# जम्मू केंद्रीय विश्वविद्यालय
# Central University of Jammu

*वार्षिक लेखा*

## Annual Accounts
## 2022-2023

**Rahya -Suchani (Bagla), District Samba – 181143, Jammu (J&K)**
**University website: www.cujammu.ac.in**

# BALANCE SHEET AS ON 31.03.2023

| Sources of Funds | Schedule | Current Year | Previous Year |
|---|---|---|---|
| Corpus / Capital Fund | 1 | **4,45,75,09,640.98** | 4,12,69,09,942.19 |
| Designated / Earmarked / Endowment Funds | 2 | 4,14,86,982.00 | 3,61,00,191.00 |
| Current Liabilities & Provisions | 3 | 47,24,06,078.38 | 61,13,91,381.78 |
| **Total** | | **4,97,14,02,701.36** | **4,77,44,01,514.97** |
| **Application of Funds** | **Schedule** | **Current Year** | **Previous Year** |
| Fixed Assets | 4 | | |
| Tangible Assets | 4 | 3,60,48,50,105.00 | 3,20,93,76,208.00 |
| Intangible Assets | 4C | 64,81,603.00 | 56,96,925.00 |
| Capital Works-in-Progress | 4 | 35,48,36,320.00 | 39,83,10,998.00 |
| **Investments From Earmarked / Endowment Funds** | 5 | | 0.00 |
| Long Term | | | |
| Short Term | | | |
| **Investments – Others** | 6 | | 0.00 |
| **Current Assets** | 7 | **64,82,28,238.51** | **75,14,81,591.52** |
| **Loans, Advances & Deposits** | 8 | 35,70,06,434.85 | 40,95,35,792.45 |
| **Total** | | **4,97,14,02,701.36** | **4,77,44,01,514.97** |
| Significant Accounting Policies | 23 | | |
| Contingent Liabilities and notes to Accounts | 24 | | |

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## INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD / YEAR ENDED 31.03.2023

(Amount in Rupees)

| Particulars | Schedule | Current Year | Previous Year |
|---|---|---|---|
| **INCOME** | | | |
| Academic Receipts | 9 | **3,55,91,679.65** | 2,64,21,586.00 |
| Grants / Subsidies | 10 | 43,20,29,101.80 | 35,18,07,726.52 |
| Income from investments (Interest) | 11 | 4,16,12,295.59 | 4,36,94,954.20 |
| Interest earned on loan etc. | 12 | -- | -- |
| Other Income | 13 | 2,86,57,815.55 | 39,29,167.90 |
| Prior Period income | 14 | -- | -- |
| **Total (A)** | | **53,78,90,892.59** | **42,58,53,434.62** |
| **EXPENDITURE** | | | |
| Staff Payments & Benefits (Establishment expenses) | 15 | **32,31,52,203.20** | **22,51,95,819.00** |
| Academic Expenses | 16 | 5,44,96,752.40 | 4,00,21,862.25 |
| Administrative and General Expenses | 17 | 10,32,07,604.20 | 8,84,34,022.31 |
| Transportation Expenses | 18 | 30,72,112.00 | 17,88,431.00 |
| Repairs and Maintenance | 19 | 2,07,08,377.00 | 1,65,80,931.00 |
| Finance costs | 20 | 2310 | 78,619.36 |
| Depreciation | 4 | 11,64,40,613.00 | 9,18,75,203.00 |
| Other Expenses | 21 | -- | -- |
| Prior Period Expenses | 22 | -- | -- |
| **Total (B)** | -- | **62,10,79,971.80** | **46,39,74,887.92** |
| Balance being excess of Expenditure over Income (A-B) | -- | - 8,31,89,079.21 | - 3,81,21,453.30 |
| Transfer to / from Designated Fund | -- | -- | -- |
| Building Fund | -- | -- | -- |
| Others (specify) | -- | -- | -- |
| **Balance being Surplus / (Deficit) Carried to Capital Fund** | -- | - 8,31,89,079.21 | - 3,81,21,453.30 |
| Significant Accounting Policies | 23 | -- | -- |
| Contingent Liabilities and Notes to Accounts | 24 | -- | -- |

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## RECEIPTS AND PAYMENTS ACCOUNTS FOR THE PERIOD / YEAR ENDED 31-03-2023

**Amount in Rupees**

| RECEIPTS | CURRENT YEAR | PREVIOUS YEAR | PAYMENTS | CURRENT YEAR | PREVIOUS YEAR |
|---|---|---|---|---|---|
| **I. Opening Balances** | | 0 | **I. Expenses** | | |
| **a) Cash Balances** | | 0 | a) Establishment Expenses | 245983380.2 | 213346956 |
| **b) Bank Balance** | | 0 | b)Academic Expenses | 50651845.4 | 35190173.25 |
| i. In Current Accounts | | 0 | c) Administrative Expenses | 127685809.2 | 102138409.3 |
| ii. In Deposit Accounts | 31563183.52 | 38588482.94 | d) Transportation Expenses | 5353727 | 217320 |
| iii. Savings Accounts | 719918408 | 777918408 | e) Repairs & Maintenance | 2354340 | 914868 |
| | | | f) Prior period expenses | | |
| **II. Grants Received** | | | **II. Payments against Earmarked/Endowment Funds** | 1054548 | 4540135 |
| a) From Govt. of India | 448670000 | 330134000 | | | |
| b) From State Govt. | | 0 | | | |
| c) From Other Sources | | 0 | From Other Sources (details) | | |
| **III. Academic Receipts** | 32851712.65 | 25239854 | **III. Payments against sponsored projects/Schemes** | 143847657 | 114291624 |
| **IV. Receipts against Earmarked/Endowment Funds** | 12708976 | 25747248 | **IV. Payment against sponsored Fellowships/Scholarships** | 1402225 | 1676790 |
| V. **Receipts against sponsored** | 25008853 | 169735839 | **V. Investments and Deposit made** | | |
| Projects / Schemes | | | a) Out of Earmarked/Endowment Funds | | |
| | | | b) Out of funds (Investments-others) | | |
| **VI. Receipts against sponsored Fellowships and Scholarships** | 3355765 | 1583520 | **VI. Term Deposit with Scheduled Banks** | | |
| **VII. Income on Investments from** | | 0 | **VII. Expenditure on Fixed Assets and Capital Works-in-progress** | | |
| a) Earmarked/Endowment funds | | 0 | a) Fixed Assets | 78469230 | 30786025 |
| b) Other Investments | | 0 | **0** b) Capital works-in-Progress ( Including Advances) | 50557516 | 114861273 |
| **VIII. Interest Received on** | | 0 | **VIII. Other Payments including statutory payments** | | |
| a) Bank Deposits | 4439493.59 | 6799801.2 | | | |
| b) Loans and Advances | | | a) Repayment of Interest-UGC | | |

| | | | | | |
|---|---|---|---|---|---|
| | | | b) Repayment of Interest-MHRD | | |
| c) Savings Bank Accounts | 1870054 | 1586391 | | | |
| **IX. Investments encashed** | | | **IX. Grant Receivable/Amt.pulled by RBI on 31.3.23** | 3615571 | 1164157 |
| **X. Term Deposits with Scheduled Banks encashed** | | | **X. Deposit and Advances** | 30438278.65 | 55498654 |
| **XI Other Income (including prior period income)** | 30947858.2 | 22385954.9 | **XI. Other Payments (CUCET/B. Voc)/HEFA** | 63229528 | 1210546 |
| **XII Deposits and Advances** | 78308062 | 27280023 | **XII. Closing Balances** | | |
| | | | **a.** Cash in hand | | |
| | | | b. Bank Balances | | |
| | | | In Current Accounts | | |
| | | | In Savings Accounts | 36809830.51 | 31563183.52 |
| | | | In Deposit Accounts | 611418408 | 719918408 |
| **XIII. Miscellaneous Receipts including Statutory Receipts** | 0 | 287650 | | | |
| **XIV. Any other Receipts/HEFA** | 63229528 | 31350 | | | |
| **Total** | 1,45,28,71,893.96 | 1330675823 | **Total** | 1,45,28,71,893.96 | 1427318522 |

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**SCHEDULE – 1: CORPUS / CAPITAL FUND**

Amount in Rupees

| Particulars | Current Year | Previous Year |
|---|---|---|
| Balance at the beginning of the year | **4,12,69,09,942.19** | **3,96,23,60,256.49** |
| Add: Contribution towards Corpus / Capital Fund | | |
| Add: Grants from UGC, Government of India and State Government to the extent utilized for capital expenditure | 20,48,33,824.00 | 8,64,11,050.00 |
| Add: Assets Purchased out of Earmarked Funds | 43,22,978.00 | 2,14,89,314.00 |
| Add: Assets Purchased out of Sponsored Projects, where ownership vests in the institution | 11,27,87,312.00 | 5,33,08,502.00 |
| Add: Grants Received from Other Ministry / State Govt. for Capital Fund | 9,18,44,664.00 | 4,14,62,273.00 |
| Add: Assets Donated/Gifts Received | 0.00 | |
| Add: Internal and other receipt credited to unutilized Grants 2019-20 is reversed to Capital Account | 0.00 | 0.00 |
| Less: Excess of expenditure over income | - 8,31,89,079.21 | - 3,81,21,453.30 |
| **Total (A)** | **4,45,75,09,640.98** | **4,12,69,09,942.19** |
| Less: Grant receivable remain in transit upto 31-03-2023 | 0.00 | 0.00 |
| (Less) Provision kept for liability of Grants 2022-23 | 0.00 | 0.00 |
| (Less) Interest on Capital remitted to UGC | 0.00 | 0.00 |
| Total (B) | 0.00 | 0.00 |
| **Balance at the yearend (A-B)** | **4,45,75,09,640.98** | **4,12,69,09,942.19** |

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## SCHEDULE 2: Designated / Earmarked / Endowment Funds

Amount in Rupees

| Particulars | Funds wise Breakup | | | | | | Total | |
|---|---|---|---|---|---|---|---|---|
| | Fund Alum. | Fund Education / Tour | Project Overhead | Fund Tour Mgt. | Fund Trg. & Plac. | Fund Other Misc | Current Year 2022-23 | Previous Year 2021-22 |
| a) Opening balance | **11,36,446** | **14,06,127** | **1,91,40,997** | **41,44,066** | **89,54,128** | **13,18,427** | **3,61,00,191** | **2,09,09,573** |
| b) Additions during the year | 7,99,000 | 25,000 | 14,54,785 | 1,02,500 | 26,25,780 | 4,45,672 | **54,52,737** | 1,81,77,537 |
| c) Income from investments made of the funds | 00 | 00 | 00 | 00 | 00 | 00 | 00 | 00 |
| d) Accrued interests on investments / Advances | 00 | 00 | 00 | 00 | 00 | 00 | 00 | 00 |
| e Interest on Saving Bank A/C | 53,245 | 34,519 | 6,12,919 | 1,27,397 | 3,36,097 | 44,182 | **12,08,359** | 10,51,461 |
| f) Other additions (specify) | 00 | 00 | 00 | 00 | 00 | 00 | 00 | 00 |
| **Total (A)** | **19,88,691** | **14,65,646** | **2,12,08,701** | **43,73,963** | **1,19,16,005** | **18,08,281** | **4,27,61,287** | **4,01,38,571** |
| **Utilization / Expenditure towards objectives of funds** | | | | | | | | |
| i) Capital Expenditure | | | | | | | | 210096 |
| ii) Revenue Expenditure | 1,60,600 | 280500 | 1,65,159 | 0 | 3,76,675 | 2,91,371 | **12,74,305** | 38,28,284 |
| **Total (B)** | **1,60,600** | **2,80,500** | **1,65,159** | **0** | **3,76,675** | **2,91,371** | **12,74,305** | **40,38,380** |
| **Closing balance at the yearend (A-B)** | **18,28,091** | **11,85,146** | **2,10,43,542** | **43,73,963** | **1,15,39,330** | **15,16,910** | **4,14,86,982** | **3,61,00,191** |
| Cash and Bank Balances | **18,28,091** | **11,85,146** | **2,10,43,542** | **43,73,963** | **1,15,39,330** | **15,16,910** | **4,14,86,982** | **3,61,00,191** |
| Investments | 00 | 00 | 00 | 00 | 00 | 00 | 00 | 00 |
| Interest accrued but not due | 00 | 00 | 00 | 00 | 00 | 00 | 00 | 00 |
| **Total** | **18,28,091** | **11,85,146** | **2,10,43,542** | **43,73,963** | **1,15,39,330** | **15,16,910** | **4,14,86,982** | **3,61,00,191** |

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## SCHEDULE 2 A: ENDOWMENT FUNDS

Amount in Rupees

| Sl. No. | Name of Endowment | Opening Balance | | Addition during the year | | Total | Accumulated Interest (4+6) | Expenditure on the object during the year | Closing Balance | | Total (10+11) |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Endowment | Accumulated Interest | Endowment | Interest | Endowment (3+5) | | | 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** |

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## SCHEDULE 3: CURRENT LIABILITES AND PROVISIONS

**Amount in Rupees**

| A. CURRENT LIABILITIES | Current Year 2022-23 | Previous Year 2021-22 |
|---|---|---|
| 1. Deposit from Staff | 00 | 00 |
| 2. Deposit from Students (Library / Hostel Security) | 84,59,771.70 | 9049269.70 |
| **3. Sundry Creditors** | | |
| **a.** For Goods & Services (Payable Expenses) | 2,80,256.00 | 280256 |
| **b.** Others | 3,83,08,790.00 | 16062461 |
| **c.** CUCET / Endowment Funds | 00 | 00 |
| 4. Deposit others (including EMD, Security Deposit) (EPIL+ Others) | 3,39,15,715.00 | 17031772 |
| 5. Statutory Liabilities (GPF, TDS, WC,, TAX, CPF, GIS, NPS): | 96,35,745.40 | 7353077 |
| a. Overdue | 00 | 00 |
| **b. Others (Payable as on 31.03.2023)** | | |
| 6. Other Current Liabilities | 00 | 00 |
| a. Salaries | 2,08,93,814.00 | 13416940 |
| b. Receipts against sponsored projects (Schedule 3A) | 3,16,28,693.75 | 149885677.75 |
| c. Receipts against sponsored fellowships & scholarships (NET / JRF etc) (Schedule 3B1) | 11,40,584.00 | 886418 |
| d. Unutilized Grants | 12,78,45,710.53 | 319654207.33 |
| e. Fee in advance (Accrual basis) | 14,76,510.00 | 1317368 |
| f. Caption Fee | 1,08,86,020.00 | 3493951 |
| g. Other Liabilities (Swami Vivekanad Chair & Hindi Dept., Wifi Campus / Madan Mohan Malviya Chair) | 89,26,089.00 | 31475935 |
| h. Other funds (Rent Received in Advance) | 00 | 00 |
| i. Laboratory Sec. Refundable | 11,45,565.00 | 1112199 |
| j. HEFA Loan | 6,15,00,000.00 | |
| **Total (A)** | **35,60,43,264.38** | **571019531.78** |
| **B. PROVISIONS** | | |
| 1. For Taxation | 00 | 00 |
| 2. Gratuity | 6,69,74,016.00 | 00 |
| 3. Superannuation Pension | | 00 |
| 4. Accumulated Leave Encashment | 4,93,88,798.00 | 4,03,71,850 |
| 5. Trade Warranties / Claims | 00 | 00 |
| 6. Others (Specify) | 00 | 00 |
| **Total (B)** | **11,63,62,814.00** | **4,03,71,850** |
| **G. Total (A+B)** | **47,24,06,078.38** | **61,13,91,381.78** |

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## SCHEDULE -3 (A) SPONSORED PROJECTS

### Amount in Rupees

| 1 | 2 | Opening Balance as on 01-04-2022 | | 5 | | 6 | 7 | Closing Balance as on 31-03-2023 | |
|---|---|---|---|---|---|---|---|---|---|
| Sl No | Name of the Project | | | Receipt / Interest during the year | | Total | Expenditure during the year | | |
| | | 3 | 4 | Receipt | Interest | | | 8 | 9 |
| | | Credit | Debit | | | | | Credit | Debit |
| 1 | Ajay Kumar Singh NBC | 00 | 00 | 84375 | 422 | 84797 | 00 | 84797 | |
| 2 | ASHOK KUMAR YADAV RECURRING | 00 | 00 | 1035644 | 5004 | 1040648 | 34799 | 1005849 | |
| 3 | Ashok Kumar Yadav- ICMR NON RECURRING | 00 | 00 | 2500000 | 12500 | 2512500 | | 2512500 | |
| 4 | AUDESH BHAT- ICMR | 928620 | 00 | 00 | 14716 | 943336 | 438098 | 505238 | |
| 5 | CSIR SK KHOSA | 318576 | 00 | 00 | 9557 | 328133 | | 328133 | |
| 6 | Cyber Security Challenges | 00 | 328 | 00 | 00 | - 328 | | | 328 |
| 7 | DEPTT OF SPACE ISRO | 32234825 | 00 | 152964 | 00 | 32387789 | 29954512 | 2433277 | |
| 8 | DINESH KUMAR SERB NON RECURRING | 00 | 00 | 780410 | 00 | 780410 | | 7804100 | |
| 9 | DINESH KUMAR SERB RECURRING | 00 | 00 | 2166590 | 00 | 2166590 | | 2166590 | |
| 10 | Dr. Ajay Kumar Singh- ICPR | 196980 | 00 | 00 | 5909 | 202889 | | 202889 | |
| 11 | DRDO PROJECT YASHWANT SINGH | 73777872 | 00 | 00 | 94946 | 73872818 | 70613000 | 3259818 | |

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 12 | DRDO YASHWANT SINGH Vulnerability | 238041 | 0 | 947240 | | 1185281 | 1173274 | 12007 | |
| 13 | Dr. Jaya Bhasin, ICSSR CBP | 0 | 0 | 600000 | 1164 | 601164 | 658196 | | 57032 |
| 14 | Dr. Murugesana | 5036 | 0 | 0 | 0 | 5036 | | 5036 | |
| 15 | Dr. Pankaj Mehta | 115776 | 0 | 0 | 0 | 115776 | 115200 | 576 | |
| 16 | Dr. Samanta Vaishnavi-DBT | | 0 | 1137728 | | 1137728 | 411053 | 726675 | |
| 17 | Dr. Sanjay Comp Operation Bet Spaces of Di | 4904 | 0 | 1090879 | 6675 | 1102458 | 828772 | 273686 | |
| 18 | DR.SHWETA YADAV CSTEP | 157944 | 0 | 0 | 2527 | 160471 | 73715 | 86756 | |
| 19 | Dr Sunil Dhar Study of Morpho... | 65463.75 | 0 | 0 | 1964 | 67427.75 | | 67427.75 | |
| 20 | DR.SUNIL DHAR THEMATIC STUDIES | 40259 | 0 | 602272 | 6157 | 648688 | 150000 | 498688 | |
| 21 | Dr. Tapta Kanchan Roy SERB MTR | 200500 | 0 | 0 | 0 | 200500 | 198778 | 1722 | |
| 22 | Dr. V Sridharan SERB | 930482 | 0 | 635 | | 931117 | 909306 | 21811 | |
| 23 | DST FINANANCED (BY PROF Y.PARDHASARTHI) | 109146 | 0 | 0 | 3274 | 112420 | | 112420 | |
| 24 | DST - NIMAT PROJECT | 84872 | 0 | 0 | 2546 | 87418 | | 87418 | |
| 25 | FIELD MAPING GOWHAR RASOOL | 0 | 413692 | 0 | 0 | -413692 | | | 413692 |

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 26 | FIST (MATH) | 164699 | 0 | 0 | 4941 | 169640 | | 169640 | |
| 27 | GAURAV SEHGAL PROJECT CKMPASNIS | 0 | 0 | 4563 | 0 | 4563 | | 4563 | |
| 28 | GENDER DIDCUSSION IN SCHOOLOF J AND K GENDER | 284105 | 0 | 0 | 8523 | 292628 | | 292628 | |
| 29 | GIA KALAM CENTRE ARVIND K SELWAL | 977464 | 0 | 960932 | 5716 | 1944112 | 893338 | 1050774 | |
| 30 | GIA KALAM CENTRE BHAVNA ARORA | 1909391 | 0 | 786016 | 4545 | 2699952 | 2358079 | 341873 | |
| 31 | GIA KALAM CENTRE(DR. PAWAN) | 9837499 | 0 | 696903 | 21754 | 10556156 | 9568166 | 987990 | |
| 32 | GIA KALAM CENTRE JEHOVA / VINAY KUMAR | 717969 | 0 | 7799 | 1653 | 727421 | 560487 | 166934 | |
| 33 | GIA KALAM CENTRE VINAY KUMAR | 1258932 | 0 | 149544 | 4331 | 1412807 | 975392 | 437415 | |
| 34 | GIA KALAM CENTRE VISHAL SINGH | 7696155 | 0 | 0 | 23063 | 7719218 | 6927372 | 791846 | |
| 35 | GIAN | 581456 | 0 | 0 | 0 | 581456 | 581456 | 0 | |
| 36 | Glacier Study of Chenab DST | 636258 | 0 | 0 | 7319 | 643577 | 392302 | 251275 | |
| 37 | HEAD DEPT OF EVS DST FIST | 4313750 | 0 | 0 | 101039 | 4414789 | 945769 | 3469020 | |
| 38 | ICMR-CAR AUDESH | 4233912 | 0 | 782189 | 28982 | 5045083 | 4050026 | 99505 | |

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | BHAT | | | | | | | 7 | |
| 39 | ICSSR AMIT GANGOTIA | 0 | 0 | 25500 | 0 | 25500 | 25500 | 0 | |
| 40 | ICSSR DR. ASIT KUMAR MANTRY | 0 | 0 | 340000 | 5397 | 345397 | 160103 | 185294 | |
| 41 | ICSSR GOVIND K INAKHIYA | 2500 | 0 | 0 | 0 | 2500 | | 2500 | |
| 42 | ICSSR GOVIND SINGH/ DR.BACHHA BABU | 122709 | 0 | 0 | 3681 | 126390 | | 126390 | |
| 43 | ICSSR JAYA BHASIN | 5404 | 0 | 0 | 0 | 5404 | | 5404 | |
| 44 | ICSSR JAYA BHASIN/SHAHID | 175770 | 0 | 0 | 0 | 175770 | 140770 | 35000 | |
| 45 | ICSSR MNREGA (RL BHAT) | 118332 | 0 | 0 | 0 | 118332 | | 118332 | |
| 46 | ICSSR SWAMI VIVEKANAND | 44466 | 0 | 0 | 1334 | 45800 | | 45800 | |
| 47 | INCUBATION CENTRE JK BANK | 761196 | 0 | 0 | 22836 | 784032 | | 784032 | |
| 48 | INDUS EDUTRAIN PVT LTD | 0 | 1805 | 0 | 0 | -1805 | | | 1805 |
| 49 | J&KAIDS CONTROL SOCIETY | 0 | 0 | 40000 | 600 | 40600 | | 40600 | |
| 50 | J&K KHADI & VILLAGE INDUSTRIES BOARD MOHIT | 0 | 0 | 149100 | 0 | 149100 | 205290 | | 56190 |
| 51 | Jk Pollution Board | 2427777 | 0 | 0 | 8997 | 2436774 | 2127872 | 308902 | |
| 52 | JKSCSTBC DEV GOVIND | 2890 | 0 | 0 | 0 | 2890 | | 2890 | |

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | K INAKHIYA | | | | | | | | |
| 53 | M Sc BIOTECHNOLOGY DBT | 165755 | 0 | 6266202 | 0 | 6431957 | 3492817 | 2939140 | |
| 54 | Muncipal Corp. Jammu Hod PPPA | 24605 | 0 | 0 | 738 | 25343 | | 25343 | |
| 55 | NATIONAL SERVICE SECHEME JJEGNATHAN | 1030997 | 0 | 0 | 0 | 1030997 | 1000968 | 30029 | |
| 56 | NBHM AJAY KUMAR SHARMA AP | 556176 | 0 | 0 | 2645 | 558821 | 460000 | 98821 | |
| 57 | NBHM DAE DR. DEEP SINGH | 125788 | 0 | 130482 | 0 | 256270 | 188066 | 68204 | |
| 58 | NCW JAYA & SHAHID | | 0 | 50000 | 0 | 50000 | | 50000 | |
| 59 | NISD(DR NANCY MENGI) | 0 | 3101 | 0 | 0 | -3101 | | | 3101 |
| 60 | PAWAN KUMAR UGC BSR RES PROJ | 0 | 20105 | 0 | 0 | -20105 | | | 20105 |
| 61 | Pragati Kumar Fabr Inorg For Opt El( Serb) | 0 | 0 | 229961 | 0 | 229961 | 229925 | 36 | |
| 62 | Pragati Kumar(IUAC) | 8000 | 0 | 0 | 0 | 8000 | 8000 | 0 | |
| 63 | Pragati Kumar UGC BSR RES PROJECT | 0 | 12772 | 0 | 0 | -12772 | | | 12772 |
| 64 | Rajiv Gandhi NIYD | 4120 | 0 | 0 | 0 | 4120 | | 4120 | |
| 65 | Red Ribbon Club (Dr. Vinay Kumar S W) | 0 | 0 | 18000 | 0 | 18000 | | 18000 | |
| 66 | RESEARCH & DEVELOPMENT (HANDICRAF | 546364 | 0 | 0 | 16391 | 562755 | | 562755 | |

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | T) | | | | | | | | |
| 67 | Rouchi Choudhary NCRI | 141 | 0 | 0 | 0 | 141 | | 141 | |
| 68 | SAMANTA VAISHNAVI JKST&IC | 222200 | 0 | 0 | 6308 | 228508 | 11941 | 216567 | |
| 69 | SERB-2 Ashok Kumar Yadav | 0 | 27195 | | 0 | -27195 | | | 27195 |
| 70 | SERB AJAY KUMAR SHARMA | 13747 | 0 | 0 | 0 | 13747 | | 13747 | |
| 71 | SERB ASHOK Kumar Yadav ECR | 58356 | 0 | 0 | 1751 | 60107 | | 60107 | |
| 72 | SERB BRIJ MOHAN SINGH BAHU | 0 | 124377 | 0 | 0 | -124377 | | | 124377 |
| 73 | SERB DR ANITA SINGH | 274647 | 0 | 400000 | 0 | 674647 | 678545 | | 3898 |
| 74 | SERB-ECR PAWAN KUMAR | 558362 | 0 | 6091 | 0 | 564453 | 564453 | 0 | |
| 75 | SERB-EEQ PROJECT PAWAN KUMAR | 0 | 396921 | 0 | 0 | -396921 | | | 396921 |
| 76 | SERB PARVEEN K MEHTA | 1247 | 0 | 27194 | 0 | 28441 | 28441 | 0 | |
| 77 | SERB PROJECT DINESH KUMAR EVS | 163457 | 0 | 0 | 4904 | 168361 | | 168361 | |
| 78 | Serb Project Dr. Venkata Dodi | 162740 | 0 | 0 | 0 | 162740 | 158000 | 4740 | |
| 79 | SERB TAPTA KANCHAN ROY | 83103 | 0 | 0 | 0 | 83103 | 82077 | 1026 | |
| 80 | SHAHID & JAYA BHASIN | 0 | 0 | 69910 | 0 | 69910 | 69910 | 0 | |

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | (NCW) | | | | | | | | |
| 81 | Sunil Dhar (KHANP) | 0 | 0 | 586040 | 5824 | 591864 | 197755 | 394109 | |
| 82 | Suram Singh (Non Recurring) SERB | 0 | 0 | 299750 | 749 | 300499 | | 300499 | |
| 83 | Suram SIngh (SERB) Recurring | 0 | 0 | 100000 | 87 | 100087 | 65379 | 34708 | |
| 84 | SURVEY AND STUDIES ARTISIANS | 43213 | 0 | 0 | 0 | 43213 | 33822 | 9391 | |
| 85 | TANUJ DESWAL IUAC - UFR | 1387 | 0 | 0 | 0 | 1387 | | 1387 | |
| 86 | UGC BSR ASHOK KUMAR YADAV | 595 | 0 | 0 | 0 | 595 | | 595 | |
| 87 | UGC-BSR(DR AUDESH K BHATT) | 3826 | 0 | 0 | 0 | 3826 | | 3826 | |
| 88 | UGC BSR (DR VISHAL SINGH) | 10324 | 0 | 0 | 0 | 10324 | | 10324 | |
| 89 | Ugc Bsr Project DEEPAK KUMAR | 9 | 0 | 0 | 0 | 9 | | 9 | |
| 90 | UGC-BSRPROJECT ( DR VIKASSRIVASTWA) | 1438 | 0 | 0 | 0 | 1438 | | 1438 | |
| 91 | UGC BSR PROJECT SANJAYU KUMAR | 106177 | 0 | 0 | 0 | 106177 | 103084 | 3093 | |
| 92 | UGCBSR STRATUP GRANT SURAM SINGH | 24499 | 0 | 0 | 0 | 24499 | | 24499 | |

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 93 | UGC(MRP)SAMANTA VAISHANVI | 12474 | 0 | 0 | 0 | 12474 | | 12474 | |
| 94 | Vigyan Jattra (Suram Singh) | 0 | 0 | 963440 | 2316 | 965756 | 500280 | 465476 | |
| 95 | VINAY KUMAR NRSC (ISRO-LAB) | 0 | 0 | 600000 | 559 | 600559 | 298900 | 301659 | |
| 96 | VINITA SHARMA (NDF) | 0 | 0 | 220500 | 356 | 220856 | 204669 | 16187 | |
| | **Total** | **149885677.75** | **1000296** | **25008853** | **464700** | **1743589374.75** | **14,38,47,657.00** | **3,16,28,693.75** | **11,17,416.00** |

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**SCHEDULE 3 (B1): SPONSORED FELLOWSHIPS AND SCHOLARSHIPS** Amount in Rupees

| Sl. No. | Name of Sponsor | Opening Balance as on 01-04-2022 | | Transactions During the year | | | Closing Balance as on 31-03-2023 | |
|---|---|---|---|---|---|---|---|---|
| | | Cr. | Dr. | Cr. | Interest | Dr. | Cr. | Dr. |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| 1 | CSIR FELLOWSHIP CONTIGENCY | 0 | 0 | 252382 | 0 | 159962 | 92420 | |
| 2 | Pravin ICSSR | 3743 | 0 | 0 | 0 | 0 | 3743 | |
| 3 | Ramam Post Doc. Fellowship Anita Singh | 0 | 28742 | 28742 | 0 | 0 | 0 | 0 |
| 6 | ICSSR Shahnawaz (4299-21) | 60000 | 0 | 0 | 0 | 0 | 60000 | 0 |
| 7 | DST Inspire Fellowship | 241155 | 0 | 0 | 0 | 187400 | 53755 | 0 |
| 8 | ICSSR Dr Ravi Shankar | 0 | 186000 | 198500 | 0 | 0 | 12500 | 0 |
| 9 | INSPIRE FELLOWSHIP MANVI RAJPUT 4299-52 | 451520 | 0 | 0 | 0 | 451520 | 0 | 0 |
| 10 | ICSSR Fellowship Sohail Quyoom | 130000 | 0 | 260000 | 0 | 319653 | 70347 | 0 |
| 11 | KHUSHBOO YADAV SERB NPDF | 0 | 0 | 1019161 | 0 | 376680 | 642481 | 0 |
| 12 | POOJA SHARMA ICSSR FELLOWSHIP | 0 | 0 | 130000 | 0 | 0 | 130000 | 0 |
| 13 | Satish Dhawan Centre Fellowship (ISRO) | 0 | 0 | 1466980 | 0 | 1391642 | 75338 | 0 |
| | **TOTAL** | **886418** | **214742** | **3355765** | **0** | **2886857** | **1140584** | **0** |

**SCHEDULE 3 (B): OTHER SPONSORED LIABILITEIS** Amount in Rupees

| Sl. No. | Name of Sponsor | Opening Balance as on 01-04-2022 | | Transactions During the year | | | Closing Balance as on 31-03-2023 | |
|---|---|---|---|---|---|---|---|---|
| | | Cr. | Dr. | Cr. | Interest | Dr. | Cr. | Dr. |
| 1 | ESTABLISHMENT OF HINDI DEPTT | 152536 | 0 | 0 | 4576 | 0 | 157112 | |
| 2 | Establishment of Wifi Campus (UGC) | 7282335 | 0 | 0 | 218470 | 0 | 7500805 | |
| 3 | Establishmnet of Madan Mohan Malviya Chair | 2238257 | 0 | 0 | 0 | 10205600 | | 796734 |
| 4 | ESTAB OF KALAM CENTRE | 21476284 | 0 | 0 | 0 | 25134727 | | 365844 |
| 5 | ESTAB OF MAHARISHI DAYA NAND CHAIR | 0 | 600000 | 2400000 | 18339 | 577419 | 1240920 | |
| 6 | ESTAB OF SWAMIVIVEKANAND CHAIR | 326523 | 0 | 0 | 729 | 300000 | 27252 | |
| | | **31475935** | **600000** | **2400000** | **242114** | **36217746** | **8926089** | **1162578** |

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**SCHEDULE 3 (c):**

**UNUTILISED GRANTS FROM UGC, GOVERNMENT OF INDIA AND STATE GOVERNMENTS**

**Amount in Rs.**

| GRANTS DETAILS | Current Year | Pervious Year |
|---|---|---|
| **A. Plan Grants: Govt. of India** | | |
| Balance B/F | | |
| Add: Receipts during the year | | |
| **Total (a)** | | |
| **Less: Refunds** | | |
| Less: Utilized for Revenue Expenditure | | |
| Less: Utilized for Capital Expenditure | | |
| **Total (b)** | | |
| **Unutilized carried forward (a-b)** | | |
| B. UGC grants: Plan | 156032821.48 | 32,45,18,003.00 |
| Balance B/F | | |
| Add: Receipts during the year | 448670000 | 33,01,34,000.00 |
| Add: Interest & Other Receipt | | - |
| Less Receivable from UGC | | |
| **Total (c)** | **604702821.48** | **65,46,52,003.00** |
| **Less: Refunds** | 3615571 | 11,64,157.00 |
| **Less: Utilized for Revenue Exp.** | 432029101.80 | 35,18,07,726.52 |
| **Less: Utilized for Capital Exp. Including adv** | 129026746.00 | 14,56,47,298.00 |
| **Total (d)** | **564671418.8** | **49,86,19,181.52** |
| **Add Un Adjusted Advance (e)** | **87814307.85** | **16,36,21,385.85** |
| **Unutilized carried forward (c-d+e)** | **127845710.53** | **31,96,54,207.33** |
| **C. UGC Grants Non-Plan** | | |
| **Balance B/F** | | |
| Add: Receipts during the year | | |
| **Total (f)** | | |
| **Less: Refunds** | | |
| Less: Utilized for Revenue Exp. | | |
| Less: Utilized for Capital Exp. | | |
| **Total (g)** | | |
| Unutilized carried forward (e-f) | | |
| **D. Grants from State Govt.** | | |
| **Balance B/F** | | |
| **Add: Receipts during the year** | | |
| **Total (h)** | | |
| Less: Utilized for Revenue Expenditure | | |
| Less: Utilized for Capital Expenditure | | |
| **Total (i)** | | |
| Unutilized carried forward (G-h) | | |
| ***Grand Total (A+B+C+D)** | **127845710.53** | **31,96,54,207.33** |

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## SCHEDULE 4 : FIXED ASSETS

Amount (in Rupees)

| Gross Block | | | | | | Depreciation | | | | NET BLOCK | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Sl No | Assets Heads | Op. Bal. 01.04.2022 | Additions | Deduction | Cl. Balance | Dep. Opening Balance | Depreciation for the year | Deprec./ Adjust | Cl. Balance | 31-03-2023 | 31-03-2022 |
| 1 | Building | 1051092778 | 21352978 | | 1072445756 | 48692813 | 21488347 | 0 | 70181160 | 1002264596 | 1002399965 |
| 1A | Power Supply and Distribution(JK Govt) | 0 | 38895000 | | 38895000 | 0 | 2379707 | 0 | 2379707 | 36515293 | 0 |
| 2 | Tube well and water supply | 56052744 | 0 | | 56052744 | 3296350 | 1055128 | 0 | 4351478 | 51701266 | 52756394 |
| 3 | Road and Bridges | 2090300162 | 0 | | 2090300162 | 122926372 | 39347475 | 0 | 162273847 | 1928026315 | 1967373790 |
| 4 | Power Supply & Distribution | 218909844 | 46134599 | 0 | 265044443 | 24749520 | 13014566 | 0 | 37764086 | 227280357 | 194160324 |
| 4A | OFC CONNECTIVITY AND INTERNET | 2947458 | 861120 | | 3808578 | 147373 | 183060 | 0 | 330433 | 3478145 | 2800085 |
| 5 | Pre-fabricated Structures | 6848783 | 1947374 | | 8796157 | 1774058 | 140442 | 0 | 1914500 | 6881657 | 5074725 |
| 6 | Temporary Partitions | 16293206 | 251959 | | 16545165 | 10987803 | 555736 | 0 | 11543539 | 5001626 | 5305403 |
| 7 | Electrical installation and Equipment | 2891701 | 2697738 | | 5589439 | 616152 | 248664 | 0 | 864816 | 4724623 | 2275549 |

| | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 8 | Plant and Machinery | 29898377 | 3199886 | | 33098263 | 12885932 | 1010618 | 0 | 13896550 | 19201713 | 17012445 |
| 9 | Scientific & Lab. Equipment | 88284705 | 110166669 | | 198451374 | 16841053 | 14528826 | 0 | 31369879 | 167081495 | 71443652 |
| 10 | Office Equipment | 4932658 | 1367455 | | 6300113 | 1640262 | 349377 | | 1989639 | 4310474 | 3292396 |
| 11 | Audio Visual Equipment | 21764523 | 1860400 | | 23624923 | 3423990 | 1515070 | 0 | 4939060 | 18685863 | 18340533 |
| 12 | Computers & Peripherals | 56215722 | 17703985 | | 73919707 | 33961996 | 7991543 | 0 | 41953539 | 31966168 | 22253726 |
| 13 | Furniture, Fixtures & Fittings | 75129966 | 43589599 | | 118719565 | 27212190 | 6863165 | 0 | 34075355 | 84644210 | 47917776 |
| 14 | Vehicles | 5190387 | 0 | | 5190387 | 3305156 | 188523 | 0 | 3493679 | 1696708 | 1885231 |
| 15 | Lib. Books & Scientific Journals | 26802070 | 2827577 | | 29629647 | 17260356 | 1236929 | - | 18497285 | 11132362 | 9541714 |
| 16 | Sports Items | 217954 | 125293 | | 343247 | 63645 | 22368 | 0 | 86013 | 257234 | 154309 |
| | **Total (A)** | **3753773038** | **292981632** | **0** | **4046754670** | **329785021** | **112119544** | **0** | **441904565** | **3604850105** | **3209376208** |
| 17 | ***Capital Work in Progress (B)*** | | | | | | | | | | |
| | (i) Land Survey & Boundar Wall | 94445298 | 54410878 | | 148856176 | 0 | 0 | 0 | 0 | 148856176 | 94445298 |
| | Girls Hostel | 36785961 | 19467000 | | 56252961 | 0 | 0 | 0 | 0 | 56252961 | 36785961 |
| | (ii) Consultancy Expenditure | 52422930 | 0 | | 52422930 | 0 | 0 | 0 | 0 | 52422930 | 52422930 |
| | Construction of Kalam Center | 45000 | 22320762 | | 22365762 | 0 | 0 | 0 | 0 | 22365762 | 45000 |

| | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | CONSTRUCTION OF BUIDING -HEFA | 0 | 74938491 | | 74938491 | 0 | 0 | 0 | 0 | 74938491 | 0 |
| | **Total (B)** | **183699189** | **171137131** | **0** | **354836320** | **0** | **0** | **0** | **0** | **354836320** | |
| 18 | E Books & Journals | 8164094 | 723131 | | 8887225 | 3756483 | 2052297 | 0 | 5808780 | 3078445 | 4407611 |
| 19 | Computer Software | 7537730 | 4382616 | | 11920346 | 6248416 | 2268772 | 0 | 8517188 | 3403158 | 1289314 |
| | **Total (C)** | **15701824** | **5105747** | **0** | **20807571** | **10004899** | **4321069** | **0** | 14325968 | 6481603 | **5696925** |
| | **Grand Total (A+B+C)** | **3953174051** | **469224510** | **0** | **4422398561** | **339789920** | **116440613** | **0** | **456230533** | **3966168028** | **3613384131** |

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**SCHEDULE 4 A: PLAN**

Amount in Rupees

| | GROSS BLOCK | | | | | DEPRECIATION | | | | NET BLOCK | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Sl. No | Assets Heads | Op. Bal. 01-04-22 | Additions | Deductions | Cl. Balance | Dep. Opening Balance | Depreciation for the year | Deprec. / Adjust. | Cl. Balance | 31-03-2023 | 31-03-2022 |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| 1 | Building | 952797008 | 0 | 0 | 952797008 | 48692813 | 18104639 | 0 | 66797452 | 885999556 | 904104195 |
| 1A | Power Supply and Distribution(JK Govt) | 0 | 38895000 | | 38895000 | 0 | 2379707 | 0 | 2379707 | 36515293 | 0 |
| 2 | Tube-well and water supply | 56052744 | 0 | | 56052744 | 3296350 | 1055128 | 0 | 4351478 | 51701266 | 52756394 |
| 3 | Road and Bridges | 2090300162 | 0 | | 2090300162 | 122926372 | 39347475 | 0 | 162273847 | 1928026315 | 1967373790 |
| 4 | Power Supply & Distribution | 218909844 | 46134599 | | 265044443 | 24749520 | 13014566 | 0 | 37764086 | 227280357 | 194160324 |
| 5 | OFC CONNECTIVITY AND INTERNET | 2947458 | 861120 | | 3808578 | 147373 | 183060 | 0 | 330433 | 3478145 | 2800085 |
| 6 | Pre-fabricated Structures | 5954702 | 1947374 | | 7902076 | 1738652 | 123268 | 0 | 1861920 | 6040156 | 4216050 |
| 7 | Temporary Partitions | 16293206 | 251959 | | 16545165 | 10987803 | 555736 | 0 | 11543539 | 5001626 | 5305403 |
| 8 | Electrical installation and Equipment | 2883201 | 2697738 | | 5580939 | 615727 | 248260 | 0 | 863987 | 4716952 | 2267474 |
| 9 | Plant and Machinery | 27146377 | 2632886 | | 29779263 | 12721817 | 852874 | 0 | 13574691 | 16204572 | 14424560 |
| 10 | Scientific & Lab. Equipment | 31505664 | 3289694 | | 34795358 | 11703049 | 1847385 | 0 | 13550434 | 21244924 | 19802615 |

| | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 11 | Office Equipment | 4405937 | 1367455 | | 5773392 | 1589920 | 313649 | 0 | 1903569 | 3869823 | 2816017 |
| 12 | Audio Visual Equipment | 19285085 | 1770400 | | 21055485 | 3361383 | 1327058 | 0 | 4688441 | 16367044 | 15923702 |
| 13 | Computers & Peripherals | 38974401 | 16404592 | | 55378993 | 27748707 | 5526058 | 0 | 33274765 | 22104228 | 11225694 |
| 14 | Furniture, Fixtures & Fittings | 60994413 | 42792990 | 0 | 103787403 | 26932543 | 5764226 | 0 | 32696769 | 71090634 | 34061870 |
| 15 | Vehicles | 5190387 | 0 | | 5190387 | 3305156 | 188523 | 0 | 3493679 | 1696708 | 1885231 |
| 16 | Lib. Books & Scientific Journals | 26179782 | 2818243 | | 28998025 | 16947355 | 1183081 | 0 | 18130436 | 10867589 | 9232427 |
| 17 | Sports Items 2334 | 217954 | 125293 | | 343247 | 63645 | 22368 | 0 | 86013 | 257234 | 154309 |
| | **Total (A)** | **3560038325** | **161989343** | **0** | **3722027668** | **317528185** | **92037061** | 0 | **409565246** | **3312462422** | **3126194101** |

| | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | ***Capital Work in Progress (B)*** | | | | | | | | | | |
| 18 | (i) Land Survey & Boundar Wall | 94445298 | 54410878 | | **148856176** | 0 | 0 | | 0 | 148856176 | 94445298 |
| 19 | (ii) Consultancy Expenditure | 52422930 | 0 | | **52422930** | 0 | 0 | | 0 | 52422930 | 52422930 |
| 20 | Girls Hostel | 36785961 | 19467000 | | 56252961 | 0 | 0 | 0 | 0 | 56252961 | 36785961 |
| | **Total (B)** | **183654189** | **73877878** | **0** | **257532067** | **0** | **0** | | **0** | 257532067 | **183654189** |
| | **G. Total (A+B)** | **3743692514** | **235867221** | **0** | **3979559735** | **317528185** | **92037061** | **0** | **409565246** | **3569994489** | **3426164329** |

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**SCHEDULE 4 B: Non- PLAN**

Amount in Rupees

| Sl. No. | Assets Heads | Gross Block | | | | Depreciation for the year | | | | Net Block | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Op. Bal. 01.04.22 | Additions | Deductions | Cl. Balance | Dep. Opening Balance | Depreciation for the year | Depreciation/ Adjustment | Total Depreciation | 31-03-2023 | 31.03.2022 |
| 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) | | | | | | | | | | |
| S. No. | Intangible Assets | Op. Bal. 01.04.2022 | Additions | Deductions | Cl. Balance | Dep. Opening | Depreciation for the year | Depreciation / Adjustment | Total Depreciation | 31.03.2023 | 31.03.2022 |
| 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 4 C: INTANGIBLE ASSETS

Amount in Rupees

| Sl. No | Asset Heads | Gross Block | | | | Depreciation Block | | | | | Net Block | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Op. Bal. | Additions | Deductions | Cl. Balance | Depreciation/ Amortizations opening Balance | | Depreciation/ Amortization for the year | Deductions/ Adjustments | Total | 31.03.23 | 31.03.22 |
| 1 | Patents & Copyrights | 0 | 0 | 0 | 0 | 0 | | 0 | 0 | | | |
| 2 | Computer Software | 7537730 | 4382616 | 0 | 11920346 | 6248416 | | 2268772 | 0 | 8517188 | 3403158 | 1289314 |
| 3 | E Books & Journals | 8164094 | 723131 | 0 | 8887225 | 3756483 | | 2052297 | 0 | 5808780 | 3078445 | 4407611 |
| | **TOTAL** | **15701824** | **5105747** | **0** | **20807571** | **10004899** | | **4321069** | **0** | 14325968 | **6481603** | **5696925** |

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## SCHEDULE 4 C(i): PATENTS AND COPYRIGHTS

Amount in Rupees

| Particulars | Op. Balance | Addition | Gross | Amortization | Net block 31-03-2023 | Net Block 31.03.2021 |
|---|---|---|---|---|---|---|
| **A. Patent Granted** | | | | | | |
| 1. Balance as on 31-03-2023 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** |
| **Particulars** | **Op. Balance** | **Addition** | **Gross** | **Amortization** | **Net block 31-03-2021** | **Net Block 31.03.2020** |
| **B. Patents pending in respect of Patents applied for** | | | | | | |
| 1. Expenditure incurred during 2009-10 to 2011-12 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2. Expenditure incurred during 2012-13 to 2016-17 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3. 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** |

**Finance Officer** (I/c.)
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SCHEDULE 4 D OTHERS

Amount in Rupees

| Sl. No. | Assets Heads | Gross Block | | | | Depreciation for the year | | | | Net Block | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Op. Bal. 01-04-21 | Additions | Deductions | Cl. Balance | Dep. Opening Balance | Depreciation for the year | Depreciation / | Total Depreciation | 31-03-2023 | 31-03-2022 |
| 1 | Land | 0 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 | Site Development | 0 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | Buildings (SOE) | 52953000 | 17030000 | | 69983000 | 0 | 1399660 | 0 | 1399660 | 68583340 | 52953000 |
| 3a | Buildings (ISRO) | 45342770 | 4322978 | | 49665748 | 0 | 1984048 | | 1984048 | 47681700 | 45342770 |
| 4 | Roads & Bridges | 0 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | Tube wells & Water Supply | 0 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | Sewerage & Drainage | 0 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | Electrical installation and Equipment | 8500 | 0 | | 8500 | 425 | 404 | 0 | 829 | 7671 | 8075 |
| 8 | Pre-fabricated Structures 2314 | 894081 | 0 | | 894081 | 35406 | 17174 | 0 | 52580 | 841501 | 858675 |
| 8 | Plant and Machinery (2302,2324, 2304,2321 &2338) | 2752000 | 567000 | | 3319000 | 164115 | 157744 | 0 | 321859 | 2997141 | 2587885 |
| 9 | Scientific & Lab. Equipment 2311 | 56779041 | 106876975 | | 163656016 | 5138004 | 12681441 | 0 | 17819445 | 145836571 | 51641037 |

| | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 10 | Office Equipment (2315, 2309) | 526721 | | | 526721 | 50342 | 35728 | 0 | 86070 | 440651 | 476379 |
| 11 | Audio Visual Equipment | 2479438 | 90000 | | 2569438 | 62607 | 188012 | 0 | 250619 | 2318819 | 2416831 |
| 12 | Computers & Peripherals (2317,2306 &2307) | 17241321 | 1299393 | | 18540714 | 6213289 | 2465485 | 0 | 8678774 | 9861940 | 11028032 |
| 13 | Furniture, Fixtures & Fittings (2336,2319,2303& 2312) | 14135553 | 796609 | | 14932162 | 279647 | 1098939 | 0 | 1378586 | 13553576 | 13855906 |
| 14 | Vehicles | 0 | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | Lib. Books & Scientific Journals | 779466 | 9334 | | 788800 | 250322 | 53848 | 0 | 304170 | 484630 | 529144 |
| 16 | Small Value Assets | 0 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | **Total A** | **193891891** | **130992289** | **0** | **324884180** | **12194157** | **20082483** | **0** | **32276640** | **292607540** | **181697734** |
| | ***Capital Work in Progress (B)*** | | | | | | | | | | |
| | Construction of Kalam Center | 45000 | 22320762 | | 22365762 | 0 | 0 | 0 | 0 | 22365762 | 45000 |
| | CONSTRUCTION OF BUIDING - HEFA | 0 | 74938491 | | 74938491 | 0 | 0 | | 0 | 74938491 | 0 |
| | **Total (B)** | **45000** | **97259253** | | **97304253** | **0** | **0** | | **0** | 97304253 | **45000** |
| | **G.TOTAL (A+B)** | ***193936891*** | ***228251542*** | ***0*** | ***422188433*** | ***12194157*** | ***20082483*** | ***0*** | ***32276640*** | ***389911793*** | ***181742734*** |

**Finance Officer** (I/c.)
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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 EARMARKED/ENDOWMENT FUNDS (FUND WISE)

**Amount in Rupees**

| Sl. No. | Funds | Current Year | Previous Year |
|---|---|---|---|
| 1 | **Endowment Fund Investments** | NIL | NIL |
| | **Total** | **NIL** | **NIL** |

**Finance Officer** (I/c.)
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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** |

**Finance Officer** (I/c.)
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| SCHEDULED 7: CURRENT ASSETS | | |
|---|---|---|
| | | |
| | **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:** | 0.00 | 0.00 |
| **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 (J&K & SBI)** | 60,19,18,408.00 | 77,49,18,408.00 |
| **- In Saving Accounts (J&K Bank)** | 3,27,24,133.26 | 26314201.69 |
| **- In Saving Accounts (SBI )** | 4,54,817.65 | 12127113.85 |
| **- In Saving Accounts (SBI Trikuta Nagar)** | 0.00 | 0.00 |
| 5. J&K Bank (ESCROW) - 01 | 26,34,133.00 | |
| 6. J&K Bank (ESCROW) - 02 | 7,60,390.00 | |
| | | |
| - **In Current Account (SBI)** | 0.00 | 0.00 |
| **b. With Non-scheduled Banks:** | 0.00 | 0.00 |
| **- In term deposit Accounts (HDFC Bank Ltd)** | 95,00,000.00 | 33000000 |
| HDFC Bank-2801 | 2,31,376.60 | 147167.4 |
| HDFC Bank- 3698 | 4,980.00 | |
| **4. Post Office – Saving Accounts** | 0.00 | 0.00 |
| **Total** | **64,82,28,238.51** | **81,65,06,890.90** |

**Finance Officer** (I/c.)
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**Annexure A**

**Amount in Rupees**

| I. | Savings Bank Accounts | |
|---|---|---|
| 1. | J&K Bank -02 | 2,06,73,305.19 |
| 2. | J&K Bank-09 | 55,32,281.20 |
| 3. | J&K Bank-08 | 25,58,799.87 |
| 4 | J&K Bank-10 | 39,59,747.00 |
| 5. | J&K Bank (ESCROW) --- 01 | 26,34,133.00 |
| 6. | J&K Bank (ESCROW) ----02 | 7,60,390.00 |
| 5. | State Bank of India-1713 | 4,54,817.65 |
| 6. | HDFC Bank-2801 | 2,31,376.60 |
| 7 | HDFC Bank- 3698 | 4,980.00 |
| 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) A/c | 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 Bank of India | 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 A/c (EMF) | 0.00 |
| 20. | Academic Development Fund A/c (EMF) | 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 | 60,19,18,408.00 |
| IV. | Term Deposits with Other Banks | 95,00,000.00 |
| **Total** | | **64,82,28,238.51** |

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**SCHEDULE 8: LOANS, ADVANCES AND DEPOSITS** **Amount in Rupees**

| | Current Year | Previous Year |
|---|---|---|
| 1. Advance to employees (Non-interest bearing) | | |
| a. Salary | | 0.00 |
| b. Medical | | 0.00 |
| c. LTC Advance | 35000.00 | 0.00 |
| d. Festival Advance 2527 | | 0.00 |
| e. Staff Advance 2501 | 39864.00 | 52142.60 |
| f. Advance to KV for salary 2528 | 18489134.00 | 16875942.00 |
| 2. Long term advance to Empl: (Interest Bearing) | | 0.00 |
| a. Vehicle loan | | 0.00 |
| b. Home Loan | | 0.00 |
| c. Others (to be specified) | | 0.00 |
| 3. Advances and other amounts recovered in cash or in kind or for value to be received: | | 0.00 |
| a. On Capital Account Gp25 | 167438903.85 | 242031751.85 |
| b. To Suppliers | | 0.00 |
| c. Others | | 0.00 |
| 4. Prepaid Expenses | | 0.00 |
| a. Insurance | | 0.00 |
| b. Other expenses (CUCET) 2510 | | 0.00 |
| 5. Deposits | | 0.00 |
| a. Telephone 2514 | 8400.00 | 7700.00 |
| b. PBG 2531 | 25000.00 | 25000.00 |
| c. Electricity | | 0.00 |
| d. NAAC, if applicable | | 0.00 |
| e. Others (to be specified) TDS Deducted at Source | 2580911.00 | 2580911.00 |
| 6. Income Accrued: | | 0.00 |
| a. On Investment from Earmarked/ Endowment Funds/ Term Deposit | 155395952.00 | 145897239.00 |
| 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 |
| 7. Other- Current assets receivable from UGC / sponsored projects | 0.00 | 0.00 |
| a. Debit balances in Sponsored Projects | 12743202.00 | 1600296.00 |
| b. Debit balances in Sponsored Fellowships & Scholarships (Sch.3 B1) | 0.00 | 214742.00 |
| c. Grants Receivable from UGC | 0.00 | 0.00 |
| d. Other receivables from UGC | 0.00 | 0.00 |
| 8. Claims Receivable | 0.00 | 0.00 |
| **Total** | **35,70,06,434.85** | **409535792.45** |

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**SCHEDULE 9- ACADEMIC RECEIPTS** **Amount in Rupees**

| PARTICULARS | Current Year | Previous Year |
|---|---|---|
| **FEES FROM STUDENTS** | | |
| **Academic** | | |
| 1. Tuition fee (1003) | 4429530 | 3952104 |
| 2. Admission fee (1001) | 5710625 | 1305052 |
| 3. Enrollment fee | 0 | 0 |
| 4. Library Admission fee (1007) | 993840 | 976820 |
| 5. Laboratory fee 1008 | 2061800 | 1960710 |
| 6. Other Misc. Fee | 14779133 | 11848932 |
| 7. Registration fee 1002 | 1299833.65 | 81200 |
| 8. Syllabus fee (Course Material Fee) | | 0 |
| 9. Book Bank Fee | | 0 |
| **Sub Total (A)** | **29274761.65** | **20124818** |
| **Examinations** | | |
| 1. Admission test fee | 0 | 0 |
| 2. Annual Examination fee (1004) | 3697890 | 3679340 |
| 3. Mark sheet, Certificate fee (1030) | 127600 | 124300 |
| 4. Entrance examination fee | 0 | 0 |
| **Sub Total (B)** | **3825490** | **3803640** |
| **Other fees** | | |
| 1. Identity card fee (1012) | 49500 | 104100 |
| 2. Fine/Miscellaneous fee (1031) | 192771 | 2812 |
| 3. Medical Fee (1013) | 968560 | 1068700 |
| 4. Transportation fee (Local Picnic / Field Trip) | 71316 | 109400 |
| 5. Hostel fee 1020 | 0 | 0 |
| **Sub Total (C)** | **1282147** | **1285012** |
| **Sale of Publications / General / Workshop** | | |
| 1. Sale of Admission forms (1033) | 0 | 961991 |
| 2. Sale of Syllabus and Question paper, etc. | 0 | 0 |
| 3. Sale of Prospectus including admission forms. | 0 | 0 |
| 4. Registration fee for workshops, programmes | 1209281 | 107000 |
| **Sub Total (D)** | **1209281** | **1068991** |
| **Other Academic Receipts** | | |
| 1. Registration fees (Academic Staff College) | 0 | 0 |
| 2. Yoga Classes / Centre (3408) | 0 | 107775 |
| 3. B. Voc (GP 44) | 0 | 31350 |
| 4. Community College (GP 39) | 0 | 0 |
| **Sub Total (E)** | 0 | **139125** |
| **Grand Total (A+B+C+D+E)** | **3,55,91,679.65** | **2,64,21,586.00** |

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## SCHEDULE 10: GRANTS / SUBSIDIES (IRREVOCABLE GRANTS RECEIVED) (SALARY AND 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 (Salary) | | 4,92,553.00 | | 4,92,553.00 | | 4,92,553.00 | 60,25,509.00 |
| Balance B/F (Recurring) | | - 2,42,23,204.52 | | - 2,42,23,204.52 | | - 2,42,23,204.52 | 2,73,51,373.00 |
| Add: Receipts during the year Salary | | 26,26,00,000.00 | | 26,26,00,000.00 | 0 | 26,26,00,000.00 | 20,78,14,000.00 |
| Add: Receipts during the year Recurring | | 14,60,70,000.00 | | 14,60,70,000.00 | 0 | 14,60,70,000.00 | 8,73,20,000.00 |
| **Total** | | **38,49,39,348.48** | | **38,49,39,348.48** | **0** | **38,49,39,348.48** | **32,84,19,671.00** |
| Less: Refund to UGC (Recurring and Salary) | | 36,15,571.00 | | 36,15,571.00 | 0 | 36,15,571.00 | 4,33,807.00 |
| **Balance** | | **38,13,23,777.48** | | **38,13,23,777.48** | **0** | **38,13,23,777.48** | **32,79,85,864.00** |
| Less: Utilized for Salary expenditure (A) | | 24,59,83,380.20 | | 24,59,83,380.20 | 0 | 24,59,83,380.20 | 21,33,46,956.00 |
| Less: Utilized for Recurring Expenditure (B) | | 18,60,45,721.60 | | 18,60,45,721.60 | 0 | 18,60,45,721.60 | 13,84,60,770.52 |
| **Balance (A+B)** | | **43,20,29,101.80** | | **43,20,29,101.80** | **0** | **43,20,29,101.80** | **35,18,07,726.52** |
| **Balance C/F** | | **- 5,07,05,324.32** | | **- 5,07,05,324.32** | 0 | **- 5,07,05,324.32** | **- 2,38,21,862.52** |

**Finance Officer** (I/c.)
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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 | 0 |
| b. Other Bonds / Debentures | Nil | Nil | 0 | 0 |
| 2. Interest on Term Deposits /Investments | Nil | Nil | 39742241.59 | 4,34,30,375.20 |
| 2. Interest on Term Deposits / Investments (HEFA Loan) | | | 760390 | 0 |
| 3. Income accrued but not due on term Deposits / Interest bearing advances to employees | Nil | Nil | 0 | 0 |
| 4. Interest on Saving Bank Accounts | Nil | Nil | 1109664 | 2,64,579.00 |
| 5. Others (Specify) | Nil | Nil | 0 | 0 |
| **Total** | **Nil** | **Nil** | 41612295.59 | 4,36,94,954.20 |
| Transferred to Earmarked/Endowment Funds | Nil | Nil | 0 | 0 |
| **Balance** | **Nil** | **Nil** | **4,16,12,295.59** | **4,36,94,954.20** |

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## SCHEDULE 12: INTEREST EARNED

**Amount in Rupees**

| Particulars | Current Year | Previous Year |
|---|---|---|
| 1. On Saving Accounts with Scheduled banks | 0.0 | 0.0 |
| 2. On Loans | 0.0 | 0.0 |
| a. Employees / Staff | 0.0 | 0.0 |
| b. Others | 0.0 | 0.0 |
| 3. On Debtor and Other Receivables | 0.0 | 0.0 |
| **Total** | **0.0** | **0.0** |

**Finance Officer** (I/c.)
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## SCHEDULE 13: OTHER INCOME

Amount in Rupees

| Particulars | Current Year | Previous Year |
|---|---|---|
| **A. Income from Land & Buildings** | | |
| 1. Hostel Rent | 3997562 | 1275821.90 |
| 2. License Fee | 0 | 0.00 |
| 3. Hire Charges of Auditorium/Play ground/Convention Centre etc. | 0 | 0.00 |
| 4. Electricity charges recovered | 0 | 0.00 |
| 5. Water charges recovered | 0 | 0.00 |
| 6. Rental Income | 1518349.2 | 999016.00 |
| **Sub Total (A)** | **5515911.20** | **2274837.90** |
| **B. Sale of Institute's publications** | | |
| **C. Income from holding events** | | |
| 1. Gross Receipt from annual function / sports carnival | 0 | 0 |
| Less: Direct expenditure incurred on the annual function/sports carnival | 0 | 0 |
| 2. Gross Receipts from fees | 0 | 0 |
| Less: Direct expenditure incurred on the fetes | 0 | 0 |
| 3. Gross Receipts for educational tours | 0 | 0 |
| Less: Direct Expenditure incurred on the tours | 0 | 0 |
| **Sub Total (C)** | **0** | **0** |
| **D. Others** | | |
| 1. Income from consultancy | 0 | 0 |
| 2. RTI fees | 804 | 0 |
| 3 Research Internship Fee | 116200 | 0 |
| 3. Income from Royalty | 0 | 0 |
| 4. Sale of application form (recruitment) | 425600 | 56001 |
| 5. Receipt- Sale of tender form | 15000 | 0 |
| 6. Misc Receipt | 22584300.35 | 1598329 |
| 7. Profit on Sale/Disposal of Assets | 0 | 0 |
| a. Owned assets | 0 | 0 |
| b. Assets received free of cost | 0 | 0 |
| 8. Grants / Donations from institutions, welfare Bodies and International Organizations | 0 | 0 |
| **Sub Total (D)** | **23141904.35** | **1654330** |
| 1.Others (Student Bus Charges ) | 0 | 0 |
| 2. Others (Specify) Sale of Old Vehicles / Computers | 0 | 0 |
| **TOTAL (E)** | **0** | **0** |
| **Grand Total (A+B+C+D+E)** | **2,86,57,815.55** | **3929167.9** |

**Finance Officer** (I/c.)
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## SCHEDULE 14: PRIOR PERIOD INCOME

Amount in Rupees

| 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 Rupe**

| | Current Year 2022-23 | | | Previous Year 2021-22 | | |
|---|---|---|---|---|---|---|
| | **Plan** | **Non Plan** | **Total** | **Plan** | **Non Plan** | **Total** |
| a) Salaries and Wages | 211463345 | 0 | 211463345 | 196657705.00 | | 196657705.0 |
| b) Allowances (Dress Allowance) and Bonus | 0 | 0 | 0 | 0.00 | 0.00 | 0.0 |
| c) Staff Welfare Expenses | 0 | 0 | 0 | 0.00 | 0.00 | 0.0 |
| d) Retirement and Terminal Benefits | 0 | 0 | 0 | 0.00 | 0.00 | 0.0 |
| e) LTC facility | 2266057.2 | 0 | 2266057.2 | 620228.00 | 0.00 | 620228.0 |
| f) Medical Facility | 3377645 | 0 | 3377645 | 1679218.00 | 0.00 | 1679218.0 |
| g) Children Education Allowance | 2754000 | 0 | 2754000 | 2247750 | | 22477 |
| h) Gratuity | 67433310 | 0 | 67433310 | 0.00 | | 0.0 |
| i) Cash in-lieu of Leave salary | 10535763 | 0 | 10535763 | 11072851.00 | | 11072851.0 |
| j) Salary Arrear | 13940138 | 0 | 13940138 | 4625762.00 | | 4625762.0 |
| k) Overtime Allowances | 47418 | 0 | 47418 | 15772.00 | | 15772.0 |
| l) Salary to K.V | 10286219 | 0 | 10286219 | 8276533.00 | | 8276533.0 |
| l) Travelling Allowances (Transfer / Deputation) | 1008495 | 0 | 1008495 | | | |
| m) Leave & Pension Contribution | 39813 | 0 | 39813 | | | |
| **Total** | **32,31,52,203.20** | 0 | **32,31,52,203.20** | **22,51,95,819.00** | | **22,51,95,819.0** |

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## SCHEDULE 15 A: EMPLOYEES RETIREMENT AND TERMINAL BENEFITS

**Amount in Rupees**

| | Pension | Gratuity | Leave Encashment | Total |
|---|---|---|---|---|
| Opening Balance as on 01-04-2021 | 0 | **0** | **40371850** | **40371850** |
| Addition: Capitalized value of Contributions Received from other Organizations | 0 | **0** | 0 | 0 |
| **Total (a)** | 0 | **0** | **40371850** | **40371850** |
| Less: Actual Payment during the year **(b)** (Reverted Back) | 0 | 0 | 0 | 0 |
| Balance availability on 31-03-2022 **(c)** = (a-b) | 0 | 0 | **40371850** | **40371850** |
| Provision required on 31-03-2022 as per actuarial Valuation **(d)** | 0 | 66974016 | 9016948 | 75990964 |
| A. Provision to be made in the Current Year (d+c) | 0 | 66974016 | 49388798 | 116362814 |
| B. Contribution to New Pension Scheme | 0 | 0 | 0 | 0 |
| C. Medical Reimbursement to Retired Employees | 0 | 0 | 0 | 0 |
| D. Travel to Hometown on Retirement | 0 | 0 | 0 | 0 |
| E. Deposit Linked Insurance Payment | 0 | 0 | 0 | 0 |
| **Total (A+B+C+D+E)** | **0** | **6,69,74,016.00** | **4,93,88,798.00** | **11,63,62,814.00** |

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## SCHEDULE 15 (B): NPS TIER - 1 ACCOUNT 2022-23

**Amount in Rupees**

| Receipts | Amount | Payments | Amount |
|---|---|---|---|
| Opening Balance as on 01-04-2022 | 3705628 | Investment | 46808757 |
| NPS Tier-I Account | | Withdrawal/Refund to NSDL | |
| Own Subscription | 16600637 | | |
| University Contribution | 28430712 | Closing Balance as on 31.03.2023 | 2058638 |
| Amount Received from Other Offices | 130418 | | |
| Interest Received on Investment | 00 | 00 | 00 |
| Interest on Saving Bank A/c | 00 | 00 | 00 |
| Investment En-cashed | 00 | 00 | 00 |
| **Total** | **48867395** | **Total** | **48867395** |

**Finance Officer** (I/c.)
Central University of Jammu

| SCHEDULE 16: ACADEMIC EXPENSES | | | | | | |
|---|---|---|---|---|---|---|
| ACADEMIC EXPENSES | Current Year (2022-23) | | | Previous Year (2021-22) | | |
| | Plan | Non Plan | Total | Plan | Non Plan | Total |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| a) Laboratory expenses | 4838889 | | 4838889 | 448036 | 0 | 448036 |
| b) Yoga Classes | 0 | | 0 | 0 | 0 | 0 |
| c) Expenses on Seminars / Workshops | 2155456.40 | | 2155456.40 | 543276.25 | 0 | 543276.25 |
| d) Payment to visiting / Guest faculty | 26695482 | | 26695482 | 23424077 | 0 | 23424077 |
| e) Examination | 2562462 | | 2562462 | 1800842 | 0 | 1800842 |
| f) Games and Sports | 625477 | | 625477 | 0 | 0 | 0 |
| g) Admission expenses | 180596 | | 180596 | 382862 | 0 | 382862 |
| h) Convocation expenses | 0 | | 0 | 0 | 0 | 0 |
| i) Publications | 0 | | 0 | 0 | 0 | 0 |
| j) Non-Net JRF Scholarship | 12525794 | | 12525794 | 8443732 | 0 | 8443732 |
| k) Subscription Expenses | 141570 | | 141570 | 524610 | 0 | 524610 |
| l) Student Bus Expenses | 3986792 | | 3986792 | 202736 | 0 | 202736 |
| m) Travel Grant | 95802 | | 95802 | 32946 | 0 | 32946 |
| n) Student Insurance | 0 | | 0 | 17767 | 0 | 17767 |
| o) Medical Healthcare | 334207 | | 334207 | 287397 | 0 | 287397 |
| p) Community College | 0 | | 0 | 358406 | 0 | 358406 |
| q) B. Voc. | 0 | | 0 | 852140 | 0 | 852140 |
| r) Awards Prize / Scholarship | 23295 | | 23295 | 0 | 0 | 0 |
| s) Adm. / Overhead Exp (KV) | 0 | | 0 | 2545000 | 0 | 2545000 |
| t) Research Activities | 72131 | | 72131 | 158035 | 0 | 158035 |
| u) Online Library Resources | 0 | | 0 | 0 | 0 | 0 |
| Steering Committee | 258799 | | 258799 | | | |
| Total | **54496752.4** | | **54496752.4** | **4,00,21,862.25** | **0** | **4,00,21,862.25** |

**Finance Officer** (I/c.)
Central University of Jammu

**SCHEDULE- 17**

| ADMINISTRATIVE AND GENERAL EXPENSES | Current Year (2022-23) | | | Previous Year (2021-22) | | |
|---|---|---|---|---|---|---|
| | Plan | Non Plan | Total | Plan | Non Plan | Total |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| **A. Infrastructure** | | | | | | |
| a) Electricity and power | 3186058.6 | | 3186058.6 | 2809702 | 0 | 2809702 |
| b) Water Charges | 6395 | | 6395 | 0 | 0 | 0 |
| c) Insurance | 0 | | 0 | 0 | 0 | 0 |
| d) Rent of Building | 10336234 | | 10336234 | 10209412 | 0 | 10209412 |
| **B. Communication** | | | | | | |
| a) Postage and Stationery | 54571 | | 54571 | 43654 | 0 | 43654 |
| b) Telephone, Fax and Internet Charges | 2978089 | | 2978089 | 2513640 | 0 | 2513640 |
| **C. Others** | | | | | | |
| a) Printing and Stationery (Consumption) | 1434853 | | 1434853 | 744219 | 0 | 744219 |
| b) Travelling and Conveyance Expenses | 1668022 | | 1668022 | 661696.31 | 0 | 661696.31 |
| c) Hospitality | 950 | | 950 | 3850 | 0 | 3850 |
| d) Training Expenses | 56204 | | 56204 | 133600 | 0 | 133600 |
| e) Professional Charges | 35000 | | 35000 | 92080 | 0 | 92080 |
| f) Advertisement and Publicity | 337932 | | 337932 | 152948 | 0 | 152948 |
| g) Magazines and Journals | 95505 | | 95505 | 42424 | 0 | 42424 |
| h) Legal Expenses | 610500 | | 610500 | 285000 | 0 | 285000 |
| i) Refreshment Expenses | 630457 | | 630457 | 302337 | 0 | 302337 |
| j) Office Expenses | 1115456 | | 1115456 | 1044772 | 0 | 1044772 |
| k) Purchase of Furnishing | 591402 | | 591402 | 570077 | 0 | 570077 |
| l) Security Expenses | 19536477.6 | | 19536477.6 | 19359521 | 0 | 19359521 |
| m) Website Designing | 33315 | | 33315 | 262196 | 0 | 262196 |
| n) Selection Committee Expenses | 1054423 | | 1054423 | 137694 | 0 | 137694 |
| o) Souvenir Items | 174770 | | 174770 | 14000 | 0 | 14000 |
| p) Statutory Body Meetings | 1199965 | | 1199965 | 367349 | 0 | 367349 |
| q) Functions & Festivals | 637589 | | 637589 | 160164 | 0 | 160164 |
| r) Computer Consumables | 699711 | | 699711 | 291879 | 0 | 291879 |
| s) Engagement of Outsourcing Staff | 24309471 | | 24309471 | 18356027 | 0 | 18356027 |

| | | | | | | |
|---|---|---|---|---|---|---|
| t) Contribution to Provident Fund | 0 | | 0 | 0 | 0 | 0 |
| u) Contribution to other Funds (NPS) | 28430712 | | 28430712 | 25613783 | 0 | 25613783 |
| v) Salary of Adhoc Employees | 2745902 | | 2745902 | 3828340 | 0 | 3828340 |
| w) Honorarium | 447330 | | 447330 | 270200 | 0 | 270200 |
| x) Other Rent, Rates and Taxes | 0 | | 0 | 0 | 0 | 0 |
| y) Establishment of NCC Unit | 2035 | | 2035 | 0 | 0 | 0 |
| z) Telecommunication Charges | 26320 | | 26320 | 153859 | | 153859 |
| zx) Uniform Expenses | | | | 9599 | | 9599 |
| Rent of VC Residence | 771955 | | 771955 | | | |
| **Total** | **10,32,07,604.20** | | **10,32,07,604.20** | **88434022.31** | **0** | **88434022.31** |

**Finance Officer** (I/c.)
Central University of Jammu

## SCHEDULE 18: TRANSPORTATION EXPENSES

Amount in Rupees

| Particulars | Current Year (2022-23) | | | Previous Year (2021-22) | | |
|---|---|---|---|---|---|---|
| | Plan | Non Plan | Total | Plan | Non Plan | Total |
| **1. Vehicles (Owned by institution)** | | | | | | |
| a) POL/ Running expenses | 13,83,498.00 | | 13,83,498.00 | 1197928 | 0 | 1197928 |
| b) Repairs & maintenance | 3,21,679.00 | | 3,21,679.00 | 240785 | 0 | 240785 |
| c) Insurance expenses | 1,11,751.00 | | 1,11,751.00 | 113139 | 0 | 113139 |
| **2. Vehicles taken on rent/lease** | | | | | | |
| a) Hiring/ Rent / lease expenses of Vehicles | 12,55,184.00 | | 12,55,184.00 | 236579 | | 236579 |
| 3. Vehicles (Taxi) hiring expenses | | | | 0 | 0 | 0 |
| **Total** | **30,72,112.00** | | **30,72,112.00** | **17,88,431.00** | **-** | **17,88,431.00** |

**Finance Officer** (I/c.)
Central University of Jammu

## SCHEDULE 19: REPAIRS & MAINTENANCE

Amount in Rupees

| Particulars | Current Year(2022-23) | | | Previous Year (2021-22) | | |
|---|---|---|---|---|---|---|
| | Plan | Non Plan | Total | Plan | Non Plan | Total |
| a) Buildings | 2239672 | | 2239672 | 1378736 | 0 | 1378736 |
| b) Furniture & Fixtures | 483088 | | 483088 | 137790 | 0 | 137790 |
| c) Plant & Machinery | 56700 | | 56700 | 364510 | 0 | 364510 |
| d) Office Equipments | 283170 | | 283170 | 9338 | 0 | 9338 |
| e) Computers | 316526 | | 316526 | 73000 | 0 | 73000 |
| f) Maintenance of VC Residence | 44676 | | 44676 | 58215 | 0 | 58215 |
| g) Non Residential Buildings | 0 | | 0 | 0 | 0 | 0 |
| h) Cleaning Material & Services | 11717042 | | 11717042 | 10532257 | 0 | 10532257 |
| i) Development of Sports Infra. | 53876 | | 53876 | 0 | 0 | 0 |
| j) Gardening 3128 | 265747 | | 265747 | 1200338 | 0 | 1200338 |
| k) Estate Maintenance / Internal Electrical Installation | 1250346 | | 1250346 | 414421 | 0 | 414421 |
| l) Running of DG Set | 2241309 | | 2241309 | 1552341 | 0 | 1552341 |
| m) External Electrical Services Maintenance | 1059420 | | 1059420 | 442232 | 0 | 442232 |
| n) Campus Beautification | 103164 | | 103164 | 0 | 0 | 0 |
| o) Maintenance. Of Lab Equipment | 315916 | | 315916 | 18151 | 0 | 18151 |
| p) AMC of Photocopier | | | | 249152 | 0 | 249152 |
| q) AMC of Aqua guard | | | | 150450 | 0 | 150450 |
| Repair & Maint. of AC | 155497 | | 155497 | | | |
| Repair & Maint of Electrical Appliances | 122228 | | 122228 | | | |
| **Total** | **20708377** | | **20708377** | **1,65,80,931.00** | **0** | **1,65,80,931.00** |

**Finance Officer** (I/c.)
Central University of Jammu

## SCHEDULE 20: FINANCE COSTS

Amount in Rupees

| Particulars | Current Year (2022-23) | | | Previous Year (2021-22) | | |
|---|---|---|---|---|---|---|
| | Plan | Non Plan | Total | Plan | Non Plan | Total |
| a) Bank charges 3117 | 2310 | 0 | 2310 | 78619.36 | 0 | 78619.36 |
| b) Others (specify) | 0 | 0 | 0 | 0 | 0 | 0 |
| **Total** | **2310** | **0** | **2310** | **78619.36** | **0** | **78619.36** |

**Finance Officer** (I/c.)
Central University of Jammu

## 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 Balances 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 |
| d) 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** |

**Finance Officer** (I/c.)
Central University of Jammu

## SCHEDULE 22: PRIOR PERIOD EXPENSES

**Amount in Rupees**

| Particulars | Current Year | | | Previous Year | | |
|---|---|---|---|---|---|---|
| | Plan | Non Plan | Total | Plan | Non Plan | Total |
| 1. Establishment expenses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2. Academic expenses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3. Administrative expenses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4. Transportation expenses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5. Repairs & Maintenance | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 6. 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** |

**Finance Officer** (I/c.)
Central University of Jammu

# Annual Accounts 2022-2023

## SCHEDULE 23: SIGNIFICANT ACCOUNTING POLICIES

### 1. BASIS FOR PREPARATION OF ANNUAL 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 (Rename as Ministry of Education) 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 Kanal and 19 Marlas (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 written down method at the rates prescribed by the MoE 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% |
| 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 arc 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 31.03.2023 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.

**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 National 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.

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

9.5 The University is operating Single Treasury Account (STA) in the Reserve Bank of India (RBI) and the entire UGC grant under Salary, Recurring and Non recurring (Capital) Heads are directly credited in RBI account and online disbursed to the bank account of firm / employees / students. At the end of the year, as on 31st of March, the entire unspent balance is withdrawn by the RBI and no interest is paid on the grant.

**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 INCOME TAX**

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.

(Mohammed Iqbal)
**Finance Officer (I/c.)**
Central University of Jammu

(Prof. Sanjeev Jain)
**Vice Chancellor**
Central University of Jammu

## SCHEDULE 24: CONTINGENT LIABLITIES AND NOTES TO ACCOUNTS (ILLUSTRATIVE)

### 1. CONTINGNENT LIABILITIES

1.1 As on 31.03.2023 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 31-03-2023 **Rs. NIL** (Previous Year Rs. NIL)

1.3 Disputed demands in respect of Sales Tax **Rs NIL** (Previous Year Rs. NIL_)
Municipal Taxes **Rs. NIL** (Previous Year Rs. NIL)

### 2. CAPITAL COMMITMENTS

The value of contracts remaining to be executed on Capital Account and not provided for (NET of Advances) amounted to **Rs. NIL** as on 31-03-2023 (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 and sponsored project **(Rs. 469224510 .00,** Non- Plan Funds (**Rs. NIL**), A.D. Fund (**Rs. NIL**), Fund (**Rs.NIL**) including Sponsored Projects (**Rs. 231399543.00**) 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 31-03-2023, 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.

**6. EXPENDITURE IN FOREIGN CURRENCY:**

| | |
|---|---|
| a. Travel | Nil |
| b. Foreign Drafts for import of Equipment etc | Nil |
| 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 too and form an integral part of the Balance Sheet at 31st March 2023 and the Income & Expenditure account for the year ended on that date 31st March 2023

11. There is no provident Fund Accounts. The National 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 National Pension Scheme for the year 2022-23 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 National Pension Scheme in the Institution in respect of employees in whose favour the PRAN No has been allotted.

(Mohammed Iqbal)
**Finance Officer (I/c.)**
Central University of Jammu

(Prof. Sanjeev Jain)
**Vice Chancellor**
Central University of Jammu

भारतीय लेखापरीक्षा तथा लेखा विभाग
**कार्यालय महानिदेशक लेखापरीक्षा (केन्द्रीय), चण्डीगढ़**

सत्यमेव जयते

**Indian Audit & Accounts Department**
**Office of The Director General of Audit (Central), Chandigarh**

स०/**No:** डी.जी.ए.(सी)/के. व्यय/SAR- CUJ-2022-23/ 1151 दि०/**Dated:** 30-10-2023

F.O Tom Ya Lay 16/11/2023

सेवा मे,

सचिव,
उच्चतर शिक्षा विभाग,
शिक्षा मंत्रालय,
भारत सरकार,
नई दिल्ली – 110001

विषय: Central University of Jammu, Jammu के वर्ष 2022-23 के लेखाओं पर पृथक लेखापरीक्षा प्रतिवेदन

महोदय,

कृप्या Central University of Jammu, Jammu के वर्ष 2022-23 के लेखाओं पर पृथक लेखापरीक्षा प्रतिवेदन (Separate Audit Report) संसद के दोनों सदनों के समक्ष प्रस्तुत करने हेतु संलग्न पाएं | 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 जाएं |

कृप्या इस पत्र की पावती भेजें |

भवदीय,

– हस्ता –

संलग्न: उपरोक्त अनुसार

महानिदेशक

✓ उपरोक्त की प्रतिलिपी वर्ष 2022-23 की पृथक लेखापरीक्षा प्रतिवेदन की प्रति सहित आवश्यक कार्यवाही हेतु Vice Chancellor, Central University of Jammu, Bagla (Rahya Suchani), Distt. Samba, Jammu & Kashmir UT, India - 181143 को प्रेषित की जाती है|

भवदीय,

उप निदेशक (केन्द्रीय व्यय)

प्लाट न. 20-21, सेक्टर - 17ई, चण्डीगढ़ – 160017 Plot No. 20-21, Sector-17E, Chandigarh - 160017
दूरभाष/ Tel.No. 0172 – 2782020 & 2706117 फैक्स/ FAX No:0172 – 2782021 / 2783974 ई-मेल/ Email: pdacchandigarh@cag.gov.in

## Separate Audit Report of the Comptroller & Auditor General of India on the Accounts of the Central University of Jammu, Jammu for the year ended 31 March 2023

We have audited the Balance Sheet of the Central University of Jammu, Jammu as at 31 March 2023, 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 Resource Development, Government of India vide order No. 29-4/2012-FD dated 17 April 2015.

**iii)** In our opinion, proper books of accounts and other relevant records have been

maintained by Central University of Jammu, Jammu in so far as it appears from our examination of such books.

**iv)** We further report that:

**A. Balance Sheet**

**A.1 Sources of Funds**

**Corpus/Capital Fund (Schedule 3)**

**Current Liabilities and Provisions: ₹47.24 crore**

**A.1.1** An amount of ₹1.02 crore was advanced to CPWD for construction/addition in Building "School of Education/Madan Mohan Malviya Chair" funded by MoE under Madan Mohan Malviya Mission on Teachers and Training Scheme. The same has been utilized by CPWD and capitalized by University in Building "School of Education" during the year. This expenditure was incorrectly shown as utilized out of UGC grants and added to Corpus/Capital fund. The same needs to be reversed.

This has resulted in understatement of Current Liabilities and Provisions (Unutilized grant) by ₹1.02 crore and overstatement of Corpus/Capital Fund to same extent.

Further, the University has also included this amount of ₹1.02 crore as expenditure in Schedule-3(B) against Establishment of Madan Mohan Malviya Chair even though opening balance of only ₹0.22 crore was available under this Head. The balance amount of ₹0.80 crore has been shown as recoverable from the MoE. In absence of receipt of funds or any sanction from MoE in this regard, showing the amount of ₹0.80 crore as recoverable is not in order and has resulted in overstatement of debit balances in Sponsored Projects under Loans, Advances and Deposits (Schedule 8) by ₹0.80 crore and overstatement of Corpus/Capital Fund by the same amount.

**A.1.2 Current Liabilities: ₹35.60 crore**

A reference is invited to Rule 230 (8) of General Financial Rules 2017, as per which all interests or other earnings earned out of Grants should be remitted to the Consolidated Fund of India immediately after finalization of accounts.

Above does not include ₹1.17 crore (₹0.59 crore for 2020-21, ₹0.11 crore for 2021-22 and ₹0.47 crore for 2022-23) by the University from the Advance to EPIL for construction works. Since, the advance was granted from the Capital Grant received by the University, interest earned on this advance is payable to the Government of India and should have

been disclosed under the head Current Liabilities. The University has, however, booked the above interest as Income.

This has resulted in overstatement of Corpus/Capital Fund by ₹1.17 crore and understatement of Current Liabilities to same extent. Besides, income of current year is overstated by ₹0.47 crore.

Similar observations were raised in the Separate Audit Reports for the years 2020-21 and 2021-22, however, compliance has not been made.

**A.2 Assets**
**Fixed Assets**
**Tangible Assets (Schedule 4): ₹ 360.49 crore**

Above includes ₹3.65 crore towards Power Supply and Distribution (JK Govt). An amount of ₹5.80 crore was received from JK Govt. during 2020-21 for payment to Department of water and power supply. The University had included full amount of ₹5.80 crore in Corpus/Capital Fund during 2020-21, however, advance amounting to ₹ 4.92 crore was given to JPDCL for construction of receiving station at Bagla (Samba) for the University out of which ₹ 0.92 crore and ₹ 2.97 crore were utilized by JPDCL during 2021-22 and 2022-23 respectively. This utilized amount ₹ 3.89 crore should have been shown under Capital Work in Progress, however, the University has capitalized ₹ 3.89 crore in Fixed Assets (Tangible) and charged depreciation ₹ 0.24 crore on this capitalized amount which is incorrect.

This has resulted in overstatement of Fixed Assets (Tangible) by ₹ 3.65 crore and understatement of Capital Work in Progress by ₹ 3.89 crore and understatement of Corpus/Capital Fund (due to depreciation charged on the capitalized value) by ₹ 0.24 crore.

Besides, as only ₹ 3.89 crore could be utilized out of ₹ 5.80 crore, Corpus/Capital Fund is overstated by ₹ 1.91 crore and Current Liabilities and Provisions (unutilized grant) is understated to same extent.

**B. Income and Expenditure Account**
**Expenditure**
**Depreciation: ₹11.64 crore**

Above includes ₹10.13 lakh depreciation of previous year charged during current year. This amount of depreciation should be shown in head "Prior Period Expenses" in place of

head "Depreciation".

This has resulted in overstatement of head "Depreciation" by ₹10.13 lakh and understatement of head "Prior Period Expenses" to the same extent.

**C. Significant Accounting Policies (Schedule 23)**

**C.1 Inventories (Sl. No. 5)**

As per the Significant Accounting Policy of the University mentioned at Sl. No. 5 of Schedule 23, expenditure on purchase of chemicals, glass wares, publications, stationery & other stores are accounted for as revenue expenditure, except that the value of closing stock held on 31 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.

Scrutiny of stock registers maintained at different laboratories in the University revealed that these were having considerable consumables in stock recorded in quantity at the end of the financial year, but value of the stock was not worked out for inclusion of same in accounts as per the accounting policy of the University and it was incorrectly shown as Nil.

Thus, the University has not made accounting treatment of stock in accordance with the accounting policy adopted by it.

Compliance has not been made despite being pointed out in the Audit Report since 2019-20.

**C.2 Fixed Assets and Depreciation (Sl. No. 3)**

As per the format of Financial Statement for Central Higher Educational Institutions prescribed by Minister of Education, Depreciation on fixed assets shall be charged on straight line method at prescribed rates. In contravention of the format, University has adopted policy of depreciation that "Depreciation on fixed assets shall be charged on written down value method at rates prescribed in the format of financial statement".

Further, as per the format of financial statements, Wooden Partitions/Temporary Structure shall be included under Furniture & Fixture and depreciation shall be charged @ 7.5% on these Assets. However, University has charged depreciation on Temporary Partitions @ 10%.

## D. General

### D.1 Net impact of Audit comments on the Annual Accounts

Net impact of Audit comments on the Annual Accounts of Central University of Jammu for the year ending 31 March 2023 is as under:

i. Assets understated by ₹ 0.24 crore.

ii. Liabilities understated by ₹ 4.10 crore.

iii. Corpus/Capital Fund overstated by ₹ 3.86 crore.

iv. Deficit for the year understated by ₹ 0.47 crore.

### D.2 Schedule 10 (Irrevocable Grants Received)

Detail of opening balance, grant received during the year and utilized during the year and unutilized balance at the end of the year in respect of capital grants received by the University, were not incorporated in the Schedule 10 in contravention to the prescribed format of accounts.

Compliance has not been made despite being pointed out in the Audit Report since 2019-20.

### D.3 Schedule 4 (Fixed Assets)

As per the format of Financial Statements for Central Higher Educational Institutions prescribed by Minister of Education, figures transferred from Work-in-Progress to Assets during the year should be shown in column "deductions" under Gross Block against the capital-work-in progress.

The University has transferred an amount of ₹21.46 crore (School of Education: ₹5.30 crore, Satish Dhawan Centre: ₹4.53 crore and Boys Hostel: ₹11.63 crore) from Capital Work-in Progress to Assets during the year. Instead of showing this amount in column "deductions" under Gross Block against the capital-work-in progress, University has directly added the same in opening gross block of the Fixed Assets (Buildings) and reduced the opening Capital Work in Progress.

This has resulted in variation of closing balance of Capital Work in Progress in previous year accounts and opening balance of Capital Work in Progress in current year accounts.

## E. Grant-in-Aid

The position of grant-in-aid of the University as on 31.03.2023 was as detailed below:

(₹ in crore)

| Particulars | Object Head 36 | Object Head 31 | Object Head 35 | Grand Total |
|---|---|---|---|---|
| Opening Balance | 0.05 | -2.42[1] | 34.34[2] | 31.97 |
| Add: Receipts during the year | 26.26 | 14.61 | 4.00 | 44.87 |
| Total Funds Available | 26.31 | 12.19 | 38.34 | 76.84 |
| Less: Refund/Transfer | 0.25 | 0.11 | - | 0.36 |
| Balance Funds Available | 26.06 | 12.08 | 38.34 | 76.48 |
| Less: Expenditure/Utilized during the year | 24.60 | 18.61 | 19.46[3] | 62.67 |
| Balance | 1.46 | -6.53 | 18.88[4] | 13.81 |

The unutilised balance of grant-in-aid as per Schedule 3(c) was ₹ 12.79 crore. The difference of ₹1.02 crore was due to utilisation of grant funds for meeting expenditure in respect of Madan Mohan Malviya Mission on Teachers and Training Scheme as pointed out in Comment A.1.1.

## F. Management Letter

Deficiencies which have not been included in the Audit Report have been brought to the notice of the Management, through a management letter issued separately for remedial corrective action.

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1 As per previous SAR, expenditure of ₹ 2.38 crore (OH 31) was disallowed being expenditure incurred in excess of Grant received. As per the bifurcation provided by the management, ₹ 2.38 crore constituted the balance under OH 36: ₹ 0.05 crore and OH 31: ₹ (-)2.42 crore. The UGC, while sanctioning revised estimates for the year 2022-23, allowed (February 2023) the negative balance under OH 31, hence, opening balances have been revised to that extent.

2 Including opening balance of advances from UGC grant: ₹ 16.36 crore

3 Object Head-35: utilized grant (₹ 19.46 crore) = Grant of UGC to the extent utilized for capital expenditure crore as per Schedule-1: ₹ 20.48 crore less Advance for School of Education Building: ₹ 1.02 crore as per Comment No. A.1.1.

4 Including advances of ₹ 8.78 crore.

**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:

**a.** In so far as it relates to the Balance Sheet, of the state of affairs of Central University of Jammu, Jammu as at 31 March 2023; and

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

**For and on behalf of the C & AG of India**

**Director General of Audit (Central), Chandigarh**

**Place: Chandigarh**

**Date:** 30/10/2023

## Annexure to Audit Report

### 1. Adequacy of Internal Audit System

The University has neither prepared its Internal Audit Manual nor established Internal Audit Wing for conducting Internal Audits of the University. Internal Audit of the University for the year 2022-23 was not conducted.

### 2. Adequacy on Internal Control System

Internal Control system in the University is considered inadequate in view of the following:

(i) The University has not prepared its Accounting Manual and Purchase/Procurement Manual.

(ii) Various expenditure controlling registers viz. TA and LTC bill register, Medical Claim expenditure register and register of contracts are not being maintained by the University.

(iii) As per clause 17 (5) of Central University Act & Statue, the Finance Committee shall meet thrice in a year to examine the accounts and to scrutinize proposals for expenditure. However, only two meetings had been conducted by the Finance Committee during the year 2022-2023.

(iv) Internal Audit was not conducted.

### 3. System of Physical verification of fixed assets

Physical verification of fixed Assets for the year 2022-23 was under progress. Physical verification of Library books had been conducted for the year 2022-23.

### 4. System of Physical verification of Inventory

Physical Verification of Inventory for the year 2022-23 was under progress.

### 5. Regularity in Payment of Statutory dues

The University is regular in depositing statutory dues.

**Deputy Director**