Fwd: DIS-402478 - Separate Audit Report on the Annual Accounts of School of Planning and Architecture, Vijayawada for the year 2021-22

From: Director SPAV < director@spav.ac.in>

Mon, Oct 03, 2022 03:02 PM

Subject: Fwd: DIS-402478 - Separate Audit Report on the Annual Accounts of School of Planning

6 attachments

and Architecture, Vijayawada for the year 2021-22 To: PDAC Hyderabad <pdachyderabad@cag.gov.in>

Cc: SRIKONDA RAMESH < ramesh.srikonda@spav.ac.in > , The Registar SPAV

<registrar@spav.ac.in>

Sir / Madam,

It is directed to inform that SPA Vijayawada received SAR report for the FY 2021-22 (Lr No.DGA(C)/CEA/Unit-V/SPAV/SAR.2021-22/2022-23/121, dt: 30.09.2022), Annexure, Management Letter ( Lr No.DGA(C)/CEA/Unit-V/SPAV/SAR-2021-22/2022-23/123, dt: 30.09.2022), Annexure to Management letter and Financial statements 2021-22 through the trailing mail.

### Regards

O/o The Director

School of Planning and Architecture Vijayawada

An institution of National Importance under the Ministry of Education, Govt. of India)

Phone : 0866 2469444

Address: Sy. No. 4/4, ITI Road, Vijayawada - 520008, Krishna Dist., Andhra Pradesh

Website: www.spav.ac.in

From: "OIOS notifications" <oiosnotification@cag.gov.in>

To: director@spav.ac.in

Cc: "kodandarm hyd cca" <kodandarm.hyd.cca@cag.gov.in>, "prasadvvs anp sca" <prasadvvs.anp.sca@cag.gov.in>

Sent: Monday, October 3, 2022 12:22:31 PM

Subject: DIS-402478 - Separate Audit Report on the Annual Accounts of School of Planning and Architecture, Vijayawada for

the year 2021-22

Dear Madam/ Sir,

I am to forward the Separate Audit Report on the Annual Accounts of School of Planning and Architecture(SPAV), Vijayawada for the year 2021-22 along with the Annexure thereof. The Managment Letter and Certified Annual Accounts of School of Planning and Architecture, Vijayawada for the year 2021-22 are also sent herewith

Receipt of SAR along with enclosures may kindly be arranged to be sent to email pdachyderabad@cag.gov.in

Warm Regards, CH V SAI PRASAD,

Director,

Director General of Audit (Central), Hyderabad.

DIS-402478\_Official\_CC\_031020221222.pdf 102 KB

Certified Annual Accounts SPAV 2021-22.pdf 3 MB

- Management letter SPAV 2021-22.pdf 93 KB

Annexure SPAV 202122.pdf

SAR SPA Vijayawada 2021-22.pdf 208 KB

SPAV letter .pdf 147 KB

For Comprised pl.

Solatole.

Registrar

So. Pavan Leuman

Aects.

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No.DGA(C)/CEA/Unit-V/SPAV/SAR.2021-22/2022-23/

सेवा में सचिव, भारत सरकार, शिक्षा मंत्रालय, उच्च शिक्षा विभाग, नई दिल्ली

महोदय,

विषय: योजना तथा वास्तुकला विद्यालय, विजयवाड़ा, के वर्ष 2021-22 के लेखों पर पृथक लेखापरीक्षा प्रतिवेदन

\*\*\*\*\*

Separate Audit Report (SAR) on the Accounts of School of Planning and Architecture, Vijayawada (SPAV), for the year 2021-22, Annexure to SAR and one copy of the Annual Accounts of the Institute for the year 2021-22, 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,

Date: 30/09/2022

संल:यथोपरि

Sd/-

**Director General of Audit (Central)** 

Endt. No.DGA(C)/CEA/Unit-V/SPAV/SAR.2021-22/2022-23/121 Date:30/09/2022 Copy to the Director, School of Planning and Architecture, Vijayawada (SPAV), Vijayawada along with one copy of Annual Accounts for the year 2021-22 (English version), with a request to furnish Hindi version of the approved Annual Accounts 2021-22 (2 sets), to this Office.

संल:यथोपरि

Sd/-

**Director/Central Expenditure Audit** 



Separate Audit Report on the Accounts of School of Planning and Architecture, Vijayawada (SPAV), for the year ended 31 March 2022

We have audited the attached Balance Sheet ofSchool of Planning and Architecture, Vijayawada (SPAV), as at 31 March 2022, the 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. These financial statements are the responsibility of the SPAV'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 disclosure 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, Income & Expenditure Account and Receipts & Payments Account dealt with by this report have been drawn up in the

- Format of Financial Statements prescribed by Ministry of Education (MoE) for Central Higher Educational Institutions under it's Administrative control.
- iii. In our opinion, proper books of accounts and other relevant records have been maintained by the SPAV as required, in so far as it appears from our examination of such books.
- iv. We further report that:

### A. Balance Sheet

### A.1 Sources of Funds

### A.1.1. Corpus/Capital Fund - ₹ 163.89 crore

(i) As per the Format of Financial Statements for Central Higher Educational Institutions, the following Adjustments are only permitted to Corpus/Capital Fund under Schedule -1

Additions in the form of

- (i) Contributions to Corpus/Capital Fund
- (ii) Assets purchased out of Earmarked Funds
- (iii)Grants from UGC, Government of India and State Government to the extent utilised for Capital Expenditure
- (iv) Assets Purchased out of Sponsored Projects, where ownership vests with the Institutions
- (v) Assets Donated/Gifts Received
- (vi)Other Additions

Excess of Income Over Expenditure, transferred from Income and Expenditure Account

However, SPAV has made the following adjustments which were not to be adjusted to Corpus/Capital Fund as per the format

Deductions in the form of

(i) Deficit transferred from Income and Expenditure Account.

Add	₹	₹
GST ITC Availed		3564
Others(IT TDS Refund		2767980
Others		1613006
		4384550
Less		
OB Reclassification (net)		
Trf. To Sch-03 Unutilised Revenue Grants	26736981	
Sale of assets/scrap	339670	
Other Transactions	61043	
	27137694	

Thus, the Accounting of Corpus/Capital Fund was not done in the prescribed Format of Financial Statements and resultant Balance of Liability towards Corpus/Capital Fund is not correctly presented. The reasons were also not explained in the notes on accounts appended to Balance Sheet.

U.

- (ii) Capital expenditure incurred for purchase of fixed assets of ₹83.00 lakh (Schedule-4) during 2021-22 has to be added to Capital fund instead of ₹80.98 lakh(Schedule-1). Thereby there was understatement of capital expenditure under Capital Fund by ₹ 2.02 lakh. This is against the stipulation of format of Financial Statements prescribed for Central Higher Educational Institutions and applicable to SPAV.
- (iii) Due to incorrect calculation of Actuarial valuation for leave encashment (taking into consideration HPL 300 days incorrectly) provision for leave encashment was provided as ₹30.04 lakh. This resulted in understatement of Corpus/Capital Fund by ₹30.04 lakh with a corresponding overstatement of Current Liabilities and Provisions by that extent.

### A.1.2 Designated/Earmarked/Endowment Funds – ₹1.76 crore

- (i) This incorrectly included an amount of ₹3,81,236 which was in the nature of internal receipts misclassified under Earmarked Fund. This resulted in overstatement of Earmarked Fund (Schedule -2) and corresponding understatement of Corpus/Capital Fund by ₹ 3.81 lakh.
- (ii) As per MoE format of accounts, the interest earned on investment made from Earmarked Funds has to be exhibited under Schedule 2 as well as Schedule 11. The amount of interest has to be exhibited under Schedule 11 and the same has to be transferred from the schedule 11 to schedule 2. Therefore, the balances in Income and Expenditure account would be 'Nil' in respect of this interest.

However, in contravention, the School accounted for amount of interest ₹1,15,905 to be earned towards investment of Earmarked Fund under Schedule11. An amount of ₹16,58,980 was included under Schedule 2 instead of ₹1,15,905. Thus, this discrepancy of ₹15,43,075 needs to be reconciled and rectified. This resulted in overstatement of Earmarked fund and investment account by ₹15.43 lakh

### A.2 Application of Funds

### A.2.1 Fixed Assets - ₹123.62 crore

- (i) The work of construction of compound wall was completed and certified to be completed at a total cost of ₹80,00,642 (including PMC charges) the payments made upto 31 March 2022 amounted to ₹62,99,028. However, this amount of ₹62,99,028 was continued to be shown incorrectly under Capital-Work-in-Progress (CWIP) instead of adding it to the Fixed Assets. This led to overstatement of CWIP and corresponding understatement of Fixed Assets. Further, the balance amount payable amounting to ₹17,01,614 was not provided for in the liabilities.
- (ii) The work of Construction of outdoor sports ground facilities was stopped after incurring an expenditure of ₹ 1,88,599(PMC Charges) and is to be taken up based on the decision of the Board of Governors. However, CWIP towards this work as incorrectly shown as ₹64,87,987 instead of ₹1,88,599 thereby overstating it by ₹62.99 lakh.

### B. Income and Expenditure Account.

### B.1 Income ₹ 25.92 crore

(i) The interest on Income Tax TDS Refund of ₹27,67,980 received during the year 2021-22 was not routed through Income and Expenditure Account (Schedule -13 Other Income) whereby the Income was understated, and deficit was overstated.

### C. General

1. The interest earned on un-utilised grants received from Ministry of Education, Government of India, needs to be segregated and to be treated as liability under Schedule 3 of the Balance Sheet. According to Rule 230(8) of GFR, 2017, all interests and other earnings against Grants-in-Aid or advances (Other than reimbursement) released to any Grantee institution should be mandatorily remitted to the Consolidated Fund of India immediately after finalization of the accounts. Such advances should not be allowed to be adjusted against future releases.

However, the interest earned on the un-utilised grants had not accounted for as liability under Schedule 3 which resulted in understatement of liability and overstatement of income.

4. Gratuity is not being provided on Actuarial valuation in contravention to the stipulations of MoE format of Accounts for Central Higher Educational Institutions.

**D.** Grants-in-aid: Out of total Grants-in-aid of Government of India of ₹ 42.34 crore, the institute utilized a sum of ₹ 17.78 crore, leaving a balance of ₹ 24.56 crore as on 31 March 2022.

### Observations on Accounting of Grants - in aid

- The opening Balance of Grants in-aid as per Schedule 3(C) is presented as ₹12,21,14,153.51 which differed from the opening Balance as presented in Schedule 10 ₹3,38,55,393.00. These two opening balances not only varied among each other but also with the certified closing balance of ₹22,72,00,000 as per previous SAR. The reasons for such variations were not explained in the notes on accounts. Thus, the Grants-in-aid position was not depicted in the Balance Sheet consistently across various schedules as envisaged by the Format of Financial Statements for Central Higher Educational Institutions.
- The Expenditure from out of the Grants under Schedule 3C amounting to ₹17,73,88,904, varied from ₹17,75,61,474 as per Schedule-10. The reasons for the difference were not explained.

### E. Management Letter

- v. Deficiencies which have not been included in the Separate Audit Report have been brought to the notice of the Director, School of Planning and Architecture, Vijayawada through a Management letter issued separately for remedial/Corrective action.
- vi. Subject to our observations in the preceding paragraphs, we report that the Balance Sheet, Income & Expenditure Account and Receipts & Payments Account dealt with by this Report are in agreement with the books of accounts.
- vii. 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:

<sup>&</sup>lt;sup>1</sup> OB ₹ 22,72,00,000 (As per SAR 2020-21) + ₹ 19,62,00,000 (Grants received this year) amounting to ₹ 42,34,00,000. (Grants received only for Recurring and no Capital grants received.

 $<sup>^2</sup>$  ₹83,00,169 -Capital Expenditure + ₹16,94,63,019 Revenue Expenditure totalling to ₹17,77,63,188

a. In so far as it relates to the Balance Sheet, of the state of affairs of School of Planning and Architecture, Vijayawada, as at 31 March 2022; and

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

Sd/-महानिदेशक लेखापरीक्षा (केंद्रीय) Director General of Audit (Central)

(SPA-V 2021-22)

### **ANNEXURE**

- **1.** Adequacy of Internal Audit System: Internal Audit for the year 2021-22 was conducted and adequate.
- 2. Adequacy of Internal Control System: The Internal Control System is inadequate due to errors of omission/commission in Financial Statements as stated in SAR. Further, the school does not have accounts manual, account code, investment policy and Internal Audit Manual.
- **3. System of Physical verification of fixed assets:** Physical verification of fixed assets was completed for the year 2021-22.
- **4. System of Physical verification of inventory:** There is no system of physical verification of inventory.
- 5. Regularity in payment of statutory dues: Statutory dues were paid regularly.

Sd/Director/Central Expenditure Audit



### DIRECTOR GENERAL OF AUDIT (CENTRAL), HYDERABAD



Date: 03 Oct 2022

To,

Director/SPAV

Subject: Separate Audit Report on the Annual Accounts of School of Planning and Architecture, Vijayawada for the year 2021-22

Sir/Madam,

I am to forward the Separate Audit Report on the Annual Accounts of School of Planning and Architecture(SPAV), Vijayawada for the year 2021-22 along with the Annexure thereof. The Managment Letter and Certified Annual Accounts of School of Planning and Architecture, Vijayawada for the year 2021-22 are also sent herewith

Receipt of SAR along with enclosures may kindly be arranged to be sent to email pdachyderabad@cag.gov.in

Yours faithfully,

Encls: As above

CH V SAI PRASAD Director

Copy to:-

- 1 SAO/CEA
- 2 AAO/CEA





Management letter

Ms. C. Sailaja, IA&AS

**Director General of Audit (Central)** 

No.DGA(C)/CEA/Unit-V/SPAV/SAR-2021-22/2022-23/123

Date: 30/09/2022

Dear

Audit of Annual Accounts of School of Planning and Architecture, Vijayawada (SPAV),

for the year 2021-22 was conducted during July/August 2022. Significant comments on

accounts are included in the Separate Audit Report issued separately to the Government of

India, Ministry of Education, New Delhi and a copy marked to you. The observations

meriting the attention of the Management are detailed below to enable your office to take

necessary corrective action.

I would like to inform that, the issues included in the Part 'A' are persistent irregularities

which have been included in the previous years' Separate Audit Reports but remained

unattended to. Hence, remedial action may be arranged to be taken urgently in these issues.

Further other minor irregularities are in the Part 'B' which have been noticed during the

current audit and which require the necessary corrective action to be taken by the

Management.

Yours sincerely,

Sd/-

Prof. S. Ramesh,

Director,

School of Planning and Architecture, Vijayawada

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### Annexure to Management Letter

### **PART-A**

### NIL

### **PART-B**

(i) An amount of ₹1,66,080 was incurred towards procurement of 32 nos. of Battery 100AH Exide. This amount did not include an amount of ₹67,968 which was adjusted by unserviceable old 40KVA UPS as buy back while purchasing of new one. Therefore, the Gross worth of the assets was ₹2,34,048. Therefore, an amount of ₹2,34,048 has to be capitalized and booked under the fixed asset and an amount of ₹67,968 has to be treated as income of the School and it has to be booked under Schedule-13 (D)- Profit on sale/ disposal of Assets.

However, an amount of  $\ge$  . 67,968 has not been accounted for neither in fixed assets nor in income in financial statement which resulted in understatement of fixed assets and income by  $\ge$  0.68 lakh. Besides, non accountal of fixed assets by  $\ge$  67,968 led to understatement of depreciation by  $\ge$  0.03 akh.

- (ii) Known liability of ₹27,800 being the amount payable to the vendor of Gym Equipment was not provided thereby leading to short accountal of income an understatement of Current Liabilities by ₹0.28 lakh
- (iii) Prepaid expenses under Schedule 18 did not include amount of ₹5692 being the subscription for renewal of license of Tally Prime software services and ₹8493 towards service charges for renewal of existing TDL for customization of GFR Contingency form in Tally Prime Software pertaining to the accounting period 2022-23.
- (iv) An amount ₹1,44,500 being value realized on sale of asset was deducted from fixed assets under Schedule 4 towards Furniture and Fixture instead of the book value (not made available to audit).



- (v) Assets procured from the funds received towards expenditure on Centralised Counselling for M.Tech was incorrectly classified under 'Assets Purchased out of Sponsored Projects(Schedule 4C) instead of classifying it under 'Assets Purchased from other sources Schedule 4D)
- (vi) Due to incorrect accountal of term deposit in respect of FDR No. 39632939443 was accounted as ₹67,64,519, instead of ₹68,08,761, term deposits were understated by ₹44,242.

**Sd/-** Director/Central Expenditure Audit

### FINANCIAL STATEMENTS 2021 - 22



SCHOOL OF PLANNING AND ARCHITECTURE:: VIJAYAWADA (Established in 2008 by Ministry of Education, Govt. of India) Sy. No. 4/4, ITI Road, Vijayawada - 520 008, Andhra Pradesh. Phone: 0866 - 2469 445, 2469 446, 2469 447 Fax: 0866 - 2469 451

### School of Planning and Architecture, Vijayawada

(An Institute of National Importance under M/o Education, Govt.of India) Sy.No.4/4, ITI Road, Vijayawada-520008, AP

### **BALANCE SHEET AS AT 31 MARCH, 2022**

Amount in ₹

SOURCES OF FUNDS	Schedule	Current Financial Year 2021-22	Previous Financial Year 2020-21
CORPUS / CAPITAL FUND	1	1,638,992,319.61	1,706,523,638.36
DESIGNATED / EARMARKED / ENDOWMENT FUNDS	2	17,680,444.00	17,183,303.00
CURRENT LIABILITIES & PROVISIONS	3	269,905,736.00	248,604,153.51
TERM LOAN WITH HEFA			- Successivi Silva- drips - surhaccesses signi h-Majalipi des 1924 -
TOTA	L	1,926,578,499.61	1,972,311,094.87

APPLICATION OF FUNDS	Schedule	Current Financial Year 2021-22	Previous Financial Year 2020-21
FIXED ASSETS	4	1,236,221,893.00	1,371,531,239.00
Tangible Assets	to the second se	1,226,514,534.00	1,359,677,633.00
Intangible Assets	a dira udi ku ali servisuo edibiri di territori, servisuo por	3,219,372.00	5,365,619.00
Capital Work-in-Progress	Name of the state	6,487,987.00	6,487,987.00
INVESTMENTS FROM EARMARKED / ENDOWMENT FUNDS	, 5	0.00	0.00
Long Term		Name of the state	
Short Term		methodop databasedhadespagnaganashdagana) #400-00000 NOO-01444-014 NOO-0144-014	ingly at the Authorities as the smoothly and the second and the se
INVESTMENTS - OTHERS	6	0.00	0.00
CURRENT ASSETS	7	677,478,325.61	589,693,898.87
LOANS, ADVANCES & DEPOSITS	8	12,878,281.00	11,085,957.00
TOTAL	Goccommond Pr — en en re endougraph	1,926,578,499.61	1,972,311,094.87

SIGNIFICANT ACCOUNTING POLICIES
CONTINGENT LIABILITIES AND NOTES ON

23 24

**ACCOUNTS** 

Registrar

Director (I/c)

### School of Planning and Architecture, Vijayawada

(An Institute of National Importance under M/o Education, Govt.of India) Sy.No.4/4, ITI Road, Vijayawada-520008, AP

### INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH, 2022

Amount in ₹

Particulars	Schedule	Current Financial Year 2021-22	Previous Financial Year 2020-21
INCOME	CONTROL OF THE PART OF THE OFFICE OFFICE OF THE OFFICE OFFICE OFFICE OFFICE OFFICE OFFICE OFFICE OFFICE OFFICE OFF	i ka nga managan nga dakina nasakin nasang nasang nga nga nga nga nasang sa ka kabana ngga nasanan na	versis temple Centrels in a concordance in Aria.
Academic Receipts	9	44,015,005.00	48,674,267.56
Grants / Subsidies*	10	196,200,000.00	192,800,000.00
Income from Investments	11	16,953,299.78	17,013,170.22
Interest Earned	12	1,658,980.00	698,692.00
Other Income	13	29,850.47	46,160.00
Prior Period Income	14	100.00	0.00
TOTAL (A)		258,857,235.25	259,232,289.78
EXPENDITURE		The state of the s	Paradonia, Produkto Seradono I., 175/CZY (1985-1) Albir Voltal Belai et il ide-in stationina militaria
Staff Payments & Benefits (Estt.Expenses)	15	96,494,534.00	97,002,408.00
Academic Expenses	16	27,804,061.70	26,449,982.84
Administration & General Expenses	17	39,292,044.01	37,375,440.00
Transportation Expenses	18	700,625.00	1,134,917.00
Repairs & Maintenance	19	4,395,137.10	4,583,007.00
Finance Costs	20	9,971.95	4,144.65
Depreciation	4	143,465,015.00	161,588,274.00
Other Expenses	21	0.00	0.00
Prior Perod Expenses	22	766,645.00	6,950,603.00
TOTAL (B)	n - William and Sin on experimental distribution and consequence of the supplemental supplementa	312,928,033.76	335,088,776.49
Blance being excess of Income over Expenditure (A-B)	THE PROPERTY OF THE PARTY SHAPE SHAPE SHAPE THE PROPERTY SHAPE SHA	-54,070,798,51	-75,856,486.71
Transer to / from Designated Fund	A. C. Control of	er e-central de la constante d	0.00
Building Fund		d see and see	and designed as a second
Others (Specify)	!		· · · · · · · · · · · · · · · · · · ·
Balance Being Susplus / (Deficit) Carried to Capital Fund	and individual resources and a space of a sp	-54,070,798.51	-75,856,486.71

#Revenue Grant of Rs.19,62,00,000/- is shown under Sch-10 and a Capital Grant of Rs.NIL/- is shown in Sch-03

SIGNIFICANT ACCOUNTING POLICIES CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS

23

Registrar

Director (I/c)

### Page 5 11 ...

# SCHOOL, OF PLANNING AND ARCHITECTURE; VIJAYAWADA (An Institute of National Importance under M/o Education, Govt.of India) Sy.No.4/4, I'll Road, Vijayawada-520008, AP

# RECEIPT & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31-03-2022

RECEPTS	Current Year 2021-22	Previous Year 2020-21	PAYMENTS	Current Year 2621-22	Previous Year 2020-21
	Amount in K	Amount in «	the state of the s	Amount in 8	Amount in 8
1. To Opening Balance.	a seems now programment, conceptable	AND THE PROPERTY OF THE PROPER	L Expenses		
a) Cash Balances	The state of the s	THE STREET STREET	a · Establishment Expenses	96,494,534	97,002,408.00
b) Bank balances			b Academic Expenses	27,804,062	26.449.982.84
IN CURRENT ACCOUNTS			c) Administrative Expenses	39,292,044	37.375,440.00
Hostel / Mess SBI Current A/c # 5765	3,067,707	5,464,346.94	d Transportation Expenses	700.625	1.134.917.00
CMDA GOR SBI Current A/c # 4008	132,497	133,146.30	e) Repair & Maintenance	4,395,137	4 583 007 00
DIC Project SBI Current A/c # 0297	2,489,687	1,510,335.50	f. Finanace Costs	9 971 95	
School Fee SBI Current A/c # 9844	19,338,215	21,992,116.78	J) Prìor Period Expenses	766 645	6 96
Scope SBI Current A/c # 1733	80,988	81,637.10	h Other Expenses		
IN SAVINGS ACCOUNTS		е: в в ашилизмент не дору мененична плаш- с пъщелно кина	that is there is an extension of the extensional part of the extension at the extension of the extension at the extension of		a Charmonian Long on the Anna Carlo and Anna Carlo
Alumni Association SBI SB A/c # 0617	2,186,911	2,128,430,00			
Corpus Fund SBI SB A/c # 3495	3,551,892	2,593,846.00			
GIA SBI SB A/c # 6463	66,624,782	39,269,709.59	the service of managementation of the south of services and the services of th	Contract to the first of the second s	Commission of Anthony and Anthony Company of the Park
Hostel / Mess SBI SB A/c # 8183	739,503	73,760.64		The second secon	
NSS SBI SB A/c # 0892	79,970	99,233.00	the state of the s	No.	
Research & Consultancy SBI SB A/c # 6100	8,946,018	7,710,658,50	a handerstamment of the control of t	to measurement in the section of	The fall of the section of the secti
INYAN Sports & Cultural SBI SB A/c # 8460	23,562	The second secon	The second secon	A	A TO THE PARTY OF
RLCP SBI SB A/c # 9030		The second of th	Aller are an area and an area remained entering the entering of the entering o	The second secon	The same of the sa
IN Deposit Accounts	459,137,551	366,769,072.0.	The second secon	Ange and Ange	The state of the s
II. To Grants Received	A straight before a reasonable and a straight and a	1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-	The contraction of the contracti	The state of the s	TO THE REAL PROPERTY OF THE PR
a) From Government of India	e and management of a paper management constitution of the second	e primer en estados en entre en estados en estados en estados en estados en estados en e	in Tayliells against Eamained / Emgowinghi rumus	** Commission and the commission of the second seco	00.588,14
i, Revenue Grant	195 200 000	192 ROO DOO DA	e company and the contract of		
ii. Capital Grant		22.500.000.00	and the second s	a delicate of the second second	The second secon
III. Other Sources	Action and the second s	to 11 to any man of the party company of the party		Months in the Article of the Article	A second section of the second section
III. Academic Receipts	44,015,005	48,674,267.56	III. Payments against Sponsored Projects/Schemes	4,553,108	2,417,209.00
IV. Receipts a ainst Earmarked/Endowment Funds	15,264,141	1,436,020.00	IV. Payments against Sponsored Fellowships/Scholarships	841,323	868,521.00
V. Receipts against Sponsored Projects/Schemes	1,341,844	5,001,366.78	V. Investments and Deposits made		
	And the same of th	A TOWN TO			
	Andrew State Control of the Control	A	b) Out of own funds (Investments - Others)	Origination of the first order with the second order of the second order ord	THE REAL PROPERTY AND ADDRESS OF THE PARTY AND
VI. Receipts against sponsored Fellowships and Scholarships	744 323	745 925 00	VI Term Deposite with Scheduled Banks	81 267 000	77 000 000 00

NII. Income on investments from   a) Earmarked / Endowment Funds   b) Other Investments   MIII. Interest received on a) Bank Deposits and Advances   c) Savings Bank Accounts   D) Loans and Advances   D) Loans and Advances   16.883.289.78   17.013,176.22   VIII.     D) Loans and Advances   1.658,980.00   698,692.00     X. Interm Deposits with Scheduled Banks encished   X. X. X. X. X. Other Income (Including Prior Period Income)   29,956.47   46.160.00   X. X. XI. To Deposits & Advances   3.189,228.00   9,183,373.00   XII.     VIII. To Deposits & Advances   3.189,228.00   9,183,373.00   XII.     VIII. To Deposits & Advances   3.189,228.00   9,183,373.00   XIII.     VIII. To Deposits & Advances   3.189,228.00   9,189,278.00   1,189,278.00   1,189,278.00   1,189,278.00   1,189,278.00   1,189,278.00   1,189,278.00   1,189,278.00   1,189,278.00   1,189,278.00   1,189,278.00   1,189,278.00   1,189,278.00   1,189,278.00   1,189,278.00   1,189,278.00   1,189,278.00   1,189,	Expenditure on Fixed Assets and Capital WIP  a) Fixed Assets b) Capital Works-in-Progress (WIP)  Other Payments including statutory payments  Deposits and Advances  Other Payments  By Closing Balance: a) Cash in hand b) Bank balance: a) Cash in hand b) Bank balances  NCUREN AGOUNTS  Hostel / Wess SBI Current A/C# 5765  CMDA GOR SBI Current A/C# 4008	Amount in   8,300,169.00 9,346,657.00 00 4,753,921.00  4,981,553.00 6,575,837.00
a) Earmarked Findowment Funds b) Other Investments Interest received on a) Bank Deposits b) Loans and Advances c) Savings Bank Accounts Investments encashed	Expenditure on Fixed Assets and Capital WIP  a) Fixed Assets b) Capital Works-in-Progress (WIP)  Other Payments including statutory payments  Deposits and Advances  Other Payments  By Closing Balance:  a) Cash in hand b) Bank balances  N CURRENT ACCOUNTS  N CURRENT ACCOUNTS  N CURRENT ACCOUNTS  NADA GOR SBI Current AIC# 5765	
Digenosits & Advances   3,199,229.00   193,373.00   211.	a) Fixed Assets b) Capital Works-in-Progress (WIP)  Other Payments including statutory payments  Deposits and Advances  Other Payments  By Closing Balance: a) Cash in hand b) Bank balances a) Cash in hand cash in hand b) Bank balances A CURRENT ACCOUNTS Hostel / Wess SBI Current A/C # 5765  Alba GOR SBI Current A/C # 5765	
10 Deposits & Advances   16,953,299.78   17,013,170.22   VIII.	b) Capital Works-in-Progress (WIP)  Other Payments including statutory payments  Refund of Grants  Deposits and Advances  Other Payments  By Closing Balance:  a) Cash in hand  b) Bank balances  N CURRENT ACCOUNTS  Hostel / Wess SBI Current A/C # 5765  (M) A GOR SBI Current A/C # 5765	The state of the s
Interest received on   a) Bank Deposits   16,953,299,78   17,013,170,22   VIII.	Other Payments including statutory payments  Refund of Grants  Deposits and Advances  Other Payments  By Closing Balance:  a) Bank balance:  b) Bank balances  N CURRENT ACCOUNTS  Hostel / Mess SBI Current A/c # 5765  AMDA GOR SBI Current A/c # 4008	and the second s
a) Bank Deposits b) Loans and Advances c) Savings Bank Accounts Investments encashed Term Deposits with Scheduled Banks encashed To Deposits & Advances 3,189,229.00 9,193,373.00 XII.	Other Payments including statutory payments  Refund of Grants  Deposits and Advances  Other Payments  a) Cash in hand b) Bank balance: a) Cash in hand b) Bank balances  N CURRENT ACCOUNTS  Hostel / Wess SBI Current A/C # 5765  ANDA GOR SBI Current A/C # 4/008	
b) Loans and Advances c) Savings Bank Accounts Investments encashed Term Deposits with Scheduled Banks encashed To Deposits & Advances 3,189,229.00 9,193,373.00 XII.	Refund of Grants Deposits and Advances Other Payments a Cash in hand b) Bank balances a Cash in hand CURRENT ACCOUNTS -\text{Ostel} / Wess SBI Current A/C # 5765}	· As an analysis of the second
c) Savings Bank Accounts       1,658,980.00       698,692.00         investments encashed       IX.         Term Deposits with Scheduled Banks encashed       X         Other Income (including Prior Period Income)       29,950.47       46,160.00       XI.         To Deposits & Advances       3,189,229.00       9,193,373.00       XII.	Refund of Grants  Deposits and Advances  Other Payments  By Closing Balance:  a) Cash in hand b) Bank balances  IN CURRENT ACCOUNTS  Hostel / Wess SBI Current A/C # 5765  MDA GOR SBI Current A/C # 4008	
Investments encashed  Term Deposits with Scheduled Banks encashed  Other Income (Including Prior Period Income)  To Deposits & Advances  3,199,229.00  9,193,373.00  XII.	Refund of Grants  Deposits and Advances  Other Payments  By Closing Balance:  a) Cash in hand  b) Bank balances  IN CURRENT ACCOUNTS  Hostel / Wess SBI Current A/C # 5765  All A GOR SBI Current A/C # 4008	
Term Deposits with Scheduled Banks encashed  Other Income (Including Prior Period Income)  To Deposits & Advances  3,189,229.00  9,193,373.00  XIII.	Deposits and Advances  Other Payments  By Closing Balance:  a) Cash in hand  b) Bank balances  IN CURRENT ACCOUNTS  Hostel / Wess SBI Current A/C # 5765  All A GOR, SBI Current A/C # 4008	
Other Income (including Prior Period Income)       29,950.47       46,160.00       XI.         To Deposits & Advances       3,189,229.00       9,193,373.00       XII.	Other Payments  By Closing Balance:  a) Cash in hand  b) Bank balances  IN CURRENT ACCOUNTS  Hostel / Wess SBI Current A/C # 5765  All A GOR SBI Current A/C # 4008	
To Deposits & Advances 3,189,229.00 9,193,373.00 XII.	By Closing Balance:  a) Cash in hand  b) Bank balances  IN CURRENT ACCOUNTS  Hostel / Wess SBI Current A/C # 5765  MDA GOR SBI Current A/C # 4008	
	a) Cash in hand b) Bank balances IN CURRENT ACCOUNTS Hostel / Wess SBI Current A/c # 5765 MDA GOR SBI Current A/c # 4008	- International Williams Assessment in
	Current A/c # 5765 10	The latest contract of
	Current A/c # 5765 10	a CALCAN TO THE TAXABLE TO THE TAXAB
	5	memorphisms (A)) (A)) (A)) (A)) (A)) (A)) (A)) (A)
	AND THE RESIDENCE OF THE PARTY	10,456,763.70 3.067.706.83
	And the state of t	2.424,819.50 2.489,686.50
	Villanda annual marine marine marine and the second	
	ent A/c # 1733	,
	The second of th	
	0617	2,246,558.00 2,186,911.00
	/c # 3495	289,386.00 3.551,892.00
	Company of the control of the contro	93,753,160.91 66,624,782.37
	c # 8183	99,149.64 739,502.64
The state of the s	THE STREET	97,286.00 79,970.00
The second section of the second seco		6,592,599.50 8,946,017.50
	INYAN Sports & Cultural SBI SB A/c # 8460	24,204.00 23.562.00
The second secon	RLCP SBI SB A/c # 9030	
	IN Deposit Accounts 555,7	555,780,366.00 459,137,551,2
XIII.; Miscellaneous Receipts including Statuory Receipts 96,934, 288,45 94,968,657.17	71.77	A MARIA MANAGEMENT AND A MANAGEMENT AND A MARIA MANAGEMENT AND A MANAGEMENT AND A MARIA MANAGEMENT AND A MARIA MANAGEMENT AND A MANAGEMENT AND
MV Any Other Receipts		
TOTAL 942,730,343,29 840,903,923.08	TOTAL	242 730 343 29 BAD 003 023 05

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N·V. F

Particulars	Current Financial Year 2021-22	Previous Financial Year 2020-21
Balance at the beginning of the year	1,706,523,638.36	1,809,352,727.00
ADD: Contributions towards Corpus/Capital Fund	V + S   V   V   Westerness and established have been particular.	om manumenter i den ministra a
ADD: Grants from UGC, Govt. of India and State Government to the extent utilized for capital expenditure	8,098,456	7,944,154,00
ADD: Assets Purchased out of Earmarked Funds	,	
ADD: Assets Purchased out of Sponsored Projects, where ownership vests in the institution	1,194,168	1,410,703.00
ADD: Assets Donated/Gifts Received		
ADD: GST ITC Availed	3,564	423,859.09
ADD: Other Additions (IT TDS Refund)	2,767,980	997,970.00
ADD: Others	1,613,006	1.00
LESS: OB Reclassification (net)	dy vydy romania.	18,032,414.51
LESS: Trf. To Sch-03 Unutilised Revenue Grants	26,736,981	19,299,497.51
LESS: Sale of assets / scrap	339,670	369,214.00
LESS: Other Transactions	61,043	48,163.00
Total	1,593,063 113.12	1,782,380,125.07
DEDUCT: Deficit transferred from the income & expenditure Account	-54.070,798.51	-75,856,486.71
Balance at the year end	1,638,992,319.61	1,706,523,638.36

SCHEDULE-2 DESIGNATED/ EARMARKED / ENDOWMENT FUNDS

Amount in ₹

	Fund-wi	ruin-wise oreaxup	Total	Total
Particulars	Alumni Association*	Corpus Fund#	Current Financial Year 2021-22	Previous Financial Year 2020-21
A Fund Balance Details	William and the state of the st	elle inflatebile i kondinationsplagen, graftpunn gegentingsgedeligisterischalishamische geg	and the second of the second o	militeriskini, in servic se sesse PC inclinishinskiping probabilism metanjeje kan
a) Opening Balance	2,564,411,00	14,618,892.00	17,183,303,00	15 789 276 00
b) Additions during the year	es established for each	381,236,00	381 236 00	1 130 115 00
c) Income from investments made of the funds		emente de la constitución de la	00.0	0.00
d) Accrued Interest on investments/Advances	mp solitifika.mp.,	To state and	00.00	
e) Interest on Savings Bank a/c	59,647.00	56,258.00	115.905.00	140 992 00
f) Other additions	habita man	1	00 0	000000000000000000000000000000000000000
g) Reclassifications		)	, 00.00 , 00.00	102,913,00
As a difference of the complete states of the party of	THE CONTRACT OF THE PERSON NAMED AND PASSED AS A PASSED OF THE PERSON NAMED ASSESSMENT OF THE PERSON NAMED AS A PASSED OF THE	engele pår diktorisektet til de tid tid tid först friedrikker engelemmentelling i over	0.00	0.00
lotal (A)	2,624,058.00	15,056,386.00	17,680,444.00	17,225,296,00
B Utilisation/Expenditure towards objectives of funds	T. STORY	· end state the description of the factor of	Volume	and selective delications of the contract of t
a) Capital Expenditure	al Averyage		00 0	C
b) Revenue Expenditure	PPP WARE	ni yarihidan suu	0000	0.00
c) Payables	armet, del ancese	no ujujemb	00.0	41,993.00
Total (B)	O C C		00.0	0.00
	87		0.00	41,993.00
C. Represented by	2,624,058.00	15,056,386,00	17,680,444,00	17,183,303.00
	indig dynasty		***************************************	
a) Cash & Bank Balances	2,246,558.00	289,386.00	2,535,944.00	5,738,803,00
b) Investments	of Albert Values against	14,767,000.00	14.767.000.00	000
c) Interest accrued but not due / Loans outstanding	Maniettahar olivat	T	00'0	00 0
d) Outstanding Advances / Receivables / Transfers	377,500.00	nakapa, uniyar ger	377,500.00	11,444.500.00
Total	2,624,058.00	15,056,386.00	17,680,444.00	17 183 303 00
an amount of Re 3.77 500, reclassified from Set 0.2 designs and recommendation	CONCENSION CO. STATE STREET OF COMPANY OF STREET STATE OF STREET, STATE OF STREET, STR			0.0000

Particulars	Current Financial Year 2021-22	Previous Financial Year 2020-21
A. CURRENT LIABILITIES	SAME IS AMORE AS WISE. IN R. S. & PANNINGWARM SANGE MICHAEL	A contractivament of a 1794
Deposits from staff		
2. Deposits from students	and the second s	
a) Library	5,509,600.00	4,874,600.00
b) School	5,589,736.00	4,959,736.00
c) Hostel	5,562,476.00	5,066,476.00
d) Mess	2,318,768.00	2,106,018.00
3. Sundry Creditors	The second secon	
a) For Goods & Services		
b) Others	2,181,503.00	2,171,503.00
4. Deposit-Others (including EMD, Security Deposit)	12,223,396.00	9,148,310.00
5. Statutory Liabilities (GPF, TDS, CPF, GIS, NPS):	101,170.22	101,170.22
6. Other Current Liabilities		
a) Salaries		
b) Receipts against sponsored projects	9,444,523.68	12,655,787.68
c) Receipts against fellowships & scholarships	241,302.00	338,302.00
d) Unutilised Grants	140,925,248.75	122,114,153.51
e) Staff related	8,359,847.00	7,831,286.00
i) Other ilabilities		
i) Building Materials & Tech.Promotion Council		
ii) Alumni Association Contribution	1	
iii) NASA Fees		
iv) NOS Plan Fees		
v) SPA Stores Association Fees		
vi) Student Aid Fund		
vii) Student Association Fees		
viii) Fees refundable to students		
ix) Scholarships		
x) Mess Account / Advance	21,038,635,16	12,005,658.29
xi) Excess fees paid at CSAB		,,
xii) Excess fees paid		
xiii) Personal Dep.(Excess fee paid by students)	Mary Common as a second	
xiv) Pre-collected (Tuition Fees)	tribble - decide	
xv) Design & Innovation Center (DIC)	en e	
xvi) Expenses Payable	11,197,625.00	6,677,441.62
xvii) Consultancy Project charges payable		
xviii) Amounts withheld - Bharat Refridgeration	773,631.00	773,631.00
xix) Student Fee liabilities	24 420 040 00	20 740 000 00
	24,429,619.00	20,740,950.00
xx) Other misc. Liabilities	4,393,687.19	13,570,444.19
B. PROVISIONS	254,290,768.00	225,135,467.51
1. Accumulated Leave Encashment	45 044 000 00	00 400 000 00
The particular of the particul	15,614,968.00	23,468,686.00
Total (B)	15,614,968.00	23,468,686.00
Total (A+B)	269,905,736.00	248,604,153.51

### SCHEDULE-3A SPONSORED PROJECTS

	Sharings and and		-	3	<u>y</u> 1	2 2	2 2		1		0	)	1 00	O	4	(A)	N		- September 1	4	No.
Total	FIDIBLES - INTEREST ON SHAVE	Description of the Property of	NIGO CALL Japanest Care CD NA	INDO CEIL - Obecidi Cidill	NOS Cell - Regular Grant	NOS COLL DOGULOS CONT.	Con riogramme - Sponsored Project	acope Mc - apolisored Project	Score A/C Special Flanning in Gram Panchayats	Cic - oponsored Project	BREUCOM - Sponsored Project	BINUCom - Sponsored Project	NHAI - Consultancy Project	Project - Consultanting Act - Consultantity	DTCP - AP Town & Country Planning Act Consultancy	Consultancy Project  Consultancy Project	APUFI GIS Based Master Plan for Amrut Cities - Consultancy Project	Consultancy Project	OF CHARLES AND	A CONTRACTOR OF THE CONTRACTOR	Name of the Project
12,655,787.68	372,084.00	3,4/0,00	0.00	27,111,00	49,389.00	0.00	0.00	80,988.10	457,971.00	2,500,922.50	1,209,790.00	1,802,650.00	10,000,00	1,141,810.00	814,760.08	64,251.00	4,059,948.00	60,643.00	Sat No. 1945-September 1945	Credit	Opening Balance as on 01-04-2021
0.00	The same of the state of the st	And the state of t							A COLUMN TO THE	March Service Control of Control	-					One and the second seco		IIII vidor 4 ann	A grant A	Debit	021
1,341,844.00	214,528	2,286	Ohasil ish Galineous value was and adapting property and the state of	and the second s	15,030	90,000	COV. Childhard administration and a second survey from the second survey from the second survey survey survey.	20,000	and a second supplication of the second seco	1,000,000					mendekandekan ini sementahan dan mendekandak bidakan dapam	The second secon	in description of manner of the same of th		O1	uning die year	Receipts / Recoveries
13,997,631.68	586,612.00	5,756.00	0.00	27,111.00	64,419.00	90,000.00	0.00	100,988.10	457,971.00	3,500,922.50	1,209,790.00	1,802,650.00	10,000.00	1,141,810.00	814,760.08	64,251.00	4,059,948.00	60,643.00	6	Analysis is that the control of the	Total
4.553.108.00		S. Harry' May	The same of the sa		The Mathematica participates interpretablements undergrammations (None) (§) . Inc.	And the second s	The statement of the st	649	301,811	1,064,867	163,170	The state of the s		1,114,155	332,653		1,575,803		7	year	Expenditure during the
9.444.523.68	586,612.00	5,756.00	0.00	27,111.00	64,419.00	90,000.00	0.00	100,339.10	156,160.00	2,436,055.50	1,046,620.00	1,802,650.00	10,000.00	27,655,00	482,107.08	64,251.00	2,484,145.00	60,643,00	600	Credit	Closing Balance as on 31-03-2022
	a significant control of the PASSA SALE of the second of the Sale					The state of the s				The state of the s		AND THE RESIDENCE AND THE PARTY OF	Objective service is transfer of different consum.				The second secon	All section of the contraction of	ဖ	Debit	ance 2022

# SCHEDULE-3B SPONSORED FELLOWSHIPS AND SCHOLARSHIPS

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THE COLUMN THE COUNTY OF THE COLUMN THE COLU	e) GoAP Scholarships	d) Scholarship Programme for Diaspora Children (SPDC)	c) MoTA National Fellowship & Scholarship for ST Students	b) MoSJ&E Top Class Scholarships for ST Students	a) MoSJ&E Top Class Scholarships for SC Students	Others (Specify Individually)		University Grants Commission	2		Name of the Sponsor
Total		The state of the s									
341,898.00	Designation of the section of the se	MARKAGAMANA (Adambara Saura mara) mara da mara mara mara mara mara mara m	oggaving melana aya AM. Ka arrawa'r, andhuran	152,498.00	189,400.00	Additional formation of the state of the sta				Cr.	Opening Balance as on 01-04-2021
3,596.00	3,596.00									Dr.	alance 1-2021
744,323.00	152,498.00	112,125.00		154,000.00	325,700.00			and the state of t		Cr.	Transactions during the year
841,323.00	0.00	112,125.00		306,498.00	422,700.00				Annual and the second s	Dr.	ctions he year
241,302.00	148,902.00	0.00	and the second s	0.00	92,400.00		"N Bloom of grant Nace"			Cr.	Closing Balance as on 31-03-2022
0.00	<b>6</b>									Dr.	3alance 03-2022

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

Amount in ₹

the state, commence in National State of the National Company of the National	Quintifally and make his contractions at the contraction day was a	and the second of the second o	Amount in 3
		Current Financial Year 2021-22	Previous Financial Year 2020-21
A. Plan Grants: Govt.of India		PO ART OF ART OF ART	
Balance B/F			
GIA-OH-31 General*		1,035,815.51	7,033,910.00
GIA-OH-35 Capital		98,534,849.00	83,979,003.00
GIA-OH-36 Salary		22,543,489.00	-2,754,103.00
1 1980 ph. 1-1 198	Total	122,114,153.51	88,258,810.00
ADD: Receipts during the Year	Algebra and resistant the state of marries and the state of the state	many many many states and control of control	Hate-adversarite querit angles printerna que printe que su
GIA-OH-31 General	‡ 1	75,000,000.00	70,500,000.00
GIA-OH-35 Capital		and .	22,500,000.00
GIA-OH-36 Salary	a management of the second	121,200,000.00	122,300,000.00
	Total	196,200,000.00	215,300,000.00
	Total (a)	318,314,153.51	303,558,810.00
LESS: Utilized for Revenue Expenditure	No. of the local district of the local distr	The Mature and an artifactory Sign amounts before the Children space 5-designed by deleterable in an 196-16 makes	normal new data commenced decreased to the BAT-19414
GIA-OH-31 General	COYTON HACABOYA	72,968,484.76	76,498,094.49
GIA-OH-36 Salary	MONE and COLONIAR	96,494,534.00	97,002,408.00
	Total	169,463,018.76	173,500,502.49
LESS: Utilized for Capital Expenditure	The state of the s	Annual Section (Section (Secti	6 HA - Hilliam Depth (control of power rests for man college proportion assessment for a service)
GIA-OH-35 Capital	1	7,925,886.00	7,944,154.00
Material Material State (Material State (Materia) Material State (Material State (Material State (Material Sta	Total	7,925,886.00	7,944,154.00
*** Programme Control of Control	Total (b)	177,388,904,76	181,444,656.49
Unutilized carried forward (a-b)	aanako apalla, makka musi, musi akuu musika sa kitau kasku makeen mise dha ka masadhan maka maka musika musi B	The second secon	
GIA-OH-31 General	rthiobleich hittig Litter Vislen (Seery) Gibb vom wordt om the No. — the addigment free weder. B	3,067,330.75	1,035,815.51
GIA-OH-35 Capital		90,608,963.00	98,534,849.00
GIA-OH-36 Salary		47,248,955.00	22,543,489.00
	Total	140,925,248.75	122,114,153.51

<sup>\*</sup> OB adopted after passing reclassification entry made vide AE No. 29, dt.15-10-2020 of Audit Team for correction / representation of balances in Schedule 3C & 10 during previous Financial Year

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24 E-Journ 25 Patents Total (C	24 E-Jo 25 Pate	23   Com	22 Cap	Tota	21 Mus	20 Heal	19 Spor	18 Othe	17 Man	16 Sma	15 Lib.E	14 Vehicles	13 Furr	12 Corr	11 Aud	10 Offic	9 Scie	8 Plan	7 Elec	6 Sew	5 Tub	4 Roa	3 Buile	2 Site	1 Land	No.	<u> </u>
	Total (C)	E-Journals Patents	22. Capital Work in Progress (B)	Total (A)	Music Instruments	Health Centre Equipment	Sports Equipment	Other Assets	Manuscripts	Small Value Assets	Lib.Books & Sci. Journals	cles	Furniture, Fixtures & Fittings	Computers & Peripherals	Audio Visual Equipment	Office Equipment	Scientific & Lab.Equipment	Plant & Machinery	Electrical Inst.& Equipment	Sewerage & Drainage	Tubewells & Water Supply	Roads & Bridges	Buildings	Site Development		Assets Heads	
1 783 270 014 00	24,698,650.00	24,698,650.00	6,487,987.00	1,752,092,377.00	Printer to alpha and annually to come printering.		208,924.00			13,784,00	19,544,742,00	155,725,00	68,116,867.00	44,127,543.00		7,561,362.00	6,955,024.00	2,619,251.00	10,405,357.00				1,592,383,797.00 1,791,588.00		1,00	Op.Balance 01-04-2021	
00 803 048 00	0,00	To consider the same same	1,592,879.00	8,300,169.00	4	n potaglisi	292,173.00	n der	may dire	9,618.00	1,359,573.00		1,612,845.00	129,396.00			2,684,983.00		419,993.00				1,791,588.00			Additions	Gross Block
1 737 379 00	0.00		1,592,879.00	144,500,00	Applementation of the control of the				na de mos				144.500.00													Deductions	Block
1 791 434 683 00	24,698,650.00	24,698,650.00	6 487 987.00	1,760,248,046.00	ACT TO THE REAL PROPERTY CAN AND ADDRESS OF THE PROPERTY OF TH	magor roots	501,097.00	· war-one in o	w - v	23,402.00	20,904.315.00	155,725.00	69,585,212.00	44,256,939.00		7,561,362.00	9,640,007.00	2,619,251.00	10,825,350.00				1,594,175,385.00		1.00	Closing Balance	
411,747,775.00	19.333,031.00	19,333,031.00	0.00	392,414,744,00		iluşir **	132,819.00	watere scale	Mark	13,784.00	16,226,507,00	130,818.00	24,502,026.00	33,431,493.00		3,899,300.00	3,640,602.00	847,498.00	4,012,032.00				305,577,865.00			Dep. Opening Balance	
The second secon		40,00% 40,00%	AND WATERWAY CONTACT THE SAME AND THE SAME	management of the state of the			15.00%			100.00%	40,00%	15.00%	10.00%	40.00%		15.00%	15.00%	10.00%	10.00%				10.00%			Dep. Rate %	Depr
143.465.015.00	2,146,247,00	2,146.247.00	0.00	141,318,768,00			48,022.00			8,515.00	1,596,732.00	3,736.00	4,479,366.00	4,304,228.00		549,309.00	710,999.00	177,175.00	670,759.00				128,769,927.00			Depreciation for the Year	Depreciation for the Year 2021-22
0.00	0.00		0.00	0.00																						Deductions / Adjustment	ear 2021-22
U1	21,479,278,00	21,479,278.00	0.00	533,733,512.00		nation of the same	180,841.00	The state of the s		22,299,00	17,823,239.00	134,554.00	28,981,392.00	37,735,721.00		4,448,609.00	4.351.601.00	1,024,673.00	4,682,791.00				434,347,792.00			Total Depreciation	
1 22	3.219.372.00	3,219,372.00	6.487,987.00	1,226,514,534,00		***	320,256.00	· Lamona n	THE SAME	1.103.00	3.081.076.00	21,171.00	40,603,820.00	6.521.218.00		3.112.753.00	5.288.406.00	1.594.578.00	6.142,559.00				1,159,827,593,00		1.00	As on 31-03-2022	Net Block
1 374 534 939 00	5.365.619.00	5,365,619.00	6.487.987.00	1,359.677,633.00			76,105,00	A Cale of Control of C		0.00	3.318.235.00	24,907,00	43,614,841.00	10.696.050.00		3,662,062,00	3 314 422 00	1.771.753.00	6.393.325.00				1.286.805.932.00		1.00	As on 31-03-2021	llock

		Gross Block	Block			Depreciation	Depreciation for the Year 2021-22	021-22		Net Block	lock
SI. Assets Heads	Op.Balance 01-04-2021	Additions	Deductions	Cl.Balance	Dep. Opening Balance	Dep. Rate %	Depreciation for the Year	Deductions / Adjustment	Total Depreciation	As on 31-03-2022	As on 31-03-2021
1 Land 2 Site Development	1.00			1.00						1.00	. 1.00
3 Buildings	1,592,383,797.00	1,791,588.00		1,594,175,385.00	305,577,865.00	10.00%	128769927.00		434,347,792.00	1,159,827,593,00	1.286.805.932.00
5 Tubewells & Water Supply	griven yearnings and			AMERICAN AND ASSESSMENT				-	0.00		
6 Sewerage & Drainage									00.0		
7 Electrical Inst.& Equipment	10,405,357.00	419,993.00	mer hay gayron	10,825,350.00	4,012,032.00	10.00%	670759.00		4,682,791.00	6,142,559.00	6.393.325.00
& Plant & Machinery	2,585,241.00	0.00	* - 44	2,585,241.00	836,217.00	10.00%	174902.00		1,011,119.00	1,574,122.00	1.749.024.00
3 Scientific & Lab.Equipment 10 Office Forringent	5,257,614.00	1,662,085.00	n Tridhada	7,919,699.00	3,309,177.00	15.00%	577758.00		3,886,935.00	4,032,764.00	2,948,437.00
per can make and make and	00.000,000,1	9.0	70.0	7,382,083,00	3,820,603,00	15.00%	534222.00	ng ngenommu.	4,354,825.00	3,027,258,00	3,561,480.00
	40,568,070.00	106,296.00		40,674,366.00	30,591,857,00	40.00%	4011686 00	Manufacture receives	34 603 642 00	070 600 000	
	68,116.867.00	1,612,845.00	144,500.00	69,585,212.00	24,502,026,00	10.00%	4479366.00	ere erene et tond	28 981 392 00	40 603 820 00	9,976,213,00
die maland	155,725.00			155,725,00	130,818.00	15.00%	3736.00		134,554.00	21.171.00	24 907 00
and the same	19,266,045.00	1,359,573.00		20,625,618,00	15,988,248.00	40.00%	1580557.00		17 568 805 00	3 056 813 00	00.100,42
Bullen	13,784.00	9,618.00		23,402.00	13,784.00	100,00%	8515.00	editiv	22 299 00	1 103 00	00.787,772,0
separate .				w ván							0.0
	00.00									mnega-renn-a	
19 Sports Equipment	208,924.00	292,173.00	704	501,097,00	132.819.00	15 00%	48022 00		180 871 00	320 256 00	70 70
20 Health Centre Equipment	00.00							***************************************	00,1 +0,00	20,000,000	76,105,00
21 Music Instruments	ampro d			* Amadina in the second				w	derevoue.		
Total (A)	1,747,343,508.00	7 254,171.00	144.500.00	1.754 453.179.00	388 915 446 00	1	140 850 450 00	2000	E30 774 00c 00	4 204 000 000 400 4	
22 Capital Work in Progress (B)	6,487,987.00	1,592,879.00	1,592,879.00	6,487,987.001	The state of the s		2000	00.0	1	1,424,070,203,00	1,358,428,062.00
23 Computer Software	23,917,875.00		The second secon	23.917.875.00	19 164 234 001	40.00%	1901456 00		24 005 000 001	0 050 405 00	0,407,907,00
24 E-Journals		and the state of t	A THE RESIDENCE OF THE PARTY OF		AND THE PROPERTY OF THE PROPER	0.00	20.001		7,000,000,00	7.002, 100.00	4,753,641.00
25 Patents	1-611 A.S. Palatric research and company of the com	Partie			Designation of the state of the	The second secon			Personal Personal Netherlands and Control of Control of the Control of Contro	The state of the s	
Total (C)	23,917,875.00	0.00	0.00	23,917,875.00	19.164.234.00		1 901 456 00	000	21 065 500 00	2 052 405 00	A 750 CAY A
GRAND TOTAL (A+B+C)	4 777 740 270 00	00 020 270 0	00 010 101	10 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	-		The Part of the Pa		00.000,000,14	4,004,100,000	4,733,041.00

nount of Rs 64130578 (WHP) and Rs.2736304 (constituctions) have been reclassified (white adopting OBs)

<u>0</u>		4	Gross	Gross Block			Deprec	Depreciation for the Year 2021-22	ear	2021-22	2021-22	2021-22 Net Block
<u> </u>	Assets Heads	Op.Balance 01-04-2021	Additions	Deductions	Cl.Balance	Dep. Opening Balance	R <sub>a</sub> D	Dep. Rate %	ep. Depreciation te % for the Year	Research and the second	Depreciation I for the Year	Depreciation Deductions / for the Year Adjustment
-	Land											
N	Site Development		som and a min a					monrae f	***************************************	marce *		
ω	Buildings						_	10.00%	0.00%	0.00%	0.00%	0.00%
4	Roads & Bridges		and particle relevant		-			4	ē.	e z		•
Ç	Tubewells & Water Supply		of software							na tanàna mandra		
თ	Sewerage & Drainage		rokowsk prins for						7-			
7	Electrical Inst.& Equipment				H CANADA		en veroden	10.00%	10.00%	10.00%	10.00%	10.00%
8	Plant & Machinery		******		multiput Tyremon.		-	10.00%	10.00%	10.00%	10.00%	10.00%
9	Scientific & Lab. Equipment	522,910.00			522,910.00	318,373.00	ŏ			15.00%	15.00% 30681.00	15.00%
10	Office Equipment		er dan suny en	72	SALAKA ANGER		WENG 18	15.00%	15.00%	15.00%	15.00%	15.00%
	Audio Visual Equipment		### (#***					7	T. T.	· y		
12	Computers & Peripherals	2,213,305.00	de ne 1 he stelle		2,213,305.00	2,213,305.00	0	GENERALITIES.	GENERALITIES.	40.00%	40.00%	40.00%
ω	Furniture, Fixtures & Fittings	T.	nepaletto e		the designers.			10.00%	10.00%	10.00%	10.00%	10.00%
4	Vehicles		w .ec. see		n wiland - mak			15.00%	15.00%	15.00%	15.00%	15.00%
Š	Lib.Books & Sci. Journals	278,697.00	AAITI, 480A		278,697.00	238,259.00		40.00%	40.00% 16175.00			16175.00
6	Small Value Assets		1252-00100		,			100.00%	100.00%	100.00%	100.00%	100.00%
17	Manuscripts		noted and									
8	Other Assets		a magazaga							a automotive		
Ö	Sports Equipment		of pages on A plane					15.00%;	15.00%	15.00%	15.00%	15.00%
20	Health Centre Equipment		#44 4 ****					# - A a Vice	Ar about the	of value that		
21	Music Instruments					Orwania dell'ambienti dell'amb			The county of Alley May - American pages with a county county of the cou			
	Total (A)	3,014,912.00	0.00	0.00	0.00 3,014,912.00	2,769,937.00	8	8	46,856.00	46,856.00		46,856.00 0.00
22	Capital Work in Progress (B)	ACCRETION ACCRETION AND ACCRETION ACCRETION AND ACCRETION AND ACCRETION AND ACCRETION ACCRETION AND ACCRETION ACCRETION AND ACCRETION ACCRETION ACCRETION ACCRETION AND ACCRETION AC			The state of the s	THE RESIDENCE AND ADDRESS OF THE PERSON NAMED IN COLUMN 1			AND COME AND		de la section de la company de	
23	Computer Software		waringer'		Andrew A.O. april 17	de Vince à AV		40.00%	40.00%	40.00%	40.00%	40.00%
24	E-Journals		*****					40.00%	40.00%	40.00%	40.00%	40.00%
25	Patents		Abdominated a successful statement of the control o	The state of the s	man a management of Walder States of the Constitution of the Constitution of the London					The same of the sa	The state of the s	ever of the contract of the co
	Total (C)	0.00	0.00	0.00	0.00	0.00	1		0.00		0.00	0.00 0.00
GRA	COAND TOTAL (ALDIC)	3 014 912 00	0 00	0 00	3 044 043 00	2 760 027 00	404.74		40 050 00		20 000 000 000 000	200

| GRAND TOTAL (A+B+C)              | Total (C)   | 25 Patents   | 24 E-Journals  | 23   Computer Software |  | 22 Capital Work in Progress (B)  | -  |  | - ,  |  |  | A AND AND AND AND AND AND AND AND AND AN   | A CONTRACTOR OF THE CONTRACTOR | Confliction of the Confliction o | To all the control of | To Control Con | The Control of the Co | To the Control of the | E British (Alexander Statistic Communication | to the the transference of | to the Contract to the contract of the contrac | в принципальный  | to the the contract of the con | 5 And Statement Statement and an account of the control of the con | E SANSAGERE SERVICE CONTROL TO THE PROPERTY OF | To Challed Annual State Communication Company of the Company of th | To find the final to the contract of the contr | 1 And the format to the format and the second of the secon | Antition of the Contract       |
|----------------------------------|---|--|----------------|------------------------|--|--
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--	--	--	--
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\+B+C)		on the state of th	
2,514,732.00 1,045,998.00	780,775.00		<b>Inglish</b>
1,045,998.00	0.00	No. abilder 1 (188)	oule ·
	and the depotent management of the state of		
3.560,730.00	780.775.00	0.00	0.00
   | 0 470 0es 00   | 2 770 000 000  | 2 770 OEE 00   | 2 442                                    | 7170   | 7170   | 7770  
  | 7770   | 7770   | 1,369,268.00   | 1,369,268.00   | 179,279.00   
   | 1,197,398.00<br>179,279.00<br>1,369,268.00   | 34,010.00<br>1,197,398.00<br>179,279.00<br>1,369,268.00  | 34,010.00<br>1,197,398.00<br>1,79,279.00<br>1,369,268.00   | 34,010.00<br>1,197,398.00<br>179,279.00<br>1,369,268.00  | 34,010.00<br>1,197,398.00<br>179,279.00<br>1,369,268.00   
  | 34,010.00<br>1,197,398.00<br>179,279.00<br>1,369,268.00  | 34,010.00<br>1,197,398.00<br>179,279.00<br>1,369,268.00  | 34,010.00<br>1,197,398.00<br>179,279.00<br>1,369,268.00  | 34,010.00<br>1,197,398.00<br>179,279.00<br>1,369,268.00  | CI.Balance 34,010.00 1,197,398.00 179,279.00 1,369,268.00  
   |
|                                  | 168 797 00  |  |                | 168.797.00 40.00%      |  | 729.351.00   | 700 001  |  |  |  |  |  |  |  |  |  | 626,331.00 40.   | 626,331.00   | 78,697,00 15.<br>626,331.00 40.  | 13,052.00 15.<br>78,697.00 15.<br>626,331.00 40.   | 11,281.00<br>13,052.00<br>78,697.00<br>626,331.00  | Dep. Opening Balance 11,281.00 13,052.00 78,697.00 626,331.00  |
| J .                              | 3   |  | 1              | 0 40.00%               |  | 0.80   | and in case of the same of the same of the same of   | And the control of th | de contrata de con |  |  |  |  |  |  | Company of consideration of months and the constitution of the con | 0 40.00%   | 6  | 40 35  | 15.<br>15.<br>40.  | 10.<br>15.<br>16.  | 10.<br>15.<br>15.<br>40.   | 10.<br>15.<br>15.  | 10.<br>15.<br>15.  | 10.<br>15.<br>15.<br>40.   | 10.<br>15.<br>15.  | 10.<br>15.<br>40.  | 10.<br>15.<br>40.  | 0 0 15 10 2 D  |
| 657 353 00                       | 244 791 00  |  | (              | 244 791 00             | ,  | 412 462 00   | and  
   | endado.  | Action   | O  |  |  |  |   
  |  |  | 292,542.00   | 292,542.00   | 15,087.00<br>292,542.00  
   | 102,560.00<br>15,087.00<br>292,542.00  | 2,273.00<br>102,560.00<br>15,087.00<br>292,542.00  | 2,273.00<br>102,560.00<br>15,087.00<br>292,542.00  | 2,273,00<br>102,560.00<br>15,087.00<br>292,542.00  | 2,273,00<br>102,560.00<br>15,087.00<br>292,542.00   
  | 2,273,00<br>102,560.00<br>15,087.00<br>292,542.00  | 2,273,00<br>102,560.00<br>15,087.00<br>292,542.00  | 2,273.00<br>102,560.00<br>15,087.00<br>292,542.00  | 2,273,00<br>102,560,00<br>15,087.00<br>292,542.00  | Depreciation for the Year 2,273.00 102,560.00 15,087.00 292,542.00   
   |
0.00	0 00					0.00	STATE OF STREET, STATE OF STATE OF STREET, STATE OF STATE	The second secon	in contrasts.	The state of the s																			Adjustment
	and the first	St. no. acres nuclei	+10,000.00	413 588 00													918,873.00	918.873.00	918.873.00	93,784.00 918.873.00	13,554.00 115,612.00 93,784.00 918,873.00	De							
413,300.00 335,984.00 611,978.00	TOE DO LOO	794 to 1900	0 000,000	413 588 00 535 084 00	0 1,000,104.0	1 141 823 00 4 638 433 0																							
   | - Marian   |  |  | walkaninining pe and property fraging is |  |  |   
  |  |  | 918,873.00 450,395.00  | 0 450,395.00   | 0 450,395.00   
   | 115,612.00 1,081,786.00<br>93,784.00 85,495.00<br>918,873.00 450,395.00  | 20,456,00<br>1,081,786,00<br>0 85,495.00<br>0 450,395.00   | 0 20,456,00<br>0 1,081,786,00<br>0 85,495.00<br>0 450,395.00   | 20,456.00<br>01,081,786.00<br>0 85,495.00<br>0 450,395.00  | 20,456.00<br>0 1,081,786.00<br>0 85,495.00<br>0 450,395.00  
  | 0 20,456.00<br>0 1,081,786.00<br>0 85,495.00<br>0 450,395.00   | 0 20,456.00<br>0 1,081,786.00<br>0 85,495.00<br>0 450,395.00   | 0 20,456.00<br>0 1,081,786.00<br>0 85,495.00<br>0 450,395.00   | 0 20,456.00<br>0 1.081,786.00<br>0 85,495.00<br>0 450,395.00   | Total As on 31-03-2022  Depreciation 31-03-2022  13,554.00 20,456.00 115,612.00 1.081,786.00 93,784.00 85,495.00 918,873.00 450,395.00   
   |
| 617,9/8.00                       |   | WORL WAS   | 017,970,00     |                        | 1,004,000.00   | 4 004 506 00   | Min  |  | submerva.  | soletos (n. 1944)  | овичення не тиме в мес п до учивации и   | чивенти не типет исто от тупиции и постоя на посто | sakennier maaks op it maasta skalennis is alle eerstell  | sideran er melle (en l'assaultation en la disseu simbole que   | sektron e mete norsenskondern (d. Benedisensko) er geber   | the state of the s | 719,837.00   | set emechan conjuly discours. Metantibus   | BM gertinghalver company-specializery. The purple and industrial   | Mary definition in the state of | M antiquées mante contract de la contraction del | set gettigdelte, overlede dividendelte .   | and settlemental section of the sect | Manifest Individual Control of Co | Marked hards the second | and statements company members to perfect and control allowed at   | as annual many bear to the standard should   | Market Control and Market Contro | ω  |

SCHEDULE-5 INVESTMENTS	FROM EARMARKED/ENDOWMENT FUNDS
2CHEDOLE-2 HARES HALLA I 2	I NOW EXIMANCED LINES TRILLIA I CITED

Amount	
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SI. No.	Particulars	Current Financial Year 2021-22	Previous Financial Year 2020-21
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		
7	Others (to be specified)	- Tatashandahirahirahir	
	Balance at the year end	0.00	0.00

### **SCHEDULE-6 INVESTMENTS- OTHERS**

### Amount in ₹

<b>30</b> H	EDULE-0 IN VESTIMENTS- OTHERS		Amountin
SI. No.	Particulars	Current Financial Year 2021-22	Previous Financial Year 2020-21
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)		A construction of the cons
	Total	0.00	0.00

SCHE	DULE-7 CURRENT ASSETS		Amount in ₹
	Particulars	Current Financial Year 2021-22	Previous Financial Year 2020-21
1	Stock a) Publications b) Others	0.00	0.00
2	Sundry Debtors a) Debts outstanding for a period of exceeding six months b) Others (Employee Loan Outstandings)	<b>4,154,154.08</b> 4,154,154.08	
3	Cash and Bank Balances  a) with Scheduled Banks In Current Accounts In Term Deposit Accounts In Savings Accounts b) Cash on Hand	673,324,171.53 14,441,461.48 555,780,366.00 103,102,344.05	566,399,282.59 25,109,093.86 459,137,551.22 82,152,637.51
4	Post Office Savings Accounts		

Total

SCHE	DULE-7A BANK BALANCES	BOTO CLUE - La Grando Cichard Malle - Judgish - Alekki Shir Annalish Carbura Shirilla Shirilla and an undahar	Amount in ₹
SI. No.	Particulars	Current Financial Year 2021-22	Previous Financial Year 2020-21
	Current Accounts	14,441,461.48	ming the state of
1	Hostel / Mess SBI Current A/c # 5765	10,456,763.70	3,067,706.83
2	CMDA GOR SBI Current A/c # 4008	131,848.30	132,497.30
3	DIC Project SBI Current A/c # 0297	2,424,819.50	2,489,686.50
4	School Fee SBI Current A/c # 9844	1,327,690.88	19,338,215.13
5	Scope SBI Current A/c # 1733	100,339.10	80,988.10
	Savings Bank Accounts	103,102,344.05	82,152,637.51
1	Alumni Association SBI SB A/c # 0617	2,246,558.0	2,186,911.00
2	Corpus Fund SBI SB A/c # 3495	289,386.00	3,551,892.00
3	GIA SBI SB A/c # 6463	93,753,160.91	66,624,782,37
4	Hostel / Mess SBI SB A/c # 8183	99,149.64	739,502.64
5	NSS SBI SB A/c # 0892	97,286.00	79,970.00
6	Research & Consultancy SBI SB A/c # 6100	6,592,599.50	8,946,017.50
7	INYAN Sports & Cultural SBI SB A/c # 8460	24,204.00	23,562.00
8	RLCP SBI SB A/c # 9030	0.00	0.00
	Total	117,543,805.53	107,261,731.37

677,478,325.61 589,693,898.87

SUREDULE-0 LUANS, AUVANUES & EPUS	weeners - state or - righting was completely for the property	MINUUM IN K
	Current	Previous
	Financial Year	Financial Year
The state of the s	2021-22	2020-21
1. Advances to employees: (Non-interest bearing)	544,858	
a) Imprest	40	27,731.00
b) for Office Expenditure	230,658	194,054.00
c) Mess A/c, Projects A/c	314,200	1,086,000.00
b) Others (To be Specified) - Mess A/c		20,000.00
2. Long Term Advances to employees: (Interest bearing)		
a) Vehicle Loan	on the state of th	
b) Home Loan		
b) Others		
3. Advances and other amounts recoverable in cash or in	0.00	0.00
kind or for value to be received:	0.00	0.00
a) On Capital Account		
b) To Suppliers		
c) Others (Staff)		
4. Prepaid Expenses	2,602,328.00	
a) Insurance		
b) Admin & General expenses	2,602,328	
c) Other expenses		
5. Deposits	9,712,172.00	9,758,172.00
a) Telephone		
b) Lease Rent / Vendors	233,510	279,610,00
c) Electricity	1,862,200	1,862,200.00
d) CPWD	7,516,362	7,616,362.00
e) Others (Deposits with Vendors)		
5. Income Accrued	0.00	0.00
a) On Investments from Earmarked/ Endowment Funds		
b) On Investments-Others		
c) On Loans and Advances		
d) Others (includes income due unrealized)		
6. Income Accrued	0.00	0.00
	U.43U	0.00
a) On Investments from Earmarked/ Endowment Funds		
b) On Investments-Others	And the second s	
c) On Loans and Advances	of the state of th	
d) Others (includes income due unrealized)	v	
7. Other- Current assets receivable from UGC/sponsored	18,923.00	0.00
projects	· ·	
a) Debit balances in Sponsored Projects	Harmonic Co. A.	
b) Debit balances in Sponsored Fellowships & Scholarships	harvest (in: A.a.	e de la companya de l
c) Grants Receivable	F. C.	
d) Other receivables from other Heads	18,923	
8. Claims Receivable	Transmission of the Control of the C	\$500 miles
nedil@ERS.Schiolinatesphilippes.jmmphotodismushusseespyjljklubu nodaritirjentier ygibe elementerje kolumpogravne v e' spi nyr engs - yden 's ennamment interaminate bildel inn '' Naturaluid	nachonnasi seriptija, nat vediškoja iz govinana immeringojogati kazindologija, jeditivna kular jaz at azamba	one, encode, hy jipak ake present aptimonatrian mayrete. Tassance.en
Total	12,878,281.00	11,085,957.00

SOURCE A MONTH OF THE SECOND STREET OF THE SECOND S	part . The "A felled conflict from point, the	F SWARE WHILE GLOSS CONTRACTOR SECURIOR	Amount in ₹
FEE RECEIPTS FROM STUDE	NTS	Current Financial Year 2021-22	Previous Financial Year 2020-21
Academic	HM-HM commenced and the Market	anterior secondo de la	man a come has allower interesting the contract of the contrac
1. Tuition Fee	Manufacture of military we show any manufacture to state and supplied to the supplied of the s	37,625,400	39,078,600.00
2. Admission fee	ik city ang magail beforefolds adappater in the control of the entire military	1,106,000	608,200.00
3. Enrolment fee	and the second of the second o	548,000	576,000.00
4. Library Admission fee	in- (барти) мерени і дай бафарі ( — 6 — байдан (құйдын колоны негоны	334,750	341,000.00
5. Laboratory Fee	оче 1754 отночник, быль «Майдарир» «заключайдари" аду — «Адариу как окородардар	334,750	300,000.00
6. Sports Fee	gurthuill film for the 3 field trightifferen black - gloride mannet 3 the return all con (; )	1,258,650	1,128,100.00
7. Registration fee	iller files - said y - 50 - tree triegen-registely - 5 - ann command compression assume	369,750	386,750.00
8. Transportation fee		de des des des des des des des des des d	Sphinesises and Link mile of Androne process of physical contraction of the Contraction o
9. Magazine fee	and the second s	The second secon	
10. Academic Support Fee	ika di menenggi gang (gapan) aguruman (di 📑 s zeraman a (a) dan dapan) ay yanan yasasan yang sanan yang	A CONTROL AND THE CONTROL OF THE CON	метоновичення удельную нененерого — метелерого турова турова « на годинарустийский и годинарустийский и годинар
	Total (A)	41,577,300.00	42,418,650.00
Examinations		Annual control mark (	omag hastename delet a alanna (special stationaries extendibultinamental ancientes of a delationalistic).
Admission test fee (JET)		and the second s	mill lifetin and any strategies of the companies of the contraction of
2. Annual Examination fee		371,000	328,750.00
3. Mark sheet, certificate fee	The same of the sa	143,202	92,600.00
4. Entrance examination fee	The Board age grow by 20 september 50 comments and comments	/	A SECTION OF THE PROPERTY OF SECTION AND A SECTION OF THE PROPERTY OF THE PROP
	Total (B)	514,202.00	421,350.00
Other fees	The second of th	Opera.	
Identity Card fee		82,200	85,200.00
2. Fine/Miscellaneous fee		16,219	16,637.00
3. Medical fee		56,500	<ul> <li>«Энг/ун-үн-өр-нунгийгүн ФУР Іртайн кий дайрайн кий боргойда к шиширдайн шуугуйдай.</li> </ul>
4. Transportation fee	1 Out - Name designed series pair	THE THE MEMBERS ASSESSMENT AND RESIDENCE OF A STREET AND A STREET AND A STREET AND A STREET AND A STREET ASSESSMENT ASSES	rodddesiu o ostuddistaldardistanuronan suur e ar sadradaiga aa - consis anga anga sunya gaa Sanacia
5. Hostel fee		reports age to a second	Calmenter published as the second of the control of
a) Electricity charges		ijā miterifetija madulitīva (UNM Estigum av da feli jadas	effikken, moleke gorer, "Apite Magalahi, "Open dis mellembarente den 1915 - VIZINIZ (18 km s.):"
b) Medical Fee			250.00
c) Room Rent		to ARA-10-liv Andre is an improvemental programme to be	South Cont. Same Security Secu
d) Internet charges		1,392,850	1,151,750.00
6. Games fee	ANNET TO AN AMERICAN STREET CONTRACTOR AND ANALYSIS AND A	And the same of th	1,101,100,00
7. Dues / Pending Fee Receipt	r short on vers or one	85,734	4,155,430.56
8. Convocation Fees	content to the content payment of the payment of th	18,000	141,000.00
9. Training & Placement cell fee	TO THE PARTY SECTION OF THE PA	272,000	284,000.00
	Total (C)	1,923,503.00	5,834,267.56
Total (A+B+C)	4-,	44,015,005.00	48,674,267.56
and the state of t	Windyster Nation and other time, some contractor and	THE PARTY OF THE P	TO, 01 T, 201.00

	70	Plan			•		
	en Projekty V		UGC		Non	Current	Previous
Tailiculais	Govt.of India	Plan	Specific Schemes	iotal rian	UGC	2021-22	2020-21
Balance B/F	33,855,393.00		Amaded by Justines, a straightfundings.	33,855,393.00	President on the control	33,855,393.00	. The street described by the control of the contro
ADD: Receipts during the year#	196,200,000.00	orony vi. Alden		196,200,000.00		196,200,000.00	215,300,000.00
Capital	i	Three degris additional designs		0.00		0.00	22,500,000.00
Salary	121,200,000.00		Million of the Control of the Contro	121,200,000.00		121,200,000.00	122,300,000.00
General	75,000,000.00		***************************************	75,000,000.00		75,000,000.00	70,500,000.00
Total	230,055,393.00	mak by gifffyyd af 10 A.		230,055,393.00		230,055,393.00	215,300,000.00
LESS: Refund to UGC			Militarity and	disease pitte		0.00	0.00
Balance	230,055,393.00	angle ou sy		230,055,393.00		230,055,393.00	215,300,000.00
LESS: Utilised for Capital Expenditure (A)	8,098,456		A delatere	8,098,456.00		8,098,456.00	7,944,154.00
Balance	225,555,527.00	N-u mp		221,956,937.00		221,956,937.00	207,355,846.00
LESS: Utilised for Revenue Expenditure (B)*	169,463,018.76			169,463,018.76		169,463,018.76	173,500,453.00
Salary	96,494,534.00			96,494,534.00		96,494,534.00	97,002,408.00
- General	72,968,484,76	A CONTRACTOR CONTRACTOR	The control of the co	72,968,484.76		72,968,484.76	76,498,094.49
Balance C/F	52 493 918 24			52 493 918 24	Colden or Labberto Residente	52.493.918.24	The second

# Includes Revenue Grant of Rs.19,62,00,000/- and a Capital Grant of Rs.NIL/-

\* Exclusive of depreciation amounting to Rs.14,34,65,015/- for 2021-22

A spin of the property of the spin of the	Committee of the Prince of the Committee of State of the Committee of the	PT State The State of College State of C	The source of the second secon	Amount in s
	Earmarked / En	dowment Funds	Other Inve	estments
Particulars	Current Financial Year 2021-22	Previous Financial Year 2020-21	Current Financial Year 2021-22	Previous Financial Year 2020-21
1. Interest	A STATE OF THE PROPERTY OF THE	1	- And Andrews Street, street, services - Andrews	***************************************
a. On Government Securities				
b. Other Bonds / Debentures		- de comune de c		
2. Interest on Term Deposits	100 miles (100 miles (	And and a special spec	16,953,300	17,013,170
3. Income accrued but not due on Term Deposits / Interest bearing advances to employees				
4. Interest on Savings Bank Accounts	1,658,980	125,531		-
5. Others (Specify)		1	\$ m = 1	
Total	1,658,980	125,531	16,953,300	17,013,170
Transferred to Earmarked / Endowment Funds	1,658,980	125,531	med damin these desirables more, up from time as a tradition of securities of the investigating gaps, live of 	Ann and a second
Balance	endigenti dan isaharan memenan pumpa telaban dalah belah berakan dan sebagai seberakan sebesah seberakan sebesa Bili Bili dan sebesah		16,953,300	17,013,170

## SCHEDULE-12 INTEREST EARNED

Particulars	Current Financial Year 2021-22	Previous Financial Year 2020-21
1. On Savings Accounts with Scheduled Banks	1,658,980.00	698,692.00
2. On Loans a. Employees / Staff b. Others		
3. On Debentures and Other Receivables	and the state of t	መመናያው ከተሻለው መመንነት ማሁለት ፕሮሞስ የመታሪያ የተመሰው
Total	1,658,980.00	698,692.00

# **SCHEDULE-13 OTHER INCOME**

Particulars	Current Financial Year 2021-22	Previous Financial Year 2020-21
A. Income from Land & Buildings	WOLL VERSION CONTROL OF THE ACT OF SEATH OF THE ACT OF	y the transport of the property of the propert
1. License fee	-	
2. Water charges recovered		
3. Quarters License fee		
B. Sale of Institute's Publications	ì	
C. Income from holding events		
D. Others	1	
1. RTI fees	250.00	70.00
2. Sale of application form (recruitment)		
3. Misc. receipts / Publication Adultions	29,600.47	25,021.00
4 Others	***	21,069.00
Total	29,850.47	46,160.00

# **SCHEDULE-14 PRIOR PERIOD INCOME**

Particulars	Current Financial Year	Previous Financial Year
	2021-22	2020-21
1. Academic Receipts	100.00	Committee Committee (Committee Committee Commi
2. Income from Investments	·	
3. Interest earned		
3. Other Income		
Grand Total	100.00	0.00

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Grand lotal 96,494,534.00	b) Staff Welfare Expenses c) Retirement and Terminal Benefits d) LTC facility e) Medical facility f) Children Education Allowance g) Honorarium h) Others (specify)	CONTRACTOR AND	Particulars
96,494,534.00	94,154,942.00 295,683.00 1,110,159.00 933,750.00	Pan	and the state of t
William or committee from the committee of the committee	or the content to the first and account to the debugs about an account of the content and account account and account	Non-Plan	Financial Year 2021-22
,494,5	94,154,942.00 0.00 0.00 295,683.00 1,110,159.00 933,750.00 0.00	Total	
97,002,408.00	92,312,637.00 2,638,721.00 1,133,050.00 918,000.00	Plan	Previous Financial Yea 2020-21
0.00		Non-Plan	Previous Financial Year 2020-21
2,408.00 0.00 97.002.408.00		Total	to newspapers and programme an

# SCHEDULE-16 ACADEMIC EXPENSES

26 440 082 84	0.00	26,449,982.84	27,804,061.70	0.00	27,604,067.70	
	A COLOR OF THE PROPERTY OF THE	106,594.00	68,762.00	The state of the s	00,702.00	Grand Total
2,730,413.00		2,730,413.00	802,915.00	Simmile (S. A. A. A.	00.518,208	Others (specify)
19,474,200.00		19,474,200.00	22,913,703.00	mikkhadon i ar	22,913,703.00	k) Subscription Expenses
		galaffik Yakişing	0.00	to, symbologopp	20000	) Stipend/means-com-marit scholarship
233,969.00		233,969.00	0.00	mar rikeri payaka krisko ingal-		i) Publications
		makan karan gabaga	80,733.00	t the street of A	80,733.00	h) Convocation expenses
312,184,00		312,184.00	32,571.00	other weight asso	32,371.00	a) Admission expenses
599,591.84		599,591.84	463,675.70		403,0/5./0	f) Student Welfare expenses
2,661,399.00		2,661,399.00	3,247,879.00		3,247,879.00	e) Examination
331,332.00		331,332.00	191,424.00	applica companies	191,424.00	d) Payment to visiting faculty
		<del>Jungschusse</del> z S	0.00	deblies y s		C) Expenses on Seminary Morkshopp
A PARTICULAR OF THE PARTY.		300.00	2,399.00	n das for y administra	2,399.00	b) Field work/Participation in Conformation
	Non-Plan	Plan	Total	Non-Plan	oug more	THEFT SHEETEN STREET CAN COLUMN STREET
	2020-21	Terrentalista (militare), was propriet data-in class	The state of the s	2021-22	pengipus salpas sangipend	
	Previous	_	TO I de Address spir ou particular de la constantina della constan	Financial Year	Fina	Particulars

SCHEDULE-1/ ADMINISTRATIVE AND GENERAL EXPENSES	-	Current	The control of the co	SAMERINE TOWNS EXISTING SETTING FOR THE STANDARD SETTINGS.	Previous	A TIOUT A TOUR THE TOUR AND THE
Particulars	<u> </u>	Financial Year 2021-22	60-75-0-7-5		Financial Year 2020-21	, gardina del
	T a	Non-Plan	Total	Plan	Non-Plan	Total
A infrastructure			00.00			00.00
a) Electricity and power	5,881,216		5,881,216.00	4,854,768.00		4,854,768.00
b) Insurance	ı		00.00	132,288.00		132,288.00
c) Water Tax / Charges			00'0	3,980.00		3,980,00
d) Rent, Rates & Taxes (Incl. Prop. Tax)	2,096,281	•	2,096,281.00	2,087,932.00		2,087,932.00
e) Others	6,104	600mm0.00mm-00100	6,104.00	261,741.00		261,741.00
B Communication			00.0	p.com/d#Hitington/		00.0
c) Postage & Stationery	18,709		18,709.00	40,427.00		40,427.00
d) Telephone, Fax & Internet Charges	945,405		945,405.00	534,675.00		534,675.00
C Others			00.0	within 10.		00.00
e) Printing and Stationery	532,860		532,860.01	348,214.00		348,214.00
f) Travelling and Conveyance Exp.	152,256		152,256.00	24,057.00		24,057.00
g) Hospitality			0.00	59,152,00		59,152,00
h) Auditors Remuneration		10 80	00.00	20 K-1004		0.00
i) Professional Chages	235,800	,	235,800.00	68,440.00		68,440.00
j) Advertisement & Publicity	448,056		448,056.00	67,118.00		67,118.00
() Others (specify)			00.00	negrue vo ar		00.00
Outsourcing Staff Salaries	28,515,201		28,515,201.00	28,699,905.00		28,699,905,00
Meeting Expenses	261,518		261,518.00	115,000.00		115,000,00
Contingency Expenses	198,638		198,638.00	73,032.00		73,032.00
Legal Expenses	and another the second		0.00			0.00
Rajabhasha Expenses	· vers or condition		0.00	SM.		0.00
Digital Signatures			00.00	4,711.00		4,711.00
Grand Total	39,292,044.01	0.00	39,292,044.01	37,375,440.00	00.0	37,375,446.00

SCHEDULE-18 TRANSPORTATION EXPENSES	S					Amount in ₹
Particulars	- A	Current Financial Year 2021-22		en e delimination de la companya del companya de la companya de la companya del companya de la companya del la companya de la	Previous Financial Year 2020-21	
	Plan	Non-Plan	Total	Plan	Non-Plan	Total
1 Vehicles (owned by the institution)		mann (Art.) one, a strongard and in the vertex and in one Stands' magnetic-stands		en to service de la companya de la c		0.00
2 Vehicles taken on rent / lease						0.00
c) Rent / lease expenses	700,625		700,625.00	1,134,917.00		1,134,917.00
3 Vehicle (Taxi) hiring expenses / Others			0.00			0.00
Grand Total	700,625,00		700,625.00	1,134,917.00	00.0	1,134,917.00

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Particulars		Current Financial Year	āp artikaliskas vakar kajāl	<b>'11</b>	Previous Financial Year	
		77-1707	The best of the second		2020-21	
がある。 1997年の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の	Pan	Non-Plan	Total	Plan	Non-Plan	Total
a) Buildings	16,830.00		16,830.00	355,680.00	The first contract of the second of the seco	355,680,00
b) Furniture & Fixtures	41,875.00		41,875.00	2.714.00		2 714 00
c) Plant & Machinery	3,461,368.00	gagle of New A	3,461,368.00 3,162,246.00	3,162,246.00	And the second specific to the second se	3 162 246 00
d) Office Equipment	T PUTTER AND THE TOTAL AND THE		0.00		tementonia como junto	0.00
e) Computers	475,599.00		475,599.00	798,709.00	The second secon	798.709.00
f) Laboratory & Scientific equipment	the community of the conformation of the principle of the conformation of the conforma	a file file and a file file file file file file file file	0.00	13,216.00	The Rich contradition is between designed propaga transport to	13.216.00
g) Audio Visual equipment	e s direction de l'acte, actional action d'acteur en en experimentation de management en est de la constitue d	OF Paul 20	0.00	The same of the sa	The second section of the second seco	0.00
h) Cleaning Material & Services	307,880.10	T Schladell, Companyant Andre We (1997)	307,880.10	152,400.00	The control of the co	152,400.00
) Book binding charges		The state of the s	0.00		A Sheet &	0.00
Gardening	38,264.00	And the state of t	38,264.00	20,329.00		20,329.00
k) Estate Maintenance	53,321.00		53,321.00	77,713.00	The second secon	77,713.00
I) Others (specify)	Address of the second		0.00	of Other communication and addressed a color of the color	ATTENDEDICAL COLUMN TO A SECURITION OF THE PARTY OF THE P	00 00
Grand Total	4,395,137.10	The state of the s	4,395,137.10 4,583,007.00	4,583,007.00	0.001	4 583 00

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0.00			0.00		ment propriet a single-registration describes and the second seco	b) Others (specify)
4,144.65	and the same same same same same same same sam	4,144.65	9,971.95		9,971.95	a) Bank charges
Total	Non-Plan	Plan	Total	Non-Plan	Plan	の できない はない はいかい はいかい はいかい はいかい はいかい はいかい はいか
	7	Andrew a not represented the state of the st		Current Financial Year 2021-22	F	Particulars
Amount in ₹	,	alle VIII VIII VIII versioonista kraatsekkuus laugi seemisensis – sis sirtiista saatutakka lakuudegemarakkuus Isistoonis	Copyronmotors (** Stydenstrates 19 v Lechan	Madiffy Antiques, might remedife co. There is the built of the built o		SCHEDULE-20 HINANCE COSTS

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Particulars	Li.	Current Financial Year 2021-22		ίĿ	Previous Financial Year 2020-21	
	Plan	Non-Plan	Total	Plan	Non-Plan	Total
a) Provision for Bad and Doubtful Debts/Advances						
b) Irrecoverable Balances Written- off			0.00			00.00
c) Grants/Subsidies to other institutions/organizations			00.00			00.0
d) Others (specify) - Provision for EL Encashment#			0.00			0.00
Grand Total	0.00	0.00	00.0	0.00	00.0	0.00

SCHEDULE-22 PRI ORPERI ODEXPENSES						Amount in ₹
Particulars		Current Financial Year 2021-22		Œ	Previous Financial Year 2020-21	
	Plan	Non-Plan	Total	Plan	Non-Plan	Total
a) Establishment expenses	died begrändigt de Addiginississisjypystylle der verschessen verschassen epitemperaturen,	The state of the s	0.00	2,598.00	The second secon	2,598.00
b) Academic expenses	298,405.00	T arrange manage	298,405.00	6,140,100.00		6,140,100.00
c) Administrative expenses	27,154.00	a patter - the	27,154.00	807,905.00		807,905.00
d) Transportation expenses			00.0			00.0
e) Repairs & Maintenance	441,086.00		441,086.00			00.00
f) Other expenses		The state of the s	00.0			00.0
Grand Total	766,645.00	00.00	766,645.00	6,950,603.00	0.00	6,950,603.00
Control of the state of the sta	A CONTRACTOR CONTRACTO	A MANAGEMENT CONTRACTOR CONTRACTOR OF THE PARTY OF THE PA	MASSACRAMINATE TO TOTAL THE P. COME.	MARK	Acceptance of the second secon	ton . Medistrick - day-appropriates, cappoundages - dy-st-states to

# SCHEDULE FORMING PART OF THE ACCOUNTS FOR THE PERIOD ENDED 31-03-2022

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## SCHEDULE 23 - SIGNIFICANT ACCOUNTING POLICIES

# 1. BASIS FOR PREPARATION OF ACCOUNTS

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

#### 2. INVESTMENTS

The School had invested the funds in Fixed Deposits and the School has no other Investments. Hence Accounting Standard - 13 not applicable.

#### 3. VALUATION OF INVENTORIES

Expenditure on purchase of chemicals, stationary, etc., are accounted as revenue expenses.

#### 4. FIXED ASSETS

- a) 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.
- b) The Fixed Assets purchased by the Faculty out of the Cumulative Professional Development Allowance from the inception of the allowance are exhibited as Fixed Assets of the Institution by passing required entries at Schedule-4A.
- c) Fixed Assets includes Rs.10,45,998/- worth of Assets purchased out of Consultancy projects.
- d) The School had been allotted 9.66 acres of land in total at Government Polytechnic College, Vijayawada by the Government of Andhra Pradesh. The value of land was taken as Rs.1 in the books as it is allotted at free of cost.
- e) E-Journals & Computer Software is grouped under Intangible Assets.
- f) During the year, SPAV recognised the amount spent on Construction of Compound Wall and Sports facilities as a Capital Work in Progress account.

#### 5. DEPRECIATION

a) Depreciation is provided on WDV -method as per rates specified in the Income Tax Act 1961.

- b) In respect of additions / deductions from fixed assets during the year, depreciation is calculated as per Income Tax Act 1961.
- c) Depreciation has been provided for the full year and half year for assets acquired during Apr-Sep and Oct-Mar periods respectively. Arithmetical Calculations made for depreciation through Tally Software (Apr-Sep considered as 183 days & Oct-Mar considered as 182 days).

#### 6. GOVERNMENT GRANTS/SUBSIDIES

- a) Government Grants are accounted for on a realization basis. However, where a sanction for release of grants pertaining to the financial year is received before 31st March and the grant is actually received in the next financial year, the grant is accounted on accrual basis and an equal amount is shown as recoverable from the Granter.
- **b)** To the extent utilized towards capital expenditure (on accrual basis) government grants are transferred to the Capital fund.
- c) Government grants for meeting Revenue Expenditure (on accrual basis) are treated as income of the year in which they are realized.
- d) Unutilized grants (including advances paid out of such grants) are carried forward and exhibited as a liability in the Balance Sheet.
- e) Total Grants received from Ministry of Human Resource Development, Government of India during the year 2021 - 22 and the utilisation of the grants were disclosed separately in schedule-3C

Grants-in-aid received	Amount (in Rs.)
General (OH-31)	7,50,00,000
Salary (OH-36)	12,12,00,000
Creation of Capital Assets (OH-35)	00
TOTAL	19,62,00,000

#### 7. Revenue Recognition

a) The Following Fee collected from students are treated as Income on receipt basis:- Enrolment Fee, Tuition Fee, Games Fee, Students Magazine Fee, Registration Fee, Academic Support Fee, Hostel Electricity Charges, Hostel Medical Fee, Transportation Fee and Hostel Room Rent.

- b) The Following Fees collected from students are shown under Current Liabilities:- Students Aid Fund, NASA Fee, NoS Plan Fee, Students Association Fee, Alumni Association Fee. These amounts are to be spent for the purpose for which they were collected.
- c) Institution Fee, One Time Fee & School Deposits were accounted on an accrual basis.

#### 8. FOREIGN CURRENCY TRANSACTIONS:

SI. No	Name of the Vendor	In Foreign Currency (EUR)	In Indian Currency (INR)
1	Research Grant received	NIL	NIL
Payn	nent of Remuneration		
2. Pr	of. Verdelli Laura	USD 350	Rs.27,775.70

An amount of Rs.10,48,080/- credited into bank on 04-03-2022, against which bank charges debited by bank is Rs.2,767/- (1,500+997+270). The details of the same are yet to be received. After receipts of the particulars the same will be posted to the concerned Head of Account. In this regard, it is shown under Schedule 3F: Misc. Liabilities.

#### 9. RETIREMENT BENEFITS:

- a) Retirement benefits i.e., Gratuity is not provided during the year vide BoG resolution (item no. 28.9) dated 06-08-2019.
- b) Actuarial Valuation Reports 2019-20, 2020-21 & 2021-22 corrected at the exact amount as per the Actuary.

Excess provision made of Rs.78,53,718/- (Rs.11,53,718/- + 32,00,000/- FY 2019-20 + 35,00,000/- FY 2020-21) is debited to Provision for Leave Salary contribution (Schedule-3:Current Liabilities) and credited to Leave Salary Contribution in (Schedule 15 : Salaries & Allowances).

S No.	Particulars	Amount Rs.	Remarks
1)	Leave Encashment report made by Previous Actuary M/s. M. L. Sodhi, New Delhi	Rs.1,61,46,000/-	upto 31-03-2019 (FY 2018-19)
2)	Leave Encashment report made by Present Actuary M/s. K. A. Pandit, Mumbai	Rs.98,61,417/- (EL Rs.73,16,082/- + HPL Rs.25,45,335/-)	upto 31-03-2020 (FY 2019-20)

3)	Leave Encashment report made by Present Actuary M/s. K. A. Pandit, Mumbal	Rs.1,17,27,265/- (EL Rs.90,45,249/- + HPL Rs.26,82,016/-)	upto 31-03-2021 (FY 2020-21)
4)	Leave Encashment report made by Present Actuary M/s, K. A. Pandit, Mumbai	Rs. 1,49,92,282/- (EL 1,19,88,144/- + HPL Rs.30,04,138/-)	Up to 31-03-2022 (FY 2021-22)

#### 10. LEASE:

Lease rentals are expensed with reference to lease terms.

#### 11. CONSULTANCY/RESEARCH PROJECTS AND WORKSHOPS:

The Institution received grants/funds towards various projects. The funds received from the mentioned projects and the expenditure incurred was shown in Schedule - 3A.

- 12. SPAV has created a corpus Fund with the approval of the Board/FC.
- 13. New Pension Scheme Accounts: The NPS accounts are maintained by NSDL, hence relevant schedules prescribed in the format are not applicable to the institute accounts.
- 14. CPWD has recovered performance guarantees and penalties of Rs.10.44 crores from M/s. Sri Krishna Shelters Pvt. Ltd., during previous year(s) due to term ation of two contracts and the said amount was included in the advance paid to CPWD. Out of which, CPWD has incurred an expenditure of Rs.9.68 crores and the balance of Rs.0. 76 crore is available with CPWD as per Form 65.

Further, CPWD informed that M/s. Sri Krishna Shelters Pvt Ltd., has approached the Court of Principal Judge, Machilipatnam under section 9 of the Arbitration and Reconciliation Act for certain reliefs against CPWD and the case is in progress.

The amount has been shown under Contingent Liability and it is to be chargeable to Unspent Capital Grant in case the ongoing arbitration is awarded in favor of M/s. Srí Krishna Shelters Pvt. Ltd.

Further, As per Form-65 issued as on 31.03.2022, CPWD informed that 3 Arbitration cases are in progress. The balance amount will be refunded after finalization of Arbitration cases.

REGISTRAR

DIRECTOR

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# SCHEDULE FORMING PART OF THE ACCOUNTS FOR THE PERIOD ENDED 31-03-2022

# SCHEDULE 24 -CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS

	1.	CON	TIN	<b>SENT</b>	LIA	BIL	ITIES
--	----	-----	-----	-------------	-----	-----	-------

- a) Claims against the Entity not acknowledge as debts -----NIL----(Previous year -----NIL-----)
- b) In respect of: Bank Guarantees given by/on behalf of the Entity-----(Previous year Rs.12,10,000/-)
  - i) Letters of Credit opened by bank on behalf of the Entity----N.A.----(Previous year: -----N.A-----)
  - ii) Bills discounted with banks -----NA-----(Previous Year----NA-----)
- c) Disputed demands in respect of
  - i) Income tax -----NIL-----(Previous year----NIL-----)
  - ii) Sales tax-----(Previous year -----NIL-----)
  - iii) Municipal Taxes -----(Previous year-----NIL-----)
- d) In respect of claims from parties for non-executed of orders, but contested by the Entity is Rs.10,44,00,000/-(Previous year---NIL----)

#### 2. CAPITAL COMMITMENTS

Estimated value of contracts remaining to be executed on capital account not provided for (net of advances); --NIL---(Previous year--Nil--)

#### 3. LEASE OBLIGATIONS

Future obligations for rentals under finance lease arrangements for plant and machinery amount to ---NIL---(Previous year----NIL----)

## 4. CURRENT ASSETS, LOANS AND ADVANCES

In the opinion of the Management, the current assets, loans and advances have a value on realization in the ordinary course of business, equal at least to the aggregate amount shown in the Balance Sheet.

#### 5, TAXATION

The Income of Educational Institutions which are wholly or substantially financed by Government are exempt from Income Tax as per Section 10 (23C) (iiiab) of IT Act 1961. Hence, the Income of the School is exempted from Income Tax. However, the bank had deducted tax on interest received from deposits.

#### 6. FOREIGN CURRENCY TRANSACTIONS

	Current Year	Previous Year
I. Value of imports calculated on C.I.F. basis		
Purchase of finished goods	Nil	Nil
- Raw materials & Components (Including in transit)	Nil	Nil
- Capital Goods	Nil	Nil
<ul> <li>Stores, Spares and Consumables</li> </ul>	Nil	Nil
II. Expenditure on foreign currency;		
a) Travel (USD-0, GBP 0)	Nil	Nil
b) Remittances and interest payment to Financial institutions/Banks inForeign currency	Nil	Nil
c) Other expenditure	Nil	Nil
- Commission on Sales	Nil	Nil
- Purchase of Computer Software(Laboratory)	Nil	Nil
- Legal and Professional expenses	Nil	Nil
- Miscellaneous expenses	Nil	Nil
III. Earnings :		
Value of Exports on FOB basis	Nil	Nil
Others	Nil	Nil

(Other transactions are listed at Item No.8 of Schedule-23)

#### 7. REMUNERATION TO THE AUDITORS:

- For Management services	Nil
- For certification AG Audit -Provision made	Nil

- **8.** Corresponding figures for the previous year have regrouped/rearranged, wherever necessary.
- 9. Final accounts figures are rounded off to nearest rupee, as far as practicable.
- **10.** Schedules 1 to 24 are annexed to and form an integral part of the Balance Sheet as at 31-03-2022 and the Income and Expenditure Account for the year ended on that date.

REGISTRAR

DIRECTOR

