



Central University of Jammu



जम्मू केंद्रीय विश्वविद्यालय
Central University of Jammu

वार्षिक लेखा
Annual Accounts
2023-2024

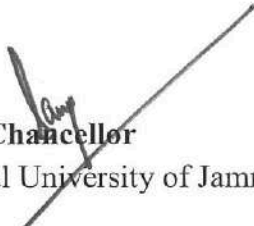
Rahya -Suchani (Bagla), District Samba – 181143, Jammu (J&K)
University website: www.cujammu.ac.in



BALANCE SHEET AS ON 31.03.2024

Sources of Funds	Schedule	Current Year	Previous Year
Corpus / Capital Fund	1	4735677278.61	4,45,75,09,640.98
Designated / Earmarked / Endowment Funds	2	51773209.75	4,14,86,982.00
Current Liabilities & Provisions	3	1432574336.62	47,24,06,078.38
Total		622,00,24,824.98	4,97,14,02,701.36
Application of Funds	Schedule	Current Year	Previous Year
Fixed Assets			
Tangible Assets	4	3514816642.00	3,60,48,50,105.00
Intangible Assets	4C	4907006.00	64,81,603.00
Capital Works-in-Progress	4	1110477187.00	35,48,36,320.00
Investments From Earmarked / Endowment Funds	5	0	
Long Term		0	
Short Term		0	
Investments – Others	6	0	
Current Assets	7	750628904.13	64,82,28,238.51
Loans, Advances & Deposits	8	839195085.85	35,70,06,434.85
Total		622,00,24,824.98	4,97,14,02,701.36
Significant Accounting Policies	23		
Contingent Liabilities and notes to Accounts	24		


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INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD / YEAR ENDED 31.03.2024

Amount in Rupees

Particulars	Schedule	Current Year	Previous Year
INCOME			
Academic Receipts	9	3,83,39,124.00	3,55,91,679.65
Grants / Subsidies	10	56,28,08,549.08	43,20,29,101.80
Income from investments (Interest)	11	4,60,30,258.25	4,16,12,295.59
Interest earned on loan etc.	12	-	-
Other Income	13	1,28,61,690.38	2,86,57,815.55
Prior Period income	14	23,79,707.00	-
Total (A)		66,24,19,328.71	53,78,90,892.59
Staff Payments & Benefits (Establishment expenses)	15	33,79,93,092.00	32,31,52,203.20
Academic Expenses	16	4,49,09,740.50	5,44,96,752.40
Administrative and General Expenses	17	12,93,33,183.20	10,32,07,604.20
Transportation Expenses	18	38,65,781.00	30,72,112.00
Repairs and Maintenance	19	2,91,17,775.00	2,07,08,377.00
Finance costs	20	3,22,436.38	2310
Depreciation	4	11,19,19,526.00	11,64,40,613.00
Other Expenses	21	-	-
Prior Period Expenses	22	-	-
Total (B)		65,74,61,534.08	62,10,79,971.80
Balance being excess of Income over Expenditure (A-B)		49,57,794.63	-8,31,89,079.21
Transfer to / from Designated Fund			
Building Fund			
Others (specify)			
Balance being Surplus / (Deficit) Carried to Capital Fund		49,57,794.63	-8,31,89,079.21
Significant Accounting Policies	23		-
Contingent Liabilities and Notes to Accounts	24		-

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RECEIPTS AND PAYMENTS ACCOUNTS FOR THE PERIOD / YEAR ENDED 31-03-2024

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	356388629	245983380.2
b) Bank Balance		0	b) Academic Expenses	44812020.50	50651845.40
i. In Current Accounts		0	c) Administrative Expenses	128624343.60	127685809.20
ii. In Deposit Accounts	36809830.51	31563183.52	d) Transportation Expenses	3865781.00	5353727.00
iii. Savings Accounts	611418408.00	719918408.00	e) Repairs & Maintenance	29117775.00	2354340.00
			f) Prior period expenses		
II. Grants Received			II. Payments against Earmarked / Endowment Funds	530596.00	1054548.00
a) From Govt. of India	660000000.00	448670000.00			
b) From State Govt.					
c) From Other Sources	412991.00		From Other Sources (details)		
III. Academic Receipts	34979196.00	32851712.65	III. Payments against sponsored projects/Schemes	29182190.75	143847657.00
IV. Receipts against Earmarked/Endowment Funds	10816824.00	12708976.00	IV. Payment against sponsored Fellowships/Scholarships	6155047.00	1402225.00
V. Receipts against sponsored Projects / Schemes	41185556.07	25008853.00	V. Investments and Deposit made		
			a) Out of Earmarked / Endowment Funds		
			b) Out of funds (Investments-others)		
VI. Receipts against sponsored Fellowships and Scholarships	5496054.00	3355765.00	VI. Term Deposit with Scheduled Banks		
VII. Income on Investments from			VII. Expenditure on Fixed Assets and Capital Works-in-progress		
a) Earmarked/Endowment funds			a) Fixed Assets	66335926.00	78469230.00



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b) Other Investments			0 b) Capital works-in-Progress (Including Advances)	12775640.00	50557516.00
VIII. Interest Received on			VIII. Other Payments including statutory payments		
a) Bank Deposits	45282277.25	4439493.59			
b) Loans and Advances			a) Repayment of Interest- UGC		
			b) Repayment of Interest- MHRD		
c) Savings Bank Accounts	747981.00	1870054.00			
IX. Investments encashed			IX. Grant Receivable/Amt.pulled by RBI on 31.3.24	8146591.00	3615571.00
X. Term Deposits with Scheduled Banks encashed			X. Deposit and Advances	70731196.00	30438278.65
XI Other Income (including prior period income)	12861690.38	30947858.20	XI. Other Payments (CUCET/B. Voc)/HEFA	135657360.00	63229528.00
XII Deposits and Advances	47283831.75	78308062.00	XII. Closing Balances		
			a. Cash in hand		
			b. Bank Balances		
			In Current Accounts		
			In Savings Accounts	735598662.00	36809830.51
			In Deposit Accounts	15030242.13	611418408.00
XIII. Miscellaneous Receipts including Statutory Receipts		0			
XIV. Any other Receipts/HEFA	135657360.00	63229528.00			
Total	1642951999.96	1452871893.96	Total	1642951999.96	1452871893.96

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SCHEDULE – 1: CORPUS / CAPITAL FUND

(Amount in Rupees)

Particulars	Current Year	Previous Year
Balance at the beginning of the year	4,45,75,09,640.98	4,12,69,09,942.19
Add: Contribution towards Corpus / Capital Fund	0.00	0.00
Add: Grants from UGC, Government of India and State Government to the extent utilized for capital expenditure	13,46,90,080.00	20,48,33,824.00
Add: Assets Purchased out of Earmarked Funds/ (2213) (Table 4A)	0.00	43,22,978.00
Add: Assets Purchased out of Sponsored Projects, where ownership vests in the institution (Table 4D)	45,20,763.00	11,27,87,312.00
Add: Grants Received from Other Ministry / State Govt. for Capital Fund	13,28,99,000.00	9,18,44,664.00
Add: Assets Donated/Gifts Received	11,00,000.00	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 income over expenditure	49,57,794.63	-8,31,89,079.21
Total (A)	4,73,56,77,278.61	4,45,75,09,640.98
Less: Grant receivable remain in transit upto 31-03-2024	0.00	0.00
(Less) Provision kept for liability of Grants 2023-24	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)	4,73,56,77,278.61	4,45,75,09,640.98

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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	Previous Year
a) Opening balance	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
b) Additions during the year	9,99,498	0	38,06,862.75	6,34,340	34,52,428	4,15,738	93,08,867	54,52,737
c) Income from investments made of the funds	0	0	0	0	0	0	0	0
d) Accrued interests on investments / Advances	0	0	0	0	0	0	0	0
e) Interest on Saving Bank A/C	82,040	32,884	7,45,287	1,50,249	4,39,998	57,499	15,07,957	12,08,359
f) Other additions (specify)	0	0	0	0	0	0	0	0
Total (A)	29,09,629	12,18,030	2,55,95,691.75	51,58,552	1,54,31,756	19,90,147	5,23,03,805.75	4,27,61,287
Utilization / Expenditure towards objectives of funds								
i) Capital Expenditure								
ii) Revenue Expenditure	92,918	89,000	7,500	0	3,25,173	16,005	5,30,596	12,74,305
Total (B)	92,918	89,000	7,500	0	3,25,173	16,005	5,30,596	12,74,305
Closing balance at the yearend (A-B)	28,16,711	11,29,030	2,55,88,191.75	51,58,552	1,51,06,583	19,74,142	5,17,73,209.75	4,14,86,982
Cash and Bank Balances	28,16,711	11,29,030	2,55,88,192	51,58,552	1,51,06,583	19,74,142	5,17,73,209.75	4,14,86,982
Investments	0	0	0	0	0	0	0	0
Interest accrued but not due	0	0	0	0	0	0	0	0
Total	28,16,711	11,29,030	2,55,88,192	51,58,552	1,51,06,583	19,74,142	5,17,73,209.75	4,14,86,982

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SCHEDULE 2 A: ENDOWMENT FUNDS

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	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 LIABILITIES AND PROVISIONS

(Amount in Rupees)

A. CURRENT LIABILITIES	Current Year	Previous Year
1. Deposit from Staff		-
2. Deposit from Students (Library / Hostel Security)	83,85,885.70	84,59,771.70
3. Sundry Creditors		
a. For Goods & Services (Payable Expenses)	8,30,253.00	2,80,256.00
b. Others	1,65,10,134.00	3,83,08,790.00
c. CUCET/ Endowment Funds		
4. Deposit others (including EMD, Security Deposit) (EPIL+ Others)	1,78,15,685.00	3,39,15,715.00
5. Statutory Liabilities (GPF, TDS, WC., TAX, CPF, GIS, NPS):	45,96,351.40	96,35,745.40
a. Overdue		
b. Others (Payable as on 31.03.2023)		
6. Other Current Liabilities		
a. Salaries	3,42,33,315.00	2,08,93,814.00
b. Receipts against sponsored projects (Schedule 3A)	4,40,71,335.07	3,16,28,693.75
c. Receipts against sponsored fellowships & scholarships (NET/JRF etc) (Schedule 3B1)	4,81,591.00	11,40,584.00
d. Unutilized Grants	8,63,30,411.45	12,78,45,710.53
e. Fee in advance (Accrual basis)	6,70,128.00	14,76,510.00
f. Caption Fee	1,76,03,751.00	1,08,86,020.00
g. Other Liabilities (Swami Vivekanad Chair & Hindi Dept., Wifi Campus / Madan Mohan Malviya Chair)	2,11,26,270.00	89,26,089.00
h. Other funds (Rent Received in Advance)		
i. Laboratory Sec. Refundable	11,79,932.00	11,45,565.00
j. HEFA Loan	1,04,55,00,000.00	6,15,00,000.00
k. Education Loan	9,30,291.00	
Total (A)	1,30,02,65,333.62	35,60,43,264.38
B. PROVISIONS		
1. For Taxation		
2. Gratuity	7,50,12,878.00	,69,74,016.00
3. Superannuation Pension		
4. Accumulated Leave Encashment	5,72,96,125.00	4,93,88,798.00
5. Trade Warranties / Claims		
6. Others (Specify)		
Total (B)	13,23,09,003.00	11,63,62,814.00
G. Total (A+B)	1,43,25,74,336.62	47,24,06,078.38

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SCHEDULE -3 (A) SPONSORED PROJECTS

(Amount in Rupees)

Sl. No	Name of the Projects	Opening Balance As on 01-04-2023		Receipt/ Interest during the year 2023-24		Total	Expenditure during the year 2023-24	Closing Balance as on 31-03-2024	
		Credit	Debit	Receipt	Interest			Credit	Debit
1	Ajay Kumar Singh NBC	84797.00		99375.00	463	184635.00	168750.00	15885.00	
2	ASHOK KUMAR YADAV RECURRING	1005849.00			4279	1010128.00	863201.00	146927.00	
3	Ashok Kumar Yadav ICMR NON RECURRING	2512500.00			156	2512656.00	2500000.00	12656.00	
4	Ashwani Kumar Nanda ICSSR			700000.00	1237	701237.00	576329.00	124908.00	
5	AUDESH BHAT ICMR EMR 4299-65	505238.00		679493.00	16718	1201449.00	627451.00	573998.00	
6	BHAT IQBALL MAJEED ICSSR 4299-012			199500.00	2523	202023.00	31322.00	170701.00	
7	CSIR SK KHOSA 4299-10	328133.00		0	9844	337977.00		337977.00	
8	Cyber Security Challenges 4299-54		328.00	362623.00	0	362295.00	362623.00		328.00
9	DEPTT OF SPACE ISRO (4299-11)	2433277.00			0	2433277.00	2433277.00	0.00	
10	DINESH KUMAR SERB NON RECURRING (4299-89)	780410.00			14496	794906.00	297200.00	497706.00	
11	DINESH KUMAR SERB RECURRING 4299-89	2166590.00			0	2166590.00	763388.00	1403202.00	
12	Dr.Ajay Kumar Singh ICPR 4299-70	202889.00			3777	206666.00	76974.00	129692.00	
13	DR AJAY KUMAR SINGH ICSSR 4299-0029			1160000.00	0	1160000.00		1160000.00	
14	DRDO PROJECT YASHWANT SINGH 4299-68	3259818.00		15077073.00	290097	18626988.00	4531974.00	14095014.00	
15	DRDO YASHWANT SINGH 4299-31 Vulnerability	12007.00			0	12007.00		12007.00	



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16	Dr. Jaya Bhasin, ICSSR CBP 4299-83		57032.00	58196.00	35	1199.00		1199.00	
17	Dr.MURUGES AN A 4299-4	5036.00			0	5036.00		5036.00	
18	Dr. Pankaj Mehta 4299-69	576.00		115200.00	305	116081.00	103564.00	12517.00	
19	DR. PRAGATI KUMAR JKST&IC 4299-0023			190000.00	950	190950.00		190950.00	
20	DR.PRINCY GUPTA JKST&IC 4299-0020			160000.00	800	160800.00		160800.00	
21	DR.RITU BAKSHI ICSSR 4299-0028			849200.00	0	849200.00		849200.00	
22	DR. SAMANTA VAISHNAVI DBT 4299-78	726675.00		0.00	11130	737805.00	787155.00		49350.00
23	Dr. Sanjay Comp Operation Bet Spaces of Di 4276	273686.00		0.00	6614	280300.00	145412.00	134888.00	
24	Dr. Shavetambri Jasrotia JKST&IC 4299-0022			120000.00	600	120600.00		120600.00	
25	DR. SHELLY SEHGAL JKST&IC 4299-0026			186000.00	902	186902.00	5620.00	181282.00	
26	DR.SHWETA YADAV CSTEP4299-59	86756.00		234900.00	4611	326267.00	58146.00	268121.00	
27	DR. SHWETA YADAV ISJRP 4299-009			167574.00	0	167574.00	183948.00		16374.00
28	DR SUJATA KUNDAN JKST&IC 4299-0021			170184.00	851	171035.00		171035.00	
29	Dr Sunil Dhar (4299-32)Study of Morpho...	67427.75			0	67427.75	67427.75	0.00	
30	DR.SUNIL DHAR THEMATIC STUDIES 4299-55	498688.00			14961	513649.00		513649.00	
31	DR. TAPTA KANCHAN ROY JKSTIC4299-0019			120000.00	600	120600.00		120600.00	

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32	DR.TAPTA KANCHAN ROY RECURRING SERB CRG 4299-0018			679277.00	12441	691718.00		691718.00	
33	Dr. Tapta Kanchan Roy SERB MTR 4299-72	1722.00		220000.00	4950	226672.00	221720.00	4952.00	
34	Dr. Vishal Singh JKST&IC 4299-0025			190000.00	950	190950.00		190950.00	
35	DR. V.SRIDHARA N JKST &IC 4299-0024			176000.00	880	176880.00		176880.00	
36	Dr. V Sridharan SERB 4299-66	21811.00		1168040.00	3572	1193423.00	1289818.0 0		96395. 00
37	DST FINANANCED 4212 (BY PROF Y.PARDHASA RTHI)	112420.00			3373	115793.00		115793.00	
38	DST - NIMAT PROJECT 2018-19 (4299-1)	87418.00			2623	90041.00		90041.00	
39	DST PURSE DR. PAWAN KUMAR 4299-99				0	0.00	141320.00		14132 0.00
40	FIELD MAPING GOWHAR RASOOL 4299-27		413692.00		0	-413692.00			41369 2.00
41	FIST (MATH) 4273	169640.00			5089	174729.00		174729.00	
42	GAURAV SEHGAL PROJECT CKMPASNIS 4260	4563.00			0	4563.00	4563.00	0.00	
43	GENDER DIDCUSSION IN SCHOOLOF J AND K GENDER (4257)	292628.00			8779	301407.00		301407.00	
44	GIA KALAM CENTRE ARVIND K SELWAL 4299-46	1050774.00			7630	1058404.00	796430.00	261974.00	
45	GIA KALAM CENTRE BHAVNA ARORA 4299- 47	341873.00			0	341873.00	499526.00		15765 3.00

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46	GIA KALAM CENTRE(DR. PAWAN) 4299-51	987990.00			209	988199.00	981009.00	7190.00	
47	GIA KALAM CENTRE JEHOVA / VINAY KUMAR 4299-48	166934.00		332565	9534	509033.00	509033.00	0.00	
48	GIA KALAM CENTRE VINAY KUMAR 4299- 49	437415.00		59178	0	496593.00	513166.00		16573. 00
49	GIA KALAM CENTRE VISHAL SINGH 4299- 50	791846.00			14692	806538.00	302118.00	504420.00	
50	Glacier Study of Chenab DST 4299-23	251275.00			0	251275.00	251275.00	0.00	
51	HEAD DEPT OF EVS DST FIST 4299-63	3469020.00			89127	3558147.00	498108.00	3060039.0 0	
52	ICMR-CAR AUDESH BHAT 4299-8	995057.00		27670	25719	1048446.00	277940.00	770506.00	
53	ICSSR DR. ASIT KUMAR MANTRY 4299-74	185294.00		255000	4629	444923.00	285989.00	158934.00	
54	ICSSR DR JAYA & SHAHID MUSHTAQ 4299-005			1125000	8846	1133846.00	417293.00	716553.00	
55	ICSSR DR. NEELIKA ARORA 4299-0013			650000	4529	654529.00	46076.00	608453.00	
56	ICSSR GOVIND K INAKHIYA 4255	2500.00			0	2500.00		2500.00	
57	ICSSR GOVIND SINGH/ DR.BACHHA BABU (4272)	126390.00			3792	130182.00		130182.00	
58	ICSSR JAYA BHASIN 4249	5404.00			162	5566.00		5566.00	
59	ICSSR JAYA BHASIN/shahi d 4288	35000.00			1050	36050.00		36050.00	
60	ICSSR MNREGA (RL BHAT) 4281	118332.00			3550	121882.00		121882.00	
61	ICSSR PROF JAYA BHASIN , SHAHID MUSHTAQ 4299-0016			650000.00	4815	654815.00	7941.00	646874.00	

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62	ICSSR SWAMI VIVEKANAND 4299-44	45800.00			1374	47174.00		47174.00	
63	INCUBATION CENTRE JK BANK 4299- 30	784032.00			23521	807553.00		807553.00	
64	INDUS EDUTRAIN PVT LTD 4299-03		1805.00		0	-1805.00		-1805.00	
65	IOR GRANT NCAP SHWETA YADAV 4299- 0014			300000.00	12	300012.00	299600.00	412.00	
66	IUAC UFR 74307 DR. PRAGATI KUMAR 4299-004			79194.00	187	79381.00	66741.00	12640.00	
67	J&KAIDS CONTROL SOCIETY 4299-90	40600.00		60000.00	100	100700.00	80600.00	20100.00	
68	J&K KHADI & VILLAGE INDUSTRIES BOARD MOHIT 4299- 79		56190.00		0	-56190.00			56190.00
69	JK Pollution Board 4299- 40	308902.00		480000.00	9961	798863.00	456876.00	341987.00	
70	JKSCSTBC DEV GOVIND K INAKHIYA 4299-29	2890.00			0	2890.00		2890.00	
71	J.N BALIYA ICSSR 4299- 006 PMJAY			1050000.00	87	1050087.00	1044227.00	5860.00	
72	MSc BIOTECHNOL OGY (4299- 57) DBT	2939140.00		280000.00	57119	3276259.00	1405148.00	1871111.00	
73	Municipal Corp. Jammu Hod PPPA 4299-35	25343.00			760	26103.00		26103.00	
74	NATIONAL SERVICE SCHEME JJEKNATHAN 4283	30029.00			901	30930.00		30930.00	
75	NBHM AJAY KUMAR SHARMA AP 4299-17	98821.00			2965	101786.00		101786.00	
76	NBHM DAE DR. DEEP SINGH 4299- 53	68204.00		57584.00	0	125788.00		125788.00	
77	NCW JAYA & SHAHID	50000.00			0	50000.00	51080.00		1080.00

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78	NISD(DR NANCY MENGI)4274		3101.00		0	-3101.00			3101.00
79	PARDHAN MANTRI GRAM SADAK YOGNA 4299-97			936137.00	0	936137.00	955505.00		19368.00
80	PAWAN KUMAR UGC BSR RES PROJ 4252		20105.00		0	-20105.00			20105.00
81	PRAGATI KUMAR FABR INORG FOR OPT EL(SERB) 4246	36.00			0	36.00		36.00	
82	Pragati Kumar UGC BSR RES PROJECT 4251		12772.00		0	-12772.00			12772.00
83	PR.J.N BALIYA IKS 4299-0012			372750.00	0	372750.00	247500.00	125250.00	
84	PROF KUSUM K SERB NON RECURRING 4299-0015			2000000.00	5000	2005000.00		2005000.00	
85	PROF KUSUM KUMARI RECURRING 4299-0015			414000.00	800	414800.00	94000.00	320800.00	
86	Prof Kusum Kumari SERB Non Recurring 4299-008			2000000.00	0	2000000.00		2000000.00	
87	Prof Kusum Kumari SERB Recurring 4299-008			300000.00	0	300000.00		300000.00	
88	Rajiv Gandhi NIYD (4233)	4120.00			0	4120.00		4120.00	
89	Red Ribbon Club (Dr. Vinay Kumar S W) 4299-82	18000.00		30000.00	0	48000.00	48000.00	0.00	
90	RESEARCH & DEVELOPMENT (HANDICRAFT) 4238	562755.00			16883	579638.00		579638.00	
91	RITU BAKSHI ICPR 4299-95			280000.00	4815	284815.00	104912.00	179903.00	
92	Rouchi Choudhary ICSSR 4299-0011			400000.00	6664	406664.00	19198.00	387466.00	
93	Rouchi Choudhary NCRI 4299-25	141.00			0	141.00		141.00	
94	SAMANTA VAISHNAVI JKST&IC 4299-64	216567.00		340703.00	0	557270.00		557270.00	

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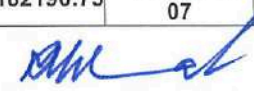
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95	SERB-2 Ashok Kumar Yadav 4299-9		27195.00		0	-27195.00			27195.00
96	SERB AJAY KUMAR SHARMA 4299-18	13747.00			412	14159.00		14159.00	
97	SERB ASHOK Kumar Yadav ECR (4296)	60107.00			1803	61910.00		61910.00	
98	SERB BRIJ MOHAN SINGH BAHU 4258		124377.00		0	-124377.00			124377.00
99	SERB DR ANITA SINGH 4299-20		3898.00		0	-3898.00			3898.00
100	SERB-EEQ PROJECT PAWAN KUMAR 4244		396921.00		0	-396921.00			396921.00
101	SERB PROJECT DINESH KUMAR EVS (4277)	168361.00			5051	173412.00		173412.00	
102	Serb Project Dr. Venkata Dodi 4282	4740.00			0	4740.00		4740.00	
103	SERB TAPTA KANCHAN ROY 4299-28	1026.00			31	1057.00		1057.00	
104	SHAHID MUSHTAQ & JAYA BHASIN NCW 4299-007			487500.00	7186	494686.00	8462.00	486224.00	
105	SKILL DEVELOPMENT & YOUTH EMPOWERMENT PROG. 4299-0030			304685.00	0	304685.00		304685.00	
106	Skill Gap Survey Study in District Samba 4299-0031			210000.00	525	210525.00		210525.00	
107	Sunil Dhar (KHANP) 4299-80	394109.00			8875	402984.00	98282.00	304702.00	
108	Suram Singh (Non Recurring) SERB 4299-87	300499.00			9015.00	309514.00	298200.00	11314.00	
109	Suram Singh (SERB) Recurring 4299-87	34708.00		635000.00	5255	674963.00	557396.00	117567.00	
110	SURVEY AND STUDIES ARTISANS	9391.00			0	9391.00		9391.00	
111	TANUJ DESWAL IUAC - UFR	1387.00			0	1387.00		1387.00	



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112	TAPTA KANCHAN ROYSERB CRG NON RECURRING 4299-0018			1809000.00	0	1809000.00		1809000.00 0	
113	UDAY PRATAP SINGH SERB 4299-010			213866.00	1665	215531.00	202600.00	12931.00	
114	UGC BSR ASHOK KUMAR YADAV 4268	595.00			0	595.00		595.00	
115	UGC-BSR(DR AUDESH K BHATT) 4290	3826.00			0	3826.00		3826.00	
116	UGC BSR (DR VISHAL SINGH)4291	10324.00			0	10324.00		10324.00	
117	Ugc Bsr Project DEEPAK KUMAR (4289)	9.00			0	9.00		9.00	
118	UGC- BSRPROJEC T (DR VIKASSRIVAS TWA)4294	1438.00			0	1438.00		1438.00	
119	UGC BSR PROJECT SANJAYU KUMAR 4299-6	3093.00			0	3093.00		3093.00	
120	UGCBSR STRATUP GRANT SURAM SINGH 4299- 16	24499.00			0	24499.00		24499.00	
121	UGC(MRP)SA MANTA VAISHANVI(4 259)	12474.00			0	12474.00		12474.00	
122	UNESCO RITU BAKSHI 4299-98			806708.07	2872	809580.07	679042.00	130538.07	
123	Vigyan Jatra (Suram Singh) 4299-86	465476.00			0	465476.00	463160.00	2316.00	
124	VINAY KUMAR NRSC (ISRO- LAB) 4299-81	301659.00		367483.00	7683	676825.00	374575.00	302250.00	
125	VINITA SHARMA (NDF)4299-92	16187.00			486	16673.00		16673.00	
	Grand Total	31628693.75	1117416.00	40396658.07	788898.00	71696833.82	29182190.75	44071335.07	1556692.00


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



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SCHEDULE 3 (B 1): SPONSORED FELLOWSHIP AND SCHOLARSHIP

(Amount in Rupees)

Sl. No	Name of Sponsor	Opening Balance As on 01-04-2023		Receipt/ Interest during the year 2023-24		Total	Expenditure during the year 2023-24	Closing Balance as on 31-03-2024	
		Credit	Debit	Receipt	Interest			Credit	Debit
1	ANEEQA BASHEERSET INSPIRE(4299-002)			403832.00	0	403832.00	403832.00	0.00	
2	BHANDHANA VERMA DST INSPIRE 4299-003			412770.00	0	412770.00	412770.00	0.00	
3	CSIR FELLOWSHIP CONTIGENCY 4299-77	92420.00			0	92420.00	68905.00	23515.00	
4	DST INSPIRE FELLOWSHIP 4299-37	53755.00		1129972.00	0	1183727.00	1183727.00	0.00	
5	DST INSPIRE FELLOWSHIP ARSHIA GUPTA 4299-0010			403300.00	0	403300.00	403300.00	0.00	
6	ICSSR FELLOWSHIP DR RAVI SHANKAR SINGH (4299-42)	12500.00			0	12500.00		12500.00	
7	ICSSR FELLOWSHIP SHAHNAWAZ 4299-21	60000.00			0	60000.00		60000.00	
8	ICSSR FELLOWSHIP SOHAIL QUYOOM 4299-75	70347.00		240000.00	0	310347.00	300000.00	10347.00	
9	KHUSHBOO YADAV SERB NPDP 4299-84	642481.00		650000.00	3417	1295898.00	1278578.00	17320.00	
10	POOJA SHARMA ICSSR FELLOWSHIP 4299-94	130000.00			0	130000.00	107742.00	22258.00	
11	Pravin Kumar ICSSR FELLOWSHIP 4299-15	3743.00			0	3743.00		3743.00	
12	REMESH KRISHNAN P ICSSR FELLOWSHIP 4299-001			390000.00	0	390000.00	260000.00	130000.00	
13	Satish Dhawan Centre Fellowship (ISRO) 4299-93	75338.00		1732763.00	0	1808101.00	1736193.00	71908.00	
14	Shuvam Sharma ICSSR FELLOWSHIP 4299-0027			130000.00	0	130000.00		130000.00	
	Grand Total	1140584.00	0.00	5492637.00	3417.00	6636638.00	6155047.00	481591.00	0.00

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



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SCHEDULE 3(B): OTHER SPONSORED LIABILITIES

(Amount in Rupees)

Sl. No	Name of the Sponsor	Opening Balance As on 01-04-2023		Receipt/ Interest during the year 2023-24		Total	Expenditure during the year 2023-24	Closing Balance as on 31-03-2024	
		Credit	Debit	Receipt	Interest			Credit	Debit
1	ESTABLISHMENT OF HINDI DEPTT	157112.00			400	157512.00	143778.00	13734.00	
2	Establishment of Wifi Campus (UGC)	7500805.00			225024	7725829.00		7725829.00	
3	Establishment of Madan Mohan Malviya Chair		7967343.00	7967343.00	0	0.00		0.00	
4	Estab of Kalam Centre		3658443.00	2537700.00	351859.00	22070416.00	9989927.00	12080489.00	
5	ESTAB OF MAHARISHI DAYA NAND CHAIR	1240920.00			37228.00	1278148.00		1278148.00	
6	ESTAB OF SWAMIVIVEKANAND CHAIR	27252.00			818.00	28070.00		28070.00	
7	MMTTC PROJECT (DR. NEELIKA ARORA)				0	0.00	394634.00		394634.00
	Grand Total	8926089.00	11625786.00	33344343.00	615329.00	31259975.00	10528339.00	2112627.00	394634.00

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



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

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	4,00,31,402.68	15,60,32,821.48
Balance B/F		
Add: Receipts during the year	66,41,29,921.00	44,86,70,000.00
Add: Interest & Other Receipt		
Less Receivable from UGC		
Total (c)	70,41,61,323.68	60,47,02,821.48
Less: Refunds (Amount Pulled Back by RBI)	81,46,591.00	36,15,571.00
Less: Utilized for Revenue Exp.	56,28,08,549.08	43,20,29,101.80
Less: Utilized for Capital Exp. Including adv	7,91,11,566.00	12,90,26,746.00
Total (d)	65,00,66,706.08	56,46,71,418.80
Add Un Adjusted Advance (e)	3,22,35,793.85	8,78,14,307.85
Unutilized carried forward (c-d+e)	8,63,30,411.45	12,78,45,710.53
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)	8,63,30,411.45	12,78,45,710.53


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

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SCHEDULE 4 : FIXED ASSETS

Sl No	Assets Heads	Gross Block				Depreciation			Amount (in Rupees)	
		Op. Bal. 01.04.2023	Additions	Deductions	Cl. Balance	Dep. Opening Balance	Depreciation for the year	Deprec./ Adjust.	31-03-2024	31-03-2023
1	Building	1072445756	0		1072445756	70181160	20045292	0	982219304	1002264596
2	Tubewell and water supply	56052744	0		56052744	4351478	1034025	0	50667241	51701266
3	Road and Bridges	2090300162	0		2090300162	162273847	38560527	0	1889465788	1928026315
4	Power Supply & Distribution	265044443	5619169	0	270663612	37764086	11644976	0	221254550	227280357
4A	OFC CONNECTIV ITY AND INTERNET	3808578	0		3808578	330433	173907	0	3304238	3478145
5	Pre- fabricated Structures	8796157	93127		8889284	1914500	523109	0	6451675	6881657
6	Temporary Partitions	16545165	526063		17071228	11543539	414577	0	5113112	5001626
7	Electrical installation and Equipment	5589439	1752820		7342259	864816	323872	0	6153571	4724623
8	Plant and Machinery	33098263	4411314	50009	37459568	13896550	1178152	0	22384866	19201713

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9	Scientific & Lab. Equipment	198451374	6044076		204495450	31369879	13850046	0	45219925	159275525	167081495
10	Office Equipment	6300113	1398897		7699010	1989639	428091		2417730	5281280	4310474
11	Audio Visual Equipment	23624923	1819046		25443969	4939060	1537869	0	6476929	18967040	18685863
12	Computers & Peripherals	73919707	15012005		88931712	41953539	9395634	0	51349173	37582539	31966168
13	Furniture, Fixtures & Fittings	118719565	12617317	96689	131240193	34075355	7287476	0	41362831	89877362	84644210
14	Vehicles	5190387	0		5190387	3493679	169671	0	3663350	1527037	1696708
14	E- Rikshaw	0	1176000		1176000		470400		470400	705600	
15	Lib. Books & Scientific Journals	29629647	4609896		34239543	18497285	1574226	-	20071511	14168032	11132362
16	Sports Items	343247	196986		540233	86013	36338	0	122351	417882	257234
	Total (A)	4007859670	55276716	146698	4062989688	439524858	108648188	0	548173046	3514816642	3568334812
17	Capital Work in Progress (B)										
A	(i) Land Survey & Boundary Wall	148856176	63595953		212452129	0		0	0	212452129	148856176
B	Girls Hostel	56252961	7016152		63269113	0		0	0	63269113	56252961
C	(ii) Consultancy Expenditure	52422930			52422930	0		0	0	52422930	52422930

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D	Construction of Kalam Center	22365762	26281000		48646762	0		0	0	0	48646762	22365762
E	Power Supply and Distribution (JK Govt)	38895000	18880783	2379707	55396076	0		0	0	0	55396076	36515293
F	CONSTRUCTION OF BUILDING - HEFA	74938491	594899587		669838078	0		0	0	0	669838078	74938491
G	CONSTRUCTION OF BUILDING - OTHER THAN HEFA- 2110	0	8452099		8452099				0		8452099	
	Total (B)	393731320	719125574	2379707	1110477187	0	0	0	0	0	1110477187	391351613
18	E Books & Journals 2337	8887225	663667	0	9550892	5808780	1496845	0	7305625		2245267	3078445
19	Computer Software 2308	11920346	1033074		12953420	8517188	1774493	0	10291681		2661739	3403158
	Total (C)	20807571	1696741	0	22504312	14325968	3271338	0	17597306		4907006	6481603
	Grand Total (A+B+C)	4422398561	776099031	2526405	5195971187	453850826	111919526	0	565770352		4630200835	3966168028

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

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SCHEDULE 4 A : PLAN

(Amount in Rupees)

Sl. No	Assets Heads	GROSS BLOCK					DEPRECIATION				NET BLOCK	
		Op. Bal. as on 01-04-23	Additions	Deduction	Cl. Balance	Dep. Opening Balance	Depreciation for the year	Deprec. / Adjust.	Cl. Balance		31-03-2024	31-03-2023
1	2	3	4	5	6	7	8	9	10	11	12	
1	Building	952797008	0	0	952797008	66797452	17719991	0	84517443	868279565	885999556	
2	Tube-well and water supply	56052744	0	0	56052744	4351478	1034025	0	5385503	50667241	51701266	
3	Road and Bridges	2090300162	0	0	2090300162	162273847	38560527	0	200834374	1889465788	1928026315	
4	Power Supply & Distribution	265044443	5619169	0	270663612	37764086	11644976	0	49409062	221254550	227280357	
5	OFC CONNECTIVITY AND INTERNET	3808578	0	0	3808578	330433	173907	0	504340	3304238	3478145	
6	Pre-fabricated Structures	7902076	93127	0	7995203	1861920	459996	0	2321916	5673287	6040156	
7	Temporary Partitions	16545165	526063	0	17071228	11543539	414577	0	11958116	5113112	5001626	
8	Electrical installation and Equipment	5580939	1752820	0	7333759	863987	323489	0	1187476	6146283	4716952	
9	Plant and Machinery	29779263	4392318	50009	34121572	13574691	1027345	0	14602036	19519536	16204572	
10	Scientific & Lab. Equipment	34795358	3540838	0	38336196	13550434	1982861	0	15533295	22802901	21244924	
11	Office Equipment	5773392	1324472	0	7097864	1903569	389572	0	2293141	4804723	3869823	
12	Audio Visual Equipment	21055485	1517419	0	22572904	4688441	1341336	0	6029777	16543127	16367044	
13	Computers & Peripherals	55378993	13527544	0	68906537	33274765	7126354	0	40401119	28505418	22104228	
14	Furniture, Fixtures & Fittings	103787403	12518317	96689	116209031	32696769	6263420	0	38960189	77248842	71090634	
15	Vehicles	5190387	0	0	5190387	3493679	169671	0	3663350	1527037	1696708	

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16 E- Rikshaw 2353	0	1176000	0	1176000		470400	0	470400	705600	0
17 Lib. Books & Scientific Journals	28998025	4582591	0	33580616	18130436	1523032	0	19653468	13927148	10867589
18 Sports Items 2334	343247	196986	0	540233	86013	36338	0	122351	417882	257234
Total (A)	3683132668	50767664	146698	3733753634	4071855539	90661817	0	497847356	3235906278	3275947129
Capital Work in Progress (B)										
19 (i) Land Survey & Boundar Wall	148856176	63595953	0	212452129	0	0	0	0	212452129	148856176
20 (ii) Consultancy Expenditure	52422930		0	52422930	0	0	0	0	52422930	52422930
21 Girls Hostel	56252961	7016152		63269113	0	0	0	0	63269113	56252961
22 Power Supply and Distribution(JK Govt)	38895000	18880783	2379707	55396076	0	0	0	0	55396076	36515293
24 CONSTRUCTION OF BUILDING -OTHER THAN HEFA	0	8452099	0	8452099	0	0	0	0	8452099	
Total (B)	296427067	97944987	2379707	391992347	0	0	0	0	391992347	294047360
G. Total (A+B)	3979559735	148712651	2526405	4125745981	4071855539	90661817	0	497847356	3627898625	3569994489


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



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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. 01.04.23	Additions	Deductions	Cl. Balance	Dep. Opening Balance	Depreciation for the year	Depreciation/ Adjustment	Total Depreciation	31-03-2024	31.03.2023
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. 01.04.2023	Additions	Deductions	Cl. Balance	Dep. Opening Opening	Depreciation for the year	Depreciation / Adjustment	Total Depreciation	31.03.2024	31.03.2023
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


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



Central University of Jammu

SCHEDULE 4 C: INTANGIBLE ASSETS

Amount in Rupees

Sl. No.	Asset Heads	Gross Block			Depreciation Block				Net Block	
		Op. Bal.	Additions	Deducti ons	Cl. Balance	Depre./ Amortizati ons opening Balance	Depreciati on/ Amortizati on for the year	Deducti ons/ Adjust ments	Closing Balance	
1	Patents & Copyrights	0	0	0	0	0		0	0	0
2	Computer Software	11920346	1033074		12953420	8517188	1774493	0	10291681	2661739
3	E Books & Journals	8887225	663667	0	9550892	5808780	1496845	0	7305625	2245267
	TOTAL	20807571	1696741	0	22504312	14325968	3271338	0	17597306	4907006
										6481603

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SCHEDULE 4 C(i): PATENTS AND COPYRIGHTS

						Amount in Rupees	
Particulars						Op. Balance	Net Block 31-03-2023
A. Patent Granted							
1. Balance as on 31-03-2024 of Patents obtained in 2013-24 (Original Value RS.....)						0.00	0.00
Total						0.00	0.00
Particulars							
B. Patents pending in respect of Patents applied for							
1. Expenditure incurred during 2009-10 to 2011-12						0.00	0.00
2. Expenditure incurred during 2012-13 to 2016-17						0.00	0.00
3. Expenditure incurred during 2017-18						0.00	0.00
Total						0.00	0.00
C. Grand Total (A+B)						0.00	0.00

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SCHEDULE 4 D OTHERS

Amount in Rupees

S. No.	Assets Heads	Gross Block			Depreciation				Net Block		
		Op. Bal. 01-04-2023	Additio ns	Deduc tions	Cl. Balance	Dep. Opening Balance	Depreciation for the year	Depreciation/ Adjustment	Total Depreciation	31-03-2024	31-03-2023
1	Land	0	0	0	0	0	0	0	0	0	0
2	Site Development	0	0	0	0	0	0	0	0	0	0
3	Buildings (SOE)	69983000	0	0	69983000	1399660	1371667	0	2771327	67211673	68583340
3a	Buildings (ISRO)	49665748	0	0	49665748	1984048	953634		2937682	46728066	47681700
4	Roads & Bridges	0	0	0	0	0	0	0	0	0	0
5	Tubewells & Water Supply	0	0	0	0	0	0	0	0	0	0
6	Sewerage & Drainage	0	0	0	0	0	0	0	0	0	0
7	Electrical installation and Equipment	8500	0	0	8500	829	383	0	1212	7288	7671
8	Pre-fabricated Structures 2314	894081	0	0	894081	52580	63113	0	115693	778388	841501
8	Plant and Machinery (2302,2324, 2304,2321 &2338)	3319000	18996	0	3337996	321859	150807	0	472666	2865330	2997141
9	Scientific & Lab. Equipment 2311	163656016	2503238	0	166159254	17819445	11867185	0	29686630	136472624	145836571
10	Office Equipment (2315, 2309)	526721	74425	0	601146	86070	38519	0	124589	476557	440651
11	Audio Visual Equipment	2569438	301627	0	2871065	250619	196533	0	447152	2423913	2318819

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12	Computers & Peripherals (2317,2306 &2307)	18540714	1484461	0	20025175	8678774	2269280	0	10948054	9077121	9861940
13	Furniture, Fixtures & Fittings (2336,2319,2303& 2312)	14932162	99000	0	15031162	1378586	1024056	0	2402642	12628520	13553576
14	Vehicles	0	0	0	0	0	0	0	0	0	0
15	Lib. Books & Scientific Journals	788800	27305	0	816105	304170	51194	0	355364	460741	484630
16	Small Value Assets	0	0	0	0	0	0	0	0	0	0
	Total A	324884180	4509052	0	329393232	32276640	17986371	0	50263011	279130221	292607540
Capital Work in Progress (B)											
17	Construction of Kalam Center	22365762	26281000	0	48646762	0	0	0	0	48646762	22365762
18	CONSTRUCTION OF BUILDING - HEFA	74938491	594899587	0	669838078	0	0	0	0		74938491
	Total (B)	97304253	621180587	0	718484840	0	0	0	0	669838078	97304253
	G.TOTAL	422188433	625689639	0	1047878072	32276640	17986371	0	50263011	997615061	389911793



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



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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Central University of Jammu



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

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Central University of Jammu



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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.)
Central University of Jammu



SCHEDULED 7: CURRENT ASSETS 2023-24

(Amount in Rupees)

	Current Year	Previous Year
1. Stock		
a. Stores and Spares	0.00	0.00
b. Loose Tools	0.00	0.00
c. Publications	0.00	0.00
d. Laboratory chemicals, Consumables and glass wares	0.00	0.00
e. Building Material	0.00	0.00
f. Electrical Material	0.00	0.00
g. Stationery	0.00	0.00
h. Water Supply material	0.00	0.00
2. Sundry Debtors:	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 Saving Accounts (J&K Bank)	-1,00,50,836.09	3,27,24,133.26
- In Saving Accounts (SBI)	7028968.62	4,54,817.65
5. J&K Bank (ESCROW) --- 01	0	26,34,133.00
6. J&K Bank (ESCROW) ----02	4000	7,60,390.00
7. HDFC Bank-2801	9602201.6	2,31,376.60
8. HDFC Bank- 3698	8472594	4,980.00
9. BANK OF MAHARASHTRA 604---716 (ZBA)	-1	
10. CANARA BANK MMTTC 1101--167 (ZBA)	-26686	
11. ICICI BANK (IKS) 255----856 (ZBA)	1	
- In Current Account (SBI)	0	0.00
b. With Non-scheduled Banks:	0	0.00
- In term deposit Accounts (HDFC Bank Ltd)	0	95,00,000.00
- In term deposit Accounts (J&K & SBI)	52,99,18,408.00	60,19,18,408.00
AUTOSWEEP ESCROW JK 02	7,53,075.00	
AUTOSWEEP SBI 329--1713	1,51,33,503.00	
AUTOSWEEP JK 02	18,97,93,676.00	
4. Post Office – Saving Accounts	0	0.00
Total	750628904.13	64,82,28,238.51


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Central University of Jammu



Schedule 7 Annexure A

Amount in Rupees

I.	Savings Bank Accounts	
1.	J&K Bank -02	-1,00,68,989.09
2.	J&K Bank-09	27.00
3.	J&K Bank-08	18,074.00
4	J&K Bank-10	52.00
5.	J&K Bank (ESCROW) --- 01	-
6.	J&K Bank (ESCROW) ----02	4,000.00
7.	State Bank of India-1713	70,28,968.62
8.	HDFC Bank-2801	96,02,201.60
9.	HDFC Bank- 3698	84,72,594.00
10.	BANK OF MAHARASHTRA 604---716 (ZBA)	-1.00
11.	CANARA BANK 1101---113 (ZBA)	-
12.	CANARA BANK MMTTC 1101--167 (ZBA)	-26,686.00
13.	STATE BANK OF INDIA (ISRO) 425--242 (ZBA)	-
14.	ICICI BANK (IKS) 255----856 (ZBA)	1.00
15.	Scholarship A/c	
16.	Academic Fee Receipt A/c	
17.	Development (Plan) A/c	
18.	Combined Entrance Exams (CBT) A/c	
19.	UGC Plan Fellowships A/c	
20.	Corpus Fund A/c (EMF)	
21.	Sponsored Projects Fund A/c State Bank of India	
22.	Sponsored Fellowships A/c	
23.	Endowment & Chair A/c (EMF)	
24.	UGC JRF Fellowships A/c (EMF)	
25.	HBA Fund A/c (EMF)	
26.	Conveyance A/c (EMF)	

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27.	UGC Rajiv Gandhi National Fellowship A/c (EMF)	
28.	Academic Development Fund A/c (EMF)	
29.	Deposit A/c	
30.	Student Fund A/c	
31.	Student Aid Fund A/c	
32.	Plan Grants for specific schemes	
II.	Current Account A/c State Bank of India	
III.	Term Deposits with Scheduled Banks	52,99,18,408.00
IV.	Term Deposits with Other Banks	-
V.	AUTOSWEEP ESCROW JK 02	7,53,075.00
VI.	AUTOSWEEP SBI 329--1713	1,51,33,503.00
VII.	AUTOSWEEP JK 02	18,97,93,676.00
Total		75,06,28,904.13

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Central University of Jammu



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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		
b. Medical		
c. LTC Advance	113797.00	35000.00
d. Festival Advance 2527	0.00	
e. Staff Advance 2501	10322.00	39864.00
e.i Advance to Ambedkar Chair	500000.00	
f. Advance to KV for salary 2528	64424911.00	18489134.00
2. Long term advance to Empl: (Interest Bearing)		
a. Vehicle loan		
b. Home Loan		
c. Others (to be specified)		
3. Advances and other amounts recovered in cash or in kind or for value to be received:		
a. On Capital Account Gp25	602791950.85	167438903.85
b. To Suppliers		
c. Others		
4. Prepaid Expenses		
a. Insurance		
b. Other expenses (CUCET) 2510		
5. Deposits		
a. Telephone 2514	8400.00	8400.00
b. PBG 2531	25000.00	25000.00
c. Electricity		
d. NAAC, if applicable		
e. Others (to be specified) TDS Deducted at Source	2635103.00	2580911.00
6. Income Accrued:		
a. On Investment from Earmarked/Endowment Funds/Term Deposit	166005617.00	155395952.00
b. On Investments- Others	250068.00	250068.00
c. On Loans and Advances		0.00
d. Others (includes income due unrealized)		0.00
7. Other- Current assets receivable from UGC/sponsored projects		0.00
a. Debit balances in Sponsored Projects	1951326.00	12743202.00
b. Debit balances in Sponsored Fellowships & Scholarships (Sch. 3 B1)		0.00
c. Grants Receivable from UGC		0.00
d. Other receivables from UGC		0.00
8. Claims Receivable	478591.00	0.00
Total	839195085.85	35,70,06,434.85

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SCHEDULE 9- ACADEMIC RECEIPTS

Amount in Rupees

PARTICULARS	Current Year	Previous Year
FEES FROM STUDENTS		
Academic		
1. Tuition fee (1003)	2010385	4429530
2. Admission fee (1001)	646427	5710625
3. Enrollment fee	0	0
4. Library Admission fee (1007)	1270931	993840
5. Laboratory fee 1008	4245300	2061800
6. Other Misc. Fee	22066381	14779133
7. Registration fee 1002	1860928	1299833.65
8. Syllabus fee (Course Material Fee)	0	0
9. Book Bank Fee	0	0
Sub Total (A)	3,21,00,352.00	29274761.65
Examinations		
1. Admission test fee	0	0
2. Annual Examination fee (1004)	4423749	3697890
3. Mark sheet, Certificate fee (1030)	158300	127600
4. Entrance examination fee	0	0
Sub Total (B)	45,82,049.00	3825490
Other fees		
1. Identity card fee (1012)	5516	49500
2. Fine/Miscellaneous fee (1031)	46218	192771
3. Medical Fee (1013)	1381252	968560
4. Transportation fee (Local Picnic/Field Trip) (1021,1014)	500	71316
5. Hostel fee 1020	0	0
Sub Total (C)	14,33,486.00	1282147

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Central University of Jammu

Sale of Publications / General / Workshop		
1. Sale of Admission forms (1033)	0	0
2. Sale of Syllabus and Question paper, etc.	0	0
3. Sale of Prospectus including admission forms. 1033	0	0
4. Registration fee for workshops, programmes (1053)	125517	1209281
Sub Total (D)	1,25,517.00	1209281
Other Academic Receipts		
1. Registration fees (Academic Staff College)	0	0
2. Yoga Classes / Centre (3408)	97720	
3. B. Voc (GP 44)	0	0
4. Community College (GP 39)	0	0
Sub Total (E)	97720	0
Grand Total (A+B+C+D+E)	3,83,39,124.00	3,55,91,679.65

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Central University of Jammu



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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)		1,45,63,673.80		1,45,63,673.80		1,45,63,673.80	4,92,553.00
Balance B/F (Recurring)		- 6,52,68,998.10		- 6,52,68,998.10		- 6,52,68,998.10	- 2,42,23,204.52
Add: Receipts during the year Salary		40,00,00,000.00		40,00,00,000.00	0	40,00,00,000.00	26,26,00,000.00
Add: Receipts during the year Recurring		21,41,29,921.00		21,41,29,921.00	0	21,41,29,921.00	14,60,70,000.00
Total		56,34,24,596.70	-	56,34,24,596.70	0	56,34,24,596.70	38,49,39,348.48
Less: Refund to UGC(Recurring and Salary) (4054 &4055)		81,46,591.00		81,46,591.00	0	81,46,591.00	36,15,571.00
Balance		55,52,78,005.70	-	55,52,78,005.70		55,52,78,005.70	38,13,23,777.48
Less: Utilized for Salary expenditure (A)		35,63,88,629.00		35,63,88,629.00	0	35,63,88,629.00	24,59,83,380.20
Less: Utilized for Recurring Expenditure (B)		20,64,19,920.08		20,64,19,920.08	0	20,64,19,920.08	18,60,45,721.60
Balance (A+B)		56,28,08,549.08		56,28,08,549.08	0	56,28,08,549.08	43,20,29,101.80
Balance C/F		- 75,30,543.38	-	- 75,30,543.38	-	75,30,543.38	5,07,05,324.32

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Central University of Jammu



Schedule 11: INCOME FROM INVESTMENTS

Particulars	Amount in Rupees		Other Investments	
	Earmarked / Endowment Funds		Current Year	Previous Year
1. Interest				
a. On Government Securities	Nil	Nil		
b. Other Bonds/Debentures	Nil	Nil		
2. Interest on Term Deposits /Investments (1035)	Nil	Nil	45285592.25	39742241.59
2. Interest on Term Deposits /Investments (Hefa Loan) 1035			-3315	760390
3. Income accrued but not due on term Deposits/Interest bearing advances to employees	Nil	Nil	-	-
4. Interest on Saving Bank Accounts	Nil	Nil	747981	1109664
5. Others (Specify)	Nil	Nil	0	
Total	Nil	Nil	46030258.25	41612295.59
Transferred to Earmarked/Endowment Funds	Nil	Nil		
Balance	Nil	Nil	46030258.25	4,16,12,295.59

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



SCHEDULE 12: INTEREST EARNED

Amount in Rupees

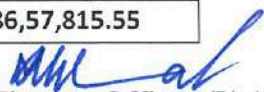
Particulars	Current Year	Previous Year
1. On Saving Accounts with Scheduled banks	0.0	0.0
2. On Loans	0.0	0.0
a. Employees / Staff	0.0	0.0
b. Others	0.0	0.0
3. On Debtor and Other Receivables	0.0	0.0
Total	0.0	0.0

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



SCHEDULE 13: OTHER INCOME Amount in Rupees

Particulars	Current Year	Previous Year
A. Income from Land & Buildings		
1. Hostel Lodging Fee (1020)	78,81,228.00	3997562.00
2. License Fee	0	0
3. Hire Charges of Auditorium/Play ground/Convention Centre etc.	0	0
4. Electricity charges recovered	0	0
5. Water charges recovered	0	0
6. Rental Income (1055)	7,41,057.00	1518349.2
Sub Total (A)	86,22,285.00	55,15,911.20
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
2. RTI fees 1049	415.00	804.00
3. Research Internship Fee 1076	44250.00	116200.00
3. Income from Royalty	0.00	0.00
4. Sale of Application Form 1038	2500502.00	425600.00
5. Receipt- Sale of tender form 1041	0.00	15000.00
6. Misc Receipt	1694238.38	22584300.35
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)	42,39,405.38	2,31,41,904.35
1.Others (Student Bus Charges -3802)	0	
2. Others (Specify) Sale of Old Vehicles / Computers	0	
TOTAL (E)	0	
Grand Total (A+B+C+D+E)	1,28,61,690.38	2,86,57,815.55


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



SCHEDULE 14: PRIOR PERIOD INCOME

(Amount in Rupees)

S.No	PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
1	Academic Receipts	0.00	0.00
2	Income From Investments	0.00	0.00
3	Interest Earned	0.00	0.00
4	Other Income	2379707.00	0.00
	Total	2379707.00	0.00

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Central University of Jammu



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SCHEDULE 15: STAFF PAYMENTS & BENEFITS (ESTABLISHMENT EXPENSES)

Amount in Rupees

Heads	Current Year 2023-24			Previous Year 2022-23		
	Plan	Non Plan	Total	Plan	Non Plan	Total
a) Salaries and Wages	300817965	0	300817965	211463345	0	211463345
b) Allowances (Dress Allowance) and Bonus	95000	0	95000		0	
c) Staff Welfare Expenses		0	0	0	0	0
d) Retirement and Terminal Benefits		0	0	0	0	0
e) LTC facility	2041105	0	2041105	2266057.2	0	2266057.2
f) Medical Facility	2672159	0	2672159	3377645	0	3377645
g) Children Education Allowance	2841237	0	2841237	2754000	0	2754000
h) Gratuity	9338284	0	9338284	67433310	0	67433310
i) Cash in-lieu of Leave salary	11381745	0	11381745	10535763	0	10535763
j) Salary Arrear	7703415	0	7703415	13940138	0	13940138
k) Overtime Allowances	10885	0	10885	47418	0	47418
l) Salary to K.V	0	0	0	10286219	0	10286219
l) Travelling Allowances (Transfer/Deputation)	1091297	0	1091297	1008495	0	1008495
m) Leave & Pension Contribution	0	0	0	39813	0	39813
Total	337993092	0	337993092	323152203.2	0	323152203.2

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Central University of Jammu



SCHEDULE 15 A: EMPLOYEES RETIREMENT AND TERMINAL BENEFITS

Amount in Rupees

	Pension	Gratuity	Leave Encashment	Total
Opening Balance as on 01-04-2023	0	66974016	49388798	116362814
Addition: Capitalized value of Contributions Received from other Organizations	0	0	0	0
Total (a)	0	66974016	49388798	40371850
Less: Actual Payment during the year (b) (Reverted Back)	0	1299422	3444605	0
Balance availability on 31-03-2024 c (a-b)	0	65674594	45944193	40371850
Provision required on 31-03-2024 as per actuarial Valuation (d)	0	9338284	11351932	20690216
A. Provision to be made in the Current Year (d+c)	0	75012878	57296125	61062066
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	75012878	57296125	61062066

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



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SCHEDULE 15 (B): NPS TIER - 1 ACCOUNT 2023-24

	Amount in Rupees		
Receipts	Amount	Payments	Amount
Opening Balance as on 01-04-2023	2058638	Investment (4005)	65399201
NPS Tier-I Account		Withdrawal / Refund to NSDL	
Own Subscription	25395877		
University Contribution	38862509	Closing Balance as on 31.03.2024	1160768
Amount Received from Other Offices	242945		
Interest Received on Investment			
Interest on Saving Bank A/c			
Investment Encashed			
Total	66559969	Total	66559969

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



Central University of Jammu

SCHEDULE 16: ACADEMIC EXPENSES

(Amount in Rupees)

ACADEMIC EXPENSES	Current Year (2023-24)			Previous Year (2022-23)		
	Plan	Non Plan	Total	Plan	Non Plan	Total
1	2	3	4	5	6	7
a) Laboratory expenses	4271128	0	4271128	4838889	0	4838889
b) Yoga Classes	0	0	0	0	0	0
c) Expenses on Seminars / Workshops	868056.50	0	868056.50	2155456.40	0	2155456.40
d) Payment to visiting / Guest faculty	19030267	0	19030267	26695482	0	26695482
e) Examination	2709281	0	2709281	2562462	0	2562462
f) Games and Sports	651686	0	651686	625477	0	625477
g) Admission expenses	110483	0	110483	180596	0	180596
h) Convocation expenses	0	0	0	0	0	0
i) Publications	0	0	0	0	0	0
j) Non-Net JRF Scholarship	10968320	0	10968320	12525794	0	12525794
k) Subscription Expenses	336890	0	336890	141570	0	141570
l) Student Bus Expenses	5661220	0	5661220	3986792	0	3986792
m) Travel Grant	29339	0	29339	95802	0	95802
n) Student Insurance	0	0	0	0	0	0
o) Medical Healthcare	259140	0	259140	334207	0	334207
p) Community College	0	0	0	0	0	0
q) B. Voc.	0	0	0	0	0	0
r) Awards Prize/ Scholarship	12720	0	12720	23295	0	23295
s) Adm./ Overhead Exp (KV)	0	0	0	0	0	0
t) Research Activities	1210	0	1210	72131	0	72131
u) Online Library Resources	0	0	0	0	0	0
Steering Committee	0	0	0	258799	0	258799
Total	44909740.5		44909740.5	54496752.4		54496752.4


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



Central University of Jammu

SCHEDULE- 17 ADMINISTRATIVE AND GENERAL EXPENSES

(Amount in Rupees)

ADMINISTRATIVE AND GENERAL EXPENSES	Current Year (2023-24)			Previous Year (2022-23)		
	Plan	Non Plan	Total	Plan	Non Plan	Total
1	2	3	4	5	6	7
A. Infrastructure						
a) Electricity and power	3738253.2	0	3738253.2	3186058.6	0	3186058.6
b) Water Charges	20300	0	20300	6395	0	6395
c) Insurance	0	0	0	0	0	0
d) Rent of Building	18151073	0	18151073	10336234	0	10336234
B. Communication						
a) Postage and Stationery	62387	0	62387	54571	0	54571
b) Telephone, Fax and Internet Charges	3525051	0	3525051	2978089	0	2978089
C. Others						
a) Printing and Stationery(Consumption)	2246546	0	2246546	1434853	0	1434853
b) Travelling and Conveyance Expenses	1707571	0	1707571	1668022	0	1668022
c) Hospitality	49942	0	49942	950	0	950
d) Training Expenses	297779	0	297779	56204	0	56204
e) Professional Charges	0	0	0	35000	0	35000
f) Advertisement and Publicity	500758	0	500758	337932	0	337932
g) Magazines and Journals	121842	0	121842	95505	0	95505
h) Legal Expenses	633000	0	633000	610500	0	610500
i) Refreshment Expenses	786651	0	786651	630457	0	630457
j) Office Expenses	1597160	0	1597160	1115456	0	1115456
k) Purchase of Furnishing	620475	0	620475	591402	0	591402
l) Security Expenses	21424630	0	21424630	19536477.6	0	19536477.6
m) Website Designing	201960	0	201960	33315	0	33315
n) Selection Committee Expenses	3092485	0	3092485	1054423	0	1054423
o) Souvenir Items	0	0	0	174770	0	174770
p) Statutory Body Meetings	364404	0	364404	1199965	0	1199965
q) Functions & Festivals	1864981	0	1864981	637589	0	637589
r) Computer Consumables	1092163	0	1092163	699711	0	699711



Central University of Jammu

s) Engagement of Outsourcing Staff	24044057	0	24044057	24309471	0	24309471
t) Contribution to Provident Fund	40724	0	33776	0	0	0
u) Contribution to other Funds (NPS)	38862509	0	35023021	28430712	0	28430712
v) Salary of Adhoc Employees	2577739	0	2577739	2745902	0	2745902
w) Honorarium	459807	0	459807	447330	0	447330
x) Other Rent, Rates and Taxes	0	0	0	0	0	0
y) Establishment of NCC Unit	1116	0	1116	2035	0	2035
z) Telecommunication Charges	23500	0	23500	26320	0	26320
za) Purchase of Batteries	353794	0	521184			
za) Uniform Expenses	0	0	0		0	
zb) Rent of VC Residence	860552	0	860552	771955	0	771955
zc) Service Charges	9974	0	9974			
Total	12,93,33,183.20		12,56,54,137.20	10,32,07,604.20		10,32,07,604.20

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



SCHEDULE 18: TRANSPORTATION EXPENSES

(Amount in Rupees)

Particulars	Current Year (2023-24)			Previous Year (2022-23)		
	Plan	Non Plan	Total	Plan	Non Plan	Total
1. Vehicles (Owned by institution)						
a) POL/ Running expenses	1541143	0	1541143	13,83,498.00	0	13,83,498.00
b) Repairs & maintenance	223144	0	223144	3,21,679.00	0	3,21,679.00
c) Insurance expenses	111056	0	111056	1,11,751.00	0	1,11,751.00
2. Vehicles taken on rent/lease		0			0	
a) Hiring/ Rent / lease expenses of Vehicles	1990438	0	1990438	12,55,184.00	0	12,55,184.00
3. Vehicles (Taxi) hiring expenses	0	0	0		0	
Total	3865781		3865781	30,72,112.00		30,72,112.00

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



Central University of Jammu

SCHEDULE 19: REPAIRS & MAINTENANCE

(Amount in Rupees)

Particulars	Current Year(2023-24)			Previous Year (2022-23)		
	Plan	Non Plan	Total	Plan	Non Plan	Total
a) Rep of Estate maintenance Buildings	2948676		2948676	2239672		2239672
b) Furniture & Fixtures	399212		399212	483088		483088
c) Plant & Machinery	537444		537444	56700		56700
d) Office Equipments	58244		58244	283170		283170
e) Computers	0		0	316526		316526
f) Maintenance of VC Residence	0		0	44676		44676
g) Non Residential Buildings				0		0
h) Cleaning Material & Services	16345938		16345938	11717042		11717042
i) Development of Sports Infra.	0		0	53876		53876
j) Gardening 3128	113798		113798	265747		265747
k) Estate Maintenance / Internal Electrical Installation	1555745		1555745	1250346		1250346
l) Running of DG Set	4507819		4507819	2241309		2241309
m) External Electrical Services Maintenance	1294598		1294598	1059420		1059420
n) Campus Beautification	248534		248534	103164		103164
o) Maintenance. Of Lab Equipment	386892		386892	315916		315916
p) AMC of Photocopier	1770		1770			
q) AMC of Aqua guard	168890		168890			
Repair & Maint. of AC	69942		69942	155497		155497
Repair & Maint. of Electrical Appliances	480273		480273	122228		122228
Total	29117775		29117775	20708377		20708377

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



SCHEDULE 20: FINANCE COSTS

Particulars	Amount in Rupees		
	Current Year (2023-24)		
	Plan	Non Plan	Total
a) Bank charges 3117	322436.38	0	322436.38
b) Others (specify)	0	0	0
Total	322436.38	0	322436.38

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



SCHEDULE 21: OTHER EXPENSES

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

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



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 are separately disclosed in the Schedule 4d.
- 3.6 Assets, the individual value of each of which is Rs. 2000 or less (except Library Books) are treated as Small Value Assets, 100% depreciation is provided in respect of such assets at the time of their acquisition. However physical accounting and control are continued by the holders of such assets.
- 4 **Intangible Assets:** Patents and copy rights, E Journals and Computer Software are grouped under Intangible Assets.
- 4.1 As on 31.03.2024 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



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(Mohammed Iqbal)

Finance Officer (I/c.)

Central University of Jammu

(Prof. Sanjeev Jain)

Vice Chancellor

Central University of Jammu



SCHEDULE 24: CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS (ILLUSTRATIVE)

1. CONTINGENT LIABILITIES

- 1.1 As on 31.03.2024 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 31-03-2024 (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. 776099031.00**, Non- Plan Funds (**Rs. NIL**), A.D. Fund (**Rs. NIL**), Fund (**Rs. NIL**) including Sponsored Projects (**Rs. 625689639.00**) 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 31-03-2024, 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 2024 and the Income & Expenditure account for the year ended on that date 31st March 2024
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 2023-24 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
Indian Audit & Accounts Department
Office of The Director General of Audit (Central),
Chandigarh



सं/No. डी जी ए (सी)/के व्यय/SAR2023-24/CUJ/2024-25/

823

दि०/Dated:

8-01-2025.

सेवा मे,

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

विषय: Central University of Jammu, Jammu के वर्ष 2023-24 के लेखाओं पर पृथक
लेखापरीक्षा प्रतिवेदन

महोदय,

कृप्या Central University of Jammu, Jammu के वर्ष 2023-24 के लेखाओं पर
पृथक लेखापरीक्षा प्रतिवेदन (Separate Audit Report) संसद के दोनों सदनों के समक्ष
प्रस्तुत करने हेतु सलंगन 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,

महानिदेशक

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 2024

We have audited the Balance Sheet of the Central University of Jammu, Jammu as at 31 March 2024, 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 Current Liabilities & Provisions: ₹143.25 crore

1. The University had been sanctioned HEFA loan of ₹123.00 crore for the construction of various buildings during FY 2022-23, the principal amount of which was repayable in 20 half yearly instalments as per the terms and conditions of the sanction order and loan agreement. The University had to make repayment of ₹12.30 crore annually (₹11.07 crore GoI share+ ₹1.23 crore University share) towards the principal component which includes Government of India share of 90 per cent (two installments of ₹5.53 crore= ₹11.07 crore in a year) and University share of 10 per cent (two installments of ₹0.615 crore i.e. ₹1.23 crore in a year). As of 31.03.2024, the University had availed loan amount of ₹95.40 crore from HEFA and repaid ₹18.45 crore (₹12.91 crore paid in 2023-24 (₹11.07 crore GoI share + ₹1.84 crore University share)) up to March 2024 against the principal amount, the liability to be shown on this account would be to the extent of unpaid principal amount of ₹76.95 crore (₹95.40 crore less ₹18.45 crore). However, University has depicted ₹104.55 crore as liability against HEFA Loan under schedule-3: Current Liabilities and Provisions. This has resulted in overstatement of Current Liabilities and Provisions as well as Loans, Advances & Deposits (advances on Capital Account) by ₹27.60 crore.

2. An amount of ₹1.02 crore advanced to CPWD for construction of School of Education/Madan Mohan Malviya Chair funded by Ministry of Education (MoE) on Teachers and Training scheme. The same has been utilized by CPWD and capitalized by University in Building "School of Education" during 2022-23. This expenditure was incorrectly shown as utilized out of UGC grants and added to Corpus/Capital fund. The same needs to be reversed. This was pointed out during previous year SAR.

However, necessary rectification had not been done during 2023-24. This has resulted in the understatement of Current Liabilities and Provisions by ₹1.02 crore and overstatement of Capital/Corpus Fund to the same extent.

A.2 Fixed Assets: ₹463.02 crore

Capital works in progress: ₹111.05 Crore

1. The above amount includes addition of ₹59.49 crore towards expenditure on construction of Building from HEFA Loan made during the year 2023-24. However, as per the Utilization certificate provided by the concerned agency i.e. M/s MECON Ltd., the net expenditure during the year 2023-24 was ₹52.00 crore (₹59.49 crore up to 31.03.2024 less ₹7.49 crore up to 31.03.2023). This has resulted in the overstatement of Capital Works-in-Progress and understatement of Loans, Advances & Deposits (Advances on Capital Account) by ₹7.49 crore.

2. An interest of ₹229.62 lakh towards repayment of HEFA Loan during the year 2022-23 and 2023-24 had not been capitalized. Non-capitalization of interest has resulted in the understatement of Fixed Assets (Capital Works-in-progress) and Corpus/Capital Fund by ₹229.62 lakh.

B. Income and Expenditure

Repair & Maintenance (Schedule-19): ₹291.18 lakh

The above amount includes an amount of ₹1.63 crore booked as expenditure on cleaning services, (conservancy expenses) under the head "Repair and Maintenance" which should have been booked under 'Administrative and General Expenses' as per the prescribed format of accounts. This has resulted in the understatement of Administrative and General Expenses by ₹1.63 crore and overstatement of Repair and Maintenance head to the same extent.

C. Significant Accounting Policies (Schedule 23)

C.1 As per the Significant Accounting Policy of the University mentioned at sl. no. 5 of Schedule 23, expenditure on purchase of chemicals, glassware, publications and 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 the stock registers maintained by various departments/laboratories in the University revealed that the departments have considerable stock of consumables as on 31.03.2024. However, the University has shown nil stock under schedule of Current Assets in the annual accounts. As such, the University did not account for the existing stock in accordance with its adopted accounting policy.

Despite being pointed out in Separate Audit Reports since 2019-20, no compliance has been made by the University.

C.2 As per the Significant Accounting Policy of the University mentioned at sl. no. 3.3 of Schedule 23, “the depreciation on the fixed assets has been charged on written down value method at the rates prescribed by the MoE for the whole year on additions during the year.” This is in contravention of the guidelines of the format of financial statement for Central Higher Educational Institutions prescribed by MoE which states that depreciation on fixed assets shall be charged on straight line method at prescribed rates. This was also pointed out during last year SAR.

C.3 As per the Significant Accounting Policy no. 6, Retirement benefits are provided on accrual basis. However, as per the format of accounts prescribed by the Ministry of Education, provision for retirement benefits is to be made on Actuarial Valuation Method. Hence, the University is required to make provision for retirement benefits on Actuarial Valuation Method.

D. General

D.1 Net Impact of Audit Comments

Net impact of Audit comments on the annual accounts of the Institute for the year ending 31st March 2024 is as under:

- i. Capital Fund is understated by ₹1.28 crore.
- ii. Current Liability and Provisions are overstated by ₹26.58 crore.
- iii. Assets are overstated by ₹25.30 crore.

D.2 A reference is invited to Rule 230 (8) of General Financial Rules 2017, which states that all interests or other earnings earned out of grants should be remitted into the Consolidated Fund of India immediately after finalization of accounts.

The University has been making advance payments out of Capital Grant to M/s Engineering Projects (India) Limited (EPIL) which was appointed as Project Management Consultant (PMC) in February 2013. As of March 2024, an advance payment of ₹282.50 crore was made by the University to M/s EPIL. An interest of ₹18.44 crore earned from unadjusted advances by M/s EPIL between 2013-14 and 2019-20 was remitted to UGC in March 2021. Balance interest of ₹1.17 crore¹ on

¹ ₹ 0.59 crore for 2020-21, ₹0.11 crore for 2021-22, ₹0.47 crore for 2022-23

unadjusted advances of M/s EPIL for the years 2020-21 to 2022-2023 as pointed out in previous SAR had not been remitted by the University.

Scrutiny of Utilization Certificates (UCs) submitted by M/s EPIL for the years 2022-23 and 2023-24 revealed discrepancies in interest figures reflected in the two UCs. As per UC of March 2024, an interest of ₹19.57 crore was shown earned/recovered from various agencies hired by M/s EPIL up to 31.03.2024, which was lesser than the interest of ₹19.61 crore shown earned as of March 2023, though an interest of ₹7.94 lakh was shown earned from Indian Overseas Bank during 2023-24 alone.

The interest earned by M/s EPIL during the year 2023-24 has neither been reflected under the Current Liabilities as required nor any disclosure was made in the Notes on Accounts regarding discrepancies in UCs due to which net interest could not be ascertained correctly.

D.3 Consultancy Expenditure of ₹5.24 crore under Capital Works-in-Progress has remained pending since 2020-21 with no addition or deduction. This Consultancy Expenditure should have been apportioned with the buildings/projects for which the Consultancy Service has been hired.

D.4 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.

E. Grants-in-Aid

Position of Grant-in-aid as on 31.03.2024 in the University was as under:

(figures in ₹crore)				
Particulars	OH-36 (Salary)	OH-31 (Recurring)	OH-35 (Capital)	Total
Opening Balance ²	1.46	-6.53	18.88	13.81
Add: Receipts during the year	40.00	21.41	5.00	66.41
Total Funds Available	41.46	14.88	23.88	80.22
Less: Expenditure/ Utilized during the year	35.64	20.64	13.47	69.75
Less: Refunded to UGC (RBI Pullback)	0.81	-	-	0.81
Balance as on 31.03.2024	5.01	-5.76	10.41	9.66

² Opening balance have been included from previous SAR

Unutilized grant as per Schedule 3C was ₹8.63 crore, thereby bringing the difference of ₹1.03 crore due to utilization of Capital Grant amounting ₹1.02 crore during 2022-23 for meeting expenditure in respect of Madan Mohan Malviya Mission on Teachers and Training Scheme as pointed out at comment A.1.2 and 0.01 crore on account of rounding to of figures.

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.

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 2024; and
- b. In so far as it relates to Income & Expenditure Account, of the surplus for the year ended on that date.

For and on behalf of the C&AG of India

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

Place: Chandigarh

Date: 07.01.2025

Annexure to the audit report

1. Adequacy of Internal Audit System

No internal audit was conducted for the year 2023-24.

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. As per clause 17 (5) of Central University Statutes, the Finance Committee shall meet thrice in a year to examine the accounts and to scrutinize proposals for expenditure. However, only two meetings³ had been conducted by the Finance Committee during the year 2023-24.
- iii. No internal audit was conducted for the year 2023-24.

3. System of Physical verification of fixed assets.

- i. Physical verification of fixed Assets for the year 2023-24 was not conducted.
- ii. The university had 33661 books in its library as of March 2024. last Physical verification of Library books had been conducted for the year ending March 2021.

4. System of Physical verification of Inventory

Physical Verification of Inventories for the year 2023-24 was not conducted.

5. Regularity in Payment of Statutory dues

As per the records the University is regular in depositing statutory dues except an amount of ₹5.96 lakh payable towards employer and employee contribution of New Pension Scheme which could not be deposited due to non-shifting of PRAN of the three teaching faculties.



Deputy Director

³24th Meeting held on 21st September 2023 & 25th Meeting held on 27th March 2024