	5.11	2.56
Total (b)	5.63	2.56
Unutilized carried forward (a-b)	-5.63	0.00
B. UGC Grants: Capital		
Balance B/F	0.00	0.00
Receipts during the year	0.00	0.00
Interest on the Grant		0.00
Total (c)	0.00	0.00
LESS: Refunds		0.00
LESS: Utilized for Revenue Expenditure		0.00
LESS: Utilized for Capital Expenditure	0.00	0.00
Total (d)	0.00	0.00
Unutilized carried forward (c-d)	0.00	0.00
C. UGC Grants: Revenue / Operating		
Balance B/F	12.06	16.01
Receipts during the year	30.50	34.63
Internal Receipts	2.84	1.66
Interest on the Grants	0.18	0.00
Total (e)	45.58	52.30
LESS: Refunds	0.00	0.00
LESS: Utilized for Revenue Expenditure	45.11	40.24
LESS: Utilized for Capital Expenditure	0.00	0.00
Total (f)	45.11	40.24
Unutilized carried forward (e-f)	0.47	12.06
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)	-5.16	12.06

Differs from original format
(Initial receipts not to be shown)

not reflected anywhere in B/L

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SCHEDULE-4 FIXED ASSETS

Sl. No.	Assets Heads	Gross Block			Depreciation for the Year 2020-21			Net Block				
		Op. Balance 01-04-2020	Additions	Deductions	Cl. Balance	Dep. Opening Balance	Dep. Rate %	Depreciation for the Year	Deductions / Adjustment	Total Depreciation	As on 31-03-2021	As on 31-03-2020
1	Land											
2	Site Development											
3	Buildings	36,53,07,211	81,87,230	-	37,35,04,441	8,47,05,889	0.00%	74,70,089	-	9,21,76,088	28,13,28,353	28,06,01,212
4	Roads & Bridges											
5	Tubewells & Water Supply											
6	Sewerage & Drainage											
7	Electrical Inst. & Equipment											
8	Plant & Machinery	2,83,54,442	3,28,577	-	2,86,84,019	14,17,722	5.00%	14,34,201	-	28,51,923	2,58,32,096	2,69,36,720
9	Scientific & Lab. Equipment											
10	Office Equipment	26,390	59,100	-	79,490	1,980	7.50%	5,962	-	7,942	71,548	24,410
11	Audio Visual Equipment											
12	Computers & Peripherals	2,17,70,752	5,43,461	-	2,23,14,213	43,54,150	20.00%	44,82,843	-	88,16,993	1,34,97,220	1,74,16,602
13	Furniture, Fixtures & Fittings	2,85,70,313	14,480	-	2,65,84,803	19,92,773	7.50%	19,93,860	-	39,86,633	2,25,98,170	2,45,77,540
14	Vehicles	4,23,147	-	-	4,23,147	42,315	10.00%	42,315	-	84,630	3,38,517	3,80,832
15	Lib. Books & Sci. Journals	1,17,61,271	41,784	-	1,18,03,065	11,76,651	10.00%	11,80,307	-	23,56,958	94,46,108	1,05,84,620
16	Tapes	1,16,673	-	-	1,16,673	11,667	10.00%	11,667	-	23,334	93,339	1,05,006
17	Manuscripts	3,16,486	-	-	3,16,486	31,649	10.00%	31,649	-	63,298	2,53,188	2,84,837
18	Hostal Equipment	12,39,688	-	-	12,39,688	92,976	7.50%	92,976	-	1,85,952	10,53,734	11,46,710
19	Sports Equipment	4,19,448	28,110	-	4,39,558	31,009	7.00%	32,967	-	63,976	3,75,593	3,82,440
20	Health Centre Equipment	3,14,295	-	-	3,14,295	25,144	8.00%	25,144	-	50,288	2,64,007	2,89,151
21	Music Instruments	93,000	-	-	93,000	6,975	7.50%	6,975	-	13,950	79,050	86,025
	Total (A)	45,87,07,115	92,05,762	-	46,59,12,877	9,38,81,000		1,67,80,953	-	11,06,81,963	35,52,30,914	36,28,16,105
22	Capital Work in Progress (B)	31,41,341	27,05,22,022	31,29,759	27,05,33,604	74,555	40.00%	74,555	-	1,49,110	27,05,33,604	31,41,341
23	Computer Software	1,86,387	-	-	1,86,387	-	40.00%	-	-	-	37,277	1,11,832
24	E-Journals											
25	Patents											
	Total (C)	1,86,387	27,87,27,784	31,29,759	73,66,32,688	74,555		74,555	-	1,49,110	62,58,01,795	1,11,832
	GRAND TOTAL (A+B+C)	48,00,34,843	27,87,27,784	31,29,759	73,66,32,688	9,39,65,565		1,68,65,508	-	11,08,31,073	62,58,01,795	36,60,69,278

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SCHEDULE-5 INVESTMENTS FROM EARMARKED/ENDOWMENT FUNDS

Amount in Rupees

Sl. No.	Particulars	Current Year 2020-21	Previous Year 2019-20
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	3,20,79,020	3,12,00,676
7	Others (to be specified)		
Balance at the year end		3,20,79,020	3,12,00,676

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

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

Amount in Rupees

Sl. No.	Particulars	Current Year 2020-21	Previous Year 2019-20
1	Gift & Endowments A/c	50,05,826	48,89,426
2	Orissa Chair Endowment A/c	88,23,758	88,23,758
3	House Building Advance A/c	1,82,49,436	1,74,87,492
Total		3,20,79,020	3,12,00,676

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SCHEDULE-6 INVESTMENTS- OTHERS

Amount in Rupees

Sl. No.	Particulars	Current Year 2020-21	Previous Year 2019-20
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 Banks)	19,09,71,353	19,17,81,531
Total		19,09,71,353	19,17,81,531

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SCHEDULE-6A INVESTMENTS - OTHER (FUND-WISE)

Amount in Rupees

Sl. No.	Particulars	Current Year 2020-21	Previous Year 2019-20
1	General Corpus A/c	9,50,00,000	9,50,00,000
2	Student Fund A/c	3,01,69,392	2,95,34,164
3	Examinations A/c	60,00,000	60,00,000
4	CSSET / CSAET A/c	28,00,000	28,00,000
5	Distance Education A/c	1,30,35,280	1,24,21,458
6	Fellowships A/c	35,00,000	35,00,000
7	Hostel Mess A/c		
8	Hostel Caution Deposit A/c	25,00,000	25,00,000
9	Hostel One Month Adv. A/c		20,00,000
10	Hostel Establishment A/c	95,43,675	93,72,398
11	HEFA Escrow A/c	2,84,23,006	2,86,53,511
Total		19,09,71,353	19,17,81,531

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SCHEDULE-7 CURRENT ASSETS

Amount in Rupees

Particulars	Current Year 2020-21	Previous Year 2019-20
1. Stock	1,59,31,209	1,46,07,169
a) Publications	1,59,31,209	1,46,07,169
b) Others		
2. Sundry Debtors	84,76,173	83,50,424
a) Debts outstanding for a period of exceeding six months	19,035	-
b) Others (Employee Loan Outstandings)	81,89,823	83,50,424
HBA Recovery (Principal)	70,84,154	72,65,962
HBA Recovery (Interest)	2,97,060	
Car Advance (Principal)	39,000	75,000
Car Advance (Interest)	1,04,278	1,28,278
Computer Advance (Principal)	4,86,765	6,41,488
Computer Advance (Interest)	51,241	21,890
Scooter Advance (Principal)	1,21,600	2,17,700
Scooter Advance (Interest)	5,725	106
c) Imprest Advances	2,05,000	-
d) Reliance Jio Infocom Ltd	62,315	
3. Grants Receivables from Ministry for HEFA	3,30,87,477	
Principal	2,55,55,500	
Interest	75,31,977	
4. Cash and Bank Balances	6,27,77,738	20,75,85,523
a) with Scheduled Banks		
In Current Accounts		
In Term Deposit Accounts		
In Savings Accounts	8,27,73,646	20,75,81,431
b) Cash on Hand	4,092	4,092
Total	12,02,72,597	23,05,43,116

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SCHEDULE-7A BANK BALANCES		Amount in Rupees	
Sl. No.	Particulars	Current Year 2020-21	Previous Year 2019-20
1	Grant-in-Aid A/c # 34	2,12,22,786	17,23,65,226
2	Grant-in-Aid A/c - Cash		
3	Examinations A/c # 1963	49,53,255	34,61,835
4	Plan A/c # 42605	2,01,309	45,36,305
5	BC Scholarships A/c # 20108	2,57,950	2,51,582
6	Fellowships A/c # 41703	5,34,397	3,32,245
7	HBA A/c # 2087	20,16,875	14,30,221
8	Agama Dyumini A/c # 67792	35,535	11,219
9	Akella A/c # 67774	3,67,412	2,38,250
10	Orissa Chair A/c # 19652	4,68,028	3,94,040
11	Gift A/c # 25	7,48,438	3,90,379
12	Hostel Establishment A/c # 2500	5,17,940	8,48,583
13	Caution Deposit A/c 68898	5,28,205	3,84,257
14	Guest House A/c # 43419	25,38,765	27,55,565
15	Canteen A/c # 90657	2,23,320	1,94,975
16	Canteen A/c - Cash		
17	CET / CSSET A/c # 65022	-10,034	9,40,394
18	CET / CSSET A/c # 86450	28,72,544	34,38,089
19	Distance Education A/c # 13427	36,52,233	24,48,832
20	Hostel Mess A/c # 2494	3,30,999	18,76,104
21	One Month Adv A/c # 68904	3,65,931	3,46,181
22	Parents Guest House A/c # 82296	11,37,134	10,81,715
23	Student Fund A/c # 1972	97,85,406	27,04,381
24	Yoga A/c # 7082	3,23,915	3,15,989
25	Corpus A/c # 92859	23,82,516	22,13,908
26	Projects A/c # 13418	19,31,803	19,65,819
27	AISTC A/c # 82311	1,00,753	98,244
28	COE A/c # 11809	10,30,814	10,17,153
29	SAP Sahitya A/c # 27059	47,123	2,24,264
30	SAP Education A/c # 16345	22,858	22,289
31	SAP Darsanas A/c # 31715	8,097	7,895
32	Ramanuja A/c # 92345	87,814	1,11,513
33	Comparative Aesthetics A/c # 27101	572	673
34	MAIMT A/c # 34624	84,714	22,606
35	EPG Pathashala A/c # 67473	573	559
36	Yogi Narayana A/c # 67808	1,886	1,839
37	Mahabharata A/c # 94015	8,15,499	11,47,819
38	HEFA Canara Bank Escrow 2 # 191 (Grants Receivable)	82	243
39	HEFA Canara Bank Escrow 3 # 192 (Principal Repayment)	7,86,641	243
40	HEFA Canara Bank Escrow 4 # 193 (Interest Repayment)	-	-
41	HEFA Andhra Bank Escrow 1 # 98473 (Fees Receivable)	14,29,372	-
42	NSS - 1 # 94352	10,683	-
43	NSS - 2 # 94370	12,801	-
44	NSS - 3 # 94389	8,534	-
45	NSS - 4 # 94398	4	-
46	NSS - 5 # 94404	9,708	-
47	NSS - 6 # 94413	8,299	-
48	NSS - 7 # 94422	10,223	-
49	NSS unit - 2 Program Officer#26865	1,22,160	-
50	Local Purchase Committee#17	7,87,778	-
Total		6,27,73,646	20,75,81,431

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SCHEDULE-8 LOANS, ADVANCES & DEPOSITS

Amount in Rupees

	Current Year 2020-21	Previous Year 2019-20
1. Advances to employees: (Non-interest bearing)	-	-
a) Salary		
b) Festival		
c) Medical Advance		
b) Others (To be Specified)		
2. Long Term Advances to employees: (Interest bearing)	-	-
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:	3,42,67,783	3,54,46,900
a) On Capital Account		
b) To Suppliers		
c) Others (Staff)	3,42,67,783	3,54,46,900
4. Prepaid Expenses	-	-
a) Insurance		
b) Other expenses		
5. Deposits	13,26,43,296	11,07,81,930
a) Telephone		
b) Lease Rent		
c) Electricity	17,28,940	17,28,940
d) CPWD		
CPWD Deposits -,GIA	1,23,82,614	5,08,66,976
CPWD Deposits - HEFA	11,79,09,738	5,52,40,000
CPWD Deposits - PLAN	34,678	23,58,688
CPWD Deposits - Unit.D	5,87,326	5,87,326
e) Others		
5. Income Accrued	-	-
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	2,53,71,57,747	7,73,40,099
a) Debit balances in Sponsored Projects		
b) Debit balances in Sponsored Fellowships & Scholarships		
c) Grants Receivable from UGC (Non - Current assets)		
Superannuation Pension	2,16,99,74,715	
Leave Benefits	17,00,14,052	
Gratuity Benefits	10,87,98,916	
d) Other receivables from other Heads	8,83,70,064	7,73,40,099
8. Claims Receivable		
Total	2,70,40,68,826	22,35,68,929

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SCHEDULE-9 ACADEMIC RECEIPTS

Amount in Rupees

FEE RECEIPTS FROM STUDENTS	Current Year 2020-21	Previous Year 2019-20
Academic		
1. Tuition Fee	1,47,65,341	79,49,195
2. Admission Fee		
3. Enrolment Fee		
4. Library Admission Fee		
5. Laboratory fee		
6. Art & Craft fee		
7. Registration fee		
8. Syllabus fee		
Total (A)	1,47,65,341	79,49,195
Examinations		
1. Admission Test Fee		
2. Annual Examination Fee	7,07,413	18,90,789
3. Marksheet, certificate Fee		1,10,810
4. Entrance Examination Fee	51,300	22,83,070
5. Exam Revaluation Fees		12,97,150
Total (B)	7,58,713	55,81,819
Other Fees		
1. Identity card fee		50
2. Fine / Miscellaneous Fee		3,200
3. Medical Fee		
4. Transportation Fee		
5. Hostel Fee		12,55,000
6. Canteen Fee	28,485	1,14,998
7. Mess Fee	1,22,814	1,09,03,743
Total (C)	1,51,299	1,22,76,991
Sale of Publications		
1. Sale of Admission Forms		
2. Sale of syllabus and Question paper, etc		
3. Sale of Prospectus including admission forms		2,38,345
Total (D)	-	2,38,345
Other Academic Fees		
1. Registration fee for workshops, programmes		
2. Registration fee (Academic Staff College)		
Total (E)	-	-
Grand Total (A+B+C+D+E)	1,56,75,353	2,60,46,350

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SCHEDULE-10 GRANTS / SUBSIDIES (IRREVOCABLE GRANTS RECEIVED)

Amount in Rupees

Particulars	Plan			Total Plan	Rev. / Ope. UGC	Current Year Total	Previous Year Total
	Gol	UGC					
		Capital	Specific Schemes				
Balance B/F							
ADD: Receipts during the year			30,50,00,000	30,50,00,000		30,50,00,000	34,63,38,000
Total			30,50,00,000	30,50,00,000			
LESS: Refund to UGC			1,879	1,879		1,879	
Balance			30,49,98,121	30,49,98,121		30,49,98,121	34,63,38,000
LESS: Utilised for Capital Expenditure (A)							
Balance			30,49,98,121	30,49,98,121		30,49,98,121	34,63,38,000
LESS: Utilised for Revenue Expenditure (B)			30,49,98,121	30,49,98,121		30,49,98,121	34,63,38,000
Balance C/F			-	-		-	-

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SCHEDULE-11 INCOME FROM INVESTMENTS

Amount in Rupees

Particulars	Earmarked / Endowment Funds		Other Investments	
	Current Year 2020-21	Previous Year 2019-20	Current Year 2020-21	Previous Year 2019-20
1. Interest				
a. On Government Securities				
b. Other Bonds / Debentures				
2. Interest on Term Deposits				
Corpus-Income from Investments			52,86,995	76,20,441
Exams- Income from Investments			3,27,614	2,42,388
HEFA Deposits- Income from Investments			5,55,983	2,55,511
Student Fund- Income from Investments			18,01,565	17,74,056
CET A/c - Income from Investments			1,43,460	2,32,839
DDE- Income from Investments			7,13,683	8,25,911
Caution Deposit- Income from Investments			1,33,351	1,27,758
Hostel Establishment- Income from Investments			7,30,530	2,82,617
Hostel Mess- Income from Investments			9,285	79,325
One Month Advance- Income from Investments			10,857	1,21,025
HBA- Income from Investments	11,21,624	11,88,595		
Endowments- Income from Investments	7,26,965	9,74,040		
3. Income accrued but not due on Term Deposits / Interest bearing advances to employees				
HBA-Loan Interest	3,03,060	87,409		
4. Interest on Savings Bank Accounts				
HBA- SB Interest	39,166	50,880		
Endowment -SB Interest	10,981	12,061		
5. Others (Specify)				
Total	22,01,796	23,12,985	97,13,323	1,15,61,871
Transferred to Earmarked / Endowment Funds	22,01,796	23,12,985		
Balance				

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SCHEDULE-12 INTEREST EARNED

Amount in Rupees

Particulars	Current Year 2020-21	Previous Year 2019-20
1. On Savings Accounts with Scheduled Banks		
Exam- Interest on SB A/c	97,502	1,63,157
GIA- Interest on SB A/c	18,38,239	21,83,122
Student Fund - Interest on SB A/c	1,16,328	2,14,465
Corpus - Interest on SB A/c	5,04,475	3,72,895
CET Interest on SB A/c	93,215	81,493
DDE Interest on SB A/c	68,803	51,776
Guest Interest on SB A/c	64,434	82,006
Caution Deposit Interest on SB A/c	10,615	28,678
Hostel establishment Interest on SB A/c	17,230	76,125
Hostel Mess Interest on SB A/c	19,626	66,780
One Month Advance Interest on SB A/c	8,893	46,807
Parents Guest House on SB A/c	27,319	
Plan and Merged Schemes on SB A/c	6,72,970	12,11,398
HEFA Interest on SB A/c	89,824	
2. On Loans		
a. Employees / Staff	78,176	95,057
b. Others		
3. On Debentures and Other Receivables		
Total	37,07,649	46,73,759

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SCHEDULE-13 OTHER INCOME

Amount in Rupees

Particulars	Current Year	Previous Year
A. Income from Land & Buildings		
1. Hostel Room Rent	98,128	52,86,092
2. License Fee	1,72,798	2,13,230
3. Hire Charges of Auditorium/Play ground/Convocation Centre, Jio Tower Rent etc	69,400	
4. Electricity Charges recovered		
5. Water Charges recovered	19,855	19,470
Total (A)	3,60,181	55,18,792
B. Sale of Institute's Publications		
Total (B)	3,77,280	3,61,253
C. Income from holding events		
Total (C)		
D. Others		
1. Income from consultancy		
2. RTI fees	60	90
3. Income from Royalty		
4. Sale of application form (recruitment)	2,11,000	7,30,525
5. Misc. receipts (Sale of tender form, waste paper, etc)	5,39,278	5,62,270
6. Profit/sale of disposal of assets		
a) Owned assets		
b) Assets received free of cost		
7. Grants/Donations from institutions, Welfare Bodies and International Organizations	60,167	
8. Others		
a. Library overdue charges	28,901	30,481
b. studio services income		14,438
c. Damages Recovery payroll	8,277	
9. Net of Stock Publications	13,24,040	17,00,160
Total (D)	21,71,723	30,37,964
G. and Total (A+B+C+D)	29,09,184	89,18,009

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SCHEDULE-14 PRIOR PERIOD INCOME

Amount in Rupees

Particulars	Current Year	Previous Year
1. Academic Receipts		
2. Income from Investments		
3. Interest earned		
3. Other Income		
Grand Total	0.00	0.00

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SCHEDULE-15 STAFF PAYMENTS & BENEFITS (ESTABLISHMENT EXPENSES)						
Particulars	Amount in Rupees					
	Current Year 2020-21			Previous Year 2019-20		
	Capital	Rev. / Ope.	Total	Capital	Rev. / Ope.	Total
a) Salaries and Wages		21,82,26,708	21,82,26,708		20,73,04,341	20,73,04,341
b) Allowances and Bonus		5,11,70,426	5,11,70,426		4,23,72,214	4,23,72,214
c) Contribution to Provident Fund			-		4,07,472	4,07,472
d) Contribution to Other Fund (NPS)		1,48,69,804	1,48,69,804		1,12,59,372	1,12,59,372
e) Staff Welfare Expenses		20,080	20,080		1,91,050	1,91,050
f) Retirement and Terminal Benefits		5,75,27,084	5,75,27,084		2,27,42,032	2,27,42,032
g) LTC facility			-		12,37,761	12,37,761
h) Medical facility		27,59,513	27,59,513		20,21,218	20,21,218
i) Children Education Allowance		36,78,494	36,78,494		15,98,773	15,98,773
j) Honorarium			-		-	-
k) Remuneration		1,67,13,313	1,67,13,313		2,56,50,386	2,56,50,386
Grand Total		36,49,65,422	36,49,65,422	-	31,47,84,619	31,47,84,619

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SCHEDULE-16 ACADEMIC EXPENSES							Amount in Rupees		
Particulars	Current Year 2020-21			Previous Year 2019-20					
	Capital	Rev. / Ope.	Total	Capital	Rev. / Ope.	Total			
a) Laboratory expenses			-			-			
b) Field work / Participation in Conferences		4,56,000	4,56,000		41,500	41,500			
c) Expenses on Seminars/Workshops		1,74,730	1,74,730		8,94,632	8,94,632			
d) Payment to visiting faculty			-			-			
e) Examination		15,99,019	15,99,019		27,16,259	27,16,259			
f) Student Welfare expenses		9,10,894	9,10,894		3,12,846	3,12,846			
g) Admission expenses		200	200		4,69,178	4,69,178			
h) Annual Academic & Convocation expenses		4,84,144	4,84,144		56,38,876	56,38,876			
i) Publications		16,01,640	16,01,640		23,09,465	23,09,465			
j) Stipend/means-cum-merit scholarship		7,65,083	7,65,083		37,69,684	37,69,684			
k) Subscription Expenses		-	-		-	-			
l) Distance Education Expenses		15,17,178	15,17,178		15,92,569	15,92,569			
m) Guest House - Expenses		78,070	78,070		4,60,493	4,60,493			
n) Caution Deposit- Expenses		-	-		13,25,518	13,25,518			
o) Hostel Establishment Expenses		3,71,064	3,71,064		5,41,919	5,41,919			
p) Hostel mess Expenses		44,29,103	44,29,103		1,36,04,828	1,36,04,828			
q) One Month Advance -Expenses		-	-		18,29,300	18,29,300			
r) Student Fund Expenses		-	-		31,78,159	31,78,159			
s) Plan Expenses		1,15,000	1,15,000		1,88,490	1,88,490			
t) Others (specify)		-	-		-	-			
Library Expenses		14,088	14,088		1,07,699	1,07,699			
Recognition / Accreditation / Inspection Fee		-	-		5,000	5,000			
Remuneration-Student fund		-	-		9,29,297	9,29,297			
Reimbursement of sale of prospectus		1,700	1,700		-	-			
Sports & Games Expenditure		-	-		48,391	48,391			
Grand Total		1,25,17,913	1,25,17,913		3,99,64,103	3,99,64,103			

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SCHEDULE-17 ADMINISTRATIVE AND GENERAL EXPENSES

Amount in Rupees

Particulars	Current Year 2020-21			Previous Year 2019-20		
	Capital	Rev / Ope.	Total	Capital	Rev / Ope.	Total
A Infrastructure						
a) Electricity and power		52,17,828	52,17,828		1,12,07,961	1,12,07,961
b) Water Charges		-	-		-	-
c) Insurance		4,03,051	4,03,051		-	-
d) Rent, rates and taxes (including property tax)		2,86,597	2,86,597		57,697	57,697
B Communication						
e) Postage & Stationery		1,50,802	1,50,802		48,256	48,256
f) Telephone, Fax & Internet Charges		4,05,006	4,05,006		3,30,541	3,30,541
C Others						
g) Printing and Stationery (consumption)		3,11,755	3,11,755		3,99,713	3,99,713
h) Travelling and Conveyance Expenses		4,83,392	4,83,392		16,63,129	16,63,129
i) Auditors Remuneration		-	-		-	-
j) Professional Charges		5,76,432	5,76,432		5,40,860	5,40,860
k) Advertisement and Publicity		47,750	47,750		3,47,291	3,47,291
l) Magazines, Newspapers & Journals		16,878	16,878		53,162	53,162
m) Software/Add- Ins license fee		69,326	69,326		24,443	24,443
n) Legal Expenses		3,35,000	3,35,000		7,19,500	7,19,500
o) Casual labour		-	-		35,849	35,849
p) Health Centre - consumables		1,23,989	1,23,989		4,749	4,749
q) Subscription to AIU		59,000	59,000		49,000	49,000
r) License fee (FSSAI, Digital signature)		-	-		19,125	19,125
s) Recruitment Expenses		6,09,954	6,09,954		7,26,490	7,26,490
t) Refreshments		8,16,884	8,16,884		9,02,384	9,02,384
u) Inauguration/misc functions		5,700	5,700		17,87,535	17,87,535
v) Publication Stall expenses		-	-		2,34,524	2,34,524
w) Security contract services		1,16,42,390	1,16,42,390		1,35,18,514	1,35,18,514
					55,95,793	55,95,793
x) House keeping contract services		63,71,001	63,71,001		-	-
y) Others (specify)		-	-		-	-
Bank Charges*		5,360	5,360		3,977	3,977
Penal Interest on Pre- closure of FD's*		-	-		1,99,773	1,99,773
		2,79,38,094	2,79,38,094		3,84,70,265	3,84,70,265

Note: Penal Int on Pre closure of FD's of Corpus Account has been shown Here*

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SCHEDULE-18 TRANSPORTATION EXPENSES

Amount in Rupees

Particulars	Current Year 2020-21			Previous Year 2019-20		
	Capital	Rev. / Ope.	Total	Capital	Rev. / Ope.	Total
1 Vehicles (owned by the institution)						
a) Running Expenses		1,84,518	1,84,518		2,23,444	2,23,444
b) Repairs & maintenance		15,174	15,174		39,460	39,460
c) Insurance expenses		27,678	27,678		46,887	46,887
d) Fastag expenses		500	500		-	-
2 Vehicles taken on rent / least						
a) Rent / lease expenses			-			-
3 Vehicle (Taxi) hiring expenses		40,516	40,516		30,845	30,845
Grand Total	-	2,68,386	2,68,386	-	3,40,636	3,40,636

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SCHEDULE-19 REPAIRS & MAINTENANCE

Amount in Rupees

Particulars	Current Year 2020-21			Previous Year 2019-20		
	Capital	Rev. / Op.	Total	Capital	Rev. / Op.	Total
a) Buildings		59,67,142	59,67,142		1,56,106	1,56,106
b) Furniture & Fixtures		800	800		1,60,697	1,60,697
c) Plant & Machinery		11,16,519	11,16,519		13,16,984	13,16,984
d) Office Equipment		21,982	21,982		2,72,851	2,72,851
e) Sports Equipment		-	-		20,700	20,700
f) Laboratory & Scientific equipment		-	-		-	-
g) Audio Visual equipment		-	-		-	-
h) Cleaning Material & Services		-	-		-	-
i) Book binding charges		-	-		-	-
j) Gardening		72,92,879	72,92,879		15,68,358	15,68,358
k) Estate Maintenance		-	-		1,30,748	1,30,748
l) Books & Manuscripts		-	-		21,206	21,206
l) Others (specify)		-	-		-	-
Grand Total	-	1,43,99,322	1,43,99,322	-	36,47,650	36,47,650

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SCHEDULE-20 FINANCE COSTS

Amount in Rupees

Particulars	Current Year 2020-21			Previous Year 2019-20		
	Capital	Revenue / Operating	Total	Capital	Revenue / Operating	Total
a) Bank charges	-	-	-	-	-	-
b) Interest Charges on HEFA Term Loan	-	-	-	-	17,50,256	17,50,256
b) Others (specify)	-	-	-	-	-	-
Grand Total	-	-	-	-	17,50,256	17,50,256

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SCHEDULE-21 OTHER EXPENSES

Amount in Rupees

Particulars	Current Year 2020-21			Previous Year 2019-20		
	Capital	Revenue / Operating	Total	Capital	Revenue / Operating	Total
a) Provision for Bad and Doubtful Debts/Advances		-	-			
b) Irrecoverable Balances Written- off		-	-			
c) Grants/Subsidies to other institutions/organizations		-	-			
d) Other Misc. Expenses*		81,180	81,180			
d) Others (specify)		-	-			
Provision for Loss	-	19,61,524	19,61,524			
Grand Total	-	20,42,704	20,42,704	-		-

*Note: Studio services income has been reversed and included Rs. 14,438/-

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SCHEDULE-22 PRIOR PERIOD EXPENSES

Amount in Rupees

Particulars	Current Year 2020-21			Previous Year 2019-20		
	Capital	Revenue / Operating	Total	Capital	Revenue / Operating	Total
1) Establishment expenses			-			-
2) Academic expenses			-			-
3) Administrative expenses- Security contract			-		31,42,444	31,42,444
4) Transportation expenses			-		-	-
5) Repairs & Maintenance- garden		1,41,44,757	1,41,44,757		2,26,358	2,26,358
6) Staff Salaries and Payments			-		1,40,060	1,40,060
6) Other expenses			-		31,923	31,923
Grand Total	-	1,41,44,757	1,41,44,757	-	35,40,785	35,40,785

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Due to
reconciliation
of deposits am chrs

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राष्ट्रीय संस्कृत विश्वविद्यालय / National Sanskrit University
(Established by an Act of Parliament), Tirupali-517 507, AP
GPF (Sub) RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31st MARCH 2021

Receipts	Amount		Payments	Amount	
	Amount	Amount		Amount	Amount
Opening Balances			GPF Adv / Withdrawals		3,43,82,857
Andhra Bank A/c	18,64,728	18,67,417	Investments during the year		
SBI A/c	2,689			Excess Interest paid	
LIC Recovery		720	LIC Payment		3,46,198
Leave Salary Contribution		7,92,702	Leave Salary Contribution		
GPF Subscription		1,78,25,200			
FD Closure Receipt # 34208		59,10,000			
FD Closure Receipt # 55827		49,81,045			
FD Closure Receipt # 55618		49,81,045	Closing Balances		
FDR's Int Encashed		19,85,990	Andhra Bank A/c	42,18,330	
Interest Received		1,08,589	SBI A/c	2,762	42,21,092
Cpf undistributed Income (op adj)		5,00,000			
Excess Interest Recovered		99			
Interest received from GIA					
Total		3,89,52,807	Total		3,89,52,807

GPF (Sub) INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2021

Expenditure	Amount in Rs.		Income	Amount in Rs.	
	Current Year 2020-21	Previous Year 2019-20		Current Year 2020-21	Previous Year 2019-20
Interest Credited to GPF Accounts	62,89,693	63,10,242	Interest earned on Investments	56,21,067	64,70,100
Bank Charges			Interest earned on SB A/c	1,08,589	2,44,863
Excess of Income over Exp.		4,04,729	Other adjustment / reversal	5,00,000	8
			Excess of Exp. over Income	60,037	
Total	62,89,693	67,14,971	Total	62,89,693	67,14,971

GPF (Sub) BALANCE SHEET FOR THE YEAR ENDED 31st MARCH 2021

Liabilities	Amount in Rs.		Assets	Amount in Rs.	
	Current Year 2020-21	Previous Year 2019-20		Current Year 2020-21	Previous Year 2019-20
GPF Opening Balance	10,26,02,652	9,57,05,079	Investment Opening Balance	10,23,41,551	8,87,14,749
ADD: Subscriptions in the year	1,78,60,200	2,10,58,149	ADD: New deposits made		1,00,00,000
ADD: Interest Credited	62,89,693	63,10,242	ADD: Interest accrued	56,21,067	64,70,100
LESS: Advances / Withdrawals	3,43,82,857	2,04,71,818	LESS: Withdrawals	1,78,58,080	28,43,288
GPF Closing Balance	9,23,69,688	10,26,02,652	Closing Balance	9,01,04,638	10,23,41,551
Interest Reserve			GPF A/c Receivables		99
Opening Balance	16,06,415	12,01,686	Receivable from GIA	25,000	
LESS: Excess of Exp. over Inc.	60,037	4,04,729	Cash / Bank Balances		
Closing Balance	15,46,378	16,08,416	Andhra Bank A/c	42,18,330	18,64,728
Payables			SBI A/c	2,762	2,689
LIC Recovery	60				
Leave Salary Contribution	4,44,584				
TOTAL	9,43,50,630	10,42,09,067	TOTAL	9,43,50,630	10,42,09,067

Reconciliation Statement of GPF for the Financial year 2020-21

Bank Reconciliation Statement for FY - 2020-21		Amount
Bank Balance as per Books of Accounts		
Andhra Bank A/c	42,18,330	42,21,092
SBI A/c	2,762	
Bank Balance as per Bank Account		
Andhra Bank A/c	42,18,330	42,21,092
SBI A/c	2,762	
Difference		0

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Consultant (F&A)

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Finance Officer

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Registrar

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राष्ट्रीय संस्कृत विश्वविद्यालय / National Sanskrit University
(Established by an Act of Parliament), Tirupati-517 507, AP

NPS (Sub) RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31st MARCH 2021

Amount in ₹

Receipts	Amount	Amount	Payments	Amount	Amount
Opening Balance (NPS Tier-I)		62,99,683	Investment		
Own Subscription		1,04,23,892	Transfer to NSDL		1,82,16,828
University Contribution		1,45,84,332	CRA Service Charges		13,723
			Bank Charges		94
Interest received on investment					
Interest on SB Ac		2,66,824			
Investments encashed			Closing Balance		1,33,44,085
TOTAL		3,15,74,731	TOTAL		3,15,74,731

NPS (Sub) INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2021

Amount in ₹

Expenditure	Current Year 2020-21	Previous Year 2019-20	Income	Current Year 2020-21	Previous Year 2019-20
CRA Service Charges	13,723	19,988	Interest earned on Investment	2,48,647	2,33,228
Bank Charges	94		Interest on SB A/c	2,66,824	85,719
Excess of Income over Exp.	5,01,654	2,98,959			
TOTAL	5,15,471	3,18,947	TOTAL	5,15,471	3,18,947

NPS (Sub) BALANCE SHEET FOR THE YEAR ENDED 31st MARCH 2021

Amount in ₹

Liabilities	Current Year 2020-21	Previous Year 2019-20	Assets	Current Year 2020-21	Previous Year 2019-20
Opening Balance (NPS Tier-I)	93,75,180	38,08,550	Net Deposit with NSDL		
ADD: Employee Contribution	1,04,23,892	77,75,587	Investments	38,23,150	35,74,503
ADD: NSUT Contribution	1,45,84,332	1,07,67,516	Balance at Bank	1,33,44,085	62,99,683
LESS: Trf.to NSDL	1,82,16,828	1,22,78,473			
Net Balance	1,61,66,576	93,75,180			
Excess of Income over Exp.	10,00,659	4,99,006			
TOTAL	1,71,67,235	98,74,186	TOTAL	1,71,67,235	98,74,186

Bank Reconciliation Statement for FY - 2020-21

Particulars	Inse. No.	Amount	Amount
Bank Balance as per Books of Accounts			1,33,44,085
Add: Cheques issued but not Cleared			
4% Arrears of NPS NSUT - April-19	5,94,269	1,83,551	
4% Arrears of NPS NSUT - May-19	5,94,267	1,71,756	
4% Arrears of NPS NSUT - June-19	5,94,268	1,79,276	
4% Arrears of NPS NSUT - July-19	5,94,266	1,71,756	
4% Arrears of NPS NSUT - Aug-19	5,94,270	1,82,620	
4% Arrears of NPS NSUT - Sept-19	5,94,271	1,82,771	
4% Arrears of NPS NSUT - Oct-19	5,94,272	1,92,941	
4% Arrears of NPS NSUT - Nov-19	5,94,273	1,92,941	
Total			14,57,612
Bank Balance as per Bank Account			1,48,01,697
Difference			1,48,01,697

CA: 02/10/21
 AR (F&A): 02/10/21
 Consultant (F&A): 02/10/21
 Finance Officer: 02/10/21
 Registrar: 02/10/21
 K. Thakur: 02/10/21

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SCHEDULE: 23

SIGNIFICANT ACCOUNTING POLICIES

1. BASIS OF 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. The amounts are rounded off to nearest rupee.
- 1.2 Against single set of financial statements, comprising university, GPF and NPS financials, prepared until previous financial year; this year, three different financial statements have been prepared.

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 is 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. METHODS OF DEPRECIATION

- 3.1 Depreciation is provided on straight line method, at the rates prescribed by the Ministry of Education.
- 3.2 Depreciation is provided for the whole year, on additions during the year. Where an asset is fully depreciated, it is carried at residual value of Rs. 1/- in the Balance Sheet and is not further depreciated.

4. VALUATION OF INVENTORIES

- 4.1 Expenditure on purchase of publications and other stores is accounted as revenue expenditure.
- 4.2 The value of closing inventory is valued at cost as provided by the Publications Department.
- 4.3 The valuation of loss of Publications is made at cost.

5. VALUATION OF INVESTMENTS

- 5.1 Investments are valued as per Bank Statements (on Accrual Basis).

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Finance Officer

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Registrar

6. TREATMENT OF EMPLOYEE BENEFITS

- 6.1 Capitalized value of Pension and Gratuity received from previous Employers of the Institution Employees, who have been absorbed in the institution, is credited to the respective Provision Account. Pension contribution received in respect of employees on deputation is also credited to the Provision for Pension Account.
- 6.2 Retirement benefits i.e., pension, gratuity and leave encashment are debited to the I&E Account of the respective FY.
- 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 for on accrual basis.

7. VALUATION OF FIXED ASSETS

- 7.1 Fixed assets are stated at cost of acquisition including inward freight, duties and taxes and incidental & direct expenses related to acquisition, installation and commissioning.
- 7.2 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.
- 7.3 Books Received as gifts are valued at selling prices printed on the books. Where they are not printed, the value is based on assessment.
- 7.4 Fixed Assets are valued at cost less accumulated depreciation.

8. EXPENDITURE DURING CONSTRUCTION

- 8.1 The expenditure incurred during construction is accounted as Capital Work in Progress as per reports received from Central Public Works Department (CPWD) and Engineer's Valuation.

9. RECOGNISING CAPITAL EXPENDITURE

- 9.1 Capital expenditure is defined as the money spent on acquiring items like land, building, equipment, furniture, plant and machinery equal to or more than Rs. 2,000 (Rupees two thousand only); Library books are capital items notwithstanding the money value.

10. ACCOUNTING OF EARMARKED FUNDS AND ENDOWMENT FUNDS WITH A BRIEF DESCRIPTION OF EACH FUND

- 10.1 Each of the Earmarked funds has a separate bank account. Those with large balances also have Term Deposits with the banks. The income from investments/advances is accounted on accrual basis and interest on savings account is credited to respective funds. The expenditure and advances are debited to their respective funds.

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Registrar

11. ACCOUNTING TREATMENT OF SPONSORED PROJECTS/SCHEMES/PROGRAMMES AND INCOME FROM SUCH SCHEMES

11.1 In respect of sponsored projects, the amounts received from sponsors are credited to the respective project account. As and when the expenditure is incurred the concerned project account is debited with allocated overhead.

12. ACCOUNTING TREATMENT OF ASSETS ACQUIRED OUT OF SPONSERED PROJECT FUNDS AND EARMARKED FUNDS

12.1 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.

13. ACCOUNTING TREATMENT OF FELLOWSHIPS AND SCHOLARSHIPS

13.1 The Institution also awards Fellowships and Scholarships, which are accounted as academic expenses.

14. TAXATION STATUS

14.1 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.

15. PROVISIONS FOR ACTUARIAL VALUATION

15.1 Provisions have been created for Actuarial valuation of Gratuity ₹. 10,87,98,916/-, Superannuation Pension ₹. 216,99,74,715/- and Accumulated Leave Encashment ₹.17,00,14,052/- with matching amounts shown as receivable from UGC as per the account format of ministry of education and also advise of SAR of 2019-20.

16. PROVISION FOR RECEIVABLE FROM MINISTRY

16.1 As per the terms of the HEFA loan sanctioned vide letter no. SAN/RSV/176/2019-20 dt. 01/08/2019, 90% of principal along with 100% interest payable on the HEFA loan amount are receivable from the Ministry of Education.

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K. Thasun
02/10/21

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SCHEDULE 24

CONTINGENT LIABILITIES

1. CONTINGENT LIABILITIES

1.1 As on 31.03.2021 a few Court Cases filed against the Institution, by former / present employees, tenants and contractors and arbitration cases with contractors, were pending for decisions.

2. Capital Commitments

2.1 The Value of contracts remaining to be executed on Capital Account and not provided for amounted to Rs. NIL as on 31.03.2021

3. FIXED ASSETS:

3.1 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

4.1 The amount outstanding as Earnest Money Deposit & Security Deposits of Rs.NIL towards unclaimed deposits, prior to the Financial Year 2020-21 was transferred to Revenue Account and accounted as Miscellaneous Income for the year 2020-21.

5. EXPENDITURE IN FOREIGN CURRENCY: NIL

6. CURRENT ASSETS, LOANS, ADVANCES AND DEPOSITS

6.1 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.

6.2 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.

6.3 Previous year's figures have been regrouped wherever necessary.

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SCHEDULE: 25

NOTES TO ACCOUNTS

1. The loss on Publication, for FY 2020-21, provisionally valued at ₹. 19,61,524/-, has been provided in the books of accounts.
2. Grants received from UGC towards salary and retirement benefits ₹. 29,90,00,000/- and pension and non-salary ₹. 60.00.000/- from which the unspent balance of ₹. 1,879/- was taken aback by UGC through TSA.
3. Grants receivable from ministry as on 31st March 2021 include 90% towards the repayment of HEFA Loan Principal ₹. 5,11,11,000/- and Interest ₹. 52,49,708/-.
4. Schedules 1 to 25 are annexed to and form an integral part of the Balance Sheet as at 31st March 2021 and the Income & Expenditure account for the year ended on that date.

*Deemed
Letters*

*K. Thangam
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*K. Thangam
02/10/21*

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Consultant (F&A)

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Finance Officer

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Inspecting Officer CBA-06

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महानिदेशक लेखापरीक्षा (केंद्रीय) का कार्यालय
सैफाबाद, हैदराबाद - 500 004.

OFFICE OF THE
DIRECTOR GENERAL OF AUDIT (CENTRAL)
SAIFABAD, HYDERABAD - 500 004.

No.DGA(C)/CEA/Unit-1/PA/NSU/SAR2020-21/2022-23/

Date: 04.05.2022

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



विषय: राष्ट्रीय संस्कृत विश्वविद्यालय, तिरुपति, के वर्ष 2020-21, लेखों पर पृथक लेखा परीक्षा प्रतिवेदन

Separate Audit Report (SAR) on the Accounts of National Sanskrit University, Tirupati, for the year 2020-21, Annexure to SAR and one copy of the authenticated Annual Accounts of the University for the year 2020-21, 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,

संल: यथोपरि

IMMEDIATE

20/5/2022
AR (FSA)

Director General of Audit (Central)

Endt. No.DGA(C)/CEA/Unit-1/PA/NSU/SAR2020-21/2022-23/16

Date: 04.05.2022

✓ Copy to Prof. Radhakant Thakur, Vice-Chancellor, National Sanskrit University, Tirupati- 517 507, Andhra Pradesh, along with one copy of Annual Accounts for the year 2020-21 (English version), with a request to furnish Hindi version of the approved Annual Accounts 2020-21 (Two sets), to this Office

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O/o. Registrar
No. 857
19/5/22

Registrar
19/5/22

Registrar

FO - fup - ch. v. saip
19/5/22
DIRECTOR/CEA

**SEPARATE AUDIT REPORT OF THE COMPTROLLER AND AUDITOR
GENERAL OF INDIA ON THE ACCOUNTS OF THE NATIONAL SANSKRIT
UNIVERSITY, TIRUPATI FOR THE YEAR ENDED 31 MARCH 2021**

We have audited the attached Balance Sheet of National Sanskrit University, Tirupati, as on 31 March 2021, Income & Expenditure Account and Receipts & Payments 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. The audit has been entrusted for the period up to 2020-21. 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. Consolidated Balance Sheet

A.1 Sources of Funds

A.1.1 Application of Funds

A.1.1 Capital Work-in-Progress - ₹ 27.05 crore

A1.1.1 As per MoE format, Annual Maintenance Charges of gardening is classified as revenue expenditure and forms part of schedule -19 - "Repairs and Maintenance". However, an amount of ₹ 35,45,595 pertaining to expenditure reported by CPWD towards Annual Maintenance of garden attached to NSU was incorrectly classified as Capital work-in-progress under Schedule - 4 'Fixed Assets' instead of booking it as revenue expenditure. This resulted in understatement of expenditure under Income and Expenditure and overstatement of Fixed Assets under Schedule-4 to an extent of ₹ 0.35 crore.

A.1.2 Loans, Advances & Deposits - ₹ 270.40 crore

A.1.2.1 As per MoE format of accounts total of credit balances (column 8) of sponsored Projects should appear on liabilities side of balance sheet (Schedule 3) and total of debit balances (column 9) appear as receivables on assets side on balance sheet (Schedule 8 Loans, Advances and Deposits). However, an amount of ₹ 11.22 lakhs was shown as negative closing balance under 'Ramanuja Project A/c #2345' on credit side in Schedule 3-A-Current Liabilities and Provisions, instead of Schedule-8-Loans, Advances and Deposits. This resulted in understatement of current liabilities and loans, advances and deposits by ₹ 0.11 crore.

B. General

1. As per Schedule -4: 'Fixed Assets' and schedule of depreciation provided by the University for the year 2019-20 the closing balance of Gross Block of fixed assets (Tangible Assets, excluding "work-in-progress" and "Intangible Assets") for the previous

year 2019-20 was ₹ 58,45,40,241. However, the Opening Balance of gross block of fixed assets for the year 2020-21 was ₹ 45,67,07,115. This needs reconciliation and rectification.

2. i) An amount of ₹ 31,44,80.895 was shown under Term Loan with HEFA in Balance Sheet whereas the amount of ₹ 31,14,50,000 was shown as outstanding in the ledgers. The outstanding interest payable on HEFA amounting to ₹ 30,30,895 has to be disclosed under Schedule-3-Current Liabilities & Provisions.

ii) No disclosure was made by the Institute in its significant accounting policies relating to the treatment of HEFA loan principal, interest, grants received from Government for repayment of HEFA principal and interest etc.

3. The following differences in Investments made by NSUT as per certificates of confirmation of balances issued by the Banks concerned/ actual closing balance of TDR in Banks and the ledger balance of the TDR in the books of NSUT, in respect of nine TDRs were noticed:

S.No.	Schedule/FD details	Closing Balance as per Ledger (NSU)	Closing Balance as per Bank	Difference in Balances
	SCHEDULE 5			
1	HBA FD # 146620100006621	₹ 13,37,795.00	₹ 12,80,183.00	-₹ 57,612.00
2	Orissa Chair FD # 146620100039540	₹ 52,90,933.00	₹ 50,00,000.00	-₹ 2,90,933.00
3	Orissa Chair FD # 146620100039559	₹ 20,32,825.00	₹ 19,18,013.00	-₹ 1,14,812.00
	<i>Schedule-5 Total</i>	₹ 90,15,004.00	₹ 85,52,647.00	-₹ 4,62,357.00
	SCHEDULE 6			
4	Distance Education FD # 146620100046726	₹ 20,31,250.00	₹ 20,00,000.00	-₹ 31,250.00
5	Hostel Establishment FD # 146620100041712	₹ 14,50,455.00	₹ 15,36,480.00	₹ 86,025.00
6	Hostel Establishment FD # 146620100041730	₹ 10,46,610.00	₹ 10,40,583.00	-₹ 6,027.00
7	Hostel Establishment FD # 146620100041749	₹ 10,46,610.00	₹ 10,40,583.00	-₹ 6,027.00

Unutilized Grants from UGC/Government of India/State Governments was ₹ (-) 5.16 crore. This needs reconciliation.

C. Grants-in-aid: Total grants-in-aid received during the year was ₹ 30.50 crore and NSUT utilized total available amount leaving 'nil' balance as on 31 March 2021.

D. Management Letter

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.

v. 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 2021; 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:** No Internal Audit wing. However internal audit is conducted by Chartered Accountant.
2. **Adequacy of Internal Control System:** Internal controls were not adequate due to the following reasons: -
 - a. The University did not maintain any control register for the year 2020-21 for watching the opening of new TDRs, renewals and closure.
 - b. Internal Audit System was not established since inception.
 - c. Certificate of physical verification of cash pertaining to 2020-21 of all cash balances were not furnished.
3. **System of Physical verification of Fixed Assets:** Physical verification of Fixed Assets was conducted for the year 2020-21.
4. **System of Physical verification of Inventory:** Physical verification of inventory was conducted for the year 2020-21.
5. **Regularity in payment of statutory dues:** Statutory dues were paid regularly, except those mentioned in comments.

Ch. V. Jain
निदेशक/ केंद्रीय व्यय लेखा परीक्षा
DIRECTOR/ CEA