

**MAHARSHI SANDIPANI RASHTRIYA
VEDAVIDYA PRATISHTHAN**
(Ministry of Education, Govt. of India)



**Annual Accounts
2022-23**

Vedavidya Marg, Chintaman Ganesh, Post. Jawasia, Ujjain 456006 (M.P.)
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Maharshi Sandipani Rashtriya Veda Vidya Pratishthan, Ujjain
Ministry of Education, New Delhi
Annual Accounts- 2022-23

“Rashtriya Veda Vidya Pratishthan” was established by the then Ministry of Human Resource Development (now Ministry of Education), Department of Higher Education, Government of India, in Delhi on January 10, 1987 under the Societies Registration Act 1860 under registration number S-17451/1987 named Rashtriya Ved Vidya Pratishthan. This establishment was made by the Ministry of Education, Government of India through Resolution No. F 6-3/85 Sanskrit IV published in the Gazette on 30 March 1987. It was inaugurated on 10 August 1987 in Delhi by the then Hon’ble Human Resource Development Minister Shri Narsimha Rao. Eminent sages, Vedapathis, famous Vedic scholars and thinkers of Indian learning from various states of India were present.

The objectives of the organization are: - Preservation, promotion and development of the Shrouiti tradition of studying the Vedas, oral tradition, study and teaching of the Vedas through schools, monasteries and voluntary organizations, providing financial grants and other necessary facilities to them as per government policies and guidelines; to create and encourage research facilities so that the vast reservoir of knowledge contained in the Vedas can be brought before the public and connections can be established with contemporary knowledge. After being transferred to Ujjain in May, 1993, the name of the establishment was changed as “Maharshi Sandipani Rashtriya Veda Vidya Pratishthan” and was published in the Gazette of India Volume-1, Section-1 dated 24-12- 1993.

The headquarters of the Organisation is situated at Vedvidya Marg, Chintaman Ganesh, Post Jawasiya, Ujjain, on a 23.6 acre plot of land provided by the Government of Madhya Pradesh. Basic infrastructural facilities for various activities of the organisation are being developed. Necessary grants have been given by the Government of India from time to time for creation of these facilities. For conducting the activities of the Pratishthan, powers and functions are vested in its General Body and the Governing Council, which are the authorities of the Pratishthan and whose Chairman is the Union Minister of Education, Government of India.

In the rules of the Pratishthan there is a provision for a Finance Committee, which is chaired by the Vice Chairman, to give advice on matters such as property management and investment, preparation of annual budget estimates and accounts and expenditure statements. Recommendations on various projects are provided by the Project Committee.

The rules of the Pratishthan provide for a full-time and salaried Secretary as the Chief Academic and Executive Officer. The Secretary generally supervises and exercises control over the affairs of the Pratishthan and implements the decisions of all the authorities of the Pratishthan.

The financial assistance to the voluntary organizations (Ved Pathshalas/ Guru-Shishya Parampara Units) scheme for the promotion of Vedic education was transferred to the Pratishthan by the Ministry of Education, Government of India along with the budget allocation vide letter No. 8-3/94-Skt-1 dated 19.10.1994. Annual grant is given by the Ministry of Education, Government of India for the preservation, promotion and development of the Shrouti tradition and oral tradition of studying the Vedas.

- (a) Under the Pathashala Scheme, grant-in-aid is released by the Government of India for honorarium of teachers and scholarship of students of Veda Pathshalas run by NGOs, Trusts, Mutts or Societies etc. This is not a continuous or perpetual grant. This scheme is implemented as per Veda Pathshala rules of the Pratishthan.
- (b) Under the Guru-Shishya Parampara scheme, a Veda teacher has to teach Vedas to the students (maximum 10) at his home or at any suitable place. This scheme is implemented as per Guru-Shishya Parampara rules of the Pratishthan.

Examinations for the students of Veda Bhushan and Veda Vibhushan courses are conducted by Maharshi Sandipani Rashtriya Veda Sanskrit Shiksha Board (MSRVSSB), Ujjain, under the Maharshi Sandipani Rashtriya Veda Vidya Pratishthan.

In order to promote and propagate Vedic studies and related information to all those who are interested in the subject, Pratishthan undertakes various Veda-related promotional activities such as conducting “Vedic Classes for All”, organizing national and regional Veda sammelans, seminars and workshops, Veda Sandesh Yatra, Ved Gyan Saptah etc. There is also a scheme for providing financial assistance to Nityagnihotries and aged & handicapped Vedapathees.

Annual Accounts of the Maharshi Sandipani Rashtriya Veda Vidya Pratishthan is prepared every year in the prescribed form given by the Ministry of Education, Government of India. After obtaining approval from the authorities of the Pratishthan- the Finance Committee and the Governing Council - Annual Accounts of the Pratishthan is submitted to the office of the Comptroller and Auditor General of India for audit. Thereafter, the Annual Accounts along with the audit observations and Pratishthan’s compliance/reply is submitted to the Ministry for laying in both the Houses of Parliament of India.

Separate Audit Report of the Comptroller and Auditor General of India on the accounts of the Maharshi Sandipani Rashtriya Vedavidya Pratishthan, Ujjain for the year ended 31 March 2023.

We have audited the attached Balance Sheet of the Maharshi Sandipani Rashtriya Vedavidya Pratishthan, Ujjain as at 31 March 2023, the Income and Expenditure Account and the Receipts and Payments Account for the year ended on that date under Section 20 (1) of the Comptroller and Auditor General's (Duties, Powers & Conditions of Service) Act, 1971. The audit has been entrusted for the period from 2018-19 upto 2022-23. These financial statements are the responsibility of the Pratishthan's Management and 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 and 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 the 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 and Expenditure Account and the Receipts and Payments Account dealt with by this report have been drawn up in the format prescribed by the Ministry of Education, Government of India vide order no. 29-4/2012-IFD dated 17-April-2015.

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

(iv) We further report that: -

A. General

1. Administrative and General Expenses (Schedule-17) includes ₹ 21.92 lakh being expenditure incurred on account of providing cleaning services which should have been accounted under Repairs and Maintenance Expenses (Schedule-19). This was not in consonance with prescribed format of accounts.
2. Expenses of ₹ 7.28 lakh on fixed assets has been treated as revenue expenditure (refer to Schedule-10) as well as capital expenditure (refer to schedule-1, Corpus/Capital Fund). This needs to be rectified.
3. As per electricity bills pertaining to the Month of March 2023, security deposit held with Madhya Pradesh, Pashchim Kshetra Vidyut Vitaran Company Ltd. (MPPKVVCL) for Electricity connection amounting to ₹ 4.43 lakh (₹ 440900/- for Cons. Code H0627125199 + ₹ 1771/- for IVRS N3974025071) whereas Loans Advances and Deposits (Schedule-8) depicted same by ₹ 1.65 lakh. Thus, difference of ₹ 2.78 lakh needs reconciliation with MPPKVVCL.
4. Discrepancies were noticed in reconciliation of accounts. These need to be rectified.

(a) Canara Bank A/c no. 0296101008083:-

1. Check issued not presented in Bank:- Amount of ₹ 8,19,572/- related to F.Y 2018-19 (₹ 2,16,000/-) and period prior to F.Y 2018-19 (₹ 6,03,572/-) is yet to be reconciled.
2. Receipt directly deposited in bank but not taken in cash book:- Amount of ₹ 1,49,606/- is yet to be reconciled.
3. Deposit sent to bank but not cleared:- Amount of ₹ 6,79,398/- is yet to be reconciled.

(b) Punjab national Bank A/c no. 740300010000018 :

1. Cheques/ECS/NEFT pertains to F.Y 2022-23, issued by the branch but not encashed by /presented to the bank amounting to ₹ 34,575/-.

2. Check issued not presented in Bank:- Amount of ₹ 10,37,023/- related to period F.Y. 2021-22, F.Y. 2019-20 and F.Y. 2018-19 and period prior to F.Y. 2018-19 is yet to be reconciled.

3. Receipt directly deposited in bank but not taken in cash book:-Amount of ₹ 29,28,071.5 is yet to be reconciled.

4. Interest to be credited in Cash book:- Amount of ₹ 1,16,461/- is yet to be reconciled.

(c) Punjab National Bank A/c no. 7403000100010789:

1. Check issued not presented in Bank:- Amount of ₹ 34,09,115/- related to period F.Y. 2019-20 (₹ 3,11,000/-) + F.Y. 2021-22 (₹ 1,60,000/-) + prior to F.Y. 2018-19 (₹ 29,38,115/-) is yet to be reconciled.

2. Receipt directly deposited in bank but not taken in cash book:-Amount of ₹ 2,18,005/- is yet to be reconciled.

3. FDR Interest to be credited in Cash book:- Amount of ₹ 9,41,500/- is yet to be reconciled.

4. Bank Charges debited by Bank not in Cash Book:- Amount of ₹ 21,643.93 is yet to be reconciled.

(d) Indian Overseas Bank A/c no. 155001000001781 :

1. Check issued not presented in Bank:- Amount of ₹1,83,146/- related to period prior to F.Y 2018-19 is yet to be reconciled.

2. Receipt directly deposited in bank but not taken in cash book:- Amount of ₹ 6060/- is yet to be reconciled.

3. Bank Charges debited by Bank not in Cash Book:- Amount of ₹ 26,659.13 is yet to be reconciled.

4. Deposit sent to bank but not cleared:- Amount of ₹ 3,90,151/- is yet to be reconciled.

5. Renewal of Cheques:- Amount of ₹ 5,75,403/- is yet to be reconciled.

B. Management Letter

Deficiencies which have not been included in the Separate Audit Report have been brought to the notice of the Secretary, Maharshi Sandipani Rashtriya Vedvidya Pratishthan, Ujjain through a management letter issued separately for remedial /corrective action.

C. Grants-in-aid

During the year, the Pratisthan received Grants-in-aid of ₹ 84.05 crore (including auto lapsed amount of ₹ 22.08 crore). In addition to the above, it had unspent balance of ₹ 7.88 crore (In the previous it was reported as ₹ 14.03 crore. However, due to excluding internal receipts, interest on GIA refunded to the Ministry etc. closing balance of previous year has been updated as ₹ 7.88 crore) of the previous year. Thus, out of the total available grants of ₹ 69.85 crore, the Pratisthan utilized an amount of ₹ 65.46 crore leaving unutilized amount of ₹ 4.39 crore at the end of the year. *Further, changes of ₹ 7.88 crore instead of ₹ 14.03 crore in the unspent balance of previous year is to be reconciled in next audit.*

- (v) Subject to our observations in the preceding paragraphs, we report that the Balance Sheet, Income and Expenditure Account and the Receipts and Payments Account dealt with by this report are in agreement with the books of accounts.
- (vi) In our opinion and to the best of our information and according to the explanations given to us, the said financial statements read together with the Accounting Policies and Notes on Account and subject to the significant matters stated above and other matters stated in Annexure to this Separate Audit Report give a true and fair view in conformity with the accounting principles generally accepted in India:
- (a) In so far as it relates to the Balance Sheet of the state of affairs of the Maharshi Sandipani Rashtriya Vedavidya Pratishthan, Ujjain as at 31st March 2023 and;
- (b) In so far as it relates to Income and Expenditure Account of the surplus for the year ended on that date.

For and on behalf of the Comptroller and Auditor General of India

Place:

Date:



**Director General of Audit
(Central Receipts)**

Annexure

1. Adequacy of Internal Audit System:

Internal audit was conducted by Chartered Accountant upto FY 2022-23. There is no departmental audit manual.

2. Adequacy of Internal Control System:

The internal control system was found to be inadequate due to:

- (i) 26 paras of compliance audit upto January 2022 were outstanding.
- (ii) Internal audit wing is not established.
- (iii) Expenditure control register, Medical claim register and register of contracts have not been maintained.
- (iv) Partial compliance is ensured in respect of previous SAR and Management Letter.
- (v) As per the form CPWA-65, 05 works has been completed during the FY 2022-23, but the Pratisthan has not obtained the Completion and Handing over/Taking over certificates in respect of those completed work.

3. System of Physical Verification of fixed assets:

Physical verification of fixed assets was conducted upto FY 2022-23.

4. System of Physical verification of inventories:

Physical verification of inventories was conducted upto FY 2022-23.

5. Regularity in payment of statutory dues:

No irregularity was noticed in the payment of statutory dues.


Sr. Audit Officer/AMG-II

COMMENTS OF THE PRATISHTHAN



On Audit Observation of Director General of Audit, New Delhi
Branch Gwalior for the year 2022-23 received vide
Letter No. Director Central/2023-2024/DIS-1210385, Date: 19-Oct-2023

Sr.	Audit Observation	Comments of the Pratishthan
A.	General	
1.	Administrative and General Expenses (Schedule-17) includes ₹ 21.92 lakh being expenditure incurred on account of providing cleaning services. This resulted in overstatement Administrative and General Expenses and understatement of Repairs and Maintenance Expenses (Schedule-19). This was not in consonance with prescribed format of accounts.	It is submitted that expenditure incurred under both the sub-heads i.e. under Schedule-17- Administrative & General Expenses & Schedule-19- Repairs and Maintenance Expenses have been met out from GIA General Grant. However, the observation of Audit Party is noted for future compliance.
2.	Expenses of ₹ 7.28 lakh on fixed assets has been treated as revenue expenditure (refer to Schedule-10) as well as capital expenditure (refer to schedule-1, Corpus/Capital Fund). This needs to be rectified.	In the year 2022-23, all expenditure pertaining to GIA has been done through Treasury Single Account module of PFMS system. The Ministry of Education provides Grants to the Pratishthan under GIA (General), GIA (NER), Capital and Salary and these amounts are directly deposited in Reserve Bank of India Assignment Account, New Delhi. While booking an expenditure, a definite sanction number of definite amount is required to be selected at the time of making payment according to the nature of the transaction on PFMS Portal. Sometimes, Ministry releases identical amount under GIA (General) and GIA (Capital) heads. Being an identical amount under two different heads, the amount of Rs.728175/- was booked under revenue head instead of capital head due to oversight. Moreover, there is no facility under TSA System to adjust the amount from one head of account /sanction to another one. However, due care will be taken in the next financial year to book the expenditure under

		correct head and according to the nature of transaction. Noted for future compliance.
3.	As per electricity bills pertaining to the Month of March 2023, security deposit held with Madhya Pradesh, Pashchim Kshetra Vidyut Vitaran Company Ltd. (MPPKVVCL) for Electricity connection amounting to ₹ 4.43 lakh (₹ 4,40,900/-for Cons. Code H0627125199 + ₹ 1771/- for IVRS N3974025071) whereas Loans Advances and Deposits (Schedule-8) depicted same by ₹ 1.65 lakh. Thus difference of ₹ 2.78 lakh needs reconciliation with MPPKVVCL.	It is submitted that MPPKVVCL Ujjain has shown Rs. 1,64,731/- as security deposits up to the month of Feb-2023, but in the bill for the month of March-2023, which was received in this office on 29th March 2023 and has been paid in the last hour of closing of financial year on 30th March, 2023. The increased amount of security deposit in the bill was lost sight of. This differential amount of Rs. 2.78 lakhs as security deposit will be adjusted in the Annual Accounts for the year 2023-24.
4.	Discrepancies were noticed in reconciliation of accounts. These needs to be rectified.	
	Canara Bank A/c no. 0296101008083:- 1. Check issued not presented in Bank: - Amount of ₹ 8,19,572/- related to F.Y 2018-19 (₹ 2,16,000/-) and period prior to F.Y 2018-19 (₹ 6,03,572/-) is yet to be reconciled. 2. Receipt directly deposited in bank but not taken in cash book: - Amount of ₹ 1,49,606/- is yet to be reconciled. 3. Deposit sent to bank but not cleared: - Amount of ₹ 6,79,398/- is yet to be reconciled.	1. RTGS rejection is due to Non-KYC in bank accounts of the beneficiaries' and KYC updation is not being done by them. The breakup of amount rejected by the bank in the concerned F.Y. is given below- F.Y. 2018-19 Rs. 2,16,000/- Period Prior to F.Y. 2018-19 Rs. 6,03,572/- However, settlement of the same for the F.Y. 2018-19 will be implemented in the F.Y. 2023-24. 2&3. The matter of reconciliation for period prior to F.Y. 2018-19 is under progress and final outcome will be incorporated in the next annual accounts of the Pratishtan. Banks are being contacted for Reconciliation matter.
	Punjab national Bank A/c no. 740300010000018 : 1. Cheques/ECS/NEFT pertains to F.Y 2022-23, issued by the branch but not encashed by /presented to the bank amounting to ₹ 34,575/-.	1&2. RTGS rejection is due to Non-KYC in bank accounts of the beneficiaries' and KYC updation is not being done by them. The breakup of amount rejected by the bank in the

<p>2. Check issued not presented in Bank: - Amount of ₹ 10,37,023/- related to period F.Y. 2021-22, F.Y. 2019-20 and F.Y. 2018-19 and period prior to F.Y. 2018-19 is yet to be reconciled.</p> <p>3. Receipt directly deposited in bank but not taken in cash book:-Amount of ₹ 29,28,071.5 is yet to be reconciled.</p> <p>4. Interest to be credited in Cash book: - Amount of ₹ 1,16,461/- is yet to be reconciled.</p>	<p>concerned F.Y. is given below-</p> <p>F.Y. 2022-23- Rs. 34,575/-</p> <p>F.Y. 2021-22 Rs. 2,634/-</p> <p>F.Y. 2020-21 Rs. NIL</p> <p>F.Y. 2019-20 Rs. 74,455/-</p> <p>F.Y. 2018-19 Rs. 18,943/-</p> <p>Period Prior to F.Y. 2018-19- Rs. 9,40,991/-</p> <p>However, settlement of the same for the F.Y. 2018-19 to F.Y. 2022-23 will be implemented in the F.Y. 2023-24.</p> <p>3&4. The matter of reconciliation for period prior to F.Y. 2018-19 is under progress and final outcome will be incorporated in the next annual accounts of the Pratishthan. Banks are being contacted for Reconciliation matter.</p>
<p>Punjab National Bank A/c no. 7403000100010789:</p> <p>1. Check issued not presented in Bank: - Amount of ₹ 34,09,115/- related to period F.Y. 2019-20 (₹ 3,11,000/-) + F.Y. 2021-22 (₹ 1,60,000/-) + prior to F.Y 2018-19 (₹ 29,38,115/-) is yet to be reconciled.</p> <p>2. Receipt directly deposited in bank but not taken in cash book:-Amount of ₹ 2,18,005/- is yet to be reconciled. 3. FDR Interest to be credited in Cash book: - Amount of ₹ 9,41,500/- is yet to be reconciled.</p> <p>4. Bank Charges debited by Bank not in Cash Book: - Amount of ₹ 21,643.93 is yet to be reconciled.</p>	<p>1. RTGS rejection is due to Non-KYC in bank accounts of the beneficiaries' and KYC updation is not being done by them. The breakup of amount rejected by the bank in the concerned F.Y. is given below-</p> <p>*F.Y. 2021-22- Rs. 1,60,000/-</p> <p>*F.Y. 2019-20 Rs. 3,11,000/-</p> <p>(*For the said period Pratishthan have contacted the respective students/pathshala/GSP many times to get the details of the students for making the payments but no bank account details received for those students)</p> <p>Period Prior to F.Y. 2018-19- Rs. 29,38,115/-</p> <p>However, settlement of the same for the F.Y. 2018-19 to F.Y. 2022-23 will be implemented in the F.Y. 2023-24.</p> <p>The matter of reconciliation for period prior to F.Y. 2018-19 is under progress and final outcome will be incorporated in the next annual accounts of the Pratishthan. Banks are being contacted for Reconciliation matter.</p> <p>2, 3 & 4. The matter of reconciliation is under progress and final outcome will be</p>

		incorporated in the next annual accounts of the Pratishthan. Banks are being contacted for Reconciliation matter.
	<p>Indian Overseas Bank A/c no. 155001000001781 :</p> <p>1. Check issued not presented in Bank: - Amount of ₹1,83,146/- related to period prior to F.Y 2018-19 is yet to be reconciled.</p> <p>2. Receipt directly deposited in bank but not taken in cash book: - Amount of ₹ 6060/- is yet to be reconciled.</p> <p>3. Bank Charges debited by Bank not in Cash Book: - Amount of ₹ 26,659.13 is yet to be reconciled.</p> <p>4. Deposit sent to bank but not cleared: - Amount of ₹ 3,90,151/- is yet to be reconciled.</p> <p>5. Renewal of Cheques: - Amount of ₹5,75,403/- is yet to be reconciled.</p>	<p>1. to 5. The matter of reconciliation prior to F.Y. 2018-19 which is under progress and final outcome will be incorporated in the next annual accounts of the Pratishthan. Banks are being contacted for Reconciliation matter.</p>
B.	Management Letter	
	<p>Deficiencies which have not been included in the Separate Audit Report have been brought to the notice of the Secretary, Maharshi Sandipani Rashtriya Vedvidya Pratishthan, Ujjain through a management letter issued separately for remedial /corrective action.</p>	<p>Reply to the Management Letter will be sent separately.</p>
C.	Grant-in-Aid	
	<p>During the year, the Pratishthan received Grants-in-aid of ₹ 84.05 crore (including auto lapsed amount of ₹ 22.08 crore). In addition to the above, it had unspent balance of ₹ 7.88 crore (In the previous it was reported as ₹ 14.03 crore. However, due to excluding internal receipts, interest on GIA refunded to the Ministry etc. closing balance of previous year has been updated as ₹ 7.88 crore) of the previous year. Thus, out of the total</p>	<p>Reply to this para is given below this table at Annex-01.</p>

<p>available grants of ₹ 69.85 crore, the Pratishtan utilized an amount of ₹ 65.46 crore leaving unutilized amount of ₹ 4.39 crore at the end of the year. Further, changes of ₹ 7.88 crore instead of ₹ 14.03 crore in the unspent balance of previous year is to be reconciled in next audit.</p>	
<p> (Dr. Anoop Kumar Misra) Section Officer/DDO MSRVVP, UJJAIN</p>	<p> (Prof. Viroopaksha V. Jaddipal) Secretary MSRVVP, UJJAIN</p>

ANNEX-01

COMMENTS ON GRANT-IN-AID

Pratishthan has received ₹ 84.05 crores as Grant-in-Aid for the year 2022-23 out of which ₹ 61.97 crores has been utilized during the year 2022-23 and ₹ 22.08 crores auto-lapsed on 31.03.2023 by PFMS System. Thus, actual Receipt of Grant is only ₹ 61.97 crores.

The closing balance of Grant-in-aid as shown in SAR for the year 2022-23 is ₹ 4.39 crores. The breakup of Rs. 4.39 crores are as under-

Sr	Particulars		Amount
1	Closing Balance as per SAR		4.39 crores
2	Less:-	In the F.Y. 2017-18, the statement showing details of revenue expenditure of MHRD grants was ₹ 27.63 crores (Sch-21, Annex-05) but due to typographical error this amount wrongly carried over to Sch-10 Grants/Subsidies utilized for revenue expenditure ₹ 26.74 crores and the same figure has been taken by the audit in the final SAR for the year 2017-18, under the Grant-in-aid Head as ₹ 26.74 crores utilized. Thus, an amount of ₹ 0.89 crore was considered less utilization of grant during the year 2017-18 erroneously, and this amount has resulted into depiction of excess closing balance in SAR. Hence, closing balance needs to be reduced.	0.89 crore
3	Less:-	Revenue Utilization of Advance to CPWD shown in Receipts and Payments Accounts for the year 2021-22 but not considered in SAR 2021-22	0.61 crore
4	Less:-	Amount outstanding with CPWD on account of advance under Capital Head	0.63 crore
5	Less:-	Amount outstanding with CPWD on account of advance under Revenue Head	0.77 crore
6	Less:-	Amount paid to CPWD towards deposit against Arbitration Award	1.43 crores
7	Less:-	Amount of advances outstanding relating to various Vedic activities	0.06 crore
8	Total (2+3+4+5+6+7)		4.39 crores
	Balance (1-8)		NIL

Hence, there is no unspent balance of GIA amount available with the Pratishthan at the end of the year, as stated by the Audit.




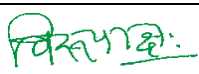
(Dr. Anoop Kumar Misra)
Section Officer/DDO
MSRVVP, UJJAIN



(Prof. Viroopaksha V. Jaddipal)
Secretary
MSRVVP, UJJAIN

COMMENTS OF THE PRATISHTHAN ANNEXURE

On Audit Observation of Director General of Audit, New Delhi Branch Gwalior for the year 2022-23		
Observation		Comments of Pratishthan
1.	Adequacy of Internal Audit System	
	The internal audit was conducted by Chartered Accountant upto F.Y. 2022-23. There is no departmental audit manual	Factual position.
2.	Adequacy of Internal Control System	
	The internal control system was found to be inadequate due to:	
(i)	26 paras of compliance audit upto January 2022 were outstanding	The reply and compliance of the paras have been submitted to the audit from time to time. Action taken by the audit party is awaited.
(ii)	Internal audit wing is not established	The instructions issued by the Government of India as well as the instructions contained in General Financial Rules 2017 are being followed by the Pratishthan. However, internal audit is conducted by the reputed Chartered Accountant Firm, authorized by the Authorities of the Pratishthan to conduct internal audit.
(iii)	Expenditure control register, medical claim register and register of contracts have not been maintained.	Records are being maintained in the shape of files, due to very few numbers of transactions.
(iv)	Partial compliance is ensured in respect of previous SAR and Management Letter.	Compliance for all the points in previous year SAR and Management letter are taken in to consideration while preparing the Final Accounts for the year 2022-23 except old balances of Reconciliation Statement which is under progress.

	(v) As per the form CPWA-65, 05 works has been completed during the FY 2022-23, but the Pratishtan has not obtained the Completion and Handing over /Taking over certificates in respect of those completed work.	Correspondence have been made with CPWD to do the needful. Action taken by CPWD is awaited.
3.	System of Physical Verification of Fixed Assets	
	Physical Verification of Fixed Assets has been conducted during the year 2022-23.	Factual Position. No Comments.
4.	System of Physical verification of Inventories	
	Physical Verification of Inventories has been conducted during the year 2022-23.	Factual Position. No Comments.
5.	Regularity in payment of statutory dues	
	No irregularity was noticed in the payment of statutory dues.	Factual Position. No Comments.
	 (Dr. Anoop Kumar Mishra) Section Officer/DDO MSRVVP,UJJAIN	 (Prof. Viroopaksha V. Jaddipal) Secretary MSRVVP,UJJAIN

ANNUAL ACCOUNTS
2022-23

**FORMATS OF FINANCIAL STATEMENTS
FOR
CENTRAL HIGHER EDUCATIONAL INSTITUTIONS**

NAME OF EDUCATIONAL INSTITUTION: - MAHARSHI SANDIPANI RASHTRIYA VEDAVIDYA PRATISHTHAN UJJAIN
BALANCE SHEET AS 31st MARCH 2023

Amount in ₹

SOURCES OF FUNDS	Schedule	Current Year	Previous Year
CORPUS/CAPITAL FUND	1	87,98,78,617	76,80,16,903
DESIGNATED/ EARMARKED / ENDOWMENT FUNDS	2	0	0
CURRENT LIABILITIES & PROVISIONS	3	23,65,35,767	28,57,36,142
TOTAL		1,11,64,14,384	1,05,37,53,045
APPLICATION OF FUNDS	Schedule	Current Year	Previous Year
FIXED ASSETS & CAPITAL WORKS	4	40,37,03,277	35,61,25,171
INVESTMENTS FROM EARMARKED / ENDOWMENT FUNDS	5	0	0
Long Term.....			
Short Term.....			
INVESTMENTS - OTHERS	6	0	0
CURRENT ASSETS	7	66,72,01,805	63,31,29,702
LOANS ADVANCES & DEPOSITS	8	4,55,09,302	6,44,98,172
TOTAL		1,11,64,14,384	1,05,37,53,045

Important Accounting Policies	23
Consolidated Liability and Accounting Comments	24

NAME OF EDUCATIONAL INSTITUTION: - MAHARSHI SANDIPANI RASHTRIYA VEDA VIDYA PRATISHTHAN UJJAIN
INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD/YEAR ENDED 31ST MARCH 2023

Amount in ₹

Sources of Funds	Schedule	Current Year	Previous Year
<u>INCOME</u>			
Academic Receipts	9	31,23,691	4,74,480
Grants / Subsidies	10	59,76,81,323	41,12,94,652
Income from Investments	11	-	-
Interest earned Other	12	4,63,62,971	3,00,11,121
Income / Recovery of Bonus	13	1,28,225	52,395
Prior Period	14	3,59,823	2,55,02,434
<u>TOTAL (A)</u>		64,76,56,033	46,73,35,082
Application of Funds			
<u>EXPENDITURE</u>			
Staff Payments & Benefits (Establishment expenses)	15	1,78,03,087	10,32,969
Academic Expenses	16	2,46,01,528	83,15,283
Administrative and General Expenses	17	2,85,90,176	80,31,906
Transportation Expenses	18	11,20,934	66,835
Repairs & Maintenance	19	1,02,83,714	5,01,530
Finance costs	20	398	23,608
Depreciation	4	1,00,45,022	78,83,771
Other Expenses	21	50,74,51,419	41,12,94,652
Prior Period Expenses	22	1,27,621	10,82,83,167
<u>TOTAL (B)</u>		60,00,23,899	54,54,33,721
Surplus of Income over Expenditure (A – B)		4,76,32,134	-7,80,98,639
Unutilized Grant of Capital / Building		-	-
<u>Balance(A-B)</u>		4,76,32,134	-7,80,98,639

Important Accounting Policies	23
Consolidated Liability and Accounting Comments	24

SCHEDULES FORMING PART OF BALANCE SHEET

SCHEDULE 1 - CORPUS & CAPITAL FUND

Accounting Year-2022-23

Amount in ₹

Particulars	Current Year	Previous Year
Balance at the beginning of the year		
Corpus Fund	31,85,57,932	31,85,57,932
General Fund	44,94,58,971	41,75,10,198
Add : Corpus / Capital Fund	0	0
Add : Grants from UGC / Government of India/ State Government to the extent utilized for capital expenditure*	5,68,94,953	5,24,11,698
Add : Assets Purchased out of Earmarked Funds	0	0
Add : Assets Purchased out of Sponsored Projects where ownership vests in the institution	0	0
Add: - Rectification of Capital Reserve for Freehold Land Allotment (Less: Rectification of CPWD Adv.)	73,40,410	5,05,47,000
Less : Other Deletions	5,783	10,81,82,714
Add : Surplus of Income over Expenditure transferred from the Income & Expenditure Account	4,76,32,134	-7,80,98,639
Corpus Fund (A)	31,85,57,932	31,85,57,932
General Fund (B)	56,13,20,685	44,94,58,971
TOTAL (A+B)	87,98,78,617	76,80,16,903
(Deduct) Bifurcation of General Fund / Reduction during the year		
Unspent Balance of GIA	0	0
Capital		
Balance at the year-end	87,98,78,617	76,80,16,903

Note- *The figure of Rs. 5,68,94,953/- includes the figure of 1,93,85,053/- of capital grant expenditure shown in Sch-4B and Rs. 3,75,09,900/- is taken from Form-65 provided by CPWD on account of Building Works.

SCHEDULE 2 - DESIGNATED/EARMARKED/ENDOWMENT FUNDS

Accounting Year-2022-23

Amount in ₹

	Particulars	Fund wise Breakup				Total	
		Fund	Fund	Fund	Endowment	Current	Previous Year
		AAA	BBB	CCC			
a)	Opening balance	0	0	0	0	0	0
b)	Additions during the year	0	0	0	0	0	0
c)	Income from investments made of the funds	0	0	0	0	0	0
d)	Accrued Interest on investments / Advances	0	0	0	0	0	0
e)	Interest on Savings Bank a/c	0	0	0	0	0	0
f)	Other additions (Specify nature)	0	0	0	0	0	0
B.	Total (A)	0	0	0	0	0	0
	Utilization / Expenditure towards objectives of funds						
i)	Capital Expenditure	0	0	0	0	0	0
ii)	Revenue Expenditure	0	0	0	0	0	0
	Total (B)	0	0	0	0	0	0
	Closing balance at the yearend (A – B)	0	0	0	0	0	0
	Represented by						
	Cash and Bank Balances	0	0	0	0	0	0
	Investments	0	0	0	0	0	0
	Interest accrued but not due	0	0	0	0	0	0
	Total	0	0	0	0	0	0

SCHEDULE 2 (A) ENDOWMENT FUNDS

Accounting Year-2022-23

Specimen format of Sub Schedule to support the figures in the column "Endowment Funds" in the Schedule "Earmarked / Endowment Funds" forming part of the Balance Sheet.

Sr. No.	Name of the Endowment	Opening Balance		Additions during the year		Total		Expenditure on the object	Closing Balance		Total (10 +11)
		Endowment	Accumulated Interest	Endowment	Interest	Endowment (3 + 5)	Accumulated Interest		10	11	
1	2	3	4	5	6	7	8	9	10	11	12
		NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
1	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
	Total	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL

Notes

- 1 The total of Columns 3 & 4 will appear as the Opening Balance in the Column "Endowment Funds" in Schedule 2 of Earmarked Funds forming part of the Balance Sheet.
- 2 The total of Col. 9 should normally be less than the total of Col. 8 as only the interest is to be used for the expenditure on the object of the endowments. (Except Endowments for Chairs)
- 3 There should not normally be a debit balance in the schedule. If in a rare case there is a debit balance against any of the Endowment Funds the debit balance should appear on the Assets side of the Balance Sheet as "Receivables" in Schedule - 8 Loans Advances & Deposits.

SCHEDULE 3:- CURRENT LIABILITIES AND PROVISIONS

Accounting Year-2022-23

Amount in ₹

				Current Year	Previous Year
A.	CURRENT LIABILITIES				
1	Deposits from staff			NIL	NIL
2	Deposits from students			NIL	NIL
3	Sundry Creditors/POT/Pathshala	- POT	NIL		
		- Pathshala	NIL	NIL	NIL
	A) For goods and services			NIL	NIL
	B) Other			NIL	NIL
4	Deposit-Other (including EMD Security Deposit) / Reserve and Surplus			0	73,40,410
5	Statutory Liabilities (GPF TDS WC TAX CPF GIS NPS)				
	A) GST			0	8,990
	B) TDS- Salary			0	4,300
	C) TDS-Non-Salary			0	10,899
	D) Employees Contribution EPF			0	0
	E) Professional Tax and Others			0	3,246
6	Other Current Liabilities				
	a) Dues Payable			1,44,94,712	27,87,558
	b) Sundry Creditor (Triasa Tech)			41,160	0
	c) Receipts against sponsored fellowships & Scholarships			0	0
	d) Unutilized Grants- Laying with CPWD as advance including Arbitration Award			2,89,13,893	6,37,62,665
	e) Additional Fund			0	0
	f) Other Liabilities / Deferred Stipend	- POT*		10,91,51,770	11,04,62,770
		- Pathshala*		7,42,95,700	8,15,69,700
			Total (A)	22,68,97,235	26,59,50,538

B.	PROVISIONS				
1	For Taxation			0	0
2	Gratuity			58,01,312	58,01,312
3	Superannuation Pension			0	0
4	Accumulated Leave Encashment			38,37,220	38,37,220
5	Trade Warranties / Claims			0	0
6	Others (Specify) as per Annex – 1- List of Provision	General Fund		0	8,74,657
		Grant Fund		0	92,72,415
			Total (B)	96,38,532	1,97,85,604
			Total (A+ B)	23,65,35,767	28,57,36,142

Notes to Schedule-3-

1. *An amount of Rs. 10,91,51,770/- shown in point A- 6(f) is calculated after deducting current year deferred POT payment for Rs. 13,11,000/-
2. *An amount of Rs. 7,42,95,700/- shown in point A- 6(f) is calculated after deducting current year deferred Pathshala payment for Rs. 72,74,000/-

Annexure - 1

List of Provision Account for the year 2022-23				
Particulars		Current Year	Previous Year (from Govt. Grants)	Previous Year (from Internal Resources)
Establishment Expenses				
1	Retirement Benefits-Leave Salary & Pension Cont.	0	6,97,848	0
Other Miscellaneous Administrative Expenditures				
1	Examination	0	13,64,385	8,74,657
Expenditure on Grants				
1	Honorarium to Teachers	0	34,70,275	0
2	Honorarium to Teachers POT	0	2,54,900	0
3	Honorarium to Teachers NER	0	7,96,000	0
4	Stipend to Ved Students - NER	0	4,38,000	0
5	Stipend to Ved Students - Pathshala	0	87,000	0
6	Stipend to Ved Students - POT	0	2,13,000	0
7	Self-Stipend of Pathshala-NER	0	2,65,000	0
8	Self-Stipend of Pathshala	0	1,35,000	0
9	Self-Stipend of Students (POT)-NER	0	1,26,000	0
10	Self-Stipend of Students (POT)	0	1,22,000	0
11	Stipend to Students (POT) NER	0	3,72,000	0
12	Preservation of Oral Tradition -NER	0	3,00,000	0
13	Contingent Grant	0	17,700	0
14	Contingent Grant -NER	0	79,500	0
Other Payments				
1	Rashtriya Aadarsh Veda Vidyalaya	0	5,33,807	0
Total		0	92,72,415	8,74,657

SCHEDULE - 3 (a) SPONSORED PROJECTS

Accounting Year-2022-23

Amount in ₹

Sr. No.	Name of the Project	Opening Balance		Receipts / Recoveries during the year	Total	Expenditure during the year	Closing Balance	
		Credit	Debit				Credit	Debit
1	2	3	4	5	6	7	8	9
	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
	Total	NIL	NIL	NIL	NIL	NIL	NIL	NIL

1 The Projects may be listed agency-wise with sub-totals for each agency.

2 The total of Col. 8 (Credit) will appear under the above head on the liabilities side of the Balance Sheet (Schedule 3).

3 The total of Col. 9 (Debit) will appear as Receivables in Schedule 8 Loans Advances and Deposits on the Assets side of the Balance Sheet.

SCHEDULE 3 (b) SPONSORED FELLOWSHIPS AND SCHOLARSHIPS

Accounting Year-2022-23

Amount in ₹

Sr. No.	Name of Sponsor	Opening Balance As On 01.04.2021		Transactions During the Year		Closing Balance As On 31.03.2023		
		Cr.	Dr.	Cr.	Dr.	Cr.	Dr.	
1	2	3	4	5	6	7	8	
1	University Grants Commission	NIL						
2	Ministry							
3	Others (Specify Individually)							
	Total	NIL	NIL	NIL	NIL	NIL	NIL	

Note:

1 The total of Column 7 (Credit) will appear under the above head on the liabilities side of the Balance Sheet (Schedule 3).

2 The total of Column 8 (Debit) will appear as Receivables on the Assets side of the Balance Sheet in Schedule 8

(Loans Advances and Deposits).

SCHEDULE 3 (c) UNUTILIZED GRANTS FROM UGC/GOVERNMENT OF INDIA/ STATE GOVERNMENTS

Accounting Year-2022-23
Amount in ₹

		Current Year	Previous Year
A.	Non Plan grants : Government of India		
	Balance B / F	6,37,62,665	13,52,80,783
	Add : Receipts during the year	84,05,00,000	37,62,50,000
	Total (a)	90,42,62,665	51,15,30,783
	Less : Refunds (Auto lapsed on 31.03.2023 by PFMS System)	22,07,72,496	3,46,08,768
	Less : Utilized for Revenue Expenditure*	58,84,08,908	41,12,94,652
	Less : Utilized for Revenue Expenditure, provision for F.Y. 2021-22 paid this year	92,72,415	0
	Less : Utilized for Capital Expenditure includes outstanding advances with CPWD and others Vedic activities	5,68,94,953	5,24,11,698
	Add: Advance given to CPWD	0	5,05,47,000
	Total (b)	875348772	44,77,68,118
	Unutilized carried forward (a – b)	2,89,13,893	6,37,62,665
B.	UGC grants : Plan		
	Balance B / F	0	0
	Receipts during the year	0	0
	Total (c)	0	0
	Less : Refunds	0	0
	Less : Utilized for Revenue Expenditure	0	0
	Less : Utilized for Capital Expenditure	0	0
	Total (d)	0	0
	Unutilized carried forward (c – d)	0	0
C.	UGC : Grants Non Plan		
	Balance B / F	0	0
	Add : Receipts during the year	0	0
	Total (e)	0	0

Accounting Year-2022-23
Amount in ₹

	Less : Refunds	0	0
	Less : Utilized for Revenue Expenditure	0	0
	Less : Utilized for Capital Expenditure	0	0
	Add: Advance given to CPWD	0	0
	Total (f)	0	0
	Unutilized carried forward (e – f)	0	0
D.	Grants from State Govt.		
	Balance B / F	0	0
	Add : Receipts during the year	0	0
	Total (g)	0	0
	Less : Utilized for Revenue Expenditure	0	0
	Less : Utilized for Capital Expenditure	0	0
	Total (h)	0	0
	Unutilized carried forward (g – h)	0	0
	Grand Total (A + B + C + D)*	2,89,13,893	6,37,62,665

Notes:

- *Unutilized grants of Rs. 2,89,13,893/- includes advances outstanding to CPWD Rs.2,82,73,693/- and Rs. 6,40,200/- advances given to Vedic activities.
- Unutilized grants include grants received in advance for the next year -N.A.
- Unutilized grants are represented on the Assets side by Bank balances Short term Deposits with Banks and Advances on Capital Account.-As shown in above point.
- *Amount of Rs. 58,84,08,908/- includes Grant-in-Aid expenditure shown under Annexures to Schedule 15 to 21 and Schedule-4B (Gen Fund)

SCHEDULE 4 - FIXED ASSETS

Accounting Year-2022-23

Under this head classification and disclosures shall be as follows:

1	Land	Includes freehold land and leasehold land to be shown distinctly
2	Site Development	
3	Buildings	Include Institutions buildings like college buildings office buildings staff residential buildings hostel buildings temporary structures
4	Plant and machinery	Include air conditioners water/air coolers generator sets television sets fire extinguishers etc.
5	Electricity installation	Include electrical fixtures and fittings such as fans and tube light fittings
6	Tube wells & water supply system	Tube wells and water supply Systems may be shown as a distinct category
7	Office equipment	Include such items as fax machines photocopier EPABX typewriters duplicating machines etc.
8	Laboratory & Scientific Equipment	Include such items as microscopes telescopes dissection equipment glass apparatus measurement instruments and other types of laboratory equipment
9	Audio Visual Equipment	Include Television sets overhead projector Tape Recorders DVD/VCD Player Camera Movie Projectors etc.
10	Furniture fixtures and Fittings	Include items such as desks/benches cabinets almirahs tables chairs partitions etc.
11	Computers / Peripherals	Include computers printers and other peripherals like UPS etc.
12	Sports Equipment	Include items such as table tennis table gym equipment.
13	Vehicles	Include Buses lorries vans Cars scooters etc.
14	Library Books and Scientific Journals	Library books will include books/ Scientific Journals
15	Intangible assets	Include computer software patents & trade marks E Journals specified separately.
16	Capital Work-In- Progress	Fixed assets in the course of construction should be shown against this head till they are ready for their intended use. Plant machinery and equipment acquired and pending installation and commissioning should also be included here.

SCHEDULE 4 C - INTANGIBLE ASSETS

Accounting Year-2022-23
Amount in ₹

Sr. No.	Asset Heads	Gross Block				Depreciation Block				Net Block	
		Op. Balance 01.04.2022	Additions	Deductions	Closing Balance	Depreciation / Amortization Opening Balance	Depreciation / Amortization for the year	Deductions / Adjustment	Total Depreciation / Amortization	31.03.2023	31.03.2022
1	Computer Software	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
2	E - Journals	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
3	Patents & Copyrights	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL

SCHEDULE 4 C (i) PATENTS AND COPYRIGHT

Amount in ₹

Particulars		Op. Balance	Addition	Gross	Amortization	Net Block 2022-23	Net Block 2021-22
A.	Patents Granted						
1	Balance as on 31.03.23 of Patents obtained in 2022-23 (Original Value-Rs..../-)	NIL	NIL	NIL	NIL	NIL	NIL
2	Balance as on 31.03.22 of Patents obtained in 2021-22 (Original Value-Rs..../-)	NIL	NIL	NIL	NIL	NIL	NIL
3	Balance as on 31.03.21 of Patents obtained in 2020-21 (Original Value -Rs..../-)	NIL	NIL	NIL	NIL	NIL	NIL
	Total	NIL	NIL	NIL	NIL	NIL	NIL
Particulars		Op. Balance	Addition	Gross	Patents Granted / Rejected	Net Block 2022-23	Net Block 2021-22
B.	Patents Pending in respect of Patents applied for						
1	Expenditure incurred during 2022-23	NIL	NIL	NIL	NIL	NIL	NIL
2	Expenditure incurred during 2021-22	NIL	NIL	NIL	NIL	NIL	NIL
3	Expenditure incurred during 2020-21	NIL	NIL	NIL	NIL	NIL	NIL
	Total	NIL	NIL	NIL	NIL	NIL	NIL
C.	Grand Total (A + B)	NIL	NIL	NIL	NIL	NIL	NIL

Note: - The addition in Part A (patents granted) will be the figure of patents granted during the year transferred from Part B (column - Patents granted/rejected).
The amount against grants rejected during the year is written off in the Income and Expenditure Account

Statement Showing Assets and Depreciation As On 31st March 2023

Current Year 2022-23

Amount in ₹

Schedules 4B : Fixed Assets														
Description		GROSS BLOCK						DEPRECIATION				NET BLOCK		
Assets	Rate	Cost valuation as at beginning of the year	Additions during the year			Deducti ons during the year	Cost valuation at the year end	As at the beginnin g of the year	On addition during the year	Rectificati on on Audit Objection (+) Addition / (-) Deduction	Total up to year end	As at current year end	As at the previous year end	
			Capital Fund	Gen. Fund	Total Fund									
(A)	Permanent Assets / Property													
1	Land													
	a) Freehold	0%	7340410	15866840	0	15866840	0	23207250	0	0	0	0	23207250	7340410
	b) Leasehold Land	0%	0	0	0	0	0	0	0	0	0	0	0	0
2	Buildings													
	a) On freehold*	2%	323267100	86946487	0	86946487	0	410213587	34125157	8204272	0	42329429	367884158	289141943
	b) On leasehold	2%	0	0	0	0	0	0	0	0	0	0	0	0
	c) Ownership Flats	2%	2463663	0	0	0	0	2463663	1231831	49273	0	1281104	1182559	1231832
3	Plant Machinery and Equipment	5%	462227	0	0	0	0	462227	381977	4013	0	385990	76237	80250
	a) Vehicles (Staff Car)	10%	861188	0	0	0	0	861188	726181	86119	0	812300	48888	135007
5	Movable Assets	10%	223856	126882	28000	154882	0	378738	26656	35074	0	61730	317008	197200
6	Furniture Fixtures	7.5	4344661	80000	145351	225351	0	4570012	2875674	293805	0	3169479	1400533	1468987

Current Year 2022-23
Amount in ₹

7	Office Equipment	7.5%	3102784	43444	63567	107011	0	3209795	1850890	172658	0	2023548	1186247	1251894
	a) Audio Visual Equipment	7.5%	0	823200	0	823200	0	823200	0	61740	0	61740	761460	0
8	Computer / Peripherals	20%	2292784	948150	0	948150	0	3240934	1879528	392587	0	2272115	968819	413256
9	NER Grants	20%	487111	0	0	0	0	487111	487111	0	0	487111	0	0
10	Library Books	10%	837194	36622	11058	47680	0	884874	616249	36809	0	653058	231816	220945
11	Other Assets (Intercom)	7.5%	124945	0	0	0	0	124945	124945	0	0	124945	0	0
12	NER Grant Furniture	7.5%	1653596	0	0	0	0	1653596	1091666	124018	0	1215684	437912	561930
13	Electric Installations*	5.0%	1084956	1120910	0	1120910	0	2205866	99455	110294	0	209749	1996117	985501
14	RAVV (Annexure - A)		3987172	1098263	480199	1578462	0	5565634	1087001	474360	0	1561361	4004273	2900171
	Total of Current Year		352533647	107090798	728175	107818973	0	460352620	46604321	10045022	0	56649343	403703277	305929326
	Capital Work in progress		50195845	0	0	0	50195845	0	0	0	0	0	0	50195845
	Total		402729492	107090798	728175	107818973	50195845	460352620	46604321	10045022	0	56649343	403703277	356125171
	Previous Year		350317794	52411698	0	52411698	0	402729492	60590526	7883771	-21869976	46604321	356125171	289727268

Notes:-

- *An amount of Rs. 86946487/- on account of freehold building at point No.2(A) comprises of Capital Work in progress upto 2021-22 for Rs. 50195845/- and Rs. 36750642/- current year work in progress as building of Dhyamandapam, Yagyashala, Basic Amenities and Concertina Coil have been completed by CPWD so the total amount of Rs. 86946487/- has been capitalized.
- *An amount of Rs. 1120910/- on account of Electrical Installations at point No. 13 comprises of an amount of 759258/- for Electrical work executed by CPWD and Rs. 361652/- for current year payment made to EESL.
- Under the Corporate Social Responsibility Scheme an E-Rickshaw RTO No. MP-13-RA-1309 has been received from Punjab National Bank Chintaman Jawasiya Ujjain.

ANNEXURE-A- RAVV FIXED ASSETS

Description		GROSS BLOCK						DEPRECIATION				NET BLOCK		
Assets	Rate	Cost valuation as at beginning of the year	Additions during the year			Deductions during the year	Cost valuation at the year end	As at the beginning of the year	On addition during the year	Rectification on Audit Objection (+) Addition / (-) Deduction	Total up to year end	As at current year end	As at the previous year end	
			Capital Fund	Gen. Fund	Total Fund									
1	Plant, Machinery and Equipment	5%	354197	71616	0	71616	0	425813	24715	21291	0	46006	379807	329482
2	Furniture & Fixtures	7.5%	2742907	454400	27220	481620	0	3224527	666164	239798	0	905962	2318565	2076743
3	Computer / Peripherals	20%	367130	0	0	0	0	367130	227234	73426	0	300660	66470	139896
4	Library Books	10%	490433	0	0	0	0	490433	164772	49043	0	213815	276618	325661
5	Movable Assets	10%	32505		117162	117162	0	149667	4116	3251	0	7367	142301	28390
6	Musical Instrument	7.5%	0	22500	24000	46500	0	46500	0	1688	0	1688	44812	0
7	Sports Equipment	8%	0	0	4400	4400	0	4400	0	0	0	0	4400	0
8	JRAVV- Books	10%	0	17400	53620	71020	0	71020	0	1740	0	1740	69280	0
9	JRAVV - Computer	20%	0	353581	0	353581	0	353581	0	70716	0	70716	282865	0
10	JRAVV - Equipment	7.5%	0	50800	3850	54650	0	54650	0	3810	0	3810	50840	0
11	JRAVV- Movable Assets	10%	0	0	249947	249947	0	249947	0	0	0	0	249947	0
12	JRAVV -Furniture	7.5%	0	127966	0	127966	0	127966	0	9597	0	9597	118369	0
	Total of Current Year		3987172	1098263	480199	1578462	0	5565634	1087001	474360	0	1561361	4004273	2900171
	Previous Year		3527345	459827	0	459827	0	3987172	678988	349148	58865	1087001	2900171	2848357

SCHEDULE 5: INVESTMENTS FROM EARMARKED / ENDOWMENT FUNDSAccounting Year-2022-23
Amount in ₹

	Description	Current Year	Previous Year
1	In Central Government Securities	0	0
2	In State Government Securities	0	0
3	Other Approved Securities	0	0
4	Shares	0	0
5	Debentures and Bonds	0	0
6	Term Deposits with Banks (Deferred Stipend)	0	0
7	Others (to be specified) CPF	0	0
	Total	0	0

SCHEDULE 6: INVESTMENTS OTHERSAccounting Year-2022-23
Amount in ₹

	Description	Current Year	Previous Year
1	In Central Government Securities	0	0
2	In State Government Securities	0	0
3	Other approved Securities	0	0
4	Shares	0	0
5	Debentures and Bonds	0	0
6	Other (to be specified) FDR with Nationalized Bank	0	0
	Total	0	0

SCHEDULE 7: CURRENT ASSETS (AS ON 31ST MARCH 2023)

Accounting Year-2022-23

Amount in ₹

Description		Current Year	Previous Year
1	Stock :		
	a) Stores and Spares	0	0
	b) Loose Tools	0	0
	c) Publications	4,86,391	4,86,391
	d) Laboratory Chemicals Consumables and Glass Ware	0	0
	e) Building Material	0	0
	f) Electrical Material	0	0
	g) Stationery	0	0
	h) Water supply material	0	0
2	Sundry Debtors :	0	0
	a) Transfer Head	0	0
	b) Employee Contribution for EPF	0	1,800
	c) TDS Receivable	34,82,382	0
	d) TDS Receivable Electricity	866	0
3	Cash and Bank Balances		
	a) Cash Balances	0	0
	Banks Balances		
	- In Current Accounts	0	0
	- In term deposit Accounts	60,03,38,664	57,92,01,615
	- In Savings Accounts (As per Annex - 03)	6,28,93,502	5,34,39,896
	b) With Non-Scheduled Banks :		
	- In term deposit Accounts	0	0
	- In Savings Accounts	0	0
4	Post Office - Savings Accounts	0	0
	TOTAL	66,72,01,805	63,31,29,702

Note: Annexure 03 shows the details of Bank Accounts.

Annexure - 03

Details of Bank Account Balances		
A	Bank Accounts Details	Amount in ₹
1	Canara Bank	79,89,817.26
2	Indian Overseas Bank	44,78,446.05
3	Punjab National Bank (018-A/c)	3,31,86,094.12
4	Punjab National Bank (Deferred Fund-10789)	1,39,04,832.39
5	Punjab National Bank (33221-A/c)	2,33,147.62
6	Reserve Bank of India	0.00
7	Canara Bank 30290 A/c	31,01,164.00
	Total	6,28,93,501.44

SCHEDULE 8: LOANS ADVANCES & DEPOSITS

Accounting Year-2022-23

Amount in ₹

	Particulars	Current Year	Previous Year
1	Advances to employees : (Non-interest bearing)		
	a) Salary	0	0
	b) Festival	0	0
	c) Medical advances	0	0
	d) Other (to be specified) As per Annex - 04	8,64,241	4,97,550
2	Long Term Advances to Employees : (Interest bearing)		
	a) Vehicle Loan	0	0
	b) Home Loan	16,650	-24,509
	c) Others (to be specified) / Computer Advance	81,540	72,540
3	Advances and other amounts recoverable in cash or in kind or for value to be received :		
	a) On Capital Account	62,78,811	4,32,92,829
	b) On Revenue Account	76,92,134	61,67,088
	c) To Suppliers	0	0
	d) Others (for Arbitration)	1,43,02,748	1,43,02,748
4	Prepaid Expenses		
	a) Insurance	0	0
	b) Other Expenses (TDS)	0	0
5	Deposits		

	a) Telephone	30,821	30,821
	b) Lease Rent	0	0
	c) Electricity MPEB	1,64,731	1,37,405
	d) Others (to be specified) Deposit with Gas Agency Golden Petroleum	21,700	21,700
6	Income Accrued :		
	a) On Investments from Earmarked / Endowment Funds	0	0
	b) On Investments - Other / Fixed Deposits- Accrued Interest`	1,60,56,286	0
	c) On Loans and Advances	0	0
	d) Others (Includes Income due unrealized)	0	0
7	Other - Current assets receivable from UGC / Sponsored Projects		
	a) Debit Balances in Sponsored Projects	0	0
	b) Debit Balances in Sponsored Fellowships & Scholarships	0	0
	c) Grants Receivable	0	0
	d) Other receivables from UGC	0	0
8	Claims Receivable	0	0
	Total	4,55,09,302	6,44,98,172

Notes:

1. If revolving funds have been created for House Building Computer and Vehicle advances to employees the advances will appear as a part of Earmarked / endowment Funds. The balance against this interest bearing advances will not appear in this schedule.

List of Advances for the year 2022-23
(Interest Free Advances)
Annex - 4

Amount in ₹

Head of Account		Opening Balance (Rs.)	Total Debit (Rs.)	Total Credit (Rs.)	Closing Balance (Rs.)	
					General Fund	RBI Grant
Interest free advances						
1	Advance for TA / DA Official	0	7,000	7,000	0	0
2	Advance for TA/DA GIA	0	25,000	25,000	0	0
3	Advance for Imprest	0	20,000	20,000	0	0
4	Adv. for Repair & Maint. of Equipment/Staff Car	0	3,000	3,000	0	0
5	Advance for Postage and Telegram	10,000	0	0	10,000	0
6	Advance for LTC	0	53,533	53,533	0	0
7	Advance for Sammelan	0	6,13,000	3,61,000	0	2,52,000
8	NER Programme	0	3,00,000	1,50,000	0	1,50,000
9	Advance for Misc. Admin Exp.	0	1,88,000	1,88,000	0	0
10	EPF Contribution	3,00,654	0	0	3,00,654	0
11	Advance for Seminar	1,72,509	1,26,000	2,98,509	0	0
12	Advance for Vedic Classes	42,000	2,16,000	42,000	0	2,16,000
13	Advance for Examination / Dikshant	0	0	0	0	0
14	Advance for CPF a/c	-86,613	0	0	-86,613	0
15	Advance for Festival	0	0	0	0	0
16	Advance for Silver Jubilee	0	0	0	0	0
17	Advance for Veda Jyan Saptah	54,000	44,400	76,200	0	22,200
18	Advance for RAVV Puri	0	2,25,000	2,25,000	0	0
19	Advance for RAVV Movable Asset	0	47,000	47,000	0	0
20	Advance for RAVV	5,000	15,000	20,000	0	0
Total		4,97,550	18,82,933	15,16,242	2,24,041	6,40,200

**List of Advances for the year 2022-23
(Interest bearing Advances)**

Amount in ₹

Sr. No.	Head of Account	Opening Balance (Rs.)	Total Debit (Rs.)	Total Credit (Rs.)	Closing Balance (Rs.)	
					General Fund	RBI Grant
	Interest bearing advance					
1	Advance for Computer / Laptop	72,540	50,000	41,000	81,540	0
2	Scooter / Motor Cycle	0	0	0	0	0
3	Advance for House Building	-24,509	0	-41,159	16,650	0
	Total	48,031	50,000	-159	98,190	0

**SCHEDULES FORMING
PART OF
INCOME & EXPENDITURE ACCOUNT**

SCHEDULE 9 - ACADEMIC RECEIPTSAccounting Year-2022-23
Amount in ₹

Description	Current Year	Previous Year
FEES FROM STUDENTS		
Academic		
1. Tuition fee	0	0
2. Admission fee / Exam Fee	31,18,141	4,70,400
3. Correspondence Course	5,500	4,000
4. Library Admission fee	0	0
5. Laboratory fee	0	0
6. Registration fee	0	0
7. Syllabus fee	0	0
Total (A)	31,23,641	4,74,400
Examinations		
1. Admission test fee	0	0
2. Annual Examination fee	0	0
3. Mark sheet Certificate fee	0	0
4. Entrance Examination fee	0	0
Total (B)	0	0

Amount in ₹

Description	Current Year	Previous Year
Other Fees		
1. Identity Card fee	0	0
2. Fine / Miscellaneous fee	0	0
3. Medical fee	0	0
4. Transportation fee	0	0
5. Hostel fee	0	0
6. R.T.I.	50	80
Total (C)	50	80
Sale of Publications		
1. Sale of Admission forms	0	0
2. Sale of Syllabus and Question Paper etc.	0	0
3. Sale of prospectus including admission forms	0	0
Total (D)	0	0
Other Academic Receipts		
1. Registration fee for workshops programs	0	0
2. Registration fees (Academic Staff College)	0	0
Total (E)	0	0
GRAND TOTAL (A + B + C + D + E)	31,23,691	4,74,480

Note: In case fees like entrance fee subscriptions etc. are material and are in the nature of capital receipts such amount should be recognized to the Capital Fund otherwise such fees will be appropriately incorporated in this schedule

SCHEDULE 10 - GRANTS / SUBSIDIES (IRREVOCABLE GRANTS RECEIVED) – GIA

Accounting Year-2022-23

Amount in ₹

Particulars	Non-Plan			Total Plan	Non Plan	Current Year	Previous Year
	Govt. of India	UGC					
		Plan	Specified Schemes				
Balance B/F	6,37,62,665	0	0	0	6,37,62,665	6,37,62,665	13,52,80,783
Add : Receipts During the year	84,05,00,000	0	0	0	84,05,00,000	84,05,00,000	37,62,50,000
Total	90,42,62,665	0	0	0	90,42,62,665	90,42,62,665	51,15,30,783
Less : Auto-lapsed by PFMS-TSA-System	22,07,72,496	0	0	0	22,07,72,496	22,07,72,496	3,46,08,768
Balance	68,34,90,169	0	0	0	68,34,90,169	68,34,90,169	47,69,22,015
Less : Utilized for Capital Expenditure (A)	5,68,94,953	0	0	0	5,68,94,953	5,68,94,953	5,24,11,698
Balance	62,65,95,216	0	0	0	62,65,95,216	62,65,95,216	42,45,10,317
Less : Utilized for Revenue Expenditure of current period (i)	58,84,08,908	0	0	0	58,84,08,908	58,84,08,908	41,12,94,652
Less : Utilized for Revenue Expenditure of Prior Period (ii)	92,72,415	0	0	0	92,72,415	92,72,415	0
Total Revenue expenditure (B) (i+ii)	59,76,81,323	0	0	0	59,76,81,323	59,76,81,323	41,12,94,652
Add : Rectification of Previous Year Advance given to CPWD	0	0	0	0	0	0	5,05,47,000
Balance C/F (C)	2,89,13,893	0	0	0	2,89,13,893	2,89,13,893	6,37,62,665

- A. Appears as addition to Capital Fund as well as additions to Fixed Assets during the year. - Amount of Rs.3,75,09,900/- pertains to building works of CPWD and Rs. 1,93,85,053/- includes an amount of Rs. 1,58,66,840/- paid to MP Govt. for land payment and other fixed assets purchased.
- B. Appears as income in the Income & Expenditure Account.
- C. (i) Appears under Current Liabilities in the Balance Sheet and will become the opening balance next year.
(ii) Represented by CPWD Advances as shown in schedule 8 and thereafter transferred to the assets side.

Notes to Schedule -10

1. Balance amount of Rs. 22,07,72,496/- is auto lapsed under Treasury Single Account on 31.03.2023, hence shown as refund to Govt. of India under Schedule - 10 and unspent Balance of Grant-in-aid is zero under TSA on 31.03.2023.
2. Amount of Rs. 92,72,415/- shown in Sch-10 at point (B) pertains to the provisions made under GIA head for the year 2021-22, but the actual payment of these payments have been made in current year so taken and included as under utilization of Revenue Expenditure.
3. Balance C/F (C) comprises of following amounts-

Particulars	Amount in Rs.
Balance amount as shown in Sch-8 on account of Capital with CPWD	62,78,811
Balance amount as shown in Sch-8 on account of Revenue with CPWD	76,92,134
Payment made for Arbitration Award to CPWD	1,43,02,748
Advances for various Vedic Activities	6,40,200
Total	2,89,13,893

**Statement showing details of Schedule wise Revenue Expenditure of Ministry of Education
Grants for the F.Y. 2022-23**

Schedule GIA	Amount
Total of Schedule 15- Staff Payments & Benefits	1,78,00,000
Total of Schedule 16-Academic Expenses	2,32,90,902
Total of Schedule 17-Admin & Gen Expenses	2,72,61,212
Total of Schedule 18-Transportation Expenses	11,03,174
Total of Schedule 19-R&M Expenses	1,02,67,199
Total of Schedule 21 GIA to Pathshalas, GSP Units and RAVVs Expenses	50,79,58,246
Total of Schedule-4 Other Fixed Assets	7,28,175
Total of Revenue Expenditure Transferred to Schedule -10	58,84,08,908

SCHEDULE 11- INCOMES FROM INVESTMENTS

Amount in ₹

	Particulars	Earmarked / Endowment Funds		Other Investments	
		Current Year	Previous Year	Current Year	Previous Year
1	Interest				
	a) On Government Securities (RBI Bond)	0	0	0	0
	b) Other Bonds / Debentures	0	0	0	0
2	Interest on Term Deposits	0	0	0	0
3	Income accrued but not due on Term Deposits / Interest bearing advances to employees	0	0	0	0
4	Interest on Savings Bank Accounts	0	0	0	0
5	Others (Specify)				
	a) Interest on Deferred Stipend	0	0	0	0
	b) Interest on Contributory Provident Fund	0	0	0	0
	Total	0	0	0	0
	Transferred to Earmarked / Endowment Funds	0	0	0	0
	Balance	0	0	0	0

SCHEDULE 12 - INTEREST EARNED (OTHER SOURCES)

Accounting Year-2022-23

Amount in ₹

	Particulars	Current Year	Previous Year
1	On Saving Accounts with scheduled banks	15,23,603	11,35,488
2	On Loans		
	a) Employees / Staff	1,34,869	75,397
	b) Others- Interest on Income Tax Refund	23,993	0
3	On Debtors and Other Receivables		
	a) Interest on Term Deposit with Schedule Banks	4,46,78,672	2,88,00,236
	b) Interest on Deposits with MPEB	1,834	0
	Total	4,63,62,971	3,00,11,121

Notes to Schedule-12

1. The amount against item 1 in respect of Bank Accounts of Earmarked / Endowment Funds is dealt with in Schedule 11 (First Part) and Schedule 2. Hence, amount of bank accounts of Earmarked/Endowment funds is not dealt here.
2. Item 2 (a) is applicable only if Revolving funds have not been constituted for such advances.-Nil
3. Amount of Rs. 4,46,78,672/- comprises of Interest earned on General Fund is Rs. 2,38,02,445/- and interest earned on Deferred Stipend is Rs. 48,19,941/- including accrued interest on General Fund is Rs. 81,93,839/- and Accrued Interest on Deferred Stipend is Rs. 78,62,447/-
4. Interest earned on saving account on General Fund is Rs. 10,36,366/- and saving interest earned on Deferred Stipend is Rs. 4,87,237/-
5. Interest Accrued on FDR being not recorded earlier now recorded and included in the above figure amounting to Rs.1,28,52,377 related to F.Y. 2021-22.
6. Accrued interest on FDR for F.Y. 2022-23 is also included in the above figures.

SCHEDULE 13 - OTHER INCOME

Accounting Year-2022-23

Items of material amounts included in Miscellaneous Income should be separately disclosed

Amount in ₹

	Particulars	Current Year	Previous Year
A.	Income from Land & Buildings		
	1. Hostel Room Rent	0	0
	2. License fee	46,770	44,270
	3. Hire Charges of Auditorium / Playground / Convention Centre etc.	0	0
	4. Electricity charges recovered	0	0
	5. Water charges recovered	0	0
	Total (A)	46,770	44,270
B.	Sale of Institute's publications	80,542	0
C.	Income from holding events		
	1. Gross Receipts from annual function / sports carnival	0	0
	Less : Direct expenditure incurred on the annual function/ sports carnival	0	0
	2. Gross Receipts from fetes	0	0
	Less : Direct expenditure incurred on the fetes	0	0
	3. Gross Receipts for educational tours	0	0
	Less : Direct expenditure incurred on the tours	0	0
	4. Others (to be specified and separately disclosed)	0	0
	Total	0	0

D.	Others -		
	1. Income from VEDA VIDYA	0	0
	2. RTI fees	0	0
	3. Income from Royalty / Recovery of Bonus	0	4,200
	4. Rent received from ATM	0	0
	5. Misc. receipts (Sale of tender form waste paper etc.)	0	0
	6. Profit on Sale / Disposal of Assets		
	a) Owned assets	0	0
	b) Assets received free of cost	0	0
	7. Grants / Donations from Institutions Welfare Bodies and International Organizations	0	0
	8. Others (Specify) / forfeited Deferred Stipend / Receipt from BSNL Contractor Deposit Bank Charges refund / Misc. Receipt	913	3,925
	Total	913	8,125
	Grand Total (A + B + C + D)	1,28,225	52,395

Accounting Year-2022-23

Amount in ₹

SCHEDULE 14 - PRIOR PERIOD INCOME

	Particulars	Current Year	Previous Year
1	Academic Receipts	0	0
2	Income from Investments	0	0
3	Interest earned	0	0
4	Other Income -Annexure-1	3,59,823	2,55,02,434
	Total	3,59,823	2,55,02,434

Annexure -1	Amount
1. Advance on H.B.A.	91,159
2. SBI Prior Period	7,388
3. Rectification of Deposit with MPEB	26,966
4. Rectification of General Fund	5,783
5. Income tax refund due to TDS on interest not booked earlier now book on refund from Income Tax Department	2,28,527
Total	3,59,823

SCHEDULE 15: STAFF PAYMENTS & BENEFITS (ESTABLISHMENT EXPENSES)Accounting Year-2022-23
Amount in ₹

Particulars		Current Year			Previous Year		
		Plan	Non Plan	Total	Plan	Non Plan	Total
a)	Salaries and Wages	0	1,49,77,541	1,49,77,541	0	0	0
b)	Bonus	0	0	0	0	0	0
c)	Employer's Contribution to Provident Fund / EPF	0	8,08,935	8,08,935	0	0	0
d)	Contribution to Other Fund (Specify) (Employee)	0	0	0	0	0	0
e)	Over Time Allowance	0	4,391	4,391	0	1,749	1,749
f)	Retirement and Terminal Benefits / Gratuity	0	0	0	0	0	0
g)	LTC Facility	0	72,043	72,043	0	0	0
h)	Medical Facility (including Reimbursement)	0	44,979	44,979	0	9,37,220	9,37,220
i)	Children Education Allowance	0	1,27,138	1,27,138	0	0	0
j)	Honorarium	0	0	0	0	94,000	94,000
k)	Other (Specify) Employee Contribution for CPF	0	0	0	0	0	0
l)	Leave Encashment	0	1,14,064	1,14,064	0	0	0
m)	Leave Salary and pension contribution	0	16,53,996	16,53,996	0	0	0
Total		0	1,78,03,087	1,78,03,087	0	10,32,969	10,32,969

Source of Expenditure	Amount
From Government Grants	1,78,00,000
Internal Resources	3,087
Total	1,78,03,087

ANNEXURE TO SCHEDULE – 15 – STAFF PAYMENTS

Accounting Year-2022-23
Amount in ₹

Particulars		Current Year		
		Govt. Grants	Internal Resources	Total
a)	Salaries and Wages	1,49,77,541	0	1,49,77,541
b)	Bonus	0	0	0
c)	Employer's Contribution to Provident Fund / EPF	8,08,935	0	8,08,935
d)	Contribution to Other Fund (Specify) (Employee)	0	0	0
e)	Over Time Allowance	1,304	3,087	4,391
f)	Retirement and Terminal Benefits / Gratuity	0	0	0
g)	LTC Facility	72,043	0	72,043
h)	Medical Facility (including Reimbursement)	44,979	0	44,979
i)	Children Education Allowance	1,27,138	0	1,27,138
j)	Honorarium	0	0	0
k)	Other (Specify) Employee Contribution for CPF	0	0	0
l)	Leave Encashment	1,14,064	0	1,14,064
m)	Leave Salary and pension contribution	16,53,996	0	16,53,996
	Total	1,78,00,000	3,087	1,78,03,087

SCHEDULE 15 A - EMPLOYEES RETIREMENT AND TERMINAL BENEFITS

Accounting Year-2022-23

Amount in ₹

	Particulars	Current Year				Previous Year
		Pension	Gratuity	Leave	Total	Total
	Opening Balances as on 01.04.2022	0	58,01,312	38,37,220	96,38,532	81,28,812
	Addition : Capitalized value of Contribution Received from other Organization	0	0	0	0	0
	Total (a)	0	58,01,312	38,37,220	96,38,532	81,28,812
	Less : Actual Payment during the Year (b)	0	0	0	0	90280
	Balance available as on 31.03.2023 c (a – b) (c)	0	58,01,312	38,37,220	96,38,532	80,38,532
	Provision required on 31.03.2023 as per Actuarial Valuation (d)	0	0	0	0	16,00,000
i	Provision made in the Current year (d – c)	0	0	0	0	16,00,000
ii	Contribution to New Pension Scheme	0	0	0	0	0
iii	Medical Reimbursement to Retired Employees	0	0	0	0	0
iv	Travel to Hometown on Retirement	0	0	0	0	0
v	Deposit Linked Insurance Payment	0	0	0	0	0
	Total (c + d)	0	58,01,312	38,37,220	96,38,532	96,38,532

Notes:

1. The sum of this sub-index (c+d) will be retirement and service benefits schedule 15.
2. Items C & D will be accounted on an accrual basis and includes such expenditure which have been payable on 31.03.23 but payment was not made.
3. As per advice of the C & AG Audit valuation of retirement and terminal benefit has been got assessed from actuary valuer and assessed amount will be transferred to retirement funds from current year allocation as no funds have been created till date for this purpose.

SCHEDULE 16: ACADEMIC EXPENSESAccounting Year-2022-23
Amount in ₹

Particulars		Current Year			Previous Year		
		Plan	Non Plan	Total	Plan	Non Plan	Total
a)	Rashtriya Adarsh Veda Vidyalaya (RAVV) (A)	0	0	0	0	0	0
b)	Field work / Participation in Conferences	0	0	0	0	0	0
c)	Expenses on Seminars / Workshops / Sammelan / Refresher						
	(i) Refresher course	0	1,87,683	1,87,683	0	10,000	10,000
	(ii) Veda Gyan Saptah	0	91,200	91,200	0	90,000	90,000
	(iii) Veda Parayan	0	87,800	87,800	0	0	0
	(iv) Veda Sammelan	0	59,96,519	59,96,519	0	27,11,393	27,11,393
	(v) Vedic Seminar	0	9,30,911	9,30,911	0	3,26,153	3,26,153
	(vi) NER Sammelan	0	6,82,342	6,82,342	0	13,98,617	13,98,617
	(vii) Vedic Van Aushadhi	0	20,360	20,360	0	0	0
	(viii) Swar Samrakshan Scheme/DVD's	0	1,91,779	1,91,779	0	14,411	14,411
	(ix) Vedic Classes for all	0	1,86,238	1,86,238	0	1,34,871	1,34,871
	(x) Veda Recitation & Quality Improvement Program	0	2,30,152	2,30,152	0	0	0
	Total (B)	0	86,04,984	86,04,984	0	46,85,445	46,85,445
d)	Honorarium to Nityagnihotri	0	35,54,000	35,54,000	0	35,70,000	35,70,000

e)	Expenses on Examination						
	(i) Examination Exp	0	31,71,290	31,71,290	0	0	0
	(ii) Exam TADA & Food	0	83,61,505	83,61,505	0	0	0
f)	Publication Capitalization	0	0	0	0	0	0
g)	Research Fellowship	0	5,78,791	5,78,791	0	0	0
h)	Correspondence Course	0	0	0	0	0	0
i)	Others (specify)						
	(i) Digital Recording & Development & DVD's	0	1,44,185	1,44,185	0	59,838	59,838
	(ii) Research Center/ Misc. Academic Programs	0	1,86,773	1,86,773	0	0	0
	Total (C)	0	1,59,96,544	1,59,96,544	0	36,29,838	36,29,838
	Total (A+B+C)	0	2,46,01,528	2,46,01,528	0	83,15,283	83,15,283

Source of Expenditure	Amount
From Government Grants	2,32,90,902
Internal Resources	13,10,626
Total	2,46,01,528

ANNEXURE TO SCHEDULE – 16 – ACADEMIC EXP

Accounting Year-2022-23

Amount in ₹

Particulars		Current Year		
		Govt. Grants	Internal Resources	Total
a)	Rashtriva Adarsh Veda Vidhvalaya (RAVV) (A)	0	0	0
b)	Field work / Participation in Conferences	0	0	0
c)	Expenses on Seminars / Workshops / Sammelan / Refresher (B)	0	0	0
	(i) Refresher course	1,87,683	0	1,87,683
	(ii) Veda Jvan Saptah	66,200	25,000	91,200
	(iii) Veda Paravan	87,800	0	87800
	(iv) Veda Sammelan	60,43,429	-46,910	59,96,519
	(v) Vedic Seminar	8,02,507	1,28,404	9,30,911
	(vi) NER Sammelan	6,82,342	0	6,82,342
	(vii) Vedic Van Aushadhi	4,150	16,210	20,360
	(vii) Swar Samrakshan Scheme/DVD's	1,91,779	0	1,91,779
	(viii) Vedic Classes for all	142538	43700	1,86,238
	(ix) Veda Recitation & Quality Improvement Program	2,30,152	0	2,30,152
	Total (B)	84,38,580	1,66,404	86,04,984
d)	Honorarium to Nitvagnihotri	26,38,000	9,16,000	35,54,000
e)	Expenses on Examination			
	(i) Examination Expenses	29,58,634	2,12,656	31,71,290
	(ii) Exam TADA & Food Expenses	83,45,939	15,566	83,61,505
	(iii) Exam Honorarium	0	0	0
f)	Publication Capitalization	0	0	0
g)	Research Fellowship	5,78,791	0	5,78,791
h)	Correspondence Course	0	0	0
i)	Others (specify)	0	0	0
	(i) Digital Recording & Development & DVD's	1,44,185	0	1,44,185
	(ii) Research Center/ Misc. Academic Programs	1,86,773	0	1,86,773
	Total (C)	1,48,52,322	11,44,222	1,59,96,544
	Total (A+B+C)	2,32,90,902	13,10,626	2,46,01,528

SCHEDULE 17: ADMINISTRATIVE AND GENERAL EXPENSESAccounting Year-2022-23
Amount in ₹

Particulars		Current Year			Previous Year		
		Plan	Non Plan	Total	Plan	Non Plan	Total
A)	Infrastructure						
	a) Electricity and power / Water Charges	0	22,81,397	22,81,397	0	10,18,511	10,18,511
	b) Advertisement	0	33,867	33,867	0	19,567	19,567
	c) Insurance / Loss on Sale of Car	0	0	0	0	0	0
	d) Rent Rates and Taxes (including property tax)	0	6,13,564	6,13,564	0	0	0
	Communication						
	e) Postage and Stationery / Telephone	0	1,03,638	1,03,638	0	1,25,118	1,25,118
	f) Telephone Fax Charges	0	32,923	32,923	0	13,050	13,050
	g) Internet Charges	0	1,03,100	1,03,100	0	79,541	79,541
C)	Other						
	h) Printing and Stationery (Consumption)	0	3,27,889	3,27,889	0	2,09,843	2,09,843
	i) Travelling Expenses- TA/DA & Conveyance	0	37,31,993	37,31,993	0	6,84,845	6,84,845
	j) Hospitality-Visit of VIP's Chairman and Dignitaries	0	3,28,352	3,28,352	0	0	0
	k) Auditors Remuneration	0	6,45,730	6,45,730	0	3,08,225	3,08,225
	l) Professional Charges	0	1,59,560	1,59,560	0	22,000	22,000
	m) Payment to Outsourcing Agencies	0	1,25,88,123	1,25,88,123	0	47,77,839	47,77,839

n) Legal Expenses	0	3,000	3,000	0	10,200	10,200
o) Swachh Bharat Abhiyan	0	52,470	52,470	0	0	0
p) Sthapna Diwas	0	11,88,279	11,88,279	0	0	0
q) Syllabus Expenses	0	1,66,619	1,66,619	0	0	0
r) Misc. Administrative Expenses	0	10,71,455	10,71,455	0	7,63,167	7,63,167
s) Contractual Payment	0	32,90,213	32,90,213	0	0	0
t) RAVV Ujjain	0	6,46,318	6,46,318	0	0	0
u) RAVV Puri	0	5,79,760	5,79,760	0	0	0
v) RAVV Dwarka	0	6,41,926	6,41,926	0	0	0
w) RAVV Karnataka	0	0	0	0	0	0
x) RAVV Uttarakhand	0	0	0	0	0	0
y) RAVV Guwahati	0	0	0	0	0	0
Total	0	2,85,90,176	2,85,90,176	0	80,31,906	80,31,906

Source of Expenditure	Amount
From Government Grants	2,72,61,212
Internal Resources	13,28,964
Total	2,85,90,176

ANNEXURE TO SCHEDULE – 17 – ADMINISTRATION & GENERAL EXP

Accounting Year-2022-23

Amount in ₹

Particulars	Current Year		
	Govt. Grants	Internal Resources	Total
A)			
Infrastructure			
a) Electricity and power / Water Charges	22,97,769	-16,372	22,81,397
b) Advertisement	33,867	0	33,867
c) Insurance / Loss on Sale of Car	0	0	0
d) Rent Rates and Taxes (including property tax)	28,480	5,85,084	6,13,564
Communication			
e) Postage and Stationery / Telephone	1,03,638	0	1,03,638
f) Telephone Fax Charges	23,338	9,585	32,923
g) Internet Charges	1,03,100	0	1,03,100
C)			
Other			
h) Printing and Stationery (Consumption)	3,27,889	0	3,27,889
i) Travelling Expenses- TA/DA & Conveyance	36,38,458	93,535	37,31,993
j) Hospitality-Visit of VIP's Chairman and Dignitaries	3,33,452	-5,100	3,28,352
k) Auditors Remuneration	645,730	0	6,45,730
l) Professional Charges	69,960	89,600	1,59,560
m) Payment to Outsourcing Agencies	1,25,88,123	0	1,25,88,123
n) Legal Expenses	0	3,000	3,000
o) Swachh Bharat Abhivan	52,470	0	52,470
p) Sthanna Diwas	11,88,279	0	11,88,279
q) Svllabus Expenses	1,66,619	0	1,66,619
r) Misc. Administrative Expenses	5,51,325	5,20,130	10,71,455
s) Contractual Payment	32,90,213	0	32,90,213
t) RAVV Ujjain	6,01,580	44,738	6,46,318
u) RAVV Puri	5,74,996	4,764	5,79,760
v) RAVV Dwarka	6,41,926	0	6,41,926
w) RAVV Karnataka	0	0	0
x) RAVV Uttarakhand	0	0	0
y) RAVV Guwahati	0	0	0
Total	2,72,61,212	13,28,964	2,85,90,176

SCHEDULE 18: TRANSPORTATION EXPENSES

Accounting Year-2022-23

Amount in ₹

Particulars		Current Year			Previous Year		
		Plan	Non Plan	Total	Plan	Non Plan	Total
1	Vehicles (owned by institution)						
a)	Running expenses	0	92,090	92,090	0	66,835	66,835
b)	Repairs & Maintenance	0	11,136	11,136	0	0	0
c)	Insurance Expenses	0	15,510	15,510	0	0	0
2	Vehicles taken on rent / lease						
a)	Rent / lease expenses	0	0	0	0	0	0
3	Vehicle (Taxi) hiring expenses	0	10,02,198	10,02,198	0	0	0
	Total	0	11,20,934	11,20,934	0	66,835	66,835

Source of Expenditure	Amount
From Government Grants	11,03,174
Internal Resources	17,760
Total	11,20,934

ANNEXURE TO SCHEDULE – 18 – TRANSPORTATION EXP

Accounting Year-2022-23
Amount in ₹

Particulars		Current Year		
		Govt. Grants	Internal Resources	Total
1	Vehicles (owned by institution)			
a)	Running expenses	92,090	0	92,090
b)	Repairs & Maintenance	8,886	2,250	11,136
c)	Insurance Expenses	0	15510	15510
2	Vehicles taken on rent / lease			
a)	Rent / lease expenses	0	0	0
3	Vehicle (Taxi) hiring expenses	10,02,198	0	10,02,198
	Total	11,03,174	17,760	11,20,934

SCHEDULE 19: REPAIRS & MAINTENANCE

Accounting Year-2022-23

Amount in ₹

Particulars		Current Year			Previous Year		
		Plan	Non Plan	Total	Plan	Non Plan	Total
a)	Building (Repair Maintenance of Office Building)	0	1,38,579	1,38,579	0	3,41,218	3,41,218
b)	Building (Repair Maintenance of Office Building)- CPWD	0	8675122	8675122	0	0	0
c)	Furniture & Fixtures	0	0	0	0	0	0
d)	Plant & Machinery	0	0	0	0	0	0
e)	Office Equipment	0	1,28,094	1,28,094	0	1,60,312	1,60,312
f)	Computers	0	0	0	0	0	0
g)	Laboratory & Scientific equipment	0	0	0	0	0	0
h)	Audio visual equipment	0	0	0	0	0	0
i)	Cleaning Material & Services	0	0	0	0	0	0
j)	Book binding charges	0	0	0	0	0	0
k)	Gardening Expenditure	0	97,158	97,158	0	0	0
l)	Estate Maintenance	0	0	0	0	0	0
m)	Others (Specify)- Office Campus & Other Misc. Expenses	0	12,44,761	12,44,761	0	0	0
Total		0	1,02,83,714	1,02,83,714	0	5,01,530	5,01,530

Source of Expenditure	Amount
From Government Grants	1,02,67,199
Internal Resources	16,515
Total	1,02,83,714

ANNEXURE TO SCHEDULE – 19 – REPAIRS & MAINTENANCE EXP

Accounting Year-2022-23
Amount in ₹

Particulars		Current Year		
		Govt. Grants	Internal Resources	Total
a)	Building (Repair Maintenance of Office Building)	1,38,579	0	1,38,579
b)	Building (Repair Maintenance of Office Building)- CPWD	86,75,122	0	86,75,122
c)	Furniture & Fixtures	0	0	0
d)	Plant & Machinery	0	0	0
e)	Office Equipment	1,11,579	16,515	1,28,094
f)	Computers	0	0	0
g)	Laboratory & Scientific equipment	0	0	0
h)	Audio visual equipment	0	0	0
i)	Cleaning Material & Services	0	0	0
j)	Book binding charges	0	0	0
k)	Gardening Expenditure	97,158	0	97,158
l)	Estate Maintenance	0	0	0
m)	Others (Specify)- Office Campus & Other Misc. Expenses	12,44,761	0	12,44,761
	Total	1,02,67,199	16,515	1,02,83,714

SCHEDULE 20: FINANCE COSTS

Accounting Year-2022-23
Amount in ₹

	Particulars	Current Year			Previous Year		
		Plan	Non Plan	Total	Plan	Non Plan	Total
a)	Bank Charges	0	398	398	0	23,608.31	23,608.31
b)	Others (Specify)	0	0	0	0	0	0
	Total	0	398	398	0	23,608.31	23,608.31

Note: - In the amount is not material the head Bank charges could be omitted and these could be accounted as Administrative expenses in Schedule 17.

Source of Expenditure	Amount
From Government Grants	0
Internal Resources	398
Total	398

SCHEDULE 21: OTHER EXPENSES

Accounting Year-2022-23
Amount in ₹

	Particulars	Current Year			Previous Year		
		Plan	Non Plan	Total	Plan	Non Plan	Total
a)	Provision for Bad and Doubtful Debts / Advances	0	0	0	0	0	0
b)	Irrecoverable Balances Written - off	0	0	0	0	0	0
c)	Grants / Subsidies to other institutions / Organization (As per Annex - 01) Total (A+B)	0	50,74,51,419	50,74,51,419	0	41,12,94,652	41,12,94,652
d)	Others (Specify)	0	0	0	0	0	0
	Total	0	507451419	507451419	0	41,12,94,652	41,12,94,652

Note: - Other expenses shall be classified as writes-off provisions miscellaneous expenses loss on sale of investments loss of fixed assets and loss on sale of fixed assets etc. and disclosed accordingly.

Annexure - 01

Statement showing details of Expenditure to Schedule-21			
Nature of Items	Current Year		
	Government Grant	Internal Resources	Total
GIA-Genral			
Pathshala Honorarium to Teacher	16,18,57,348	-4,07,827	16,14,49,521
Pathshala Stipend to Student	10,02,79,000	0	10,02,79,000
Pathshala Contingent Grant	1,89,96,886	0	1,89,96,886
Pathshala Self Stipend of Student	3,39,27,300	0	3,39,27,300
Pot Honorarium to Teacher	5,95,50,043	-80,000	5,94,70,043
Pot Stipend to Student	6,03,15,000	-18,000	6,02,97,000
Pot Self Stipend of Student	1,99,63,000	0	1,99,63,000
RAVV Ujjain- Honorarium to Teacher (Salary)	1,30,59,533	0	1,30,59,533
RAVV Ujjain- Self Stipend of Student	12,14,300	-1,000	12,13,300
RAVV- Puri- Honorarium to Teacher (Salary)	7,92,420	0	7,92,420
RAVV- Puri- Self Stipend of Student	96,000	0	96,000
RAVV- Dwarka- Honorarium to Teacher (Salary)	80,000	0	80,000
RAVV- Dwarka- Self Stipend of Student	0	0	0
RAVV- Dwarka- Misc Exp	14,050	0	14,050
RAVV- Dwarka- Repair and Maint. Office Building	0	0	0
RAVV- Badrinath- Honorarium to Teacher (Salary)	0	0	0
RAVV- Badrinath- Self Stipend of Student	0	0	0
RAVV- Guwahati- Honorarium to Teacher (Salary)	0	0	0
RAVV- Guwahati- Self Stipend of Student	0	0	0
Overtime Allowance Genr Sanc	1,832	0	1,832

Employer Contribution Genr Sanc	6,61,929	0	6,61,929
NER Various Prog Genr Sanc	1,22,424	0	1,22,424
RAVV Food	51,00,039	0	51,00,039
RAVV Clothing	9,05,418	0	9,05,418
JRAVV Puri Clothing	3,22,229	0	3,22,229
JRAVV Puri Food	6,02,545	0	6,02,545
Total -(A)	47,78,61,296	-5,06,827	47,73,54,469
GIA-NER			
NER Pathshala Honorarium to Teacher	1,02,26,000	0	1,02,26,000
NER Pathshala Contingent Grant	10,93,950	0	10,93,950
NER Pathshala Stipend to Student	59,76,000	0	59,76,000
NER Pathshala Self Stipend to Student	19,93,000	0	19,93,000
NER POT Honorarium to Teacher	39,60,000	0	39,60,000
NER POT Stipend to Student	51,51,000	0	51,51,000
NER POT Self Stipend of Student	16,97,000	0	16,97,000
Total -(B)	3,00,96,950	0	3,00,96,950
Total of Schedule 21 (A+B)	50,79,58,246	-5,06,827	50,74,51,419

SCHEDULE 22: PRIOR PERIOD EXPENSES

Accounting Year-2022-23

Amount in ₹

	Particulars	Current Year			Previous Year		
		Plan	Non Plan	Total	Plan	Non Plan	Total
1	Establishment expenses	0	0	0	0	0	0
2	Academic expenses	0	0	0	0	0	0
3	Administrative expenses	0	0	0	0	0	0
4	Transportation expenses	0	0	0	0	0	0
5	Repairs & Maintenance	0	0	0	0	0	0
6	Other expenses- Annexure-01	0	1,27,621	1,27,621	0	10,82,83,167	10,82,83,167
	Total	0	127621	127621	0	10,82,83,167	10,82,83,167

Annexure-01-

Sr	Particulars	Amount
01	Prior Period Expenses of SBI	23,014
02	Prior Period Adjustment of TDS 2020-21 SBI	1,04,607
	Total	1,27,621

**SCHEDULE FORMING
PART OF
THE ACCOUNTS**

SCHEDULE- 23

SIGNIFICANT ACCOUNTING POLICIES (ILLUSTRATIVE)

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 REVENUE RECOGNITION

2.1 Sale of Admission Forms Royalty and Interest on Savings Bank account are accounted on cash basis.

2.2 Interest on Investments are accounted on cash basis.

3 FIXED ASSETS AND DEPRECIATION

3.1 Fixed assets are stated at cost of acquisition including inward freight duties and taxes and incidental and direct expenses related to acquisition installation and commissioning.

3.2 Gifted / Donated assets are valued at the declared value where available; if not available the value is estimated based on the present market value adjusted with reference to the physical condition of the asset. They are set- up by credit to Capital Fund and merged with the Fixed Assets of the Institution. Depreciation is charged at the rates applicable to the respective assets.

3.3 Books received as gifts are valued at selling prices printed on the books. Where they are not printed the value is based on assessment.

3.4 Where an asset is fully depreciated it will be carried at a residual value of Re. 1 in the Balance Sheet and will not be further depreciated. Thereafter depreciation is calculated on the additions of each year separately at the

3.5 Fixed assets are carried at cost less depreciation. Depreciation is provided on Straight-line method as per the format prescribed of Ministry of Education.

4 GOVERNMENT AND UGC GRANTS

- 1.** Government Grants and UGC grants are accounted on realization basis. However, where a sanction for release of grant pertaining to the financial year is received before 31 " March and the grant is actually received in the next financial year, the grant is accounted on accrual basis and an equal amount is shown as recoverable from the Grantor.

5 INVESTMENTS OF EARMARKED FUNDS AND INTEREST INCOME ACCRUED ON SUCH INVESTMENTS:

To the extent not immediately required for expenditure the amounts available against such funds are invested in approved Securities & Bonds or deposited for fixed term with Banks leaving the balance in Interest received interest accrued and due and interest accrued but not due on such investments are added to the respective funds.

6 INCOME TAX

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

SCHEDULE 24:- NOTES OF ACCOUNTS

Accounting Year 2022-23

1. Construction of Buildings of the Pratishtan namely Administrative Block Pathshala Building/Rashtriya Adarsh Veda Vidyalaya Aruni Hostel and Staff Quarters Auditorium Computer Laboratory, E-Class Room, Dhyanmandapam and Yajnashtala are completed.
2. The total amount of Corpus Fund of the Pratishtan is Rs. 318557932/-.
3. Figures in final accounts have been rounded off to the nearest rupee
4. Schedule 1 to 24 are annexed to and form an integral part of the Balance Sheet as at 31st March 2023 and the Income and expenditure accounts for the year ended on that date.
5. Retirement Benefits: - The Pratishtan has adopted Employee Provident Fund Scheme w.e.f 01-04-2014 as per circular no. MP/UJJ/0024379/000/0-1/1445 dated 14-11-2013 of Employee Provident Fund Organization M.P Ujjain and fund are regularly transferred to E.P.F.O.
6. Advance with CPWD includes the amount of Rs.14302748/- as deposit for arbitration purpose and matter is pending in the Court. As per Audit suggestion the said amount is shown under schedule-3C
7. Capital Work in Progress amounted to ₹ 5,01,95,845 which was shown under Schedule-4B Fixed Assets in the F.Y. 2021-22 now capitalized and transferred to Fixed Assets Building Head for Rs. 8,69,46,487/-
8. Payment of Honorarium to Teachers payment to Warden and other staff of Rashtriya Adarsh Veda Vidyalaya has been accounted for on cash basis.
9. Land of 23.60 Acres situated at Chintaman Ganesh Road was earlier allotted to the Pratishtan for value Rs. 7340410/- was capitalized with corresponding credit in Capital Reserve account during the year 2006-07. At present after approval of the M.P Government an amount of Rs.1,58,66,840/- has been deposited in M.P Government treasury account to transfer the land in the name of the

Pratishthan. However, on noting of the previous year Balance Sheet, the Capital Reserve amount has been reflected in the current liabilities under Schedule 3 which was not correct, now during the F.Y. 2022-23 the same has been rectified by transferring to the General Fund.

10. With reference to Audit Para for F.Y.2021-22 and prior for rectification of General Reserve by Rs. 5783/- is rectified by crediting the prior period income account and debited to General Reserve Account.
11. Deferred Stipend amount of students under the 'Preservation of Oral tradition of Vedic Recitation' and Pathshala amounting to Rs. 18,34,47,470/- is shown as current liabilities. This will be paid to students on completion of 7th year course.
12. As per advice of the C & AG Audit, valuation of retirement and terminal benefit have been got assessed from actuary valuer and assessed amount of Rs.1.86 crore will be transferred to retirement funds from current year allocation as no funds have been created till date for this purpose.
13. After implementation of TSA System from F.Y. 2021-22, unspent balance of Grant-in-aid is auto lapsed by PFMS on 31st March every year. So there is zero opening balance at the beginning of the Current F.Y.
14. Under the Corporate Social Responsibility Scheme an E-Rickshaw RTO No. MP-13-RA-1309 has been received from Punjab National Bank Chintaman Jawasiya Ujjain.

MAHARSHI SANDIPANI RASHTRIYA VEDA VIDYA PRATISHTHAN UJJAIN

RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 2022-23

Amount in ₹

RECEIPTS		Current Year	Previous Year	PAYMENTS		Current Year	Previous Year	
1	Opening Balances				Expenses			
	a)	Cash Balances	0	26,212	a)	Establishment Expenses	1,78,03,087	10,32,969
	b)	Bank Balances			b)	Academic Expenses	2,46,01,528	83,15,283
	i)	In Current Accounts	0	0	c)	Administrative Expenses	2,85,90,176	80,31,906
	ii)	In Savings Accounts	5,34,39,895.53	15,17,67,248	d)	Transportation Expenses	11,20,934	66,835
	iii)	In Deposit Accounts	57,92,01,615	60,37,11,323	e)	Repairs & Maintenance	16,08,592	5,01,530
2	Grants Received				2	Payments against Earmarked / Endowment Funds		
	a)	From Government of India	84,05,00,000	34,16,41,232			0	0
	b)	Form State Government	0	0				
	c)	From other sources (details)	0	0				
	(Grants for capital & revenue exp / to be shown separately if available)							
3	Academic Receipts	31,23,641	4,70,400	3	Payments against Sponsored schemes	50,74,51,419	39,76,54,753	
4	Receipts against Earmarked / Endowment Funds	0	0	4	Payments against Sponsored Fellowships / Scholarships	0	0	
5	Receipts against Sponsored Projects / Schemes	0	0	5	Investment and deposits made			
					a)	Out of Earmarked/ Endowment Funds	0	0
					b)	Out of own funds (Investments- Others}	0	0
6	Receipts against Sponsored Fellowships and Scholarships	0	0	6	Term Deposits with Scheduled Banks	0	0	

7	Income on Investments from				7	Expenditure on Fixed Assets and Capital-Works-in-Progress		0	0
	a)	Earmarked / Endowment Funds	0	0		a)	Fixed Assets	2,01,13,228	14,84,456
	b)	Other Investments	0	0		b)	Capital-Works-in-Progress	0	0
8	Interest received on				8	Other Payments including statutory payments / Bank Charges		397.59	26,839
	a)	Bank Deposits	2,86,22,386	2,88,00,236					
	b)	Loans and Advances only	1,34,869	75,397					
	c)	Savings Bank Accounts	15,23,603	11,35,488					
9	Investments encased		0	0	9	Refunds of Grants		22,07,72,496	0
10	Term Deposits with Scheduled Banks		0	0	10	Deposits and Advances		0	0
					a)	Advance to Staff	50,000	92,188	
					b)	Advance for Expenses	18,82,933	8,80,500	
					c)	Advance to CPWD (Building)	0	4,34,37,556	
					d)	Advance to CPWD (R&M)	1,06,96,050	61,67,088	
11	Other income (including prior period income) Schedule - 13		0	0	11	Other Payments (As per Annex. 02)		2,74,83,865	3,29,36,773
12	Deposits and Advances		15,57,242	12,36,735	12	Closing balances			
	Advance to Staff	41,000				a)	Cash in Hand	0	0
	Advance for Expenses	15,16,242				b)	Bank Balances		
						i)	Current Accounts	0	0
						ii)	Savings Accounts	6,28,93,501.44	5,34,39,896
		iii)	Deposit Accounts	60,03,38,664	57,92,01,615				
13	Miscellaneous Receipts including statutory Receipts Annex - 1		1,73,03,619.50	44,05,916					
14	Any Other Receipts		0	0					
Total			1,52,54,06,871	1,13,32,70,187	Total			1,52,54,06,871	1,13,32,70,187

Miscellaneous Receipts Year 2022-2023**Annexure - 1**

	Head of Account	2022-2023	2021-22
1	Publication	80,542	2,01,823.64
2	Royalty	0	4,200
3	Correspondence Course	0	4,000
4	Employees Contribution to EPF	1,800	0
5	License Fees	46,770	44,270
6	Miscellaneous Receipts	912.50	3925
7	RTI	50	80
8	Prior Period Income	2,62,901	13,36,116
9	Provision	1,44,94,712	27,87,558
10	GST	1,69,492	23,943
11	TDS on salary	19,16,014	0
12	TDS Non Salary	1,64,771	0
13	Professional Tax	98,668	0
14	Interest on Income Tax Refund	23,993	0
15	Liability for Triasa Technology	41,160	0
16	Deposit with MPEB	1,834	0
	Total	1,73,03,619.50	44,05,915.64

List of Expenditure during 2022-23**Annexure-02**

	Head of Account	2022-2023	2021-22
1	Provision of last year paid	1,01,47,072	1,72,33,000
2	Advances	0	0
3	Payment of Gratuity & Leave	0	90,280
4	TDS Receivable	34,83,248	0
5	Deposit for Gas cylinder	0	0
6	GST	1,78,482	0
7	TDs on Salary	19,20,314	0
8	TDs on Non-Salary	1,75,670	0
9	Professional Tax	1,01,914	0
10	Dues Payable	27,87,558	0
11	Prior Period Bank Charges	1,04,607	1,00,453
12	Deferred Stipend POT	13,11,000	62,48,540
13	Deferred Stipend Pathshala	72,74,000	92,64,500
	Total	2,74,83,865	3,29,36,773