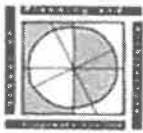


FINANCIAL STATEMENTS

2022-23



योजना तथा वास्तुकला विद्यालय, विजयवाड़ा
School of Planning and Architecture, Vijayawada
An Institute of National Importance, Ministry of Education Gov. of India

Sy. No. 4/4, ITI Road, Vijayawada - 520 008, Andhra Pradesh, India.

Phone: 0866 2469 449 Telefax: 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 - 520 008, Andhra Pradesh

BALANCE SHEET AS AT 31 MARCH, 2023


Amount in ₹

SOURCES OF FUNDS	Schedule	Current Year 2022-23	Previous Year 2021-22
CORPUS / CAPITAL FUND	1	1,64,29,02,217	1,63,89,92,320
DESIGNATED / EARMARKED / ENDOWMENT FUNDS	2	1,77,61,364	1,76,80,444
CURRENT LIABILITIES & PROVISIONS	3	28,07,64,140	26,99,05,736
TERM LOAN WITH HEFA			
TOTAL		1,94,14,27,721	1,92,65,78,500

APPLICATION OF FUNDS	Schedule	Current Year 2022-23	Previous Year 2021-22
FIXED ASSETS	4	1,14,48,80,174	1,23,62,21,893
<i>Tangible Assets</i>		1,13,65,89,679	1,22,65,14,534
<i>Intangible Assets</i>		82,90,495	32,19,372
<i>Capital Work-in-Progress</i>		-	64,87,987
INVESTMENTS FROM EARMARKED / ENDOWMENT FUNDS	5	-	-
<i>Long Term</i>			
<i>Short Term</i>			
INVESTMENTS - OTHERS	6		-
CURRENT ASSETS	7	77,88,07,725	67,74,78,326
LOANS, ADVANCES & DEPOSITS	8	1,77,39,823	1,28,78,281
TOTAL		1,94,14,27,721	1,92,65,78,500

SIGNIFICANT ACCOUNTING POLICIES	23
CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	24


कुलसचिव / Registrar
योजना तथा वास्तुकला विद्यालय, विजयवाड़ा
School of Planning and Architecture, Vijayawada.
शिक्षा मंत्रालय Ministry of Education,
सर्व.सं.४/४, आई.टी.आई रोड, विजयवाड़ा-५२०००८
Sy.No. 4/4, I.T.I. Road, Vijayawada-520 008


निदेशक / Director
योजना तथा वास्तुकला विद्यालय
School of Planning and Architecture
विजयवाड़ा / Vijayawada

School of Planning and Architecture, Vijayawada

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INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH, 2023

Particulars	Schedule	Current Year 2022-23	Previous Year 2021-22
INCOME			
Academic Receipts	9	5,34,45,303	4,40,15,005
Grants / Subsidies*	10	21,62,11,021	19,62,00,000
Income from Investments	11	3,28,66,100	1,69,53,300
Interest Earned	12	15,81,350	16,58,980
Other Income	13	16,08,105	29,850
Prior Period Income	14	46,93,176	100
TOTAL (A)		31,04,05,054	25,88,57,235
EXPENDITURE			
Staff Payments & Benefits (Estt.Expenses)	15	13,37,05,741	9,64,94,534
Academic Expenses	16	4,42,47,614	2,78,04,062
Administration & General Expenses	17	4,87,30,460	3,92,92,044
Transportation Expenses	18	6,96,177	7,00,625
Repairs & Maintenance	19	77,37,683	43,95,137
Finance Costs	20	20,42,688	9,972
Depreciation	4	13,79,09,089	14,34,65,015
Other Expenses	21	0	0
Prior Period Expenses	22	10,25,641	7,66,645
TOTAL (B)		37,60,95,093	31,29,28,034
Blance being excess of Income over Expenditure (A-B)		-6,56,90,038	-5,40,70,799
Transter to / from Designated Fund		-4,26,413	
<i>Building Fund</i>			
<i>Others (Specify)</i>			
Balance Being Susplus / (Deficit) Carried to Capital Fund		-6,61,16,451	-5,40,70,799

SIGNIFICANT ACCOUNTING POLICIES

23

CONTINGENT LIABILITIES AND
NOTES ON ACCOUNTS

24


कुलराचिव / Registrar
योजना तथा वास्तुकला विद्यालय, विजयवाड़ा
School of Planning and Architecture, Vijayawada,
शिक्षा मंत्रालय Ministry of Education,
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Sy.No. 4/4, I.T.I. Road, Vijayawada-520 008


Director
निदेशक / Director
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Sy.No. 4/4, I.T.I. Road, Vijayawada-520 008

SCHOOL OF PLANNING AND ARCHITECTURE : VIJAYAWADA

(An Institute of National Importance under M/o Education, Govt.of India) Sy.No.4/4, I.T.I Road, Vijayawada - 520 008, Andhra Pradesh

RECEIPT & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31-03-2023

RECEIPTS	Current Year 2022-23	Previous Year 2021-22	PAYMENTS		Current Year 2022-23	Previous Year 2021-22
	Amount in ₹	Amount in ₹			Amount in ₹	Amount in ₹
VII. Income on Investments from			VII. Expenditure on Fixed Assets and Capital WIP			
a) Earmarked / Endowment Funds			a) Fixed Assets - GIA	4,42,81,644	83,00,169	
b) Other Investments			b) Capital Works-in-Progress (WIP)	20,26,161	-	
VIII. Interest received on			c) Fixed Assets - Projects			
a) Bank Deposits	3,28,66,100	1,69,53,300	d) Fixed Assets - Others	2,59,565		
b) Loans and Advances			VIII. Other Payments including statutory payments			
c) Savings Bank Accounts	15,81,350	16,58,980	i) Recoverable Advances	85,67,474		
IX. Investments encashed	-	-	ii) Recoverable Deposits	-		
X. Term Deposits with Scheduled Banks encashed			iii) Prepaid Expenses	27,177,50		
XI. Other Income (Including Prior Period Income)	63,01,281	29,950	iv) Interest Accrued	86,63,616,00		
XII. To Deposits & Advances	75,01,364	31,89,229	v) Sundry Debtors	8,14,92,363		
XIII. Miscellaneous Receipts including Statutory Receipts			vi) Statutory Liabilities	48,34,967		
i) Recoverable Advances	1,13,57,734		vii) Sundry Creditors	16,63,41,145,95		
ii) Prepaid Expenses	-		viii) Other Current Liabilities	21,51,65,815		
iii) Interest Accrued	10,38,992		ix) Capital Fund	1,22,93,860,09		
iv) Sundry Debtors	7,86,94,106		IX. Refund of Grants			
v) Statutory Liabilities	47,33,797		X. Deposits and Advances	56,07,261	49,81,553	
vi) Sundry Creditors	16,37,91,777		XI. Other Payments	-	-	
viii) Other Current Liabilities	20,63,79,252		XII. By Closing Balance :			
ix) Capital Fund	8,18,93,796		a) Cash in hand			
XIV. Any Other Receipts			b) Bank balances			
			Hostel / Mess SBI Current A/c # 5785	2,21,03,368	1,04,56,764	
			CMDA GOR SBI Current A/c # 4008	1,31,199	1,31,948	
			DIC Project SBI Current A/c # 0297	22,15,842	24,24,820	
			School Fee SBI Current A/c # 9844	3,51,13,106	13,27,691	
			Scope SBI Current A/c # 1733	99,690	1,00,339	
			Mess SBI Current A/c. # 7045	51,92,137		
			IN SAVINGS ACCOUNTS			
			Alumni Association SBI SB A/c # 0617	23,07,832	22,46,558	
			Corpus Fund SBI SB A/c # 3495	3,89,246	2,89,386	
			GIA SBI SB A/c # 6463	8,30,22,939	9,37,53,161	
			Hostel / Mess SBI SB A/c # 8183	1,02,233	99,150	
			NSS SBI SB A/c # 0892	219	97,286	
			Research & Consultancy SBI SB A/c # 6100	62,66,934	65,92,600	
			IN YAN Sports & Cultural SBI SB A/c # 8460	24,864	24,204	
			RLCP SBI SB A/c # 9030	-	-	
			IN Deposit Accounts	61,48,93,706	55,57,80,366	
			TOTAL	1,56,29,41,039	94,27,30,343	

कलसचिव / REGISTRAR

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Sy.No. 4/4, I.T.I. Road, Vijayawada-520008

DIRECTOR

निदेशक / Director
योजना तथा वास्तुकला विद्यालय
School of Planning and Architecture
विजयवाड़ा / Vijayawada

SCHEDULE-1 CORPUS / CAPITAL FUND

Amount in ₹

Particulars	Current Year 2022-23	Previous Year 2021-22
Balance at the beginning of the year	1,63,89,92,320	1,70,65,23,638
ADD: Contributions towards Corpus/Capital Fund		
ADD: Grants from UGC, Govt. of India and State Government to the extent utilized for capital expenditure	4,63,69,644	80,98,456
ADD: Assets Purchased out of Earmarked Funds	-	
ADD: Assets Purchased out of Sponsored Projects, where ownership vests in the institution	-	11,94,168
ADD: Other Additions	3,43,32,676	43,84,550
LESS: Others Deductions	1,06,75,971	2,71,37,694
Total	1,70,90,18,669	1,69,30,63,118
DEDUCT: Deficit transferred from the Income & expenditure Account	-6,61,16,451	-5,40,70,799
Balance at the year end	1,64,29,02,217	1,63,89,92,320

SCHEDULE-2 DESIGNATED/ EARMARKED / ENDOWMENT FUNDS

Particulars	Fund-wise Breakup				Fund-wise Breakup			Total
	Alumni Association*		Corpus Fund#		Alumni Association*		Corpus Fund#	
	2022-23	2021-22	2022-23	2021-22	2022-23	2021-22	2021-22	
A Fund Balance Details								
a) Opening Balance	26,24,058	1,76,80,444	1,50,56,386	1,76,80,444	25,64,411	1,46,18,892	1,71,83,303	
b) Additions during the year		6,48,413	6,48,413	6,48,413		3,81,236	3,81,236	
c) Income from investments made of the funds		-	-	-			-	
d) Accrued Interest on investments/Advances		-	-	-			-	
e) Interest on Savings Bank a/c	62,299	69,320	7,021	69,320	59,647	56,258	1,15,905	
f) Other additions		-	-	-			-	
g) Reclassifications		-	-	-			-	
Total (A)	26,86,357	1,83,98,177	1,57,11,820	1,83,98,177	26,24,058	1,50,56,386	1,76,80,444	
B Utilisation/Expenditure towards objectives of funds								
a) Capital Expenditure		-		-			-	
b) Revenue Expenditure		6,36,813	6,36,813	6,36,813			-	
c) Payables		-		-			-	
Total (B)	-	6,36,813	6,36,813	6,36,813	-	-	-	
Closing balance at the year end (A - B)	26,86,357	1,77,61,364	1,50,75,007	1,77,61,364	26,24,058	1,50,56,386	1,76,80,444	
C Represented by								
a) Cash & Bank Balances	23,07,832	26,97,078	3,89,246	26,97,078	22,46,558	2,89,386	25,35,944	
b) Investments	1,025	1,47,67,000	1,47,67,000	1,47,67,000		1,47,67,000	1,47,67,000	
c) Interest accrued but not due / Loans outstanding	3,77,500	1,194	169	1,194				
d) Outstanding Advances / Receivables / Transfers		2,96,092	-81,408	2,96,092	3,77,500		3,77,500	
Total	26,86,357	1,77,61,364	1,50,75,007	1,77,61,364	26,24,058	1,50,56,386	1,76,80,444	

SCHEDULE-3 CURRENT LIABILITIES & PROVISIONS

Amount in ₹

Particulars	Current Year 2022-23	Previous Year 2021-22
A. CURRENT LIABILITIES		
1. Deposits from staff		
2. Deposits from students		
a) Library	59,94,600	55,09,600
b) School	60,74,736	55,89,736
c) Hostel	53,09,476	55,62,476
d) Mess	25,83,268	23,18,768
e) Hostel & Mess	13,80,000	-
3. Sundry Creditors		
a) For Goods & Services		
b) Others	9,41,634	21,81,503
4. Deposit-Others (including EMD, Security Deposit)	53,56,049	1,22,23,396
5. Statutory Liabilities (GPF, TDS, CPF, GIS, NPS):	-	1,01,170
6. Other Current Liabilities		
a) Salaries		
b) Receipts against sponsored projects	97,78,448	94,44,524
c) Receipts against fellowships & scholarships	2,27,802	2,41,302
d) Unutilised Grants		14,09,25,249
--- Capital	5,26,40,640	
--- Salary	1,02,76,967	
--- General	1,76,21,284	
e) Staff related	1,15,79,310	83,59,847
i) Other liabilities		
i) Building Materials & Tech.Promotion Council		
ii) Alumni Association Contribution		
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	4,55,08,971	2,10,38,635
xi) Excess fees paid at CSAB		
xii) Excess fees paid		
xiii) Personal Dep.(Excess fee paid by students)		
xiv) Pre-collected (Tuition Fees)		
xv) Design & Innovation Center (DIC)		
xvi) Expenses Payable	2,39,97,887	1,11,97,625
xvii) Consultancy Project charges payable	7,73,631	7,73,631
xviii) Amounts withheld - Bharat Refridgeration		
xix) Student Fee liabilities	4,13,00,685	2,44,29,619
xx) Other misc. Liabilities	40,71,542	43,93,687
Total (A)	24,54,16,930	25,42,90,768
B. PROVISIONS		
1. Accumulated Leave Encashment	1,79,63,334	1,56,14,968
2. Provision for Gratuity	1,73,83,876	-
Total (B)	3,53,47,210	1,56,14,968
Total (A+B)	28,07,64,140	26,99,05,736

SCHEDULE-3A SPONSORED PROJECTS

Amount in ₹

Sl. No.	Name of the Project	Opening Balance as on 01-04-2022		Receipts / Recoveries during the year 2022-23	Total	Expenditure during the Year 2022-23	Closing Balance as on 31-03-2023		Closing Balance as on 31-03-2022	
		Credit	Debit				Credit	Debit	Credit	Debit
		3	4	5	6	7	8	9	8	9
1	2									
1	APCRDA - Development & Maintenance of Greenery - Consultancy Project	60,643			60,643			60,643		60,643
2	APUFI GIS Based Master Plan for Amrut Cities - Consultancy Project	24,84,145			24,84,145	10,09,243		14,74,902		24,84,145
3	Building Materials & Technology Promotion Council - Consultancy Project	64,251			64,251			64,251		64,251
4	CMDA Grid of Roads Project - Consultancy Project	4,82,107		7,72,829	12,54,936	6,10,137		6,44,799		4,82,107
5	DTCP - AP Town & Country Planning Act - Consultancy Project	27,655			27,655			27,655		27,655
6	NHAI - Consultancy Project	10,000			10,000			10,000		10,000
7	BinUCom - Sponsored Project	18,02,650		88,028	18,90,678			18,90,678		18,02,650
8	BReUCom - Sponsored Project	10,46,620		11,60,117	22,06,737	1,137		22,05,600		10,46,620
9	DIC - Sponsored Project	24,36,056		3,436	24,39,492	2,09,071		22,30,421		24,36,056
10	MoPR Project - Spatial Planning in Gram Panchayats	1,56,160			1,56,160			1,56,160		1,56,160
11	Scope A/c - Sponsored Project	1,00,339			1,00,339	649		99,690		1,00,339
12	UBA Programme - Sponsored Project	-			-			-		-
13	Smart Cities and Academia Action & Research (SAAR)	90,000		50,000	1,40,000	79,477		60,523		90,000
14	NSS Cell - Regular Grant	64,419			64,419	64,419		-		64,419
15	NSS Cell - Special Grant	27,111			27,111	27,111		-		27,111
16	AP State Architectural Board Consultancy	-		3,17,796	3,17,796	2,22,456		95,340		-
		5,756		1,685	7,441	7,221		220		5,756
	NSS Cell - Interest On SB A/c			1,70,954	7,57,566			7,57,566		5,86,612
	Projects - Interest On SB A/c	5,86,612								
	Total	94,44,524		25,64,845	1,20,09,369	22,30,921		97,78,448		94,44,524

SCHEDULE-3B SPONSORED FELLOWSHIPS AND SCHOLARSHIPS

Sl. No.	Name of the Sponsor	Amount in ₹											
		Opening Balance as on 01-04-2022		Transactions during the year 2022-23		Closing Balance as on 31-03-2023		Opening Balance as on 01-04-2021		Transactions during the year		Closing Balance as on 31-03-2022	
		Cr.	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.	Dr.
1	2												
1	University Grants Commission												
2	Ministry....												
3	Others (Specify Individually)												
	a) MoS&E Top Class Scholarships for SC Students	92,400				92,400		1,89,400		3,25,700	4,22,700	92,400	
	b) MoS&E Top Class Scholarships for ST Students	-		1,89,750	1,89,750	-		1,52,498		1,54,000	3,06,498	-	
	c) MoTA National Fellowship & Scholarship for ST Students	-				-							
	d) Scholarship Programme for Diaspora Children (SPDC)	-		2,32,688	2,32,688	-				1,12,125	1,12,125	-	
	e) GoAP Scholarships	1,48,902			13,500	1,35,402		-	3,596	1,52,498	-	1,48,902	
	f) Govt. of Telangana E-Pass Scholarship			27,000	27,000	-							
	Total	2,41,302	-	4,49,438	4,62,938	2,27,802	-	3,41,898	3,596	7,44,323	8,41,323	2,41,302	-

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

Amount in ₹

	Current Year 2022-23	Previous Year 2021-22
A. Plan Grants: Govt.of India		
Balance B/F		
GIA-OH-31 General*	30,67,331	10,35,816
GIA-OH-35 Capital	9,06,08,963	9,85,34,849
GIA-OH-36 Salary	4,72,48,955	2,25,43,489
	14,09,25,249	
Adjustments of Opening Balances		
GIA-OH-31 General*	1,69,95,304	
GIA-OH-35 Capital	-5,93,98,679	
GIA-OH-36 Salary	82,97,682	
Total	10,68,19,556	12,21,14,154
ADD: Receipts during the Year		
GIA-OH-31 General	10,00,00,000	7,50,00,000
GIA-OH-35 Capital	6,78,00,000	-
GIA-OH-36 Salary	6,85,00,000	12,12,00,000
Total	23,63,00,000	19,62,00,000
Total (a)	34,31,19,556	31,83,14,154
LESS: Refunds		
GIA-OH-31 General		
GIA-OH-35 Capital		
GIA-OH-36 Salary		
Total		
LESS: Utilized for Revenue Expenditure		
GIA-OH-31 General	10,24,41,351	7,29,68,485
GIA-OH-36 Salary	11,37,69,670	9,64,94,534
Total	21,62,11,021	16,94,63,019
LESS: Utilized for Capital Expenditure		
GIA-OH-35 Capital	4,63,69,644	79,25,886
Total	4,63,69,644	79,25,886
Total (b)	26,25,80,665	17,73,88,905
Unutilized carried forward (a-b)		
GIA-OH-31 General	1,76,21,284	30,67,331
GIA-OH-35 Capital	5,26,40,640	9,06,08,963
GIA-OH-36 Salary	1,02,76,967	4,72,48,955
Total	8,05,38,891	14,09,25,249

SCHEDULE-4 FIXED ASSETS

Sl. No.	Assets Heads	Gross Block			Depreciation for the Year 2022-23				Net Block		
		Op. Balance 01-04-2022	Additions	Deductions	Closing Balance	Dep. Rate %	Depreciation for the Year	Deductions / Adjustment	Total Depreciation	As on 31-03-2023	As on 31-03-2022
1	Land	1	-	-	1	-	-	-	-	1	1
2	Site Development	-	-	-	-	-	-	-	-	-	-
3	Buildings	1,59,41,75,385	1,26,36,732	-	1,60,68,12,117	10%	11,70,39,739	-	55,13,87,531	1,05,54,24,586	1,15,98,27,593
4	Roads & Bridges	-	-	-	-	-	-	-	-	-	-
5	Tubewells & Water Supply	-	-	-	-	-	-	-	-	-	-
6	Sewerage & Drainage	-	-	-	-	-	-	-	-	-	-
7	Electrical Inst. & Equipment	1,08,25,350	5,98,223	-	1,12,12,508	10%	6,58,870	-	53,31,137	60,81,912	61,42,559
8	Plant & Machinery	26,19,251	13,34,060	-	39,53,311	10%	2,25,979	-	12,50,652	27,02,659	15,94,578
9	Scientific & Lab. Equipment	96,40,007	53,04,480	-	1,49,44,487	15%	15,87,218	-	59,38,819	90,05,668	52,88,406
10	Office Equipment	75,61,362	8,48,311	67,288	83,42,385	15%	5,25,329	-	49,73,938	33,68,447	31,12,753
11	Audio Visual Equipment	-	-	-	-	-	-	-	-	-	-
12	Computers & Peripherals	4,42,56,939	2,35,76,945	1,26,000	6,77,07,884	40%	95,66,056	-	4,50,88,472	2,04,06,107	65,21,218
13	Furniture, Fixtures & Fittings	6,95,85,212	9,09,186	13,051	7,04,61,547	10%	41,13,897	-	3,30,94,302	3,73,86,058	4,06,03,820
14	Vehicles	1,55,725	-	-	1,55,725	15%	3,176	-	1,37,730	17,995	21,171
15	Lib. Books & Sci. Journals	2,09,04,315	78,709	-	2,09,83,024	40%	12,63,914	-	1,90,87,153	18,95,871	30,81,076
16	Small Value Assets	23,402	3,200	-	26,602	100%	2,699	-	24,998	1,604	1,103
17	Manuscripts	-	-	-	-	-	-	-	-	-	-
18	Other Assets	-	-	-	-	-	-	-	-	-	-
19	Sports Equipment	5,01,097	28,700	-	5,01,097	15%	50,185	-	2,28,879	2,98,771	3,20,256
20	Health Centre Equipment	-	-	-	-	-	-	-	-	-	-
21	Music Instruments	-	-	-	-	-	-	-	-	-	-
	Total (A)	1,76,02,48,046	4,53,18,546	2,06,339	1,80,51,00,688		13,50,37,062		66,65,43,611	1,13,65,89,679	1,22,65,14,534
22	Capital Work in Progress (B)	64,87,987	20,26,161	85,14,148		0%					64,87,987
23	Computer Software	2,46,98,650	79,43,150	-	3,26,41,800	40%	28,72,027	-	2,43,51,305	82,90,495	32,19,372
24	E-Journals	-	-	-	-	-	-	-	-	-	-
25	Patents	-	-	-	-	-	-	-	-	-	-
	Total (C)	2,46,98,650	79,43,150		3,26,41,800	40%	28,72,027		2,43,51,305	82,90,495	32,19,372
	GRAND TOTAL (A+B+C)	1,79,14,34,683	5,52,87,857	87,20,487	1,83,77,42,488	40%	13,79,09,089		69,08,94,916	1,14,48,80,174	1,23,62,21,893

SCHEDULE-4A GIA													Amount in ₹	
Sl. No.	Assets Heads	Gross Block				Depreciation for the Year 2022-23				Net Block				
		Op.Balance 01-04-2022	Additions	Deductions	Cl.Balance	Dep. Opening Balance	Dep. Rate %	Depreciation for the Year	Deductions / Adjustment	Total Depreciation	As on 31-03-2023	As on 31-03-2022		
1	Land	1			1	-					1	1		
2	Site Development													
3	Buildings	1,59,41,75,385	1,26,36,732		1,60,68,12,117	43,43,47,792	10%	11,70,39,739		55,13,87,531	1,05,54,24,566	1,15,98,27,593		
4	Roads & Bridges													
5	Tubewells & Water Supply													
6	Sewerage & Drainage													
7	Electrical Inst.& Equipment	1,08,25,350	3,87,158		1,12,12,508	46,82,791	10%	6,48,346		53,31,137	58,81,371	61,42,559		
8	Plant & Machinery	25,85,241	13,34,060		39,19,301	10,11,119	10%	2,23,933		12,35,052	26,84,249	15,74,122		
9	Scientific & Lab. Equipment	79,19,699	53,04,480		1,32,24,179	38,86,935	15%	13,98,872		52,85,807	79,38,372	40,32,764		
10	Office Equipment	73,82,083	8,48,311	67,288	81,63,106	43,54,825	15%	5,12,505		48,67,330	32,95,776	30,27,258		
11	Audio Visual Equipment													
12	Computers & Peripherals	4,06,74,366	2,35,76,945	1,26,000	6,41,25,311	3,46,03,543	40%	93,85,898		4,39,89,441	2,01,35,870	60,70,823		
13	Furniture, Fixtures & Fittings	6,95,85,212	8,89,386	13,051	7,04,61,547	2,89,81,392	10%	41,12,910		3,30,94,302	3,73,67,245	4,06,03,820		
14	Vehicles	1,55,725			1,55,725	1,34,554	15%	3,176		1,37,730	17,995	21,171		
15	Lib.Books & Sci. Journals	2,06,25,618	78,709		2,07,04,327	1,75,68,805	40%	12,54,209		1,88,23,014	18,81,313	30,56,813		
16	Small Value Assets	23,402	3,200		26,602	22,299	100%	2,699		24,998	1,604	1,103		
17	Manuscripts													
18	Other Assets													
19	Sports Equipment	5,01,097			5,01,097	1,80,841	15%	48,038		2,28,879	2,72,218	3,20,256		
20	Health Centre Equipment													
21	Music Instruments													
	Total (A)	1,75,44,53,179	4,50,58,981	2,06,339	1,79,93,05,821	52,97,74,896		13,46,30,325	-	66,44,05,221	1,13,49,00,600	1,22,46,78,283		
22	Capital Work in Progress (B)	64,87,987	20,26,161	85,14,148	-	-		-	-	-	-	64,87,987		
23	Computer Software	2,39,17,875	79,43,150		3,18,61,025	2,10,65,690	40%	27,25,152		2,37,90,842	80,70,183	28,52,185		
24	E-Journals						0%							
25	Patents						0%							
	Total (C)	2,39,17,875	79,43,150	-	3,18,61,025	2,10,65,690		27,25,152	-	2,37,90,842	80,70,183	28,52,185		
	GRAND TOTAL (A+B+C)	1,78,48,59,041	5,50,28,292	87,20,487	1,83,11,66,846	55,08,40,586		13,73,55,477	-	68,81,96,063	1,14,29,70,783	1,23,40,18,455		

SCHEDULE-4B CPDA

Sl. No.	Assets Heads	Gross Block			Depreciation for the Year 2022-23					Net Block		
		Op.Balance 01-04-2022	Additions	Deductions	Cl.Balance	Dep. Opening Balance	Dep. Rate %	Depreciation for the Year	Deductions / Adjustment	Total Depreciation	As on 31-03-2023	As on 31-03-2022
1	Land	-	-	-	-	-	0%	-	-	-	-	-
2	Site Development	-	-	-	-	-	0%	-	-	-	-	-
3	Buildings	-	-	-	-	-	10%	-	-	-	-	-
4	Roads & Bridges	-	-	-	-	-	-	-	-	-	-	-
5	Tubewells & Water Supply	-	-	-	-	-	-	-	-	-	-	-
6	Sewerage & Drainage	-	-	-	-	-	-	-	-	-	-	-
7	Electrical Inst.& Equipment	-	-	-	-	-	10%	-	-	-	-	-
8	Plant & Machinery	-	-	-	-	-	10%	-	-	-	-	-
9	Scientific & Lab. Equipment	5,22,910	-	-	5,22,910	3,49,054	15%	26,078	-	3,75,132	1,47,778	1,73,856
10	Office Equipment	-	-	-	-	-	15%	-	-	-	-	-
11	Audio Visual Equipment	-	-	-	-	-	-	-	-	-	-	-
12	Computers & Peripherals	22,13,305	-	-	22,13,305	22,13,305	40%	-	-	-	-	-
13	Furniture, Fixtures & Fittings	-	-	-	-	-	10%	-	-	-	-	-
14	Vehicles	-	-	-	-	-	15%	-	-	-	-	-
15	Lib. Books & Sci. Journals	2,78,697	-	-	2,78,697	2,54,434	40%	9,705	-	2,64,139	14,558	24,263
16	Small Value Assets	-	-	-	-	-	100%	-	-	-	-	-
17	Manuscripts	-	-	-	-	-	-	-	-	-	-	-
18	Other Assets	-	-	-	-	-	-	-	-	-	-	-
19	Sports Equipment	-	-	-	-	-	15%	-	-	-	-	-
20	Health Centre Equipment	-	-	-	-	-	-	-	-	-	-	-
21	Music Instruments	-	-	-	-	-	-	-	-	-	-	-
	Total (A)	30,14,912	-	-	30,14,912	28,16,793		35,783	-	6,39,271	1,62,336	1,98,119
22	Capital Work in Progress (B)	-	-	-	-	-		-	-	-	-	-
23	Computer Software	-	-	-	-	-	40%	-	-	-	-	-
24	E-Journals	-	-	-	-	-	40%	-	-	-	-	-
25	Patents	-	-	-	-	-	0%	-	-	-	-	-
	Total (C)	-	-	-	-	-		-	-	-	-	-
	GRAND TOTAL (A+B+C)	30,14,912	-	-	30,14,912	28,16,793		35,783	-	6,39,271	1,62,336	1,98,119

SCHEDULE-4C Projects

Amount in ₹

Sl. No.	Assets Heads	Gross Block			Depreciation for the Year 2022-23				Net Block		
		Op.Balance 01-04-2022	Additions	Deductions	CI.Balance	Dep. Opening Balance	Depreciation for the Year	Deductions / Adjustment	Total Depreciation	As on 31-03-2023	As on 31-03-2022
1	Land	-	-	-	-	-	-	-	-	-	-
2	Site Development	-	-	-	-	-	-	-	-	-	-
3	Buildings	-	-	-	-	10%	-	-	-	-	-
4	Roads & Bridges	-	-	-	-	-	-	-	-	-	-
5	Tubewells & Water Supply	-	-	-	-	-	-	-	-	-	-
6	Sewerage & Drainage	-	-	-	-	-	-	-	-	-	-
7	Electrical Inst.& Equipment	-	-	-	-	10%	-	-	-	-	-
8	Plant & Machinery	34,010	-	-	34,010	10%	2,046	-	15,600	18,410	20,456
9	Scientific & Lab. Equipment	11,97,398	-	-	11,97,398	15%	1,62,268	-	2,77,880	9,19,518	10,81,786
10	Office Equipment	1,79,279	-	-	1,79,279	15%	12,824	-	1,06,608	72,671	85,495
11	Audio Visual Equipment	-	-	-	-	-	-	-	-	-	-
12	Computers & Peripherals	13,69,268	-	-	13,69,268	40%	1,80,158	-	10,99,031	2,70,237	4,50,395
13	Furniture, Fixtures & Fittings	-	-	-	-	10%	-	-	-	-	-
14	Vehicles	-	-	-	-	15%	-	-	-	-	-
15	Lib.Books & Sci. Journals	-	-	-	-	40%	-	-	-	-	-
16	Small Value Assets	-	-	-	-	100%	-	-	-	-	-
17	Manuscripts	-	-	-	-	-	-	-	-	-	-
18	Other Assets	-	-	-	-	-	-	-	-	-	-
19	Sports Equipment	-	-	-	-	15%	-	-	-	-	-
20	Health Centre Equipment	-	-	-	-	-	-	-	-	-	-
21	Music Instruments	-	-	-	-	-	-	-	-	-	-
Total (A)		27,79,955	-	-	27,79,955		3,57,296	-	14,99,119	12,80,836	16,38,132
Capital Work in Progress (B)		-	-	-	-		-	-	-	-	-
23	Computer Software	7,80,775	-	-	7,80,775	40%	1,46,875	-	5,60,463	2,20,312	3,67,187
24	E-Journals	-	-	-	-	0%	-	-	-	-	-
25	Patents	-	-	-	-	0%	-	-	-	-	-
Total (C)		7,80,775	-	-	7,80,775	0.40	1,46,875	-	5,60,463	2,20,312	3,67,187
GRAND TOTAL (A+B+C)		35,60,730	-	-	35,60,730	0.40	5,04,171	-	20,59,582	15,01,148	20,05,319

SCHEDULE-4D Others

Sl. No.	Assets Heads	Gross Block			Depreciation for the Year 2022-23				Net Block			
		Op.Balance 01-04-2022	Additions	Deductions	Closing Balance	Dep. Opening Balance	Dep. Rate %	Depreciation for the Year	Deductions / Adjustment	Total Depreciation	As on 31-03-2023	As on 31-03-2022
1	Land	0.00	-	-	-	-	0%	-	-	-	-	-
2	Site Development	0.00	-	-	-	-	0%	-	-	-	-	-
3	Buildings	0.00	-	-	-	-	10%	-	-	-	-	-
4	Roads & Bridges	0.00	-	-	-	-	-	-	-	-	-	-
5	Tubewells & Water Supply	0.00	-	-	-	-	-	-	-	-	-	-
6	Sewerage & Drainage	0.00	-	-	-	-	-	-	-	-	-	-
7	Electrical Inst. & Equipment	0.00	2,11,065	-	2,11,065	-	10%	10,524	-	10,524	2,00,541	-
8	Plant & Machinery	0.00	-	-	-	-	10%	-	-	-	-	-
9	Scientific & Lab.Equipment	0.00	-	-	-	-	15%	-	-	-	-	-
10	Office Equipment	0.00	-	-	-	-	15%	-	-	-	-	-
11	Audio Visual Equipment	0.00	-	-	-	-	-	-	-	-	-	-
12	Computers & Peripherals	0.00	-	-	-	-	40%	-	-	-	-	-
13	Furniture, Fixtures & Fittings	0.00	19,800	-	19,800	-	10%	987	-	987	18,813	-
14	Vehicles	0.00	-	-	-	-	15%	-	-	-	-	-
15	Lib.Books & Sci. Journals	0.00	-	-	-	-	40%	-	-	-	-	-
16	Small Value Assets	0.00	-	-	-	-	100%	-	-	-	-	-
17	Manuscripts	0.00	-	-	-	-	-	-	-	-	-	-
18	Other Assets	0.00	-	-	-	-	-	-	-	-	-	-
19	Sports Equipment	0.00	28,700	-	28,700	-	15%	2,147	-	2,147	26,553	-
20	Health Centre Equipment	0.00	-	-	-	-	-	-	-	-	-	-
21	Music Instruments	0.00	-	-	-	-	-	-	-	-	-	-
Total (A)		-	2,59,565	-	2,59,565	-		13,658	-	13,658	2,45,907	-
Capital Work in Progress (B)		0.00	-	-	-	-		-	-	-	-	-
23	Computer Software	0.00	-	-	-	-	0%	-	-	-	-	-
24	E-Journals	0.00	-	-	-	-	0%	-	-	-	-	-
25	Patents	0.00	-	-	-	-	0%	-	-	-	-	-
Total (C)		0.00	-	-	-	-		-	-	-	-	-
GRAND TOTAL (A+B+C)		0.00	2,59,565	-	2,59,565	-		13,658	-	13,658	2,45,907	-

SCHEDULE-5 INVESTMENTS FROM EARMARKED/ENDOWMENT FUNDS

Amount in ₹

SI. No.	Particulars	Current Year 2022-23	Previous Year 2021-22
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)		
	Balance at the year end		0.00

SCHEDULE-6 INVESTMENTS- OTHERS

Amount in ₹

SI. No.	Particulars	Current Year 2022-23	Previous Year 2021-22
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)		
	Total		0.00

SCHEDULE-7 CURRENT ASSETS

Amount in ₹

Sl. No.	Particulars	Current Year 2022-23	Previous Year 2021-22
1	Stock		-
	a) Publications		
	b) Others		
2	Sundry Debtors	69,44,411	41,54,154
	a) Debts outstanding for a period of exceeding six months	69,44,411	41,54,154
	b) Others (Employee Loan Outstandings)		
3	Cash and Bank Balances	77,18,63,314	67,33,24,172
	a) with Scheduled Banks		
	In Current Accounts	6,48,55,342	1,44,41,461
	In Term Deposit Accounts	61,48,93,706	55,57,80,366
	In Savings Accounts	9,21,14,266	10,31,02,344
	b) Cash on Hand		
4	Post Office Savings Accounts		
	Total	77,88,07,725	67,74,78,326

SCHEDULE-7A BANK BALANCES

Amount in ₹

Sl. No.	Particulars	Current Year 2022-23	Previous Year 2021-22
	Current Accounts	6,48,55,342	1,44,41,461
1	Hostel / Mess SBI Current A/c # 5765	2,21,03,368	1,04,56,764
2	CMDA GOR SBI Current A/c # 4008	1,31,199	1,31,848
3	DIC Project SBI Current A/c # 0297	22,15,842	24,24,820
4	School Fee SBI Current A/c # 9844	3,51,13,106	13,27,691
5	Scope SBI Current A/c # 1733	99,690	1,00,339
6	Mess SBI Current A/c. # 7045	51,92,137	
	Savings Bank Accounts	9,21,14,266	10,31,02,344
1	Alumni Association SBI SB A/c # 0617	23,07,832	22,46,558
2	Corpus Fund SBI SB A/c # 3495	3,89,246	2,89,386
3	GIA SBI SB A/c # 6463	8,30,22,939	9,37,53,161
4	Hostel / Mess SBI SB A/c # 8183	1,02,233	99,150
5	NSS SBI SB A/c # 0892	219	97,286
6	Research & Consultancy SBI SB A/c # 6100	62,66,934	65,92,600
7	INYAN Sports & Cultural SBI SB A/c # 8460	24,864	24,204
8	RLCP SBI SB A/c # 9030	-	-
	Total	15,69,69,608	11,75,43,806

SCHEDULE-8 LOANS, ADVANCES & DEPOSITS

Amount in ₹

	Current Year 2022-23	Previous Year 2021-22
1. Advances to employees: (Non-interest bearing)	7,40,015	5,44,858
a) Imprest	13,855	-
b) for Office Expenditure	3,20,051	2,30,658
c) Mess A/c, Projects A/c	7,543	3,14,200
b) Others (To be Specified) - Mess A/c / Fee A/c.	3,98,566	-
2. Long Term Advances to employees: (Interest bearing)		
a) Vehicle Loan		
b) Home Loan		
b) Others		
3. Advances and other amounts recoverable in cash or in kind or for value to be received:	-	-
a) On Capital Account		
b) To Suppliers		
c) Others (Staff)		
4. Prepaid Expenses	15,90,514	26,02,328
a) Insurance		
b) Admin & General expenses	15,90,514	26,02,328
c) Other expenses		
5. Deposits	67,26,755	97,12,172
a) Telephone		
b) Lease Rent / Vendors	2,33,610	2,33,610
c) Electricity	18,62,200	18,62,200
d) CPWD	46,30,945	76,16,362
e) Others (Deposits with Vendors)		
6. Income Accrued	86,63,616	-
a) On Investments from Earmarked/ Endowment Funds		
b) On Investments-Others	86,63,616	
c) On Loans and Advances		
d) Others (includes income due unrealized)		
7. Other- Current assets receivable from UGC/sponsored projects	18,923	18,923
a) Debit balances in Sponsored Projects		
b) Debit balances in Sponsored Fellowships & Scholarships		
c) Grants Receivable		
d) Other receivables from other Heads	18,923	18,923
8. Claims Receivable		
Total	1,77,39,823	1,28,78,281

SCHEDULE-9 ACADEMIC RECEIPTS

Amount in ₹

FEE RECEIPTS FROM STUDENTS	Current Year 2022-23	Previous Year 2021-22
Academic		
1. Tuition Fee	4,57,21,375	3,76,25,400
2. Admission fee	1,23,100	11,06,000
3. Enrolment fee	4,90,000	5,48,000
4. Library Admission fee	4,70,750	3,34,750
5. Laboratory Fee	4,57,250	3,34,750
6. Sports Fee	17,94,300	12,58,650
7. Registration fee	4,59,000	3,69,750
8. Transportation fee	-	-
9. Magazine fee	-	-
10. Academic Support Fee	-	-
Total (A)	4,95,15,775	4,15,77,300
Examinations		
1. Admission test fee (JET)	7,85,510	-
2. Annual Examination fee	5,35,764	3,71,000
3. Mark sheet, certificate fee	1,78,879	1,43,202
4. Entrance examination fee	-	-
Total (B)	15,00,153	5,14,202
Other fees		
1. Identity Card fee	73,500	82,200
2. Fine/Miscellaneous fee	2,28,544	16,219
3. Medical fee	6,07,250	56,500
4. Transportation fee	-	-
5. Hostel fee		
a) Electricity charges	-	-
b) Medical Fee	-	-
c) Room Rent	-	-
d) Internet charges	4,64,781	13,92,850
6. Games fee	-	-
7. Dues / Pending Fee Receipt	5,300	85,734
8. Convocation Fees	8,08,000	18,000
9. Training & Placement cell fee	2,42,000	2,72,000
Total (C)	24,29,375	19,23,503
Total (A+B+C)	5,34,45,303	4,40,15,005

SCHEDULE-10 GRANTS / SUBSIDIES (IRREVOCABLE GRANTS RECEIVED)							Amount in ₹	
Particulars	Govt. of India	Plan		Total Plan	Non Plan UGC	Current Year 2022-23	Previous Year 2021-22	
		UGC						
		Plan	Specific Schemes					
Balance B/F	5,24,93,918	-	-	5,24,93,918	-	5,24,93,918	3,38,55,393	
Opening Balances / Adjustments (Opening Balances)								
--- Capital	3,12,10,284							
--- Salary	30,52,719							
--- General	2,00,62,635							
ADD: Receipts during the year#	23,63,00,000	-	-	23,63,00,000	-	23,63,00,000	19,62,00,000	
--- Capital	6,78,00,000	-	-	6,78,00,000	-	6,78,00,000	-	
--- Salary	6,85,00,000	-	-	6,85,00,000	-	6,85,00,000	12,12,00,000	
--- General	10,00,00,000	-	-	10,00,00,000	-	10,00,00,000	7,50,00,000	
Total	34,31,19,556	-	-	28,87,93,918	-	28,87,93,918	23,00,55,393	
LESS: Refund to UGC	-	-	-	-	-	-	-	
Balance	34,31,19,556	-	-	28,87,93,918	-	28,87,93,918	23,00,55,393	
LESS: Utilised for Capital Expenditure (A)	4,63,69,644	-	-	4,63,69,644	-	4,63,69,644	80,98,456	
Balance	29,67,49,912	-	-	24,24,24,274	-	24,24,24,274	22,19,56,937	
LESS: Utilised for Revenue Expenditure (B)*	21,62,11,021	-	-	21,62,11,021	-	21,62,11,021	16,94,63,019	
--- Salary	11,37,69,670	-	-	11,37,69,670	-	11,37,69,670	9,64,94,534	
--- General	10,24,41,351	-	-	10,24,41,351	-	10,24,41,351	7,29,68,485	
Balance C/F	8,05,38,891	-	-	2,62,13,253	-	2,62,13,253	5,24,93,918	
--- Capital	5,26,40,640							
--- Salary	1,02,76,967							
--- General	1,76,21,284							

SCHEDULE-11 INCOME FROM INVESTMENTS

Amount in ₹

Particulars	Earmarked / Endowment Funds		Other Investments	
	Current Year 2022-23	Previous Year 2021-22	Current Year 2022-23	Previous Year 2021-22
1. Interest a. On Government Securities b. Other Bonds / Debentures				
2. Interest on Term Deposits			3,28,66,100	1,69,53,300
3. Income accrued but not due on Term Deposits / Interest bearing advances to employees				
4. Interest on Savings Bank Accounts	2,41,959	1,15,905		-
5. Others (Specify)				
Total	2,41,959	1,15,905	3,28,66,100	1,69,53,300
Transferred to Earmarked / Endowment Funds	2,41,959	1,15,905		
Balance	-	-	3,28,66,100	1,69,53,300

SCHEDULE-12 INTEREST EARNED

Amount in ₹

Particulars	Current Year 2022-23	Previous Year 2021-22
1. On Savings Accounts with Scheduled Banks	15,81,350	16,58,980
2. On Loans		
a. Employees / Staff		
b. Others		
3. On Debentures and Other Receivables		
Total	15,81,350	16,58,980

SCHEDULE-13 OTHER INCOME

Amount in ₹

Particulars	Current Year 2022-23	Previous Year 2021-22
A. Income from Land & Buildings		
1. License fee		
2. Water charges recovered	80,500	
3. Quarters License fee		
B. Sale of Institute's Publications		
C. Income from holding events		
D. Others		
a) Book Fair (Library)	72,590	
b) Penalties/Fines Imposed to Contractors	4,97,266	
c) Buy Back Value on Sale of Assets	-	
d) Institute share on Consultancy Services	2,31,849	
e) Sponsorship received for (Inyan)	46,000	
1. RTI fees	110	250
2. Sale of application form (recruitment)	3,22,000	
3. Misc. receipts / Publication Additions	1,49,190	29,600
4 Others (Guest House Receipts)	2,08,600	
Total	16,08,105	29,850

SCHEDULE-14 PRIOR PERIOD INCOME

Amount in ₹

Particulars	Current Year 2022-23	Previous Year 2021-22
1. Academic Receipts		100
2. Income from Investments		
3. Interest earned		
3. Other Income		
i) Institute share on Consultancy Services	1,68,617	
i) IT TDS Refund of Previous Year	37,65,950	
i) Others	7,58,609	
Grand Total	46,93,176	100

Particulars	Current Year 2022-23			Previous Year 2021-22			Amount in ₹
	Plan	Non-Plan	Total	Plan	Non-Plan	Total	
	a) Salaries and Wages	10,98,48,143	-	10,98,48,143	9,41,54,942	-	
b) Staff Welfare Expenses	-	-	-	-	-	-	
c) Retirement and Terminal Benefits	1,99,36,071	-	1,99,36,071	-	-	-	
d) LTC facility	16,37,042	-	16,37,042	2,95,683	-	2,95,683	
e) Medical facility	12,58,485	-	12,58,485	11,10,159	-	11,10,159	
f) Children Education Allowance	10,26,000	-	10,26,000	9,33,750	-	9,33,750	
g) Honorarium	-	-	-	-	-	-	
h) Others (specify)	-	-	-	-	-	-	
Grand Total	13,37,05,741	-	13,37,05,741	9,64,94,534	-	9,64,94,534	

Particulars	Current Year 2022-23			Previous Year 2021-22			Amount in ₹
	Plan	Non-Plan	Total	Plan	Non-Plan	Total	
	a) Laboratory expenses	62,519	-	62,519	2,399	-	
b) Field work/Participation in Conferences	19,33,830	-	19,33,830	-	-	-	
c) Expenses on Seminars/Workshops	1,27,512	-	1,27,512	1,91,424	-	1,91,424	
d) Payment to visiting faculty	92,57,992	-	92,57,992	32,47,879	-	32,47,879	
e) Examination	22,60,833	-	22,60,833	4,63,676	-	4,63,676	
f) Student Welfare expenses	2,38,497	-	2,38,497	32,571	-	32,571	
g) Admission expenses	1,11,469	-	1,11,469	80,733	-	80,733	
h) Convocation expenses	22,95,315	-	22,95,315	-	-	-	
i) Publications	-	-	-	-	-	-	
j) Stipend/means-cum-merit scholarship	2,67,71,188	-	2,67,71,188	2,29,13,703	-	2,29,13,703	
k) Subscription Expenses	6,18,423	-	6,18,423	8,02,915	-	8,02,915	
l) Others (specify)	5,70,036	-	5,70,036	68,762	-	68,762	
Grand Total	4,42,47,614	-	4,42,47,614	2,78,04,062	-	2,78,04,062	

SCHEDULE-17 ADMINISTRATIVE AND GENERAL EXPENSES Amount in ₹

Particulars	Current Year 2022-23		Previous Year 2021-22		Total
	Plan	Non-Plan	Plan	Non-Plan	
A Infrastructure					
a) Electricity and power	1,01,64,230	-	58,81,216	-	58,81,216
b) Insurance	-	-	-	-	-
c) Water Tax / Charges	4,796	4,796	-	-	-
d) Rent, Rates & Taxes (Incl.Prop.Tax)	23,67,505	-	20,96,281	-	20,96,281
e) Others	35,871	-	6,104	-	6,104
B Communication					
f) Postage & Stationery	30,787	-	18,709	-	18,709
g) Telephone, Fax & Internet Charges	8,02,656	-	9,45,405	-	9,45,405
h) News Paper charges for Director/Registrar	4,050	-	-	-	-
C Others					
e) Printing and Stationery	10,79,904	-	5,32,860	-	5,32,860
f) Travelling and Conveyance Exp.	3,34,070	-	1,52,256	-	1,52,256
g) Hospitality	2,73,637	-	-	-	-
h) Auditors Remuneration	-	-	-	-	-
i) Professional Chages	2,77,349	-	2,35,800	-	2,35,800
j) Advertisement & Publicity	2,25,759	-	4,48,056	-	4,48,056
l) Others (specify)					
--- Outsourcing Staff Salaries	3,25,27,481	-	2,85,15,201	-	2,85,15,201
--- Meeting Expenses	5,48,559	-	2,61,518	-	2,61,518
--- Contingency Expenses	-	-	1,98,638	-	1,98,638
--- Legal Expenses	-	-	-	-	-
--- Rajabhasha Expenses	13,500	-	-	-	-
--- Other Expenses	40,306	-	-	-	-
Grand Total	4,87,30,460	-	3,92,92,044	-	3,92,92,044

Amount in ₹

Particulars	Current Year 2022-23			Previous Year 2021-22		
	Plan	Non-Plan	Total	Plan	Non-Plan	Total
	1 Vehicles (owned by the institution)	-	-	-	-	-
2 Vehicles taken on rent / lease						
c) Rent / lease expenses	6,96,177	-	6,96,177	7,00,625	-	7,00,625
3 Vehicle (Taxi) hiring expenses / Others	-	-	-	-	-	-
Grand Total	6,96,177	-	6,96,177	7,00,625	-	7,00,625

SCHEDULE-19 REPAIRS & MAINTENANCE

Amount in ₹

Particulars	Current Year 2022-23			Previous Year 2021-22		
	Plan	Non-Plan	Total	Plan	Non-Plan	Total
	a) Buildings	2,26,568	-	2,26,568	16,830	-
b) Furniture & Fixtures	28,216	-	28,216	41,875	-	41,875
c) Plant & Machinery	43,20,825	-	43,20,825	34,61,368	-	34,61,368
d) Office Equipment	-	-	-	-	-	-
e) Computers	13,02,698	-	13,02,698	4,75,599	-	4,75,599
f) Laboratory & Scientific equipment	-	-	-	-	-	-
g) Audio Visual equipment	-	-	-	-	-	-
h) Cleaning Material & Services	5,59,170	-	5,59,170	3,07,880	-	3,07,880
i) Book binding charges	-	-	-	-	-	-
j) Gardening	3,440	-	3,440	38,264	-	38,264
k) Estate Maintenance	12,96,766	-	12,96,766	53,321	-	53,321
l) Others (specify)	-	-	-	-	-	-
Grand Total	77,37,683	-	77,37,683	43,95,137	-	43,95,137

SCHEDULE-20 FINANCE COSTS

Amount in ₹

Particulars	Current Year 2022-23			Previous Year 2021-22		
	Plan	Non-Plan	Total	Plan	Non-Plan	Total
	a) Bank charges	3,776	-	3,776	9,972	-
b) Others (specify)						
i) Interest paid on Unspent GIA	20,38,912	-	20,38,912	-	-	-
Grand Total	20,42,688	-	20,42,688	9,972	-	9,972

SCHEDULE-21 OTHER EXPENSES

Particulars	Current Year 2022-23			Previous Year 2021-22			Amount in ₹
	Plan	Non-Plan	Total	Plan	Non-Plan	Total	
	a) Provision for Bad and Doubtful Debts / Advances	-	-	-	-	-	
b) Irrecoverable Balances Written-off	-	-	-	-	-	-	-
c) Grants / Subsidies to other institutions / organizations	-	-	-	-	-	-	-
d) Others (specify)	-	-	-	-	-	-	-
Grand Total	-	-	-	-	-	-	-

SCHEDULE-22 PRIOR PERIOD EXPENSES

Particulars	Current Year 2022-23			Previous Year 2021-22			Amount in ₹
	Plan	Non-Plan	Total	Plan	Non-Plan	Total	
	a) Establishment expenses	-	-	-	-	-	
b) Academic expenses	95,974	-	95,974	2,98,405	-	2,98,405	-
c) Administrative expenses	5,67,817	-	5,67,817	27,154	-	27,154	-
d) Transportation expenses	-	-	-	-	-	-	-
e) Repairs & Maintenance	3,61,850	-	3,61,850	4,41,086	-	4,41,086	-
f) Other expenses	-	-	-	-	-	-	-
Grand Total	10,25,641	-	10,25,641	7,66,645	-	7,66,645	-

**SCHEDULE FORMING PART OF THE ACCOUNTS FOR THE PERIOD
ENDED 31-03-2023**

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.2,59,565/- worth of Assets purchased out of Hostel / Sports Fees shown under 4D : Fixed Assets (Others).
- 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 Capitalized an amount of Rs.85,14,148/- (Rs.80,00,642/- for Construction of Compound Wall and Sports facilities + Rs.5,13,506/- for PMC Charges paid to BSNL).
- g) During the year, the School received an amount of Rs.2,06,339/- towards cost of buy back and the same reduced from the value of the Asset. (Rs.67,288/- under Office Equipment ; Rs.1,26,000/- under Computers & Peripherals ; Rs.13,051/- under Furniture, Fixture &

Fittings). Further, an amount of Rs.13,700/- was received towards buy back value of Computers & Peripherals was reduced from the cost of the Computers & Peripherals.

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 SCH-3: Current Liabilities: Unutilized Grants.
- e) Total Grants received from Ministry of Education, Government of India during the year 2022 - 23 and the utilization of the grants were disclosed separately in schedule-3C.

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:

Sl. No	Name of the Vendor	In Foreign Currency	In Indian Currency (INR)
1	Research Grant received i) BReUCom - Project	EUR 13,362.64	Rs.11,58,980
Payment of Remuneration			
1.	Dr.Prof.I.G.P. Rajapaksa, Colombo, Srilanka	USD 350	Rs.30,251.20
2.	Dr.Prof.Narein Gerald Rajintha, Srilanka	USD 350	Rs.30,251.20

9. RETIREMENT BENEFITS:

- a) Provision for Retirement benefits i.e., Gratuity and EL Encashment, [Credited to Schedule-3:Current Liabilities and debited to Leave Salary Contribution in Schedule 15 : Salaries & Allowances], was made as per the Actuary valuation i.e., M/s. K. A. Pandit, Mumbai for the year ended 31.03.2023.

S No.	Particulars	Amount Rs.	Remarks
1)	Provision for Leave Encashment report made by Actuary M/s. K. A. Pandit, Mumbai	Rs. 1,72,68,735/- (EL 1,41,82,076 /- + HPL Rs. 30,86,659 /-)	Up to 31-03-2023 (FY 2022-23)
2)	Provision for Gratuity report made by Actuary M/s. K. A. Pandit, Mumbai	Rs. 1,73,83,876/-	Up to 31-03-2023 (FY 2022-23)

However, only provision for the Gratuity and EL Encashment was made and actual expenses will be met from the Grants-in-aid as and when the liability arises.

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 termination 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.9.97 crores and the balance of Rs.0.47 crore is available with CPWD as per Form 65 issued as on 31.03.2023. As per the form-65 issued by the CPWD, an amount of Rs.10.44 Crores was credited to Capital Fund and proportionate expenses out of penalty i.e, Rs.9.97 crores was capitalized under buildings.

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. Sri Krishna Shelters Pvt. Ltd.

Further, As per Form-65 issued as on 31.03.2023, CPWD informed that Out of 3 Arbitration cases 1 case has been cleared and an amount of Rs.29,85,417/- has been paid and balance 2 cases are pending for which the balance deposit is reserved and any short fall in the deposit shall be intimated.

15. Others:

- i) **Interest paid on unspent Grants:** As per the instructions of MoE, Gol vide letter F.No.6-05/2021-TS.VI, Dt.21.12.2022 and SAR 2021-22 audit observations no. C. General, SPAV has paid an amount of Rs. 64,82,598/- from 2008-09 to 2021-22 remitted through Bharat Kosh account vide URN No.21176831012300003037, Dt.02.02.2023 (Ch. No. 565840, Dt.02-02-2023). Further, interest provision was made for the FY 2022-23 amounting to Rs.

20,38,912/-. The interest rates applicable to savings bank account of State Bank of India was considered for calculating the interest payable.

- ii) **Reconciliation of unutilized Grants:** As per the audit observations SAR 2021-22, D. Grants-in-aid, SPAV reconciled the figures from the inception of the Institute and necessary adjustment entries were passed in the books of accounts by adjusting the Capital Fund.

Statement showing the actual Grants-in-aid received from inception and expenditure incurred by the Institute from inception i.e, 2008-09 to 2021-22:

Particulars	As per Worksheet	Capital - 35	Salary - 36	General - 31	Total
Total Grants Received	31-03-2022	1,72,30,78,571	66,46,86,000	79,53,14,000	3,18,30,78,571
Expenditure	31-03-2022	1,69,18,68,287	60,91,39,363	77,52,51,365	3,07,62,59,015
Unspent Balance as per worksheet	31-03-2022	3,12,10,284	5,55,46,637	2,00,62,635	10,68,19,556

Statement showing unutilized Grants-in-aid as per Financial Statements:

Particulars	As per Financial Statements	Capital - 35	Salary - 36	General - 31	Total
Unspent Balance as per Balance Sheet / Financial Statements	31-03-2022	9,06,08,963	4,72,48,955	30,67,331	14,09,25,249
Add: CAG SAR 2021-22 Observations		10,14,394	-	-	10,14,394
Less: CAG SAR 2021-22 Observations		1,86,309	-	-	1,86,309
Unspent Balance after adjustments		9,14,37,048	4,72,48,955	30,67,331	14,17,53,334

Diff. accounted in books of accounts	01.04.2022	-6,02,26,764	82,97,682	1,69,95,304	-3,49,33,778
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- iii) Interest received on Corpus Fixed Deposits amounting to Rs.7,60,133/- received during the year is considered credited to interest on Fixed Deposits.
- iv) During the year income earned on guest house accommodation amounting to Rs.2,08,600/- was transferred to Corpus Fund. Further, an amount of Rs.2,17,813/- was considered as prior period income (SAR 2021-22 observation) and re-transferred to Corpus Fund totaling to Rs.4,26,413/-.
- v) Income Tax Refund received amounting to Rs.37,65,950/- was transferred from Capital Fund to Prior period income.
- vi) SAR 2021-22 audit observations were carried out during the year 2022-23.

- vii) As per the SAR 2021-22 audit observations, Schedule – 1 was prepared as per the prescribed format of Financial Statements (regrouped wherever required).
- viii) Receipt and Payments account was prepared considering debits and credits in all ledger accounts instead of cash basis of accounts.



REGISTRAR

कुलसचिव / Registrar
योजना तथा वास्तुकला विद्यालय, विजयवाड़ा
School of Planning and Architecture, Vijayawada.
शिक्षा मंत्रालय Ministry of Education,
सर्वे.सं. ४/४, आई.टी.आई रोड, विजयवाड़ा-५२०००८
Sy.No. 4/4, I.T.I. Road, Vijayawada-520 008



DIRECTOR

निदेशक / Director
योजना तथा वास्तुकला विद्यालय
School of Planning and Architecture
विजयवाड़ा / Vijayawada

**SCHEDULE FORMING PART OF THE ACCOUNTS FOR THE PERIOD
ENDED 31-03-2023**

SCHEDULE 24 -CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS

1. CONTINGENT LIABILITIES

- 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----
NIL----(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-----NIL------(Previous year -----NIL-----)
 - iii) Municipal Taxes ---- Rs. 14,05,49,190/- --(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. <u>Value of imports calculated on C.I.F. basis</u>		
-- Purchase of finished goods	Nil	Nil
-- Raw materials & Components (Including in transit)	Nil	Nil
-- Capital Goods	Nil	Nil
-- Stores, Spares and Consumables	Nil	Nil
II. <u>Expenditure on foreign currency:</u>		
a) Travel (USD-0, GBP 0)	Nil	Nil
b) Remittances and interest payment to Financial institutions/Banks in Foreign 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. <u>Earnings :</u>		
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 31-03-2023 and the Income and Expenditure Account for the year ended on that date.

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