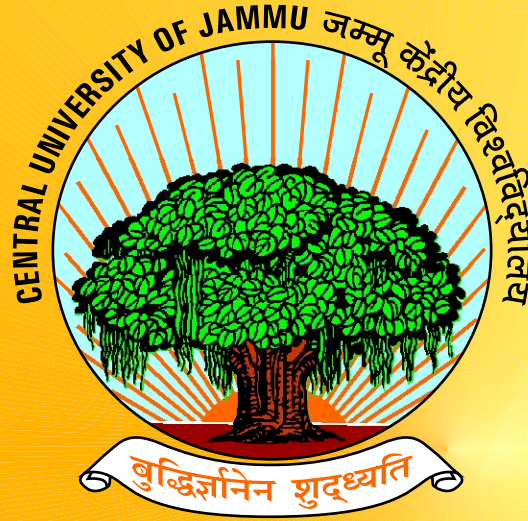


CENTRAL UNIVERSITY OF JAMMU

(Established by the Central University Act, 2009)



ANNUAL ACCOUNTS

FOR THE YEAR 2019-2020

Raya-Suchani (Bagla), District Samba - 181143
Jammu (J&K)

Email : finance@cujammu.ac.in

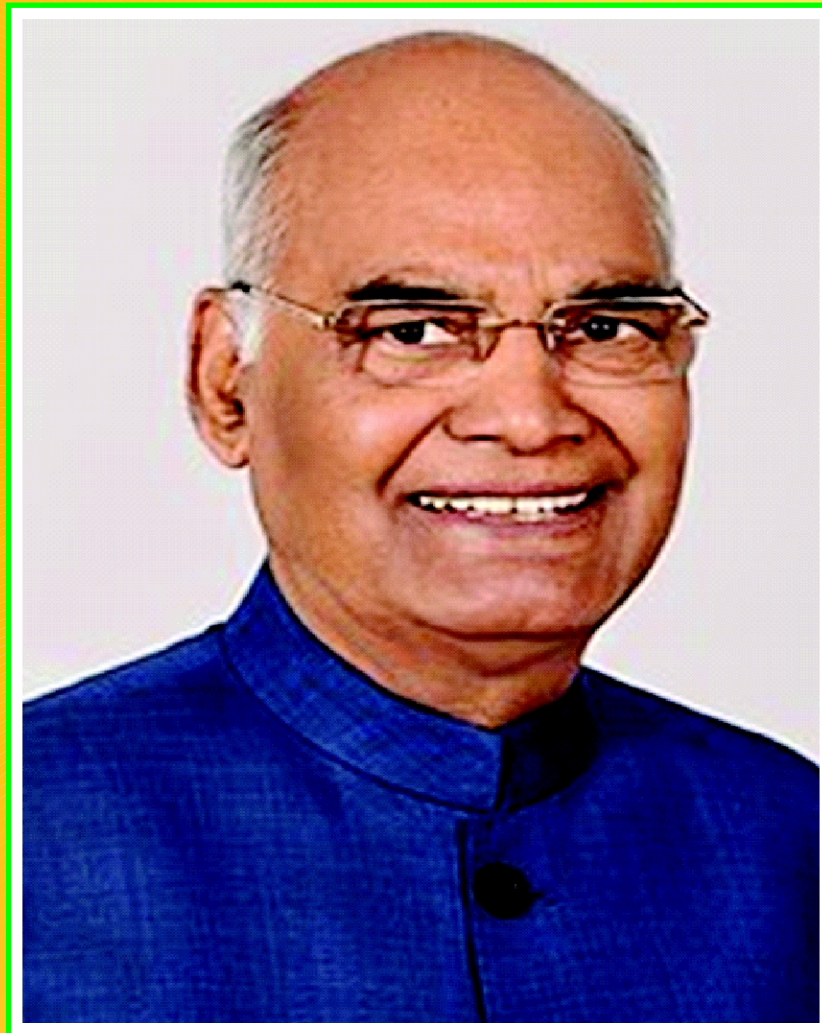
Website : www.cujammu.ac.in



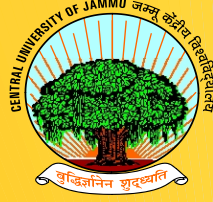
CENTRAL UNIVERSITY OF JAMMU

Annual Accounts for the Year 2019-2020

VISITOR



Shri Ram Nath Kovind
The President of India



CENTRAL UNIVERSITY OF JAMMU

Annual Accounts for the Year 2019-2020

VISITOR



Shri G. Parthasarthy



CENTRAL UNIVERSITY OF JAMMU

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UNIVERSITY COURT

i.	Chancellor	Chairperson <i>ex-officio Member</i>
ii.	Vice Chancellor	Vice-Chancellor <i>ex-officio Member</i>
iii.	Pro Vice Chancellor	<i>ex-officio Member</i>
iv.	All Deans	<i>ex-officio Member</i>
v.	Two members of the Executive Council to be nominated by the Executive Council	1. Prof. H. Devraj Former Vice Chairman University Grants Commission
		2. Prof. M.I. Haque Former Dean and Chairman D/o Business Administration Faculty of Management Studies and Research, AMU, Aligarh
vi.	All Head of Departments (HoDs)	<i>ex-officio Member</i>
vii.	Four members to be nominated by the Visitor (Nominated four members vide MHRD letter F. No. 52-7/2013-CU-III dated 26.07.2018)	1. Dr. Bandana Pandey Former Director, HRDC, Guru Jambheshwar University of Science and Technology, Hisar
		2. Dr. Alka Sharma The Business School, University of Jammu, Jammu
		3. Prof. Geeta Singh Director, Centre for Professional Development in Higher Education, University of Delhi
		4. Prof. (Dr.) G. Mustafa Shah Deptt. of Zoology, University of Kashmir
viii.	Dean Student's Welfare	<i>ex-officio Member</i>

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ix.	Registrar	<i>ex-officio</i> Member-Secretary
x.	Librarian	<i>ex-officio</i> Member
xi.	Proctor	<i>ex-officio</i> Member
xii.	Controller of Examinations	<i>ex-officio</i> Member
xiii.	Finance Officer	<i>ex-officio</i> Member
Representatives of Teachers out of Directors/Principals/Professors		
xiv.	Ten Professors who are not Heads/Deans but they hold the status of Professor/Director/Principal. The Professors/Directors/Principals to be nominated by the Vice Chancellor representing each School/Centre/College on the rotation. The representation shall be given to each Department/School/Centre. The rotation shall be carried till all get representation.	1. Vacant
		2. Vacant
		3. Vacant
		4. Vacant
		5. Vacant
		6. Vacant
		7. Vacant
		8. Vacant
		9. Vacant
		10. Vacant
xv.	Two Associate Professors who are not Heads of Teaching Departments. The Associate Professors to be nominated by the Vice Chancellor representing each School/Centre/College on the rotation. The representation shall be given to each Department/School/Centre. The rotation shall be carried till all get representation.	1. Vacant
		2. Vacant
xvi.	Two Assistant Professors by rotation, to be nominated by the Vice Chancellor.	1. Dr. Pankaj Mehta Department of Environmental Sciences
		2. Dr. Shahid Mushtaq Department of Marketing and Supply Chain Management



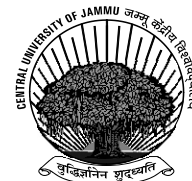
CENTRAL UNIVERSITY OF JAMMU

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Representatives of Non-Teaching Staff		
xvii.	Three Members of the Non-Teaching Staff, one from Group "A", one from Group "B" Staff and one from Group "C", to be nominated by the Vice Chancellor on rotation basis.	<p>Group "A" 1. Ms. Shafila Parihar Deputy Registratr</p> <p>Group "B" 2. Mr. Vikas Kumar Assistant</p> <p>Group "C" 3. Mr. Rohit Jasrotia LDC</p>
Persons representing learned Professions and Special Interests		
xviii.	Six persons representing learned professions and special interests including representatives of Industry, Commerce, Trade Union, Banking, Agriculture, Health & Culture, Financial Institutions, Legal, Bureaucrat, Police/Army, Eminent Academician,s Engineering/ Architecture, Media, TV/Film, Social Work, Corporate etc. to be nominated by the Executive Council.	<p>1. Dr. Baldev Raj Chairman, CII Avantha Centre for Competitiveness for SMEs, Chandigarh.</p> <p>2. Dr. Ram Vishwakarma Director, Indian Institute of Integrative Medicine, Jammu.</p> <p>3. Prof. Pervez Mustajab Zakir Hussain College of Engineering & Technology, AMU-Aligarh-202002</p> <p>4. Dr. Balwant Thakur Consultant-cum-Regional Director, Indian Council for Cultural Relations.</p> <p>5. Dr. Ashok Bhan Patron, IIPA J&K Regional Branch, Jammu. Former Director General, Jammu & Kashmir Police</p> <p>6. Prof. Anju Bhasin Vice Chancellor, Cluster University of Jammu</p>

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Nominees of the Chancellor		
xix.	Two persons to be nominated by the Chancellor from Vice Chancellors and Eminent Academicians.	1. Prof. (Dr.) Yogesh Tyagi Vice Chancellor, University of Delhi
		2. Dr. R.K. Kohli Vice Chancellor, Central University of Punjab
xx.	One Alumni and student council representative.	Alumni 1. Ms. Sonam Angmo Assistant Professor, Deptt. of English, Higher Education, J&K Government
		Student 2. Mr. Arief Mohammed MBA-HRM & OB



CENTRAL UNIVERSITY OF JAMMU

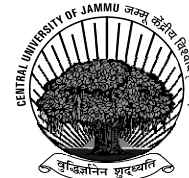
Annual Accounts 2019-2020

EXECUTIVE COUNCIL

a)	Vice-Chancellor	Prof. Ashok Aima Vice Chancellor (Chairman, Ex-officio)
b)	Pro Vice-Chancellor	<i>(Member, Ex-officio)</i>
c)	Secretary, Department of Higher Education, MHRD, GoI or his/ her nominee not below the rank of Joint Secretary	<i>(Member, Ex-officio)</i>
d)	Chairman, UGC or his/ her nominee;	<i>(Member, Ex-officio)</i>
e)	Secretary of the State Government dealing with matters relating to Higher Education	<i>(Member, Ex-officio)</i>
f)	Four persons of distinction in academics to be nominated by the Visitor; (vide MHRD F. No. 52-1/2019-CU.III dated 18.02.2019)	1. Prof. Udai Pratap Singh Professor and Head Department of Anthropology Lucknow University, Lucknow <i>(Member)</i>
		2. Dr. Vineeta Singh Professor, Department of Statistics Institute of Social Sciences Dr. B.R. Ambedkar University, Agra <i>(Member)</i>
		3. Prof. Ramdev Bharadwaj Vice Chancellor Atal Bihari Vajpayee Hindi University, Bhopal <i>(Member)</i>
		4. Prof. Sushil Kumar Gupta Professor, Division of Agroforestry, Faculty of Agriculture SKUAST-Jammu <i>(Member)</i>
g)	Three eminent academicians not in the service of the University, to be nominated by the MHRD from amongst a panel recommended by the Executive Council;	1. Member <i>(Vacant)</i>
		2. Member <i>(Vacant)</i>
		3. Member <i>(Vacant)</i>

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h)	One member of the Court nominated by the Visitor;	Member <i>(Vacant)</i>
i)	Three Deans of Schools of Studies by rotation according to seniority;	1. Prof. N.K.Tripathi Dean, School of Life Sciences <i>(Member)</i>
		2. Prof. Govind Singh Dean, School of Humanities & Social Sciences <i>(Member)</i>
		3. Prof. Jaya Bhasin Dean, School of Business Studies <i>(Member)</i>
j)	One Professor, who is not a Dean, by rotation according to seniority, to be nominated by the Vice-Chancellor; and	Prof. Brijmohan Singh Bhau Head, Department of Botany <i>(Member)</i>
k)	One Associate Professor who is not a Dean, by rotation according to seniority to be nominated by the Vice Chancellor;	Dr. Sunil Dhar Associate Professor, Department of Environmental Sciences <i>(Member)</i>
l)	Registrar Central University of Jammu	Secretary <i>ex-officio</i>



CENTRAL UNIVERSITY OF JAMMU

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ACADEMIC COUNCIL

(a)	Vice Chancellor	Prof. Ashok Aima, Vice Chancellor <i>(Chairman, Ex-officio)</i>
(b)	Pro-Vice Chancellor	<i>(Member, Ex-officio)</i>
(c)	Deans of Schools of Studies	<i>(Member, Ex-officio)</i>
(d)	Dean of Students Welfare	<i>(Member, Ex-officio)</i>
(e)	Proctor (Member, Ex-officio)	<i>(Member, Ex-officio)</i>
(f)	Librarian (Member, Ex-officio)	<i>(Member, Ex-officio)</i>
(g)	One member of the Court from amongst the elected members of the Court to be nominated by the Court	Vacant
(h)	Ten Heads of teaching departments on the basis of seniority and rotation to be nominated by the Vice Chancellor	1. Prof. Brij Mohan Singh Bhau Head, Deptt. of Botony
		2. Dr. Yashwant Singh Head, Deptt. of Computer Sciences and IT
		3. Dr. Ajay Kumar Sharma Head, Deptt. of Mathematics
		4. Dr. Dharmendra Singh Head, Deptt. of Educational Studies
		5. Dr. V. Sridharan Head, Deptt. of Chemistry & Chemical Sciences
		6. Dr. Gaurav Sehgal Head, Deptt. of Marketing & Supply Chain
		7. Dr. Vinay Kumar Head, Deptt. of Physics & Astronomical Sciences
		8. Dr. Anil Kumar Thakur Head, Deptt. of Nano Science & Materials
		9. Vacant
		10. Vacant

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(i)	Five Directors of Centres, if any, on the basis of seniority and rotation, to be nominated by the Vice Chancellor;	1. Centre for Comparative Religion & Civilizations
		2. Centre for Molecular Biology
		3. Vacant
		4. Vacant
		5. Vacant
(j)	Two Professors, who are not Deans of Schools of Studies or Heads of the Departments/Centres and are not members of the Executive Council, from each School, on the basis of seniority and rotation, to be nominated by the Vice Chancellor;	1. Vacant
		2. Vacant
(k)	Two Associate Professor, who are not covered in (c), (d) and (e) above, or not Heads of the Departments or not Directors of Centres or who are not members of the Executive Council, by rotation according to seniority, to be appointed by the Vice Chancellor;	1. Dr. Sunil Dhar Associate Professor Deptt. of Environmental Sciences
		2. Vacant
(l)	Two Assistant Professor, who are not members of the Executive Council, by rotation according to seniority, to be appointed by the Vice Chancellor.	1. Dr. Pavinder Singh Deptt. of Mathematics
		2. Dr. Neelika Arora Deptt. of HRM & OB
(m)	Ten persons, not in the service of the University, co-opted by the Academic Council for their special knowledge in educational progress, development and industry linkage.	1. Prof. Mohammad Miyan Former Member, UGC Former Vice Chancellor, Maulana Azad National Urdu University, Hyderabad
		2. Prof. Manoj Dhar Vice Chancellor, University of Jammu



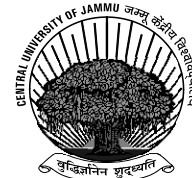
CENTRAL UNIVERSITY OF JAMMU

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		3. Prof. Sushma Yadav Vice Chancellor, Bhagat Phool Singh Mahila Vishwavidyalaya Khanpur Kalan, Haryana
		4. Prof. Manoj Gaur Director, IIT, Jammu
		5. Prof. R.N.K. Bamzai Former Vice Chancellor, Sri Mata Vaishno Devi University & School of Life Sciences Jawaharlal Nehru University, New Delhi
		6. Prof. Pulian B. Nayak Former Chairman, Department of Economics, Delhi School of Economics, University of Delhi
		7. Prof. Ashok Ogra Director, Apeejay School of Mass Communication, New Delhi
		8. Prof. S.K. Sharma Former Dean, Faculty of Law Former Head, Department of Law University of Jammu
		9. Prof. Ramesh Chander Head, Department of Mathematics University of Jammu
		10. Sh. Dhananjay Singh Director General - National HRD Network
(n)	Registrar, Central University of Jammu	<i>Secretary, Ex-officio</i>

CENTRAL UNIVERSITY OF JAMMU

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FINANCE COMMITTEE

(a)	Vice Chancellor	Prof. Ashok Aima, Vice Chancellor (Chairman, Ex-officio)
(b)	Pro-Vice-Chancellor	Member, Ex-officio
(c)	One Person nominated by Court	i) Dr. Ashok Bhan Patron, IIPA J&K Regional Branch, Jammu Former Director General Jammu & Kashmir Police (Court Member)
(d)	Three Persons nominated by Executive Council, out of whom at least one shall be a member of the Executive Council.	i) Prof. Amitabh Mattoo Centre for International Politics, Organization and Disarmament, Jawaharlal Nehru University, New Mehrauli Road, New Delhi 110067 (Executive Council Member)
		ii) Prof. A.M. Pathan Former Vice-Chancellor Central University of Karnataka 75/4, Ranoji Rao Road Basvangudi, Bangalore-560004
		iii) Prof. Jai Prakash Sharma Department of Commerce (Faculty of Commerce & Business) Delhi School of Economics University of Delhi, Delhi-110007
(e)	Three persons to be nominated by the Visitor	i) Joint Secretary and Financial Advisor, MHRD, or his/her nominee from Finance Bureau (dealing with CUs), MHRD not below the level of Under Secretary.
		ii) Joint Secretary (CU), MHRD or his/her nominee not below the level of Under Secretary from Administrative Bureau.
		iii) Joint Secretary (CU), UGC, or any other officer not below the level of Under Secretary nominated by the Chairman, UGC.
(f)	Finance Officer	Secretary (Ex-officio)



CENTRAL UNIVERSITY OF JAMMU

Annual Accounts 2019-2020



Special Part
भारतीय लेखापरीक्षा तथा लेखा विभाग
कार्यालय प्रधान निदेशक लेखापरीक्षा (केन्द्रीय), चण्डीगढ़
Indian Audit & Accounts Department
Office of The Principal Director of Audit (Central),
Chandigarh



सं०/No: पी.डी.ए.(सी)/के. व्यय/SAR CUJ/2019-20/2020-21/ 3296

दि०/Dated: 19/3/2021

सेवा मे,

सचिव,
शिक्षा विभाग,
मानव संसाधन विकास मंत्रालय,
भारत सरकार
नई दिल्ली - 110001

विषय: Central University of Jammu, J&K के वर्ष 2019-20 के लेखाओं पर पृथक
लेखापरीक्षा प्रतिवेदन

महोदय,

कृपया Central University of Jammu, J&K के वर्ष 2019-20 के लेखाओं पर पृथक
लेखापरीक्षा प्रतिवेदन (Separate Audit Report) संसद के दोनों सदनों के समक्ष प्रस्तुत करने हेतु
संलग्न पायें | संसद में प्रस्तुत होने तक प्रतिवेदन को गोपनीय रखा जाए।

संसद में प्रस्तुत करने के उपरांत प्रतिवेदन की पांच प्रतियाँ इस कार्यालय को भी भेज दी
जाएँ।

कृपया इस पत्र की पावती भेजें।

भवदीय

संलग्न: उपरोक्त अनुसार

-हस्ता/-

प्रधान निदेशक

✓ उपरोक्त की प्रतिलिपी वर्ष 2019-20 की पृथक लेखापरीक्षा प्रतिवेदन की प्रति सहित आवश्यक
कार्यवाही हेतु Vice Chancellor, Central University of Jammu, Rahya Suchani, Samba
District, Bagla, Jammu and Kashmir 181143 को प्रेषित की जाती है।

भवदीया

उप निदेशक (केन्द्रीय व्यय)

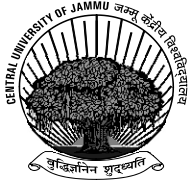
CENTRAL UNIVERSITY OF JAMMU

Annual Accounts 2019-2020



Separate Audit Report of the Comptroller & Auditor General of India on the Accounts of the Central University of Jammu, J&K for the year ended 31 March 2020.

1. We have audited the Balance Sheet of the Central University of Jammu as at 31 March, 2020, Income & Expenditure Account and Receipts & Payments Account for the year ended on that date under Section (19)2 of the Comptroller & Auditor General's (Duties, Powers & Conditions of Service) Act, 1971 read with section 31(1) of the Central Universities Act, 2009. These financial statements are the responsibility of the University's management. Our responsibility is to express an opinion on these financial statements based on our audit.
2. This Separate Audit Report contains the comments of the Comptroller & Auditor General of India (CAG) on the accounting treatment only with regard to classification, conformity with the best accounting practices, accounting standards and disclosure norms etc. Audit observations on financial transactions with regard to compliance with the Law, Rules & Regulations (Propriety and Regularity) and efficiency-cum-performance aspects etc., if any, are reported through Inspection Reports/CAG's Audit Reports separately.
3. We have conducted our audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. An audit includes examining, on a test basis, evidences supporting the amounts and disclosure in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of financial statements. We believe that our audit provides a reasonable basis for our opinion.
4. Based on our audit, we report that :
 - (i) We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit.
 - (ii) The Balance Sheet and Income and Expenditure Account/Receipts and Payments Account dealt with by this Report have been drawn up in the format prescribed by the Ministry of Human Resources Development, Government of India vide order No. 29-4/2012-FD dated 17 April 2015.



CENTRAL UNIVERSITY OF JAMMU

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

(iv) We further report that :

A. Balance Sheet

Sources of Funds : Current Liabilities & Provisions (Schedule 3)

Unutilised grants from UGC, Government of India and State Government (Schedule 3C) : ₹ 109.71 crore

Above included accumulated Internal Revenue Generation (IRG) of ₹ 40.71 crore, which has been included under unutilised grants by debiting the Corpus/Capital Fund. IRG should have been retained in the Corpus/Capital Fund, instead of transferring to unutilised grants. This has resulted in overstatement of Current Liabilities & Provisions and understatement of Corpus/Capital Fund by ₹ 40.71 crore.

B. General

Accumulated depreciation and Net Block of Fixed Assets

It has been observed that the University has provided depreciation on diminishing balance method, instead of Straight line method, which is in violation of the prescribed format.

As per the format, specific rates of depreciation have been instructed for each category of fixed assets. In order to calculate correct amount of depreciation, it is to be charged according to the purchase year of a specific asset. Thus, detailed schedule of calculation of depreciation is needed to be prepared.

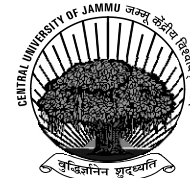
Correct amount of depreciation was needed to be worked out by the University, according to life of the asset(s) (from the purchase year) in accordance with the Straight line method, by preparing schedule of calculation of depreciation. Therefore, Net Block of Fixed Assets and Accumulated Depreciation upto 31.03.2020 need to be recalculated and corrected.

C. Grant-in-Aid

The position of grant-in-aid of the University as on 31.03.2020 is as detailed below :

CENTRAL UNIVERSITY OF JAMMU

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Particulars	(Amount in ₹ crore)			
	OH-31	OH-36	OH-35	Total
Opening Balance as on 01.04.2019	0.00	0.00	45.98	45.98
Add : Grants Received	15.82	21.76	14.25	51.83
Add : Interest income	0.07	0.09	0.11	0.27
Total funds available	15.89	21.85	60.34	98.08
Less : expenditure	13.85	20.78	9.75	44.38
Less : refund of interest	0.21	0.22	0.00	0.43
Less : Receivable grant	0.00	1.74	0.00	1.74
Unspent balance at the end of the year	1.83	-0.89 ¹	50.59	51.53
Add : advances	0.00	0.00	17.47	17.47
Total unspent balance as on 31.03.2020	1.83	-0.89	68.06	69.00

- (v) Subject to our observations in the preceding paragraphs, we report that the Balance Sheet, Income & Expenditure Account and Receipts & Payments Account dealt with by this report are in agreement with the books of accounts.
- (vi) In our opinion and to the best of our information and according to the explanations given to us, the said financial statements read together with the Accounting Policies and Notes on Accounts, and subject to the significant matters stated above and other matters mentioned in Annexure to this Audit Report give a true and fair view in conformity with accounting principles generally accepted in India:
- In so far as it relates to the Balance Sheet, of the state of affairs of Central University of Jammu, J&K as at 31 March 2020; and
 - In so far as it relates to Income & Expenditure Account, of the surplus for the year ended on that date.

For and on behalf of the C & AG of India

Principal Director of Audit (Central), Chandigarh

Place : Chandigarh

Date : 19-03-2021

¹excluding grant of ₹ 1.74 crore, receivable at the end of the year.



CENTRAL UNIVERSITY OF JAMMU

Annual Accounts 2019-2020

Annexure to Audit Report

1. Adequacy of Internal Audit System :

Internal Audit System was found to be deficient as :-

- (i) University had not prepared its internal audit manual.
- (ii) The internal audit wing was not adequately staffed and was being manned by a single officer appointed on contractual basis.

2. Adequacy on Internal Control System

The Internal Control is found inadequate in view of the following :

- (i) Confirmation of capital advances has not been taken from the respective parties.
- (ii) Control over retention/management of Performance Bank Guarantees obtained from various contractors had been left to the Project Management Consultant appointed by the University for various Infrastructure Projects under execution.
- (iii) As per Central Universities Act, 2009, minimum three meetings of Finance Committee are required to be held to examine the accounts and to scrutinize proposals for expenditure, but only two meetings of FC were held during 2019-20.
- (iv) Asset register was not found maintained in the prescribed proforma.

3. System of physical verification of Fixed Assets

Physical verification of fixed assets for the year 2019-20 has not been conducted.

4. System of Physical Verification of Inventory

A reference is invited to Sl. No. 5 of Significant Accounting Policies (schedule 23) related to stocks which states that expenditure on purchase of chemicals, glassware, publications and other stocks is accounted as revenue expenditure, except that the value of closing stocks held on 31st March is set up as inventories by reducing the corresponding revenue expenditure on the basis of information obtained from Departments. They are valued at cost. However, no verification of stock was conducted to work out the closing stocks as on 31.03.2020.

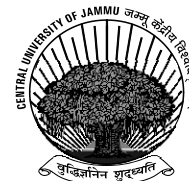
5. Regularity in payment of Statutory dues

All statutory dues had been paid/deposited regularly with the appropriate authorities within the prescribed time limit.

Deputy Director

CENTRAL UNIVERSITY OF JAMMU

Annual Accounts 2019-2020



BALANCE SHEET AS ON 31.03.2020

Amount (in Rupees)

Sources of Funds	Schedule	Current Year	Previous Year
Corpus/Capital Funds	1	3538252575.00	3328290313.29
Designated/Earmarked/Endowment Funds	2	13990426.00	8275719.00
Current Liabilities & Provisions	3	1292100757.97	1253288690.83
Total		4844343758.97	4589854723.12

Application of Funds	Schedule	Current Year	Previous Year
Fixed Assets	4		
Tangible Assets		3220262725.00	114367719.00
Intangible Assets		1632739.00	952212.00
Capital Works-in-Progress		202219791.00	3173875854.00
Investments From Earmarked/Endowment Funds	5	0.00	0.00
Long Term		0.00	0.00
Short Term		0.00	0.00
Investments – Others	6	0.00	0.00
Current Assets	7	1076585968.12	951495473.27
Loans, Advances & Deposits	8	343642535.85	349163464.85
Total		4844343758.97	4589854723.12

Significant Accounting Policies 23

Contingent Liabilities and Notes to Accounts 24

I/c Finance Officer
Central University of Jammu

Vice Chancellor
Central University of Jammu



CENTRAL UNIVERSITY OF JAMMU

Annual Accounts 2019-2020

INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD/YEAR ENDED 31.03.2020

Amount (in Rupees)

Particulars	Schedule	Current Year	Previous Year
INCOME			
Academic Receipts	9	37070261.00	20038730.00
Grants/Subsidies	10	375752000.00	147447000.00
Income from Investments	11	89536885.10	40380428.17
Interest earned	12	0.00	0.00
Other Income	13	9080987.71	5501856.30
Prior Period income	14	0.00	0.00
TOTAL		511440133.81	213368014.47
EXPENDITURE			
Staff Payments & Benefits Establishment Expenses	15	216234978.00	184659662.00
Academic Expenses	16	23278007.00	24694219.00
Administrative & General Expenses	17	91786482.00	91961944.70
Transportation Expenses	18	2509775.00	3071830.00
Repairs and Maintenance	19	17649511.00	17127224.00
Finance Costs	20	177.00	2334.40
Depreciation	4	77285408.00	12313585.00
Other Expenses	21	0.00	0.00
Prior Period Expenses	22	0.00	0.00
Total (B)		428744338.00	333830799.10
Balance being excess of expenditure over Income (A-B)		82695795.81	120462984.63
Transfer to /from Designated Fund		0.00	0.00
Building Fund		0.00	0.00
Others (Specify)		0.00	0.00
Balance being Surplus/ (Deficit) Carried to Capital Fund		82695795.81	120462784.63

Significant Accounting Policies 23

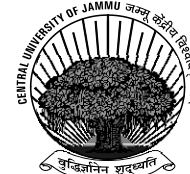
Contingent Liabilities and Notes to Accounts 24

I/c Finance Officer
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CENTRAL UNIVERSITY OF JAMMU


Annual Accounts 2019-2020




RECEIPTS AND PAYMENTS ACCOUNTS FOR THE PERIOD/YEAR ENDED 31.03.2020

Amount (in Rupees)

	RECEIPTS	CURRENT YEAR	PREVIOUS YEAR		PAYMENTS	CURRENT YEAR	PREVIOUS YEAR
I.	Opening Balances	0.00	0.00	I.	Expenses		
a)	Cash Balances	0.00	0.00	a)	Establishment Expenses	207848108.00	186269898.00
b)	Bank Balance	0.00	0.00	b)	Academic Expenses	6996660.00	24024309.00
i.	In Current Accounts	0.00	13582.50	c)	Administrative Expenses	126654137.00	110110002.10
ii.	In Deposit Accounts	838618408.00	1033577612.00	d)	Transportation Expenses	4158327.00	2818514.00
iii.	Savings Accounts	112877065.27	47073199.69	e)	Repairs & Maintenance	679744.00	2726935.00
				f)	Prior Period expenses	0.00	0.00
II.	Grants Received	0.00	0.00	II.	Payments against Earmar- -ked/Endowment Funds	1954294.00	1514759.00
a)	From Govt. of India	518252000.00	262447000.00		From other Sources	0.00	0.00
b)	From State Govt.	0.00	0.00				
c)	From Other Sources	0.00	0.00	III.	Payments against sponsored Projects/Schemes	41514519.00	47399119.00
III.	Academic Receipts	21720876.00	12014452.00	IV.	Payments against sponsored Fellowships/Scholarships	1364223.00	0.00
IV.	Receipts against Earmarked/Endowment Funds	7375277.00	4353150.00	V.	Investments & Deposits made	0.00	0.00
V.	Receipts against sponsored Projects / Schemes	57663133.75	49701215.00	a)	Out of Earmarked/Endowment Funds	0.00	0.00
				b)	Out of Funds (Investments-Others)	0.00	0.00
VI.	Receipts against sponsored Fellowships & Scholarships	2117832.00	467000.00	VI.	Term Deposit with Scheduled Banks	0.00	0.00
VII.	Income on Investments from	0.00	0.00	VII.	Expenditure on Fixed Assets & Capital Works-in-Progress	0.00	0.00
a)	Earmarked/Endowment funds	0.00	3051452.00	a)	Fixed Assets	19088743.00	12355055.00
b)	Other Investments	0.00	0.00	b)	Capital works-in-progress (including advances)	78449149.00	114700891.00
VIII.	Interest Received on	0.00	0.00	VIII.	Other Payments including statutory payments	0.00	13454000.00
a)	Bank Deposits	8094502.10	6315039.00	a)	Repayment of Interest-UGC	4214000.00	
b)	Loans and Advances	0.00	0.00	b)	Repayment of Interest-MHRD	4817098.00	
c)	Savings Bank Accounts	365397.00	831045.17	IX.	Grants Receivable	17430000.00	0.00
IX.	Investments encashed	0.00	0.00	X.	Deposits and Advances	17133942.00	2767208.00
X.	Term Deposits with Scheduled Banks encashed	0.00	0.00	XI.	Other Payments (CUCET/B.Voc.)	10000393.00	2228195.00
XI.	Other Income (including prior period income	20659289.00	20422261.30	XII.	Closing Balances	0.00	
				a)	Cash in Hand	0.00	0.00
XII.	Deposits and Advances	13635431.00	17535448.00	b)	Bank Balances	0.00	0.00
					In Current Accounts	0.00	0.00
					In Savings Accounts	60067560.12	112877065.27
					In Deposit Accounts	1016518408.00	838618408.00
XIII.	Miscellaneous Receipts including Statutory Receipts	2496214.00	7577003.71			0.00	0.00
XIV.	Any other Receipts	14713880.00	6484898.00			0.00	0.00
	Total	1618589305.12	1471864358.37		Total	1618589305.12	1471864358.37


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Vice Chancellor
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CENTRAL UNIVERSITY OF JAMMU

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SCHEDULE-1 : CORPUS/CAPITAL FUND

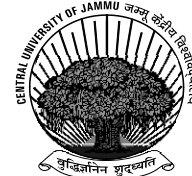
Amount (in Rupees)

Particulars	Current Year	Previous Year
Balance at the beginning of the year	3328290313.29	4362171984.04
Add: Contribution towards Corpus / Capital Fund	0.00	0.00
Add: Grants from UGC, Government of India and State Government to the extent utilized for capital expenditure	142500000.00	115000000.00
Add: Assets Purchased out of Earmarked Funds/ Gratuity reversed	5803328.00	15777125.00
Add: Assets Purchased out of Sponsored Projects, where ownership vests in the institution	12108832.00	16165329.00
Add: Grants Received from Other Ministry for Capital Fund	0.00	18000000.00
Add: Assets Donated/Gifts Received	0.00	523064.00
Add: Provision on account of unutilized Grants	0.00	77083102.92
Add: Excess of Income over expenditure	82695795.81	0.00
Total (A)	3571398269.10	4604720604.96
(Less) transferred from the Income & expenditure Account		120462784.63
(Less) Provision kept for liability of Grants 2019-20	28931694.10	1142513507.04
(Less) Interest on Capital remitted to UGC	4214000.00	13454000.00
Total (B)	33145694.10	1276430291.67
Balance at the year end (A-B)	3538252575.00	3328290313.29

I/c Finance Officer
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SCHEDULE-2 : DESIGNATED/EARMARKED/ENDOWMENT FUNDS

Amount (in Rupees)

Particulars	Funds wise Breakup						Total	
	Fund Alum.	Fund Edu. Tour	Project Overhead	Fund Tou. Mgt.	Fund Trg. & Pl. ac.	Fund Other Misc	Current Year	Previous Year
A.								
a) Opening balance	946190.00	2743778.00	0.00	1497852.00	2919168.00	168731.00	8275719.00	5238171.00
b) Additions during the year	826200.00	44000.00	3420682.00	685000.00	1855200.00	544195.00	7375277.00	4364557.00
c) Income from investments made of the funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
d) Accrued interests on investments/Advances	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
e) Interest on Saving Bank a/c	35587.00	48313.00	0.00	61563.00	134015.00	14246.00	293724.00	252857.00
f) Other additions (specify nature)								
Total (A)	1807977.00	2836091.00	3420682.00	2244415.00	4908383.00	727172.00	15944720.00	9855585.00
Utilization/Expenditure towards objectives of funds								
i) Capital Expenditure	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ii) Revenue Expenditure	321062.00	1159331.00	0.00	70750.00	175200.00	227951.00	1954294.00	1579866.00
Total (B)	321062.00	1159331.00	0.00	70750.00	175200.00	227951.00	1954294.00	1579866.00
Closing balance at the yearend (A-B)	1486915.00	1676760.00	3420682.00	2173665.00	4733183.00	499221.00	13990426.00	8275719.00
Represented by								
Cash and Bank Balances	1486915.00	1676760.00	3420682.00	2173665.00	4733183.00	499221.00	13990426.00	8275719.00
Investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest accrued but not due	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	1486915.00	1676760.00	3420682.00	2173665.00	4733183.00	499221.00	13990426.00	8275719.00

(Signature)

**I/c Finance Officer
Central University of Jammu**



CENTRAL UNIVERSITY OF JAMMU

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SCHEDULE-2A : ENDOWMENT FUNDS

Amount (in Rupees)

Sl. No.	Name of Endowment	Opening Balance		Addition during the Year		Total Endowment (3+5)	Accumulated Interest (4+6)	Expenditure on the object during the year	Closing Balance		Total (10+11)
		Endowment	Accumulated Interest	Endowment	Interest				Endowment	Accumulated Interest	
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.
1.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

I/c Finance Officer
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CENTRAL UNIVERSITY OF JAMMU

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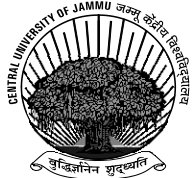


SCHEDULE-3 : CURRENT LIABILITIES & PROVISIONS

Amount (in Rupees)

	Particulars	Current Year	Previous Year
A.	CURRENT LIABILITIES		
1.	Deposit from Staff	0.00	73419.00
2.	Deposit from Students (Library / Hostel Security)	8491086.00	6790924.00
3.	Sundry Creditors	7809177.00	10074725.00
a.	For Goods & Services (Payable Expenses)	9083613.00	15773360.00
b.	Others		
c.	CUCET/ Endowment Funds	0.00	5891129.71
4.	Deposit others (including EMD, Security Deposit) (EPIL+ Others)	16276127.00	14104503.00
5.	Statutory Liabilities (GPF, TDS, WC, TAX, CPF, GIS, NPS) :	6278440.00	2459466.00
a.	Overdue	0.00	0.00
b.	Others (Payable as on 31.03.2020)	0.00	0.00
6.	Other Current Liabilities	0.00	0.00
a.	Salaries	12703220.00	17517523.00
b.	Receipts against sponsored projects	72158809.75	537555875.00
c.	Receipts against sponsored fellowships & scholarships (NET/JRF etc)	1095853.00	279645.00
d.	Unutilized Grants		
e.	Fee in advance (Accrual basis)	1097121520.22	1065430404.12
f.	Other Liabilities (Swami Vivekanad Chair & Hindi Dept., Wifi Campus/Madan Mohan Malviya Chair	994693.00	633318.00
		36734656.00	44522607.00
g.	Other funds (Rent Received in Advance)	0.00	156600.00
	Total (A)	1268747194.97	1237463498.83
B.	PROVISIONS		
1.	For Taxation	0.00	0.00
2.	Gratuity	0.00	0.00
3.	Superannuation Pension	0.00	0.00
4.	Accumulated Leave Encashment	23353563.00	15825192.00
5.	Trade Warranties/Claims	0.00	0.00
6.	Others (Specify)	0.00	0.00
	Total (B)	23353563.00	15825192.00
	G. Total (A+B)	1292100757.97	1253288690.83

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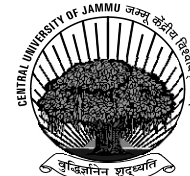
SCHEDULE-3 (a) : SPONSORED PROJECTS

Amount (in Rupees)

1	2	3		4		5	6	7			
		Opening Balance as on 01-04-2019		Receipt/Interest during the year				Total	Expenditure during the Year	Closing Balance as on 31-03-2020	
		Credit	Debit	Receipt	Interest					Credit	Debit
1.	AICTE ISTE (4299)	0.00	0.00	32400.00	0.00	324000.00	324000.00	0.00	0.00		
2.	UNICEF 4229	3436280.00	0.00	15498.00	0.00	3451778.00	3451778.00	0.00	0.00		
3.	Digital India Workshop 4230	0.00	84668.00	0.00	0.00	-84668.00	21828.00	0.00	106496.00		
4.	DST Project PARTHASARTHY 4212	105967.00	0.00	0.00	0.00	105967.00	0.00	105967.00	0.00		
5.	Effective Managerial Skill 4227	222300.00	0.00	0.00	6670.00	228970.00	0.00	228970.00	0.00		
6.	IQAC 4223	84400.00	0.00	0.00	0.00	84400.00	52500.00	31900.00	0.00		
7.	Investigation on Himalayas	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
8.	Research Development of Handicraft 4238	500000.00	0.00	0.00	15000.00	515000.00	0.00	515000.00	0.00		
9.	Survey and Study on Artisans 4224	271080.00	0.00	0.00	8132.00	279212.00	0.00	279212.00	0.00		
10.	Algebra & Geometry Workshop 4245	0.00	38410.00	38410.00	0.00	0.00	0.00	0.00	0.00		
11.	Development of Solar Cities 4240	250000.00	0.00	0.00	7500.00	257500.00	0.00	257500.00	0.00		
12.	Dev. Novel. Sensing 4244	506858.00	0.00	500000.00	14675.00	1021533.00	689704.00	331829.00	0.00		
13.	ICSSR Project (4249)	5404.00	0.00	0.00	0.00	5404.00	0.00	5404.00	0.00		
14.	NBHM AJAY SHARMA 4299-17	478800.00	0.00	0.00	0.00	478800.00	424270.00	54530.00	0.00		
15.	Fabr. of Inorganic for OPTL 4246	42827.00	0.00	550000.00	6402.00	599229.00	379402.00	219827.00	0.00		
16.	Rajiv Gandhi NIYD 4233	4000.00	0.00	0.00	0.00	4000.00	0.00	4000.00	0.00		
17.	Project SERB 4266	248794.00	0.00	0.00	4163.00	252957.00	252957.00	0.00	0.00		
18.	Ball State University 4299-02	222159.00	0.00	0.00	0.00	222159.00	222159.00	0.00	0.00		
19.	Unraveling Role of Calmodium 4241	171144.00	0.00	900000.00	2757.00	1073901.00	987600.00	86301.00	0.00		
20.	CSIR 4216	0.00	17600.00	17600.00	0.00	0.00	0.00	0.00	0.00		
21.	Study of Mgnrega 4255	123592.00	0.00	0.00	0.00	123592.00	84152.00	39440.00	0.00		
22.	Dr Sanjay Comp Bet Space 4276	0.00	0.00	392000.00	1440.00	393440.00	248000.00	145440.00	0.00		
23.	DST NIMAT 4279	0.00	49872.00	49872.00	0.00	0.00	0.00	0.00	0.00		
24.	DST Project Dr. Venkat 4256	67787.00	0.00	0.00	0.00	67787.00	55967.00	11820.00	0.00		
25.	DST NIMAT (4270)	0.00	140.00	140.00	0.00	0.00	0.00	0.00	0.00		
26.	FIST Maths (4273)	1087739.00	0.00	191721.00	0.00	1279460.00	1082379.00	197081.00	0.00		

CENTRAL UNIVERSITY OF JAMMU

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Amount (in Rupees)

1	2	3		4		5	6	7			
		Opening Balance as on 01-04-2019		Receipt/Interest during the year				Total	Expenditure during the Year	Closing Balance as on 31-03-2020	
		Credit	Debit	Receipt	Interest					Credit	Debit
27.	Gender Discussion 4257	260000.00	0.00	0.00	7800.00	267800.00	0.00	267800.00	0.00		
28.	ICSSR Dr. Govind Singh 4272	605096.00	0.00	115903.00	0.00	720999.00	558387.00	162612.00	0.00		
29.	ICSSR Mgnrega 4281	6539.00	0.00	105000.00	0.00	111539.00	0.00	111539.00	0.00		
30.	ICPR (4253)	0.00	20000.00	20000.00	0.00	0.00	0.00	0.00	0.00		
31.	Ministry of Ayush 4278	135793.00	0.00	0.00	4073.00	139866.00	0.00	139866.00	0.00		
32.	UGC Startup 4280	30125.00	0.00	0.00	0.00	30125.00	30500.00	0.00	375.00		
33.	NCRI FDP 4254	0.00	38516.00	38516.00	0.00	0.00	0.00	0.00	0.00		
34.	NISD 4274	0.00	12924.00	0.00	0.00	-12924.00	0.00	0.00	12924.00		
35.	UGC BSR 4252	0.00	20105.00	0.00	0.00	-20105.00	0.00	0.00	20105.00		
36.	IUAC 4264	14000.00	0.00	104500.00	0.00	118500.00	133535.00	0.00	15035.00		
37.	UGC BSR 4251	0.00	12772.00	0.00	0.00	-12772.00	0.00	0.00	12772.00		
38.	NSS 4283	0.00	0.00	967500.00	4838.00	972338.00	0.00	972338.00	0.00		
39.	SERB 4277	1937014.00	0.00	500000.00	30408.00	2467422.00	1464457.00	1002965.00	0.00		
40.	SERB 4282	1766810.00	0.00	0.00	39450.00	1806260.00	451781.00	1354479.00	0.00		
41.	IUAC 4247	0.00	79065.00	140932.00	0.00	61867.00	70000.00	0.00	8133.00		
42.	UGC BSR 4268	88075.00	0.00	0.00	0.00	88075.00	87497.00	578.00	0.00		
43.	UGC BSR 4267	0.00	248017.00	302117.00	0.00	54100.00	54138.00	0.00	0.00		
44.	UGC MRP 4259	460501.00	0.00	0.00	13815.00	474316.00	0.00	474316.00	0.00		
45.	Unnat Bharat 4269	0.00	5280.00	19859.00	0.00	14579.00	14579.00	0.00	0.00		
46.	CSIR SK Khosa 4299-10	189352.00	0.00	17421.00	0.00	206773.00	198000.00	8773.00	0.00		
47.	Department Of Space 4299-11	11955223.00	0.00	25621859.00	324302.00	37901384.00	6362718.00	31538666.00	0.00		
48.	Dr. Nupur CSIR 4261	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
49.	V Sridharan 4287	2816029.00	0.00	1000000.00	31206.00	3847235.00	3144343.00	702892.00	0.00		
50.	DST NIMAT 4299-01	80000.00	0.00	0.00	0.00	80000.00	0.00	80000.00	0.00		
51.	INST INDIA 4271	0.00	29000.00	29000.00	0.00	0.00	0.00	0.00	0.00		
52.	FDP DST 4299-24	200000.00	0.00	0.00	0.00	200000.00	200000.00	0.00	0.00		
53.	Glacier Study of Chenab 4299-23	4170193.00	0.00	0.00	103393.00	4273586.00	752762.00	3520824.00	0.00		
54.	MURUGESSAN 4299-04	30000.00	0.00	0.00	0.00	30000.00	0.00	30000.00	0.00		
55.	ICMR Audesh Bhat 4299-08	3030550.00	0.00	3001500.00	91702.00	6123752.00	975328.00	5148424.00	0.00		
56.	ICSSR 4299-13	150000.00	0.00	0.00	0.00	150000.00	150000.00	0.00	0.00		
57.	ICSSR 4288	250000.00	0.00	150000.00	0.00	400000.00	8900.00	391100.00	0.00		
58.	INDUS EDUTRAIN 4299-03	216580.00	0.00	14315.00	0.00	230895.00	85966.00	144929.00	0.00		
59.	NRC under PMMMMNT 4299-14	1528800.00	0.00	0.00	31083.00	1559883.00	1559883.00	0.00	0.00		
60.	SERB 4299-09	1168210.00	0.00	0.00	18245.00	1186255.00	1163450.00	22805.00	0.00		



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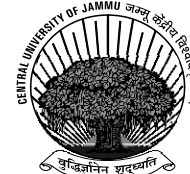
Amount (in Rupees)

1	2	3		4		5	6	7			
		Opening Balance as on 01-04-2019		Receipt/Interest during the year				Total	Expenditure during the Year	Closing Balance as on 31-03-2020	
		Credit	Debit	Receipt	Interest					Credit	Debit
61.	SERB 4299-18	228800.00	0.00	0.00	6114.00	234914.00	181567.00	53347.00	0.00		
62.	SERB 4296	653740.00	0.00	450000.00	0.00	1103740.00	916904.00	186836.00	0.00		
63.	SERB 4299-05	4110864.00	0.00	137500.00	114842.00	4363206.00	615658.00	3747548.00	0.00		
64.	SERB 4258	0.00	124377.00	0.00	0.00	-124377.00	0.00	0.00	124377.00		
65.	SERB 4299-20	949000.00	0.00	0.00	20457.00	969457.00	274956.00	694501.00	0.00		
66.	SERB 4299-19	3582110.00	0.00	130805.00	14196.00	3727000.00	3336913.00	390198.00	0.00		
67.	SERB (4297)	1968116.00	0.00	429904.00	37374.00	2435394.00	2152198.00	283196.00	0.00		
68.	Small Research Project 4298	2000.00	0.00	0.00	0.00	2000.00	2000.00	0.00	0.00		
69.	Survey on Illicit Liquor 4299-12	200000.00	0.00	0.00	0.00	200000.00	200000.00	0.00	0.00		
71.	UGC BSR 4290	75735.00	0.00	0.00	0.00	75735.00	72020.00	3715.00	0.00		
72.	UGC BSR 4293	22939.00	0.00	0.00	0.00	22939.00	22939.00	0.00	0.00		
73.	UGC BSR 4292	228297.00	0.00	0.00	0.00	228297.00	228297.00	0.00	0.00		
74.	UGC BSR 4291	283693.00	0.00	0.00	4983.00	288676.00	117565.00	171111.00	0.00		
75.	UGC BSR 4289	262893.00	0.00	0.00	0.00	262893.00	262884.00	9.00	0.00		
76.	UGC BRS 4294	216986.00	0.00	24000.00	0.00	240986.00	215548.00	25438.00	0.00		
77.	UGC BSR 4299-06	800000.00	0.00	0.00	19480.00	819480.00	150675.00	668805.00	0.00		
78.	UGC BSR 4299-16	800000.00	0.00	0.00	21855.00	821855.00	71488.00	750367.00	0.00		
79.	UNKNOWN 4285	0.00	19303.00	19303.00	0.00	0.00	0.00	0.00	0.00		
80.	SERB 4286	452681.00	0.00	400000.00	17839.00	870520.00	307898.00	562622.00	0.00		
81.	DRDO Sponsored Project 4299-31	0.00	0.00	2359480.00	47410.00	2406890.00	1615109.00	791781.00	0.00		
82.	Dr. Sunil Dhar Study of MORP 4299-32	0.00	0.00	280978.75	4215.00	285193.75	0.00	285193.75	0.00		
83.	Field Mapping Gowhar 4299-27	0.00	0.00	1250000.00	26456.00	1276456.00	1690148.00	0.00	413692.00		
84.	GIAN 4299-39	0.00	0.00	544000.00	4080.00	548080.00	0.00	548080.00	0.00		
85.	ICSSR VIVEKANAND 4299-44	0.00	0.00	150000.00	0.00	150000.00	108086.00	41914.00	0.00		
86.	INCUBATION CENTRE 4299-30	0.00	0.00	700000.00	17500.00	717500.00	0.00	717500.00	0.00		
87.	JK POLLUTION BOARD 4299-40	0.00	0.00	1000000.00	25000.00	10025000.00	0.00	10025000.00	0.00		
88.	JKSCST OBC 4299-29	0.00	0.00	376000.00	3315.00	379315.00	370509.00	8806.00	0.00		
89.	JK Municipal Corp. 4299-35	0.00	0.00	339600.00	2884.00	342484.00	318596.00	23888.00	0.00		
90.	NCRI Ruchi Choudhary 4299-25	0.00	0.00	20000.00	0.00	20000.00	19859.00	141.00	0.00		
91.	SERB Tapta Kanchan Roy 4299-28	0.00	0.00	4923900.00	85518.00	5009418.00	1409732.00	3589686.00	0.00		
	TOTAL	53755875.00	800049.00	57663133.75	1240372.00	111859331.75	40414469.00	72158809.75	713947.00		

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SCHEDULE-3(b) : OTHER SPONSORED LIABILITIES

Amount (in Rupees)

1	2	3	4	5	6	7	8	9
Sr. No.	Name of Sponsor	Opening Balance as on 01-04-2019		Transactions during the Year			Closing Balance as on 31-03-2020	
		Credit	Debit	Credit	Interest	Debit	Credit	Debit
1	Establishment of Swami Vivekananda Chair 4228	1248186.00	0.00	0.00	0.00	1316903.00	0.00	68717.00
2	Estab. of Hindi Dept. 4225	349550.00	0.00	0.00	0.00	61380.00	288170.00	0.00
3	Wi-fi Campus 4234	6664368.00	0.00	0.00	199930.00	0.00	6864298.00	0.00
4	Establishment of PMMMMNMT 4235	36260503.00	0.00	14556.00	104550.00	6797421.00	29582188.00	0.00
5	Establishment of KALAM Centre 4299-36	0.00	0.00	0.00	0.00	151274.00	0.00	151274.00
6	Maharishi Dyanand Chair 4299-34	0.00	0.00	0.00	0.00	747136.00	0.00	747136.00
TOTAL		44522607.00	0.00	14556.00	304480.00	9074114.00	36734656.00	967127.00

SCHEDULE - 3(B1) SPONSORED FELOWSHIPS AND SCHOLARSHIPS

1	2	3	4	5	6	7	8	9
Sr. No.	Name of Sponsor	Opening Balance as on 01-04-2019		Transactions during the Year			Closing Balance as on 31-03-20120	
		Credit	Debit	Credit	Interest	Debit	Credit	Debit
1	PRAVIN ICSSR (4299-15)	130000.00	0.00	130000.00	0.00	259355.00	645.00	0.00
2	Ramam Post Doc. Fellowship (4242)	0.00	155254.00	126512.00	0.00	0.00	0.00	28742.00
3	NCRI Waseem Khan	0.00	24000.00	0.00	0.00	0.00	0.00	24000.00
4	ICSSR MEENAKSHI RANA (4299-22)	19645.00	0.00	0.00	0.00	19645.00	0.00	0.00
5	ICSSR SHAHNAWAZ (4299-21)	130000.00	0.00	0.00	0.00	130000.00	0.00	0.00
6	DST INSPIRE FELLOWSHIP (4299-37)	0.00	0.00	451520.00	2707.00	214272.00	239955.00	0.00
7	ICSSR Dr Ravi Shankar (4299-42)	0.00	0.00	397000.00	0.00	372000.00	25000.00	0.00
8	SERB DR ATUL (4299-38)	0.00	0.00	1012800.00	7150.00	189697.00	830253.00	0.00
TOTAL		279645.00	179254.00	2117832.00	9857.00	1184969.00	1095853.00	52742.00

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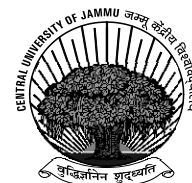
Annual Accounts 2019-2020

SCHEDULE-3(c) : UNUTILISED GRANTS FROM UGC GOVERNMENT OF INDIA AND STATE GOVERNMENTS Amount (in Rupees)

	Grants Details	Current Year	Previous Year
A.	Plan Grants: Govt. of India	0.00	0.00
	Balance B/F	0.00	0.00
	Add: Receipts during the year	0.00	0.00
	Total (a)	0.00	0.00
	Less: Refunds	0.00	0.00
	Less: Utilized for Revenue Expenditure	0.00	0.00
	Less: Utilized for Capital Expenditure	0.00	0.00
	Total (b)	0.00	0.00
	Unutilized carried forward (a-b)	0.00	0.00
B.	UGC Grants:		
	Plan Balance B/F	813691474.27	966287574.00
	Add: Receipts during the year	518252000.00	262447000.00
	Add: Interest & Other Receipt	79085144.10	53644699.20
	Less Receivable from UGC	17430000.00	0.00
	Total (c)	1393598618.37	1282379273.00
	Less: Refunds	4214000.00	13454000.00
	Less: Utilized for Revenue Expenditure	351550990.00	328177853.00
	Less: Utilized for Capital Exp. incl. adv.	115450052.00	127055946.00
	Total (d)	471215042.00	468687799.00
	Add Unadjusted Advance (e)	174737943.85	251738929.85
	Unutilized carried forward (c+d+e)	1097121520.22	1065430404.12
C.	UGC Grants-Non Plan	0.00	0.00
	Balance B/F	0.00	0.00
	Add: Receipts during the year	0.00	0.00
	Total (f)	0.00	0.00

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Amount (in Rupees)

	Grants Details	Current Year	Previous Year
	Less: Refunds	0.00	0.00
	Less: Utilized for Revenue Exp.	0.00	0.00
	Less: Utilized for Capital Exp.	0.00	0.00
	Total (g)	0.00	0.00
	Unutilized carried forward (e-f)	0.00	0.00
D.	Grants from State Govt.	0.00	0.00
	Balance B/F	0.00	0.00
	Add: Receipts during the year	0.00	0.00
	Total (h)	0.00	0.00
	Less: Utilized for Revenue Expenditure	0.00	0.00
	Less: Utilized for Capital Expenditure	0.00	0.00
	Total (i)	0.00	0.00
	Unutilized carried forward (g-h)	0.00	0.00
	Grand Total (A+B+C+D)	1097121520.22	1065430404.12



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SCHEDULE-4 : (FIXED ASSETS)

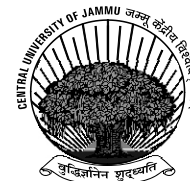
Amount (in Rupees)

S. No.	Assets Heads	Gross Block				Depreciation				Net Block	
		Op. Bal. 01.04.19	Additions	Deductions	Cl. Balance	Dep. Opening Balance	Dep. for the year	Deprec./ Adjust.	Closing Balance	31.03.20	31.03.19
1.	Building	776139490.00	40234701.00	5359765.00	811014426.00	0.00	16220289.00	0.00	16220289.00	794794137.00	0.00
2.	Tubewell & Water Supply	25271949.00	30780795.00	0.00	56052744.00	0.00	1121055.00	0.00	1121055.00	54931689.00	0.00
3.	Roads & Bridges	1916499418.00	173800744.00	0.00	2090300162.00	0.00	41806003.00	0.00	41806003.00	2048494159.00	0.00
4.	Power Supply & Distribution	132499066.00	63598553.00	0.00	196097619.00	0.00	3921952.00	0.00	3921952.00	192175667.00	0.00
5.	Pre-fabricated Structures 2314	3693451.00	0.00	0.00	3693451.00	1521371.00	43442.00	0.00	1564813.00	2128638.00	2172080.00
6.	Temporary Partitions 2318	13129414.00	1192547.00	0.00	14321961.00	9348922.00	497304.00	0.00	9846226.00	4475735.00	3780492.00
7.	Electrical installation and Equipment 2316	1289889.00	76725.00	0.00	1366614.00	397441.00	48459.00	0.00	445900.00	920714.00	892448.00
8.	Plant and Machinery	25629980.00	658800.00	0.00	26288780.00	10429235.00	792977.00	0.00	11222212.00	15066568.00	15200745.00
9.	Scientific & Lab. Equipment	27664375.00	17942687.00	0.00	45607062.00	3402107.00	3376396.00	0.00	6778503.00	38828559.00	24262268.00
10.	Office Equipment	3184113.00	218756.00	0.00	3402869.00	977444.00	181906.00	0.00	1159350.00	2243519.00	2206669.00
11.	Audio Visual Equipment	3937046.00	49800.00	0.00	3986846.00	1457445.00	189705.00	0.00	1647150.00	2339696.00	2479601.00
12.	Computers & Peripherals	35128486.00	4028606.00	0.00	39157092.00	21032988.00	3624821.00	0.00	24657809.00	14499283.00	14095498.00
13.	Furniture, Fixtures & Fittings	54585859.00	2696878.00	0.00	57282737.00	17359032.00	2994278.00	0.00	20353310.00	36929427.00	37226827.00
14.	Vehicles	4257155.00	0.00	0.00	4257155.00	2708029.00	154913.00	0.00	2862942.00	1394213.00	1549126.00

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Amount (in Rupees)

15.	Lib. Books & Scientific Journals	24232910.00	1762172.00	0.00	25995082.00	13880842.00	1211424.00	0.00	15092266.00	10902816.00	10352068.00
16.	Sports Items	177100.00	0.00	0.00	177100.00	27203.00	11992.00	0.00	39195.00	137905.00	149897.00
	Total (A)	3047319701.00	337041764.00	5359765.00	3379001700.00	82542059.00	76196916.00	0.00	82542059.00	3220262725.00	114367719.00
17.	Capital Work in Progress (B)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(i)	Land Survey	19355533.00	7000000.00	0.00	26355533.00	0.00	0.00	0.00	0.00	26355533.00	19355533.00
(ii)	Consultancy Expenditure	208867398.00	0.00	156444468.00	52422930.00	0.00	0.00	0.00	0.00	52422930.00	208867398.00
(iii)	Const. of Satish Dhawan Centre (2213)	0.00	5803328.00	0.00	5803328.00	0.00	0.00	0.00	0.00	5803328.00	25271949.00
(iv)	ST Hostel Building	95243000.00	22395000.00	0.00	117638000.00	0.00	0.00	0.00	0.00	117638000.00	95243000.00
	Total (B)	323465931.00	35198328.00	156444468.00	202219791.00	0.00	0.00	0.00	0.00	202219797.00	3173875854.00
18.	Computer Software	4418151.00	1769019.00	0.00	6187170.00	3465939.00	1088492.00	0.00	4554431.00	1632739.00	952212.00
	Total (C)	4418151.00	1769019.00	0.00	6187170.00	3465939.00	1088492.00	0.00	4554431.00	1632739.00	952212.00
	Grand Total (A+B+C)	3375203783.00	374009111.00	61804233.00	3587408661.00	86007998.00	77285408.00	0.00	163293406.00	3424115255.00	3289195785.00

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SCHEDULE-4A : PLAN

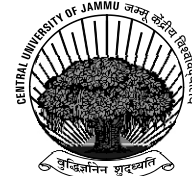
Amount (in Rupees)

S. No.	Assets Head	Gross Block				Depreciation				Net Block	
		Op. Bal. 01.04.19	Additions	Deductions	Closing Balance	Dep. Opening Balance	Dep. for the year	Deprec./ Adjust.	Closing Balance	31.03.20	31.03.19
1	Building	776139490.00	40234701.00	5359765.00	811014426.00	0.00	16220289.00	0.00	16220289.00	794794137.00	799118595.00
2	Tube-well and water supply	25271949.00	30780795.00	0.00	56052744.00	0.00	1121055.00	0.00	1121055.00	54931689.00	25271949.00
3	Road and Bridges	1916499418.00	173800744.00	0.00	2090300162.00	0.00	41806003.00	0.00	41806003.00	2048494159.00	1893520313.00
4	Power Supply & Distribution	132499066.00	63598553.00	0.00	196097619.00	0.00	3921952.00	0.00	3921952.00	192175667.00	132499066.00
5	Pre-fabricated Structures 2314	3683451.00	0.00	0.00	3693451.00	1521371.00	43442.00	0.00	1564813.00	2128638.00	2172080.00
6	Temporary Partitions 2318	13129414.00	1192547.00	0.00	143219613.00	9348922.00	497304.00	0.00	9846226.00	4475735.00	3780492.00
7	Electrical installation and Equipment 2316	1289889.00	76725.00	0.00	1366614.00	397441.00	48459.00	0.00	445900.00	920714.00	892448.00
8	Plant and Machinery	25460980.00	658800.00	0.00	26119780.00	10419645.00	784502.00	0.00	11204147.00	14915633.00	15041335.00
9	Scientific & Lab. Equipment	14301199.00	10181737.00	0.00	24482936.00	2190337.00	1686466.00	0.00	3876803.00	20606133.00	12110862.00
10	Office Equipment	3010835.00	218756.00	0.00	3229591.00	964448.00	168910.00	0.00	1133358.00	2096233.00	2046387.00
11	Audio Visual Equipment	3760257.00	0.00	0.00	3760257.00	1433902.00	172711.00	0.00	1606613.00	2153644.00	2326355.00
12	Computers & Peripherals	27094541.00	810353.00	0.00	27904894.00	18639281.00	1374381.00	0.00	20013662.00	7891232.00	8455260.00

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Amount (in Rupees)

S. No.	Assets Head	Gross Block				Depreciation				Net Block	
		Op. Bal. 01.04.19	Additions	Deductions	Closing Balance	Dep. Opening Balance	Dep. for the year	Deprec./ Adjust.	Closing Balance	31.03.20	31.03.19
13	Furniture, Fixtures & Fittings	53780155.00	2540128.00	0.00	56320283.00	17249716.00	2922094.00	0.00	20171810.00	36148473.00	36530439.00
14	Vehicles	4257155.00	0.00	0.00	4257155.00	2708029.00	154913.00	0.00	2862942.00	1394213.00	1549126.00
15	Lib. Books & Scientific Journals	22926418.00	1762172.00	0.00	24688590.00	13710385.00	1143454.00	0.00	14853839.00	9834751.00	9216033.00
16	Sports Items	177100.00	0.00	0.00	177100.00	27203.00	11992.00	0.00	39195.00	137905.00	149897.00
	Total (A)	3023291317.00	325856011.00	5359765.00	3343787563.00	78610680.00	72077927.00	0.00	150688607.00	3193098956.00	2944680637.00
17	Capital Work in Progress (B)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(i)	Land Survey	19355533.00	7000000.00	0.00	26355533.00	0.00	0.00	0.00	0.00	26355533.00	19355533.00
(ii)	Consultancy Expenditure	2088673980.00	0.00	15644468.00	52422930.00	0.00	0.00	0.00	0.00	52422930.00	208867398.00
	Const. of Satish Dhawan Centre	0.00	5803328.00	0.00	5803328.00	0.00	0.00	0.00	0.00	5803328.00	0.00
	ST Hostel Building	95243000.00	22395000.00	0.00	117638000.00	0.00	0.00	0.00	0.00	117638000.00	95243000.00
	TOTAL (B)	323465931.00	35198328.00	15644468.00	202219791.00	0.00	0.00	0.00	0.00	202219791.00	323465931.00
	G. TOTAL (A+B)	3346757248.00	361054339.00	161804233.00	3546007354.00	72077927.00	72077927.00	0.00	150688607.00	3395318747.00	3268146568.00

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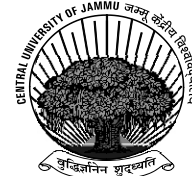
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SCHEDULE-4B : NON PLAN

S. No.	Assets Heads	Gross Block				Depreciation for the year				Net Block	
		Op. Bal. 01.04.19	Additions	Deductions	Cl. Balance	Dep. Opening Balance	Dep. for the year	Dep./ Adj.	Total Dep.	31.03.2020	31.03.2019
1.	Buildings	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2.	Roads & Bridges	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.	Electrical installation and Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4.	Plant and Machinery	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5.	Scientific & Lab. Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6.	Office Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7.	Audio Visual Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8.	Computers & Peripherals	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9.	Furniture, Fixtures & Fittings	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10.	Vehicles	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11.	Lib. Books & Scientific Journals	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12.	Small Value Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total (A)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13.	Capital Work in Progress (B)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
S. No.	Intangible Assets	Op. Bal. 01.04.....	Additions	Deductions	Cl. Balance	Dep. Opening Balance	Dep. for the year	Dep./ Adj.	Total Dep.	31.03....	31.03...
14.	Computer Software	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total (C)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Grand Total (A+B+C)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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SCHEDULE-4C : INTANGIBLE ASSETS

Amount (in Rupees)

Sl. No.	Asset Heads	Gross Block				Depreciation Block				Net Block	
		Opening Balance	Additions	Deductions	Closing Balance	Depreciation/Amortizations opening Balance	Depreciation/Amortization for the year	Deductions/Adjustments	Total Depreciation/Amortization	31.03.20	31.03.19
1	Patents & Copyrights	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2	Computer Software	4180316.00	845940.00	0.00	5026256.00	3286884.00	624126.00	0.00	3911010.00	1115246.00	893432.00
3	E-Journals	626794.00	626794.00	0.00	626794.00	62679.00	0.00	0.00	62679.00	564115.00	564115.00
	Total	4807110.00	845940.00	0.00	5653050.00	3349563.00	624126.00	0.00	3973689.00	1679361.00	1457547.00

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SCHEDULE-4C (i) : PATENTS AND COPYRIGHTS

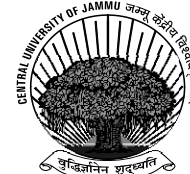
Amount (in Rupees)

	Particulars	Opening Balance	Addition	Gross	Amortization	Net block 31.03.2020	Net Block 31.03.2019
A. Patent Granted							
1.	Balance as on 31.03.2020 of Patents obtained in 2016-17 (Original Value Rs.)	0.00	0.00	0.00	0.00	0.00	0.00
2.	Balance as on 31.03.2018 of Patents obtained in 2015-16 (Original Value Rs.)	0.00	0.00	0.00	0.00	0.00	0.00
3.	Balance as on 31.03.2016 of Patents obtained in 2014-15 (Original Value Rs.)	0.00	0.00	0.00	0.00	0.00	0.00
4.	Patents Granted during the Current Year	0.00	0.00	0.00	0.00	0.00	0.00
	Total	0.00	0.00	0.00	0.00	0.00	0.00
B. Patents pending in respect of Patents applied for							
	Expenditure incurred during 2009-10 to 2011-12	0.00	0.00	0.00	0.00	0.00	0.00
	Expenditure incurred during 2012-13 to 2016-17	0.00	0.00	0.00	0.00	0.00	0.00
	Expenditure incurred during 2017-18	0.00	0.00	0.00	0.00	0.00	0.00
	Total	0.00	0.00	0.00	0.00	0.00	0.00
C.	Grand Total (A+B)	0.00	0.00	0.00	0.00	0.00	0.00

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SCHEDULE-4D : OTHERS

Amount (in Rupees)

S. No.	Assets Heads	Gross Block				Depreciation for the year			Net Block		
		Opening Balance 01.04.19	Additions	Deductions	Closing Balance	Dep. Opening Balance	Depreciation for the year	Depreciation /Adjustment	Total Depreciation	31.03.20	31.03.19
1.	Land	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2.	Site Development	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.	Buildings	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4.	Roads & Bridges	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5.	Tubewells & Water Supply	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6.	Sewrage & Drainage	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7.	Electrical Installation & Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8.	Plant & Machinery	169000.00	0.00	0.00	169000.00	9590.00	8475.00	0.00	18065.00	150935.00	159410.00
9.	Scientific & Lab. Equipment	13363176.00	7760950.00	0.00	21124126.00	1211770.00	1689930.00	0.00	2901700.00	18222426.00	12151406.00
10.	Office Equipment	173278.00	0.00	0.00	173278.00	12996.00	12996.00	0.00	25992.00	147286.00	160282.00
11.	Audio Visual Equipment	176789.00	49800.00	0.00	226589.00	23543.00	16994.00	0.00	40537.00	186052.00	153246.00
12.	Computers & Peripherals	8033945.00	3218253.00	0.00	11252198.00	2393707.00	2250440.00	0.00	4644147.00	6608051.00	5640238.00
13.	Furniture, Fixtures & Fittings	805704.00	156750.00	0.00	962454.00	109316.00	72184.00	0.00	181500.00	780954.00	696388.00
14.	Vehicles	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15.	Lib. Books & Scientific Journals	679698.00	0.00	0.00	679698.00	107778.00	67970.00	0.00	175748.00	503950.00	571920.00
16.	Small Value Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL	23401590.00	0.00	0.00	23401590.00	3868700.00	4118989.00	0.00	7987689.00	15413901.00	19532890.00
17.	Capital Work-in-progress	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
18.	Software	237835.00	923079.00	0.00	1160914.00	179055.00	464366.00	0.00	643421.00	517493.00	58780.00
	GRAND TOTAL	23639425.00	12108832.00	0.00	35748257.00	4047755.00	4583355.00	0.00	8631110.00	27117147.00	19591670.00

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SCHEDULE-5 : INVESTMENTS FROM EARMARKED/ENDOWMENT FUNDS

Amount (in Rupees)

		Current Year	Pervious Year
1.	In Central Government Securities	NIL	NIL
2.	In State Government Securities	NIL	NIL
3.	Other approved Securities	NIL	NIL
4.	Shares	NIL	NIL
5.	Debentures & Bonds	NIL	NIL
6.	Term Deposits with Banks	NIL	NIL
7.	Others (to be specified)	NIL	NIL
	Total	NIL	NIL

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SCHEDULE-5(A) : INVESTMENTS FROM EARMARKER/ENDOWMENT FUNDS (FUND WISE)

Amount (in Rupees)

Sl. No.	Funds	Current Year	Previous Year
1		NIL	NIL
2		NIL	NIL
3		NIL	NIL
4		NIL	NIL
5	Endowment Fund Investments	NIL	NIL
	Total	NIL	NIL

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SCHEDULE-6 : INVESTMENTS, OTHERS

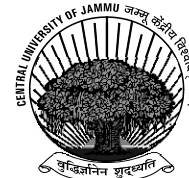
Amount (in Rupees)

		Current Year	Pervious Year
1.	In Central Government Securities	NIL	NIL
2.	In State Government Securities	NIL	NIL
3.	Other approved Securities	NIL	NIL
4.	Shares	NIL	NIL
5.	Debentures & Bonds	NIL	NIL
6.	Others (to be specified)	NIL	NIL
	Total	NIL	NIL

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SCHEDULE- 7 : CURRENT ASSETS

Amount (in Rupees)

		Current Year	Previous Year
1.	Stock		
a.	Stores and Spares	0.00	0.00
b.	Loose Tools	0.00	0.00
c.	Publications	0.00	0.00
d.	Laboratory Chemicals, Consumables and glass wares	0.00	0.00
e.	Building Material	0.00	0.00
f.	Electrical Material	0.00	0.00
g.	Stationery	0.00	0.00
h.	Water Supply Material	0.00	0.00
2.	Sundry Debtors:		
a.	Debts Outstanding for a period exceeding six months	0.00	0.00
b.	Others	0.00	0.00
3.	Cash and Bank Balances	0.00	0.00
a.	With Scheduled Banks :	0.00	0.00
	-In term deposit Accounts	983518408.00	815118408.00
	-In Saving Accounts (J&K Bank)	53997237.87	105430916.77
	-In Saving Accounts (SBI)	5966691.85	533379.00
	-In Saving Accounts (SBI Trikuta Nagar)	0.00	6406185.10
	-In Current Account (SBI)	0.00	0.00
b.	With Non-Scheduled Banks :		
	-In term deposit Accounts (HDFC Bank Ltd.)	33000000.00	23500000.00
	-In Savings Accounts	103630.40	506584.00
4.	Post Office –Saving Accounts	0.00	0.00
	Total	1076585968.12	951495473.27

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ANNEXURE-A

Amount (in Rupees)

I. Savings Bank Accounts		
1.	J&K Bank-02	38843050.77
2.	J&K Bank-09	11593762.00
3.	J&K Bank-08	3203929.10
4.	J&K Bank-10	356496.00
5.	State Bank of India-1713	5966691.85
6.	HDFC Bank-2801	103630.40
7.	Scholarship A/c	0.00
8.	Academic Fee Receipt A/c	0.00
9.	Development (Plan) A/c	0.00
10.	Combined Entrance Exams (CBT)	0.00
11.	UGC Plan Fellowships A/c	0.00
12.	Corpus Fund A/c (EMF)	0.00
13.	Sponsored Projects Fund A/c State	0.00
14.	Sponsored Fellowships A/c	0.00
15.	Endowment & Chair A/c (EMF)	0.00
16.	UGC JRF Fellowships A/c (EMF)	0.00
17.	HBA Fund A/c (EMF)	0.00
18.	Conveyance A/c (EMF)	0.00
19.	UGC Rajiv Gandhi National Fellowship	0.00
20.	Academic Development Fund A/c	0.00
21.	Deposit A/c	0.00
22.	Student Fund A/c	0.00
23.	Student Aid Fund A/c	0.00
24.	Plan Grants for specific schemes	0.00
II.	Current Account A/c State Bank of India	0.00
III.	Term Deposits with Scheduled Banks	983518408.00
IV.	Term Deposits with Other Banks	33000000.00
	Total	1076585968.12

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SCHEDULE-8 : LOANS, ADVANCES AND PAYMENTS

Amount (in Rupees)

	Current Year	Previous Year
1. Advance to employees (Non-interest bearing)		
a. Salary	0.00	0.00
b. Medical	0.00	45784.00
c. LTC Advance	0.00	0.00
d. Other (to be specified)	568623.00	2804896.00
e. Advance to KV for salary	7372348.00	0.00
2. Long term advance to employees: (Interest Bearing)	0.00	0.00
a. Vehicle loan	0.00	0.00
b. Home Loan	0.00	0.00
c. Others (to be specified)	0.00	0.00
3. Advances and other amounts recovered in cash or in kind or for value to be received:	0.00	0.00
a. On Capital Account	177953494.85	269738929.85
b. To Suppliers	13280.00	1774065.00
c. Others	0.00	0.00
4. Prepaid Expenses	0.00	0.00
a. Insurance	0.00	0.00
b. Other Expenses (CUCET)	0.00	0.00
5. Deposits	0.00	0.00
a. Telephone	7700.00	7700.00
b. PBG	25000.00	25000.00
c. Electricity	0.00	0.00
d. NAAC, if applicable	0.00	659628.00
e. Others (to be specified) TDS Deducted at Source	6599039.00	6599039.00

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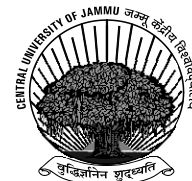
Amount (in Rupees)

		Current Year	Previous Year
6. Income Accrued:		0.00	0.00
a.	On Investment from Earmarked/Endowment Funds/Term Deposit	131689167.00	66279052.00
b.	On Investments-Others	250068.00	250068.00
c.	On Loans and Advances	0.00	0.00
d.	Others (includes income due unrealized)	0.00	0.00
1. Other Current assets receivable from UGC/sponsored projects		0.00	0.00
a.	Debit balances in Sponsored Projects	1681074.00	800049.00
b.	Debit balances in Sponsored Fellowships & Scholarships	52742.00	179254.00
c.	Grants Receivable from UGC	17430000.00	0.00
d.	Other receivables from UGC	0.00	0.00
2. Claims Receivable		0.00	0.00
	Total	343642535.85	349163464.85

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SCHEDULE-9 : ACADEMIC RECEIPTS

Amount (in Rupees)

Particulars		Current Year	Previous Year
FEES FROM STUDENTS			
Academic			
1.	Tuition Fee	2984080.00	1899954.00
2.	Admission Fee	378270.00	1499876.00
3.	Enrollment Fee	0.00	0.00
4.	Lirary Admission Fee	237700.00	241500.00
5.	Laboratory Fee	541500.00	596700.00
6.	Other Misc. Fee	13000101.00	5798529.00
7.	Registration Fee	439200.00	251300.00
8.	Syllabus Fee (Course Material Fee)	0.00	0.00
9.	Book Bank Fee	0.00	8000.00
	Total (A)	17580851.00	10295859.00
Examinations			
1.	Admission Test Fee	0.00	0.00
2.	Annual Examination Fee	2532520.00	1755500.00
3.	Mark Sheet, Certificate Fee	16300.00	20900.00
4.	Entrance Examination Fee	0.00	0.00
	Total (B)	2548820.00	1776400.00
Other Fee			
1.	Identity card Fee	103600.00	72950.00



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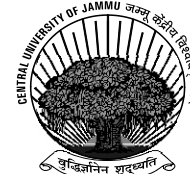
Amount (in Rupees)

Particulars		Current Year	Previous Year
2.	Fine/Miscellaneous Fee	0.00	0.00
3.	Medical Fee	555550.00	244400.00
4.	Transportation Fee (Local Picnic/Field Trip)	943550.00	929433.00
5.	Hostel Fee	0.00	0.00
	Total (C)	1602700.00	1246783.00
Sale of Publications			
1.	Sale of Admission forms	1500.00	5000.00
2.	Sale of Syllabus and Question Paper etc.	0.00	0.00
3.	Sale of Prospectus including Admission Forms	0.00	0.00
	Total (D)	1500.00	5000.00
Other Academic Receipts			
1.	Registration Fee for Workshops, Pprogrammes	265100.00	178500.00
2.	Registration fees (Academic Staff College)	0.00	0.00
3.	Yoga Centre	357410.00	94490.00
4.	B. Voc	11457334.00	6095928.00
5.	Community College	3256546.00	345770.0
	Total (E)	15336390.00	6714688.00
	Grand Total (A+B+C+D+E)	37070261.00	20038730.00

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SCHEDULE-10 : GRANTS, SUBSIDIES (IRREVOCABLE GRANTS RECEIVED)

(Salary & Recurring Expenses)

Amount (in Rupees)

Particulars	Plan		Total Plan	Non-Plan UGC	Current Year Total	Previous Year Total	
	Govt. of India	UGC					
		Plan					Specific Schemes
Balance B/F		0.00			0.00	0.00	
Add: Receipts during the year Salary		217600000.00			217600000.00	81661000.00	
Add: Receipts during the year Recurring		158152000.00			158152000.00	65786000.00	
Total		375752000.00			375752000.00	147447000.00	
Less: Refund to UGC		0.00			0.00	0.00	
Balance		0.00			0.00	0.00	
Less: Utilized for capital expenditure (A)		0.00			0.00	0.00	
Balance		375752000.00			375752000.00	147447000.00	
Less: Utilized for Revenue Expenditure (B)		0.00			0.00	0.00	
Balance C/F (C)		375752000.00			375752000.00	147447000.00	

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SCHEDULE-11 : INCOME FROM INVESTMENTS

Amount (in Rupees)

Particulars		Earmarked/ Endowment Funds		Other Investments	
		Current Year	Previous Year	Current Year	Previous Year
1.	Interest				
a.	On Government Securities	Nil	Nil	0.00	0.00
b.	Other Bonds/Debentures	Nil	Nil	0.00	0.00
2.	Interest on Term Deposits/Investments	Nil	Nil	89171488.10	39549383.00
3.	Income accrued but not due on term Deposits/Interest bearing advances to employees	Nil	Nil	0.00	0.00
4.	Interest on Saving Bank Accounts	Nil	Nil	365397.00	831045.17
5.	Others (Specify)	Nil	Nil	0.00	0.00
	Total	Nil	Nil	89536885.10	40380428.17
	Transferred to Earmarked/ Endowment Funds	Nil	Nil	0.00	0.00
	Balance	Nil	Nil	89536885.10	40380428.17

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SCHEDULE-12 : INTERESTS EARNED

Amount (in Rupees)

	Particulars	Current Year	Previous Year
1.	On Saving Accounts with Scheduled Banks	0.00	0.00
2.	On Loans	0.00	0.00
a.	Employees/Staff	0.00	0.00
b.	Others	0.00	0.00
3.	On Debtor and Other Receivables	0.00	0.00
	Total	0.00	0.00


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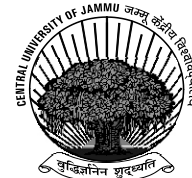
SCHEDULE-13 : OTHER INCOME

Amount (in Rupees)

		Current Year	Previous Year
A.	Income from Land & Buildings		
1.	Hostel Room Rent	2132500.00	2955300.00
2.	License Fee	0.00	0.00
3.	Hire Charges of Auditorium/Play ground/Convention Centre etc.	0.00	0.00
4.	Electricity charges recovered	0.00	0.00
5.	Water charges recovered	7850.00	6600.00
6.	Rental Income	276864.00	909829.00
	Total	2417214.00	3871729.00
B.	Sale of Institute's Publications	0.00	0.00
C.	Income from holding events	0.00	0.00
1.	Gross Receipts from annual function/sports carnival	0.00	0.00
	Less: Direct expenditure incurred on the annual function/sports carnival	0.00	0.00
	Gross Receipts from fetes	0.00	0.00
	Less: Direct expenditure incurred on the fetes	0.00	0.00
	Gross Receipts for Educational Tours	0.00	0.00
	Less: Direct Expenditure incurred on the tours	0.00	0.00
	Others (to be specified and separately disclosed)	0.00	0.00
	Total	0.00	0.00

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Amount (in Rupees)

Particulars		Current Year	Previous Year
D.	Others		
1.	Income from Consultancy	0.00	0.00
2.	RTI Fees	130.00	350.00
3.	Income from Royalty	0.00	0.00
4.	Sale of Application Form (recruitment)	767514.00	605975.00
5.	Misc. Receipts-Sale of Tender Form	5000.00	9000.00
6.	Misc. Receipts	5891129.71	1014802.30
7.	Profit on Sale/Disposal of Assets	0.00	0.00
a.	Owned Assets	0.00	0.00
b.	Assets received free of cost	0.00	0.00
8.	Grants/Donations from Institutions, Welfare Bodies and International Organizations	0.00	0.00
9.	Others (Specify)	0.00	0.00
	Total	6663773.71	1630127.30
	Grand Total (A+B+C+D)	9080987.71	5501856.30

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SCHEDULE-14 : PRIOR PERIOD INCOME

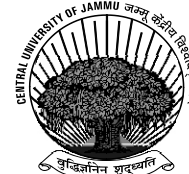
Amount (in Rupees)

S. No.	Particulars	Current Year	Previous Year
1.	Academic Receipts	0.00	0.00
2.	Income from Investments	0.00	0.00
3.	Interest Earned	0.00	0.00
4.	Other Income	0.00	0.00
	Total	0.00	0.00

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SCHEDULE-15 : STAFF PAYMENTS & BENEFITS (ESTABLISHMENT EXPENSES)

Amount (in Rupees)

		Current Year			Previous Year		
		Plan	Non Plan	Total	Plan	Non Plan	Total
a)	Salaries and Wages	173372445.00	0.00	173372445.00	174970121.00	0.00	174970121.00
b)	Allowances (Dress Allowance) and Bonus	68459.00	0.00	68459.00	44005.00	0.00	44005.00
c)	Staff Welfare Expenses	0.00	0.00	0.00	0.00	0.00	0.00
d)	Retirement and Terminal Benefits	0.00	0.00	0.00	0.00	0.00	0.00
e)	LTC Facility	1445020.00	0.00	1445020.00	3248627.00	0.00	3248627.00
f)	Medical Facility	852003.00	0.00	852003.00	1280292.00	0.00	1280292.00
g)	Children Education Allowance	2754187.00	0.00	2754187.00	0.00	0.00	0.00
h)	Gratuity	0.00	0.00	0.00	0.00	0.00	0.00
i)	Cash in-lieu of Leave Salary	7590610.00	0.00	7590610.00	4782986.00	0.00	4782986.00
j)	Salary Arrears	14434280.00	0.00	14434280.00	333631.00	0.00	333631.00
k)	Salary to K.V	15717974.00	0.00	15717974.00	0.00	0.00	0.00
	Total	216234978.00	0.00	216234978.00	184659662.00	0.00	184659662.00

I/c Finance Officer
Central University of Jammu



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SCHEDULE-15A : EMPLOYEES RETIREMENT AND TERMINAL BENEFITS

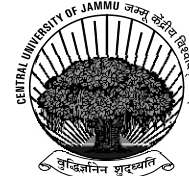
Amount (in Rupees)

Particulars	Pension	Gratuity	Leave Encashment	Total
Opening Balance as on 01-04-2019	0.00	0.00	15825192.00	15825192.00
Addition: Capitalized value of Contributions Received from other Organisations	0.00	0.00	0.00	0.00
Total (a)	0.00	0.00	15825192.00	15825192.00
Less: Actual Payment during the year (b) (Reverted Back)			62239.00	62239.00
Balance availability on 31.03.2020 c (a - b)			15762953.00	15762953.00
Provision required on 31.03.2020 as per actuarial Valuation (d)			7590610.00	7590610.00
A. Provision to be made in the Current Year (d - c)			23353563.00	23353563.00
B. Contribution to New Pension Scheme			0.00	0.00
C. Medical Reimbursement to Retired Employees			0.00	0.00
D. Travel to Hometown on Retirement			0.00	0.00
E. Deposit Linked Insurance Payment			0.00	0.00
Total (A+B+C+D+E)			23353563.00	23353563.00

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SCHEDULE-15B : NPS TIER-1 ACCOUNT

Amount (in Rupees)

Receipts	Amount	Payments	Amount
Opening Balance as on 01-04-2019	1702226.00	Investment	40717776.00
NPS Tier - I Account	0.00	Withdrawal/Refund to NSDL	0.00
Own Subscription	18826492.00		0.00
University Contribution	22367849.00	Closing Balance as on 31.03.2020	3456493.00
Amount Received from Other Offices	1277702.00		
Interest Received on Investment			
Interest on Saving Bank A/c			
Investment Encashed			
Total	44174269.00	Total	44174269.00

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SCHEDULE-16 : ACADEMIC EXPENSES

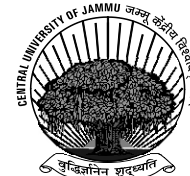
Amount (in Rupees)

	ACADEMIC EXPENSES	Current Year			Previous Year		
		Plan	Non Plan	Total	Plan	Non Plan	Total
a)	Laboratory Expenses	769812.00	0.00	769812.00	984757.00	0.00	984757.00
b)	Yoga Classes	0.00	0.00	0.00	0.00	0.00	0.00
c)	Expenses on Seminars/Workshops	1012102.00	0.00	1012102.00	2402192.00	0.00	2402192.00
d)	Payment to visiting faculty	720510.00	0.00	720510.00	415090.00	0.00	415090.00
e)	Examination	2118863.00	0.00	2118863.00	1282941.00	0.00	1282941.00
f)	Games and Sports	461889.00	0.00	461889.00	531714.00	0.00	531714.00
g)	Admission Expenses	0.00	0.00	0.00	10649.00	0.00	10649.00
h)	Convocation Expenses	0.00	0.00	0.00	0.00	0.00	0.00
i)	Publications	561460.00	0.00	561460.00	443069.00	0.00	443069.00
j)	Non-Net JRF Scholarship	3276356.00	0.00	3276356.00	1991987.00	0.00	1991987.00
k)	Subscription Expenses	187171.00	0.00	187171.00	266905.00	0.00	266905.00
l)	Student Bus Expenses	2851892.00	0.00	2851892.00	11668004.00	0.00	11668004.00
m)	Travel Grant	61243.00	0.00	61243.00	183511.00	0.00	183511.00
n)	Student Insurance	19190.00	0.00	19190.00	11407.00	0.00	11407.00
o)	Medical Healthcare	195547.00	0.00	195547.00	212367.00	0.00	212367.00
p)	Community College	1359000.00	0.00	1359000.00	2424167.00	0.00	2424167.00
q)	B. Voc.	8465092.00	0.00	8465092.00	1729969.00	0.00	1729969.00
r)	Awards Prize/Scholarship	4500.00	0.00	4500.00	0.00	0.00	0.00
s)	Adm./Overhead Exp. (KV)	1053000.00	0.00	1053000.00	0.00	0.00	0.00
t)	Research Activities	160380.00	0.00	160380.00	135490.00	0.00	135490.00
	Total	23278007.00	0.00	23278007.00	24694219.00	0.00	24694219.00

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SCHEDULE-17 : ADMINISTRATIVE AND GENERAL EXPENSES

Amount (in Rupees)

	ADMINISTRATIVE AND GENERAL EXPENSES	Current Year			Previous Year		
		Plan	Non Plan	Total	Plan	Non Plan	Total
A. Infrastructure							
a)	Electricity and power	3314357.00	0.00	3314357.00	3275678.00	0.00	3275678.00
b)	Water Charges	0.00	0.00	0.00	6300.00	0.00	6300.00
c)	Insurance	0.00	0.00	0.00	0.00	0.00	0.00
d)	Rent, Rates & Taxes (incl. Property Tax)	10037164.00	0.00	10037164.00	12705683.00	0.00	12705683.00
B. Communication							
a)	Postage and Stationery	58151.00	0.00	58151.00	52886.00	0.00	52886.00
b)	Telephone, Fax & Internet Charges	2446494.00	0.00	2446494.00	2275742.00	0.00	2275742.00
C. Others							
a)	Printing & Stationery (Consumption)	355986.00	0.00	355986.00	378265.00	0.00	378265.00
b)	Travelling & Conveyance Expenses	731240.00	0.00	731240.00	1261012.00	0.00	1261012.00
c)	Hospitality	6600.00	0.00	6600.00	13700.00	0.00	13700.00
d)	Training Expenses	98438.00	0.00	98438.00	128565.00	0.00	128565.00
e)	Professional Charges	77500.00	0.00	77500.00	64240.00	0.00	64240.00
f)	Advertisement & Publicity	1927316.00	0.00	1927316.00	871935.00	0.00	871935.00
g)	Magazines and Journals	75124.00	0.00	75124.00	146708.00	0.00	146708.00
h)	Legal Expenses	414000.00	0.00	414000.00	333000.00	0.00	333000.00
i)	Refreshment Expenses	131526.00	0.00	131526.00	310686.00	0.00	310686.00
j)	Office Expenses	780680.00	0.00	780680.00	1123053.20	0.00	1123053.20



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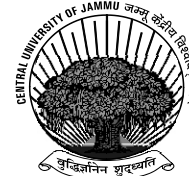
Amount (in Rupees)

	ADMINISTRATIVE AND GENERAL EXPENSES	Current Year			Previous Year		
		Plan	Non Plan	Total	Plan	Non Plan	Total
k)	Purchase of Furnishing	30216.00	0.00	30216.00	112998.00	0.00	112998.00
l)	Security Expenses	17427522.00	0.00	17427522.00	18301365.00	0.00	18301365.00
m)	Website Designing	176882.00	0.00	176882.00	284380.00	0.00	284380.00
n)	Selection Committee Expenses	1896316.00	0.00	1896316.00	1090661.00	0.00	1090661.00
o)	Souvenir Items	8500.00	0.00	8500.00	0.00	0.00	0.00
p)	Statutory Body Meetings	1887152.00	0.00	1887152.00	2200843.00	0.00	2200843.00
q)	Functions & Festivals	875348.00	0.00	875348.00	846721.50	0.00	846721.50
r)	Computer Consumables	186446.00	0.00	186446.00	147907.00	0.00	147907.00
s)	Engagement of Outsourcing Staff	16895513.00	0.00	16895513.00	14620877.00	0.00	14620877.00
t)	Contribution to Provident Fund	0.00	0.00	0.00	0.00	0.00	0.00
u)	Contribution to other Funds (NPS)	22367849.00	0.00	22367849.00	15669175.00	0.00	15669175.00
v)	Salary of Adhoc Employees	9277677.00	0.00	9277677.00	14534220.00	0.00	14534220.00
w)	Honorarium	302485.00	0.00	302485.00	1205344.00	0.00	1205344.00
	Total	91786482.00	0.00	91786482.00	91961944.70	0.00	91961944.70

**I/c Finance Officer
Central University of Jammu**

CENTRAL UNIVERSITY OF JAMMU

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SCHEDULE-18 : TRANSPORTATION EXPENSES

Amount (in Rupees)

PARTICULARS	Current Year			Previous Year			
	Plan	Non Plan	Total	Plan	Non Plan	Total	
1. Vehicles (Owned by Institution)							
a) Running Expenses	704347.00	0.00	704347.00	528409.00	0.00	528409.00	
b) Repairs & Maintenance	498993.00	0.00	498993.00	910459.00	0.00	910459.00	
c) Insurance Expenses	73772.00	0.00	73772.00	114927.00	0.00	114927.00	
2. Vehicles taken on rent/lease							
a) Rent/lease Expenses	1232663.00	0.00	1232663.00	1518035.00	0.00	1518035.00	
3. Vehicles (Taxi) Hiring Expenses							
	0.00	0.00	0.00	0.00	0.00	0.00	
Total	2509775.00	0.00	2509775.00	3071830.00	0.00	3071830.00	

I/c Finance Officer
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SCHEDULE-19 : REPAIRS AND MAINTENANCE

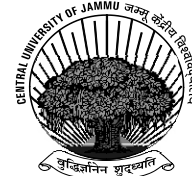
Amount (in Rupees)

	PARTICULARS	Current Year			Previous Year		
		Plan	Non Plan	Total	Plan	Non Plan	Total
a)	Buildings	689402.00	0.00	689402.00	1672614.00	0.00	1672614.00
b)	Furniture & Fixtures	399917.00	0.00	399917.00	135778.00	0.00	135778.00
c)	Plant & Machinery	561126.00	0.00	561126.00	486294.00	0.00	486294.00
d)	Office Equipments	178683.00	0.00	178683.00	416161.00	0.00	416161.00
e)	Computers	129318.00	0.00	129318.00	10006.00	0.00	10006.00
f)	Maintenance of VC Residence	300884.00	0.00	300884.00	6082.00	0.00	6082.00
g)	Non Residential Buildings	0.00	0.00	0.00	0.00	0.00	0.00
h)	Cleaning Material & Services	12143201.00	0.00	12143201.00	10716859.00	0.00	10716859.00
i)	Development of Sports Infrastr.	58965.00	0.00	58965.00	182308.00	0.00	182308.00
j)	Gardening	1226434.00	0.00	1226434.00	1441640.00	0.00	1441640.00
k)	Estate Maintenance (K.V.)	268805.00	0.00	268805.00	45430.00	0.00	45430.00
l)	Running of D.G. Set	1071376.00	0.00	1071376.00	1693706.00	0.00	1693706.00
m)	External Electrical Services Maintenance	115791.00	0.00	115791.00	282076.00	0.00	282076.00
n)	Campus Beautification	204104.00	0.00	204104.00	38270.00	0.00	38270.00
o)	Maintenance of Lab. Equipment	100664.00	0.00	100664.00	0.00	0.00	0.00
p)	AMC of Photocopier	200841.00	0.00	200841.00	0.00	0.00	0.00
	TOTAL	17649511.00	0.00	17649511.00	17127224.00	0.00	17127224.00

**I/c Finance Officer
Central University of Jammu**

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SCHEDULE-20 : FINANCE COSTS

Amount (in Rupees)

PARTICULARS	Current Year			Previous Year		
	Plan	Non Plan	Total	Plan	Non Plan	Total
a) Bank Charges	177.00	0.00	177.00	2329.50	0.00	2329.50
b) Others (specify)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	177.00	0.00	177.00	2329.50	0.00	2329.50

I/c Finance Officer
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SCHEDULE-21 : OTHER EXPENSES

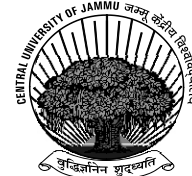
Amount (in Rupees)

PARTICULARS	Current Year			Previous Year		
	Plan	Non Plan	Total	Plan	Non Plan	Total
a) Provision for Bad and Doubtful Debts/Advances	0.00	0.00	0.00	0.00	0.00	0.00
b) Irrecoverable Balance written off	0.00	0.00	0.00	0.00	0.00	0.00
c) Grants/Subsidies to other Institutions/Organizations	0.00	0.00	0.00	0.00	0.00	0.00
c) Others (Specify)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	0.00	0.00	0.00	0.00	0.00	0.00

**I/c Finance Officer
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SCHEDULE-22 : PRIOR PERIOD EXPENSES

Amount (in Rupees)

PARTICULARS	Current Year			Previous Year		
	Plan	Non Plan	Total	Plan	Non Plan	Total
a) Establishment Expenses	0.00	0.00	0.00	0.00	0.00	0.00
b) Academic Expenses	0.00	0.00	0.00	0.00	0.00	0.00
c) Administrative Expenses	0.00	0.00	0.00	0.00	0.00	0.00
d) Transportation Expenses	0.00	0.00	0.00	0.00	0.00	0.00
e) Repairs & Maintenance	0.00	0.00	0.00	0.00	0.00	0.00
f) Other Expenses	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	0.00	0.00	0.00	0.00	0.00	0.00

I/c Finance Officer
Central University of Jammu



CENTRAL UNIVERSITY OF JAMMU

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SCHEDULE : 23 SIGNIFICANT ACCOUNTING POLICIES

1. BASIS FOR PREPARATION OF ACCOUNTS :

The accounts have been prepared on accrual accounting basis. This is in accordance with the revised formats and the guidelines prescribed by Ministry of Human Resource Development circulated vide their letter No.29-4/2012-IFD dated 17th April, 2015 in respect of Educational Institutions.

2. REVENUE RECOGNITION :

- 2.1 Fees from Students, Sale of Admission Forms and Interest on Savings Bank account are accounted on accrual basis.
- 2.2 There is no Income from Land, Buildings and Other Property. Interest on Investments is accounted on accrual basis.
- 2.3 No Interest bearing Advances have been sanctioned in favour of official of University.

3. FIXED ASSETS AND DEPRECIATION :

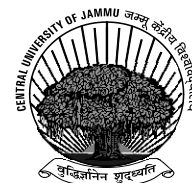
- 3.1 Fixed assets are stated at cost of acquisition including inward freight, duties and taxes and incidental and direct expenses related to acquisition, installation and commissioning.
- 3.2 Land measuring 4880 Knl and 19 Mls (610 acres) has been transferred free of cost by the Govt. of Jammu and Kashmir for establishment of permanent campus. The title shall remain with the State Government hence the value of Land has not been reflected in the statement of assets.
- 3.3 Fixed assets have been stated at cost of acquisition and depreciation has been charged on straight line method at the rates prescribed by the MHRD for the whole year on addition during the year. Depreciation as per applicable rates, on assets including Capital work in progress has been provided on assets if ready to put to use during the period. Direct expenditure incurred on development of assets shall be capitalized on the specified assets, either directly or in proportionate basis on completion of asset. The depreciation has been charged at following rates :

Tangible Assets :

1. Land	0%
2. Site Development	0%
3. Building	2%
4. Road and Bridges	2%
5. Tube well and Water Supply	2%
6. Sewerage and Drainage	2%

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7. Electric Installation and Equipment	5%
8. Plant and Machinery	5%
9. Scientific and Lab Equipment	8%
10. Sports Equipment	8%
11. Office Equipment	7.5%
12. Audio Visual Equipment	7.5%
13. Computer and Peripherals	20%
14. Furniture Fixture and Fittings	7.5%
15. Vehicles	10%
16. Library Books and Scientific Journals	10%

Intangible Assets (Amortization) :

- | | |
|--------------------------|---------|
| 1. Computer Software | 40% |
| 2. E Journals | 40% |
| 3. Patent and Copyrights | 9 Years |
- 3.4 Architect Fee and PMC Fee for Building and Campus works have been grouped under work in progress "Consultancy Expenditure" to be capitalized on proportionate basis on commissioning of each portion of building.
- 3.5 Assets created out of Earmarked Funds and funds of Sponsored Projects, where the ownership of such assets vests in the Institution, are setup by credit to Capital Fund and merged with the Fixed Assets of the Institution. Depreciation is charged at the rates applicable to the respective assets. Assets created out of Sponsored Project funds, where the ownership is retained by the sponsors but held and used by the Institution are separately disclosed in the Schedule 4d.
- 3.6 Assets, the individual value of each of which is Rs. 2000 or less (except Library Books) are treated as Small Value Assets, 100% depreciation is provided in respect of such assets at the time of their acquisition. However physical accounting and control are continued by the holders of such assets.

4. Intangible Assets :

Patents and copy rights, E Journals and Computer Software are grouped under Intangible Assets.

- 4.1 As on 31.03.2020 the University has not incurred any expenditure for the purchase of patents.
- 4.2 Expenditure on acquisition of software has been separated from computers and peripherals, as apart from being intangible assets, the rate of obsolescence is very high. Depreciation is provided in respect of software at a rate of 40% on yearly basis.



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5. STOCKS :

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

6. RETIREMENT BENEFITS :

Retirements benefits i.e., provision on account of leave encashment are provided on the Accrual basis. The Actual payments of Leave encashment are debited in the Accounts to the respective provisions. Other retirement benefits viz. Contribution to New Pension Scheme is accounted on accrual basis (actual payments plus outstanding bills at the end of the year).

7. INVESTMENTS :

- a. Long term investments are carried at their cost or face value whichever is lower. However any permanent diminution in their value as on the date of the Balance Sheet is provided for.
- b. Short Term investments are carried at their cost or face value.

8. DESIGNATED EARMARKED/ENDOWMENT FUNDS :

8.1 The Designated Earmarked/endowment funds created/earmarked for specific purposes have been shown separately in the Balance sheet. Such funds are kept in separate ledger accounts. Those with large balances have been invested in the Term Deposits with Banks.

8.2 JRF/SRF Fund :

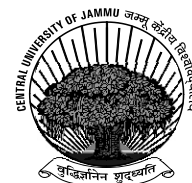
Fund provided by the UGC/Government for the purpose of paying Fellowships to Junior/ Senior Research Fellows.

9. GOVERNMENT AND UGC GRANTS :

- 9.1 Government Grants and UGC grants are accounted on realization basis. However, where a sanction for release of grant pertaining to the financial year is received before 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.
- 9.2 To the extent utilized towards capital expenditure, (on accrual basis) government grants and grants from UGC are transferred to the Capital Fund.
- 9.3 Government and UGC grants for meeting Revenue Expenditure (on accrual basis) are treated, to the extent utilized, as income of the year in which they are realized.

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

10. INVESTMENTS OF EARMARKED FUNDS AND INTEREST INCOME ACCRUED ON SUCH INVESTMENTS :

The amount under earmarked funds have been shown in the separate ledger accounts and invested in the term deposit.

11. SPONSORED PROJECTS :

11.1 In respect of ongoing Sponsored Projects, the amounts received from sponsors are credited to the head "Current Liabilities and Provisions -Current Liabilities -Other Liabilities -Receipts against ongoing sponsored projects." As and when expenditure is incurred against such projects, or the concerned project account is debited with allocated overhead charges, the liability account is debited.

11.2 The Earmarked Fund for the Junior Research Fellowships funded by the University Grants Commission. The funds are accounted in the same way as Sponsored Projects except that the expenditure generally is only on disbursement of Fellowships and Scholarships, which may include allowances for contingent expenditure by the Fellows and scholars.

12. INCOMETAX :

The income of the Institution is exempt from Income Tax under Section 10(23c) of the Income Tax Act. No provision for tax is therefore made in the accounts. However TDS deducted at source on the investment has been shown as amount receivable.

**I/c Finance Officer
Central University of Jammu**

**Vice Chancellor
Central University of Jammu**



CENTRAL UNIVERSITY OF JAMMU

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SCHEDULE 24

CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS (ILLUSTRATIVE)

1. CONTINGENT LIABILITIES :

- 1.1 As on 31.03.2020 Court cases filed against the Institution, by former/present employees, tenants and contractors and arbitration cases with contractors, were pending for decisions. The suits filed by employees were establishment related viz promotions, increments, pay scales, termination etc. The quantum of the claims is not ascertainable. The claim in the suits and arbitration cases by contractors amounted to **Rs. NIL** (Previous year **Rs. NIL**)
- 1.2 Letters of credit established by the Bank on behalf of the Institution and outstanding on 31.03.2020 **Rs. NIL** (Previous Year **Rs. NIL**).
- 1.3 Disputed demands in respect of Sales Tax **Rs NIL** (Previous Year **Rs. NIL**).
- 1.4 Municipal Taxes **Rs. NIL** (Previous Year **Rs. NIL**).

2. CAPITAL COMMITMENTS :

The value of contractors remaining to be executed on Capital Account and not provided for (NET of Advances) amounted to **Rs. NIL** as on 31.03.2020 (Previous Year **Rs. NIL**).

3. FIXED ASSETS :

- 3.1 Additions in the year to fixed Assets in Schedule 04 Include Assets purchased out of Plan Funds (**Rs.16518139.00**, Non- Plan Funds (**Rs. NIL**), A.D. Fund (**Rs. NIL**), Fund (**Rs. NIL**) Sponsored Projects (**Rs. 12108832.00**) and Library Books and other assets of the value of (**Rs. Nil**) gifted to the Institution. The Assets have been set up by the Credit to Capital Fund.
- 3.2 In the Balance sheet as on 31.03.2020, The additions during the years from 2019-20 from plan, non-plan funds, and other funds, and the depreciation on those additions respectively have been exhibited distinctly in sub schedules A, B, C and D to the main schedule on Fixed Assets (Schedule 4).

4. PATENTS :

No transaction has been carried out during the year.

5. DEPOSIT LIABILITIES :

The amount outstanding as Earnest Money Deposit & Security Deposits of (**Rs. NIL**) towards unclaimed deposits, prior to the Financial Year NIL was transferred to Revenue Account and accounted as Miscellaneous Income for the year NIL. However, FDR for Rs. 20000/- along with interest of Rs. 3727/- was forfeited and credited to Misc. Income.

6. EXPENDITURE IN FOREIGN CURRENCY :

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a. Travel	Nil
b. Foreign Drafts for import of Equipment etc.	€ 44700
c. Others	NIL

7. CURRENT ASSETS, LOANS, ADVANCES AND DEPOSITS :

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

8. The details of balances in Saving Bank Accounts, Current Accounts and Fixed Deposit Accounts with Banks are enclosed as attachment 'A' to the schedule of Current Assets.

9. Previous year's figures have been regrouped/rearranged wherever necessary.

10. Schedule 1 to 24 are annexed to and form an integral part of the Balance Sheet at 31st March 2020 and the Income & Expenditure account for the year ended on that date 31st March 2020.

11. There is no provident Fund Accounts. The New Pension Scheme Accounts are owned by the members of those funds and not by the Institution, these accounts were separated from the Institution's Accounts from very beginning. The Payment/Expenditure for the New Pension Scheme for the year 2019-20 have been shown under separate sub-schedule 15-B. Employees who have been allotted PRAN numbers has been transferred up to date, to National Securities Depository Limited (NSDL) - Central Record Keeping Agency (CRA). No balance is held in New Pension Scheme in the Institution in respect of employees in whose favour the PRAN No. have been allotted.

**I/c Finance Officer
Central University of Jammu**

**Vice Chancellor
Central University of Jammu**