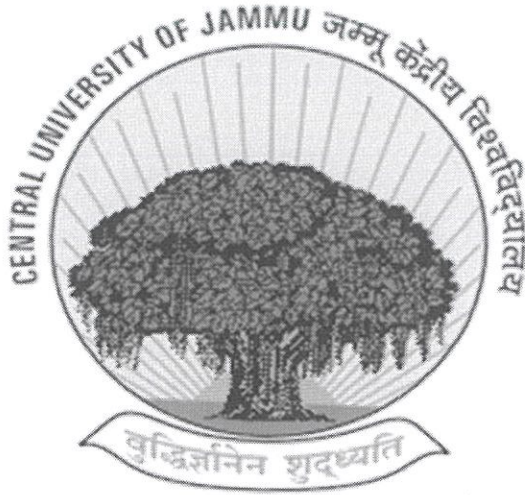


जम्मू केंद्रीय विश्वविद्यालय

Central University of Jammu



जम्मूकेंद्रीयविश्वविद्यालय
Central University of Jammu

वार्षिकलेखा
Annual Accounts
2024-2025

Rahya-Suchani (Bagla), District Samba– 181143, Jammu (J&K)
राह्या-सुचानी (बगला), जिला सांबा-181143, जम्मू (जम्मू-कश्मीर)
विश्वविद्यालय की वेबसाइट University website: www.cujammu.ac.in



BALANCE SHEET AS ON 31.03.2025

Sources of Funds	Schedule	Current Year	Previous Year
Corpus / Capital Fund	1	5,89,66,57,178.31	473,56,77,278.61
Designated / Earmarked / Endowment Funds	2	6,02,17,998.75	51,7,73,209.75
Current Liabilities & Provisions	3	1,66,01,85,380.10	143,25,74,336.62
Total		7,61,70,60,557.16	622,00,24,824.98
Application of Funds	Schedule	Current Year	Previous Year
Fixed Assets			
Tangible Assets	4	3,47,41,48,820.00	351,48,16,642.00
Intangible Assets	4C	4,88,488.00	49,07,006.00
Capital Works-in-Progress	4	1,90,02,92,322.00	111,04,77,187.00
Investments From Earmarked / Endowment Funds	5	-	-
Long Term		-	-
Short Term		-	-
Investments – Others	6	-	-
Current Assets	7	84,16,99,944.31	75,06,28,904.13
Loans, Advances & Deposits	8	1,40,04,30,982.85	83,91,95,085.85
Total		7,61,70,60,557.16	622,00,24,824.98
Significant Accounting Policies	23		
Contingent Liabilities and notes to Accounts	24		

(Mohammed Iqbal)

Finance Officer (I/c.)

Central University of Jammu

(Prof. Sanjeev Jain)

Vice Chancellor

Central University of Jammu



INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD/YEAR ENDED 31.03.2025

(Amount in Rupees)

Particulars	Schedule	Current Year	Previous Year
INCOME			
Academic Receipts	9	10,29,60,122.00	3,83,39,124.00
Grants / Subsidies	10	64,17,46,047.00	56,28,08,549.08
Income from investments (Interest)	11	7,77,66,953.00	4,60,30,258.25
Interest earned on loan etc.	12	0.00	0.00
Other Income	13	2,28,41,534.40	1,28,61,690.38
Prior Period income	14	0.00	23,79,707.00
Total (A)		84,53,14,656.40	66,24,19,328.71
Staff Payments & Benefits (Establishment expenses)	15	44,86,16,487.00	33,79,93,092.00
Academic Expenses	16	3,22,38,298	4,49,09,740.50
Administrative and General Expenses	17	18,77,44,554.00	12,93,33,183.20
Transportation Expenses	18	27,46,955.00	38,65,781.00
Repairs and Maintenance	19	1,84,74,951.00	2,91,17,775.00
Finance costs	20	989.70	3,22,436.38
Depreciation	4	19,58,31,148.00	11,19,19,526.00
Other Expenses	21	0.00	0.00
Prior Period Expenses	22	0.00	0.00
Total (B)		88,56,53,382.70	65,74,61,534.08
Balance being excess of Income over Expenditure (A-B)		(-) 4,03,38,726.30	49,57,794.63
Transfer to / from Designated Fund			
Building Fund			
Others (specify)			
Balance being Surplus / (Deficit) Carried to Capital Fund		(-) 4,03,38,726.30	49,57,794.63
Significant Accounting Policies	23		-
Contingent Liabilities and Notes to Accounts	24		-


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


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Central University of Jammu



RECEIPTS AND PAYMENTS ACCOUNTS FOR THE PERIOD / YEAR ENDED 31-03-2025

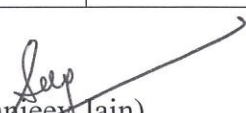
(Amount in Rupees)

RECEIPTS	CURRENT YEAR	PREVIOUS YEAR	PAYMENTS	CURRENT YEAR	PREVIOUS YEAR
I. Opening Balances			I. Expenses		
a) Cash Balances			a) Establishment Expenses	41,31,02,443.00	35,63,88,629.00
b) Bank Balance			b) Academic Expenses	3,22,38,298.00	4,48,12,020.50
i. In Current Accounts			c) Administrative Expenses	17,51,83,400.00	12,86,24,343.60
ii. In Deposit Accounts	73,55,98,662.00	3,68,09,830.51	d) Transportation Expenses	27,46,955.00	38,65,781.00
iii. Savings Accounts	1,50,30,242.13	61,14,18,408.00	e) Repairs & Maintenance	1,84,74,951.00	2,91,17,775.00
			f) Prior period expenses	0.00	0.00
II. Grants Received			II. Payments against Earmarked / Endowment Funds	23,23,831.00	5,30,596.00
a) From Govt. of India	86,50,00,000.00	66,00,00,000.00			
b) From State Govt.					
c) From Other Sources	15,79,031.00	4,12,991.00	From Other Sources (details)		
III. Academic Receipts	9,69,43,143.00	3,49,79,196.00	III. Payments against sponsored projects/Schemes	41,01,652.00	2,91,82,190.73
IV. Receipts against Earmarked / Endowment Funds	93,45,600.00	1,08,16,824.00	IV. Payment against sponsored Fellowships/Scholarships	2,48,73,083.00	61,55,047.00
V. Receipts against sponsored Projects / Schemes	2,36,87,688.00	4,11,85,556.07	V. Investments and Deposit made		
			a) Out of Earmarked / Endowment Funds		
			b) Out of funds (Investments-others)		
VI. Receipts against sponsored Fellowships and Scholarships	35,35,576.00	54,96,054.00	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	150744808.00	66335926.00
b) Other Investments			0 b) Capital works-in-Progress (Including Advances)	43867718.00	12775640.00
VIII. Interest Received on			VIII. Other Payments including statutory payments		
a) Bank Deposits	77516033.00	45282277.25	a) Repayment of Interest- UGC		
b) Loans and Advances			b) Repayment of Interest- MHRD		
c) Savings Bank Accounts	250920.00	747981.00			
IX. Investments encashed			IX. Grant Receivable / amount pulled by RBI on 31.03.25	0.00	8146591.00
X. Term Deposits with Scheduled Banks encashed	57279602.00	0.00	X. Deposit and Advances	70124019.06	70731196.00
XI Other Income (including prior period income)	22851534.00	12861690.38	XI. Other Payments (CUCET / B.Voc.) / HEFA	173604558.00	135657360.00
XII Deposits and Advances		47283831.75	XII. Closing Balances		
			a. Cash in hand		
			b. Bank Balances		
			In Savings Accounts	69581800.07	735598662.00
			In Deposit Accounts	771770573.00	15030242.13
XIII. Miscellaneous Receipts including Statutory Receipts					
XIV. Any other Receipts / HEFA	44120058.00	135657360.00			
Total	1952738089.13	1642951999.96	Total	1952738089.13	1642951999.96


 (Mohammed Iqbal)
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SCHEDULE – 1: CORPUS / CAPITAL FUND

(Amount in Rupees)

Particulars	Current Year	Previous Year
Balance at the beginning of the year	473,56,77,278.61	445,75,09,640.98
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	13,14,19,459.00	13,46,90,080.00
Add: Assets Purchased out of Earmarked Funds / (2213) (Table 4A)		0.00
Add: Assets Purchased out of Sponsored Projects, where ownership vests in the institution (Table 4D)	4,47,78,093.00	45,20,763.00
Add: Grants received from other Ministry / State Govt. / HEFA for Capital Fund	102,51,21,074.00	13,28,99,000.00
Add: Assets Donated/Gifts Received	0.00	11,00,000.00
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	(-) 4,03,38,726.30	49,57,794.63
Total (A)	589,66,57,178.31	473,56,77,278.61
Less: Grant receivable remain in transit upto 31.03.2025	0.00	0.00
(Less) Provision kept for liability of Grants 2024-25	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)	589,66,57,178.31	473,56,77,278.61

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

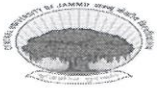


SCHEDULE 2: Designated / Earmarked / Endowment Funds 2024-25

(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 2024-25	Previous Year 2023-24
a) Opening balance	28,16,711.00	11,29,030.00	2,55,88,191.75	51,58,552.00	1,51,06,583.00	19,74,142.00	5,17,73,209.75	4,14,86,982.00
b) Additions during the year	14,24,480.00	50,000.00	13,59,518.00	0.00	58,54,153.00	6,57,449.00	93,45,600.00	93,08,866.75
c) Income from investments made of the funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
d) Accrued interests on investments / Advances	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
e) Interest on Saving Bank A/C	82,098.00	30,646.00	6,93,700.00	1,39,281.00	4,23,818.00	53,477.00	14,23,020.00	15,07,957.00
f) Other additions (specify)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total (A)	43,23,289.00	12,09,676.00	2,76,41,409.75	52,97,833.00	2,13,84,554.00	26,85,068.00	6,25,41,829.75	5,23,03,805.75
Utilization / Expenditure towards objectives of funds								
i) Capital Expenditure								
ii) Revenue Expenditure	4,23,200.00	2,05,740.00	7,25,118.00	0.00	5,40,284.00	4,29,489.00	23,23,831.00	5,30,596.00
Total (B)	4,23,200.00	2,05,740.00	7,25,118.00	0.00	5,40,284.00	4,29,489.00	23,23,831.00	5,30,596.00
Closing balance at the yearend (A-B)	39,00,089.00	10,03,936.00	2,69,16,291.75	52,97,833.00	2,08,44,270.00	22,55,579.00	6,02,17,998.75	5,17,73,209.75
Cash and Bank Balances	39,00,089.00	10,03,936.00	2,69,16,291.75	52,97,833.00	2,08,44,270.00	22,55,579.00	6,02,17,998.75	5,17,73,209.75
Investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest accrued but not due	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	39,00,089.00	10,03,936.00	2,69,16,291.75	52,97,833.00	2,08,44,270.00	22,55,579.00	6,02,17,998.75	5,17,73,209.75


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



SCHEDULE 2A: 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


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



SCHEDULE 3: CURRENT LIABILITIES AND PROVISIONS

		(Amount in Rupees)	
A. CURRENT LIABILITIES		Current Year	Previous Year
1. Deposit from Staff		0.00	0.00
2. Deposit from Students (Library / Hostel Security)		84,77,636.70	83,85,885.70
3. Sundry Creditors			
a. For Goods & Services (Payable Expenses)		4,77,74,119.00	8,30,253.00
b. Others		5,76,31,112.48	1,65,10,134.00
c. CUCET/ Endowment Funds			
4. Deposit others (including EMD, Security Deposit) (EPIL+ Others)		1,54,73,956.00	1,78,15,685.00
5. Statutory Liabilities (GPF, TDS, WC, TAX, CPF, GIS, NPS):		75,06,322.40	45,96,351.40
a. Overdue			
b. Others (Payable as on 31.03.2025)			
6. Other Current Liabilities			
a. Salaries		3,83,11,531.00	3,42,33,315.00
b. Receipts against sponsored projects (Schedule 3A)		3,89,15,100.07	4,40,71,335.07
c. Receipts against sponsored fellowships & scholarships (NET/JRF etc) (Schedule 3B1)		1,91,720.00	4,81,591.00
d. Unutilized Grants		17,97,43,936.50	8,63,30,411.45
e. Fee in advance (Accrual basis)		2,53,97,335.00	6,70,128.00
f. Caption Fee		1,91,66,553.00	1,76,03,751.00
g. Other Liabilities (Swami Vivekanad Chair & Hindi Dept., Wifi Campus / Madan Mohan Malviya Chair)		1,38,03,036.00	2,11,26,270.00
h. Other funds (Rent Received in Advance)		2,30,004.00	0.00
i. Laboratory Sec. Refundable		11,79,932.00	11,79,932.00
j. HEFA Loan		103,07,15,500.00	104,55,00,000.00
k. Education Loan		28,66,389.00	9,30,291.00
l. Unadjusted Staff Advances (Credit Balance)		18,648.00	0.00
m. National Testing Agencies		17,370.00	0.00
Total (A)		148,74,20,201.10	130,02,65,333.62
B. PROVISIONS			
1. For Taxation			
2. Gratuity		9,92,17,679.00	7,50,12,878.00
3. Superannuation Pension			
4. Accumulated Leave Encashment		7,35,47,500.00	5,72,96,125.00
5. Trade Warranties / Claims			
6. Others (Specify)			
Total (B)		17,27,65,179.00	13,23,09,003.00
G. Total (A+B)		166,01,85,380.10	143,25,74,336.62

Finance Officer (I/c.)

Central University of Jammu



SCHEDULE -3 (A) SPONSORED PROJECTS

(Amount in Rupees)

Sl. No	Name of the Projects	Opening Balance As on 01-04-2024		Receipt / Interest during the year 2024-25		Total	Expenditure during the year 2024-25	Closing Balance as on 31-03-2025	
		Credit	Debit	Receipt	Interest			Credit	Debit
1	Ajay Kumar Singh NBC 4299-91	15885		0	429	16314		16314	
2	ANEEQA BASHEERSET INSPIRE(4299-002)			0	0	0	466060		466060
3	ANKIT TANDONER BG 4299-0035			3800000	78121	3878121	687764	3190357	
4	ASHISH KUMAR PHYSICSDO - CARS 4299-0032			483050	1565	484615	535227		50612
5	Ashish Kumar Singh IUAC 4299-014			25000	185	25185	6000	19185	
6	ASHOK KUMAR YADAV 4299-85 RECURRING	146927		853996	11752	1012675	962041	50634	
7	Ashok Kumar Yadav ICMR 4299-85 NON RECURRING	12656		0	342	12998		12998	
8	Ashwani Kumar Nanda ICSSR 4299-08	124908		0	3171	128079	29013	99066	
9	ATAL AICTE. PRADEEP KUMAR SINGH 4299-0040			250000	0	250000	250000	0	
10	AUDESH BHAT ICMR EMR 4299-65	573998		0	11251	585249	424829	160420	
11	BHANDHANA VERMA DST INSPIRE 4299-003			0	0	0	351218		351218
12	BHAT IQBALL MAJEED ICSSR 4299-012 (PFMS Code 0877	170701		149625	3331	323657	273706	49951	
13	CAPACITY BUILD PROG PROF VANDANA SHARMA 4299-0038			600000	0	600000	677527		77527



14	CSIR SK KHOSA 4299-10	337977		0	9126	347103		347103	
15	Cyber Security Challenges 4299-54		328	0	0	-328			328
16	DINESH KUMAR SERB NON RECURRING (4299-89)	497706		0	13237	510943	49600	461343	
17	DINESH KUMAR SERB RECURRING 4299-89	1403202		0	77933	1481135	198354	1282781	
18	Dr.Ajay Kumar Singh ICPR 4299-70	129692		0	2140	131832	108451	23381	
19	DR AJAY KUMAR SINGH ICSSR 4299-0029	1160000		0	29709	1189709	575170	614539	
20	DRDO PROJECT YASHWANT SINGH 4299-68	14095014		0	368448	14463462	620667	13842795	
21	DRDO YASHWANT SINGH 4299-31 Vulnerability	12007		338098	1397	351502	348675	2827	
22	Dr. Jaya Bhasin, ICSSR CBP 4299-83	1199		0	32	1231		1231	
23	Dr.MURUGES AN A 4299-4	5036		0	0	5036		5036	
24	DR. NEETA RANI ICSSR 4299-0034			350000	4671	354671	412485		57814
25	Dr. Pankaj Mehta 4299-69	12517		0	338	12855		12855	
26	DR. PRAGATI KUMAR JKST&IC 4299-0023	190950		285025	6191	482166	463641	18525	
27	DR.PRINCY GUPTA JKST&IC 4299-0020	160800		239975	5213	405988	311684	94304	
28	DR.RITUBAKS HI ICSSR 4299-0028	849200		0	21913	871113	505265	365848	
29	DR. SAMANTA VAISHNAVI DBT 4299-78		4935 0	0	13053	-36297	24183	0	60480
30	Dr. Sanjay Comp Operation Bet Spaces of Di 4276	134888		0	0	134888	134888	0	

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31	DR. SHAHID MUSHTAQ, & JAYA BHASIN RD&PR 4299-0039			651000	0	651000	651000	0	
32	Dr. Shavetambri Jasrotia JKST&IC 4299-0022	120600		179975	5574	306149	111467	194682	
33	DR. SHELLY SEHGAL JKST&IC 4299-0026	181282		279025	5949	466256	314316	151940	
34	DR. SHWETAY ADAV CSTEP4299-59	268121		0	4468	272589	168766	103823	
35	DR. SHWETA YADAV ISJRP 4299-009 ZB		16374	529959	0	513585	536966		23381
36	DR. SUJATA KUNDAN JKST&IC 4299-0021	171035		255025	7224	433284	133125	300159	
37	DR. SUNIL DHAR THEMATIC STUDIES 4299-55	513649		0	13879	527528		527528	
38	DR. TAPTA KANCHAN ROY JKSTIC4299-0019	120600		179975	5060	305635	94028	211607	
39	DR. TAPTA KANCHAN ROY RECURRING SERBG 4299-0018	691718		0	6540	698258	430137	268121	
40	Dr. Tapta Kanchan Roy SERB MTR 4299-72	4952		180000	174	185126	178000	7126	
41	Dr. Vishal Singh JKST&IC 4299-0025	190950		285025	7889	483864	164645	319219	
42	Dr. V. Sridharan 4287 SERB Closed			67772	0	67772	67772	0	
43	DR. V. SRIDHARAN JKST & IC 4299-0024	176880		263975	8945	449800	97406	352394	
44	Dr. V Sridharan SERB 4299-66		96395	221206	0	124811	124811	0	



45	DST FINANANCED 4212 (BY PROF Y.PARDHASA RTHI)	115793		0	3127	118920		118920	
46	DST INSPIRE FELLOWSHIP 4299-37			0	0	0	275423		275423
47	DST INSPIRE FELLOWSHIP ARSHIA GUPTA 4299- 0010			0	0	0	423300		423300
48	DST - NIMAT PROJECT 2018-19 (4299- 1)	90041		0	2431	92472		92472	
49	DST PURSE . PAWAN KUMAR 4299-99 ZB		141320	2310225	0	2168905	32197080		300281 75
50	FIELD MAPING GOWHAR RASOOL 4299-27		413692	413692	0	0		0	
51	FIST (MATH) 4273	174729		0	4718	179447		179447	
52	GENDER DIDCUSSION IN SCHOOLOF J AND K GENDER (4257	301407		0	8139	309546		309546	
53	GENDER EQUITY ICSSR (PROF JAYA BHASIN) 4299-015			150000	1599	151599	63104	88495	
54	GENSIS STARTUP 4299-07 ZB			800000	0	800000	980000		180000
55	GIA KALAM CENTRE ARVIND K SELWAL 4299- 46	261974		0	0	261974	261974	0	
56	GIA KALAM CENTRE BHAVNA ARORA 4299- 47		157653	157653	0	0		0	
57	GIA KALAM CENTRE(DR.P AWAN) 4299- 51	7190		0	0	7190		7190	
58	GIA KALAM CENTRE VINAY KUMAR 4299-49		1657 3	0	0	-16573		0	16573



59	GIA KALAM CENTRE VISHAL SINGH 4299- 50	504420		0	0	504420	502951	1469	
60	HEAD DEPT OF EVS DST FIST 4299-63	3060039		23158	53070	3136267	3005912	130355	
61	ICMR-CAR AUDESH BHAT 4299-8	770506		0	20805	791311		791311	
62	ICSSR. ASIT KUMAR MANTRY 4299-74	158934		0	3988	162922	13993	148929	
63	ICSSR JAYA & SHAHID MUSHTAQ 4299-005	716553		54365	13259	784177	383326	400851	
64	ICSSR .MOHAN GALGOTRA 4299-018			450000	100	450100		450100	
65	ICSSR. NEELIKA ARORA 4299-0013	608453		0	7854	616307	519979	96328	
66	ICSSR GOVIND K INAKHIYA 4255	2500		0	0	2500		2500	
67	ICSSR GOVIND SINGH/BACH HABABU (4272)	130182		0	3515	133697		133697	
68	ICSSR JAYA BHASIN 4249	5566		0	150	5716		5716	
69	ICSSR JAYA BHASIN/shahi d 4288	36050		0	973	37023		37023	
70	ICSSR MNREGA (RL BHAT) 4281	121882		0	3291	125173		125173	
71	ICSSR PROF JAYA BHASIN , SHAHID MUSHTAQ 4299-0016	646874		0	15199	662073	336530	325543	
72	ICSSR SWAMI VIVEKANAND 4299-44	47174		0	1274	48448		48448	
73	INCUBATION CENTRE JK BANK 4299- 30	807553		0	21806	829359		829359	
74	INDUS EDUTRAIN PVT LTD 4299-03		1805	0	0	-1805			1805

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75	IOR GRANT NCAP SHWETA YADAV 4299- 0014	412		0	11	423		423	
76	ISRO RESPOND ASHISH KUMAR 4299- 016			3426734	0	3426734	3547500		120766
77	IUAC UFR 74307. PRAGATI KUMAR 4299-004	12640		193000	2389	208029	12453	195576	
78	J&KAIDS CONTROL SOCIETY 4299-90	20100		0	78	20178	19900	278	
79	J&K KHADI & VILLAGE INDUSTRIES BOARD MOHIT4299-79		5619 0	99400	0	43210		43210	
80	Jk Pollution Board (Jammu) 4299-40	341987		0	0	341987	341987	0	
81	JKSCSTBC DEV GOVIND K INAKHIYA 4299-29	2890		0	78	2968		2968	
82	JKST& IC JKDST SACHIN KUMAR GUPTA 4299- 0037			300000	2985	302985	284327	18658	
83	J.N BALIYA ICSSR 4299- 006 PMJAY	5860		0	0	5860	31908		26048
84	MINISTRY OF SPORTS 4243			0	0	0	59560		59560
85	M Sc BIOTECHNOL OGY (4299-57) DBT	1871111		422468	45131	2338710	779205	1559505	
86	Municipal Corp. Jammu Hod PPPA 4299-35	26103		0	705	26808		26808	
87	NATIONAL SERVICE SECHME JJEGNATHAN 4283	30930		0	835	31765		31765	
88	NBHM AJAY KUMAR SHARMA AP 4299-17	101786		0	2748	104534		104534	
89	NBHM DAE. DEEP SINGH 4299-53	125788		0	0	125788		125788	



90	NCW JAYA & SHAHID 4299-96		1080	37140	0	36060	36055	5	
91	NISD(DR NANCY MENGI)4274		3101	0	0	-3101			3101
92	PARDHAN MANTRI GRAM SADAK YOGNA 4299-97		19368	887138	4456	872226	248000	624226	
93	PAWAN KUMAR UGC BSR RES PROJ 4252		20105	0	0	-20105			20105
94	PRAGATI KUMAR FABR INORG FOR OPT EL(SERB) 4246	36		0	0	36		36	
95	Pragati Kumar UGC BSR RES PROJECT 4251		12772	0	0	-12772			12772
96	PR.J.N BALIYA IKS 4299-0012	125250		0	0	125250		125250	
97	PROF KUSUM K SERB NON RECURRING 4299-0015	2005000		0	50125	2055125		2055125	
98	PROF KUSUM KUMARI RECURRING 4299-0015	320800		241400	7842	570042	248531	321511	
99	Prof Kusum Kumari SERB Non Recurring 4299-008	2000000		0	50000	2050000		2050000	
100	Prof Kusum Kumari SERB Recurring 4299-008	300000		230000	7500	537500	230000	307500	
101	PROF VINAY KUMAR-- NRSC-LDS (ISR-LAB) 4299-0036			200000	0	200000	200000	0	
102	Rajiv Gandhi NIYD (4233)	4120		0	0	4120		4120	
103	RESEARCH & DEVELOPMENT (HANDICRAFT) 4238	579638		0	15651	595289		595289	
104	RITU BAKSHI ICPR 4299-95	179903		0	4286	184189	131421	52768	
105	Rouchi Choudhary ICSSR 4299-0011	387466		500000	3834	891300	847960	43340	



106	Rouchi Choudhary NCRI 4299-25	141		0	0	141		141	
107	SAMANTA VAISHNAVI JKST&IC 4299-64	557270		0	0	557270	557270	0	
108	SERB-2 Ashok Kumar Yadav 4299-9		2719 5	0	0	-27195		0	27195
109	SERB AJAY KUMAR SHARMA4299- 18	14159		0	2026	16185		16185	
110	SERB ASHOK Kumar Yadav ECR (4296)	61910		0	1672	63582		63582	
111	SERB BRIJ MOHAN SINGH BAHU 4258		124377	0	0	-124377			124377
112	SERB ANITA SINGH 4299- 20		3898	0	0	-3898			3898
113	SERB-EEQ PROJECT PAWAN KUMAR 4244		396921	0	0	-396921			396921
114	SERB PROJECT DINESH KUMAR EVS (4277)	173412		260557	0	433969	521114		87145
115	Serb Project. Venkata Dodi 4282	4740		0	0	4740		4740	
116	SERB TAPTA KANCHAN ROY 4299-28	1057		0	0	1057		1057	
117	SHAHID MUSHTAQ & JAYA BHASIN NCW 4299-007	486224		0	10747	496971	195000	301971	
118	SHIVALI CHOUDHARY ICSSR FELLOWSHIP			198500	0	198500	123000	75500	
119	SKILL DEVELOPME NT & YOUTH EMPOWERM PROG.4299- 0030	304685		3300	6340	314325	307987	6338	
120	Skill Gap Survey Study in District Samba 4299- 0031	210525		140000	5312	355837	231620	124217	
121	Sunil Dhar (KHANP) 4299-80	304702		0	5844	310546	146834	163712	



122	Suram Singh (Non Recurring) SERB 4299-87	11314		3100	0	14414	14414	0	
123	Suram Singh (SERB) Recurring 4299-87	117567		730212	2911	850690	750734	99956	
124	SURVEY AND STUDIES ARTISIANS(42 24}	9391		516178	2483	528052	366178	161874	
125	TANUJ DESWAL IUAC - UFR 4247	1387		0	37	1424		1424	
126	TAPTA KANCHAN ROYSERBG NON RECURRING 4299-0018	1809000		0	45225	1854225		1854225	
127	UDAY PRATAP SINGH SERB 4299-010	12931		200000	2507	215438	211582	3856	
128	UGC BSR ASHOK KUMAR YADAV 4268	595		0	0	595		595	
129	UGC-BSR(DR AUDESH K BHATT) 4290	3826		0	0	3826		3826	
130	UGC BSR (DR VISHAL SINGH I)4291	10324		0	0	10324		10324	
131	UgcBsrProject DEEPAK KUMAR (4289)	9		0	0	9		9	
132	UGC- BSRPROJECT (VIKASSRIVA STWA)4294	1438		0	0	1438		1438	
133	UGC BSR PROJECT SANJAYU KUMAR 4299- 6	3093		0	0	3093		3093	
134	UGCBSR STRATUP GRANT SURAM SINGH 4299- 16	24499		0	0	24499		24499	
135	UGC(MRP)SA MANTA VAISHANVI(42 59)	12474		0	0	12474		12474	
136	UNESCO RITU BAKSHI 4299-98	130538.07		0	3525	134063		134063.07	



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137	Vigyan Jatra (Suram Singh) 4299-86	2316		0	0	2316		2316	
138	VINAY KUMAR NRSC RANN(ISRO - LAB)4299-81	302250		271762	3114	577126	470211	106915	
139	VINITA SHARMA (NDF)4299-92	16673		0	450	17123		17123	
	Grand Total	44073140.07	1558497	23687688	1185395	67387726.0 7	61367210	38915100.07	328945 84.00


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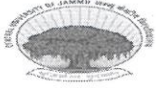


SCHEDULE 3 (B 1): SPONSORED FELLOWSHIP AND SCHOLARSHIP

(Amount in Rupees)

Sl. No	Name of Sponsor	Opening Balance As on 01-04-2024		Receipt/ Interest during the year 2024-25		Total	Expenditure during the year 2024-25	Closing Balance as on 31-03-2025	
		Credit	Debit	Receipt	Interest			Credit	Debit
1	CSIR FELLOWSHIP CONTINGENCY 4299-77	23,515	0	0	0	23,515	0	23,515	0
2	ICSSR FELLOWSHIP DR RAVI SHANKAR SINGH (4299-42)	12,500	0	0	0	12,500	0	12,500	0
3	ICSSR FELLOWSHIP SHAHNAWAZ 4299-21	60,000	0	0	0	60,000	0	60,000	0
4	ICSSR FELLOWSHIP SOHAIL QUYOOM 4299-75	10,347	0	0	0	10,347	0	10,347	0
5	KHUSHBOO YADAV SERB NPDP 4299-84	17,320	0	7,34,787	0	7,52,107	7,52,107	0	0
6	POOJA SHARMA ICSSR FELLOWSHIP 4299-94	22,258	0	0	0	22,258	0	22,258	0
7	Pravin Kumar ICSSR FELLOWSHIP 4299-15	3,743	0	0	0	3,743	0	3,743	0
8	REMESH KRISHNAN P ICSSR FELLOWSHIP 4299-001	1,30,000	0	1,10,000	0	2,40,000	1,90,021	49,979	0
9	Satish Dhawan Centre Fellowship (ISRO) 4299-93 ZB	71,908	0	7,58,640	0	8,30,548	8,21,860	8,688	0
10	Shuvam Sharma ICSSR FELLOWSHIP 4299-0027	1,30,000	0	1,30,000	0	2,60,000	2,59,310	690	0
	Grand Total	4,81,591	0	17,33,427	0	22,15,018	20,23,298	1,91,720	0

Finance Officer (I/c.)
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SCHEDULE 3(B): OTHER SPONSORED LIABILITIES

(Amount in Rupees)

Sl No	Name of the Sponsor	Opening Balance As on 01-04-2024		Receipt/ Interest during the year 2024- 25		Total	Expendit ure during the year 2024-25	Closing Balance as on 31-03-2025	
		Credit	Debit	Receipt	Interest			Credit	Debit
1	ESTABLISHMEN T OF HINDI DEPTT(4225)	13,734	0		371	14105		14,105	
2	Establishment of Wifi Campus (UGC)4234	77,25,829	0	0	2,08,597	7934,426		79,34,426	
3	ESTAB OF KALAM CENTRE 4299-36	1,20,80,489	0	0	3,21,840	12402,329	7889310	45,13,019	
4	ESTAB OF MAHARISHI DAYA NAND CHAIR (4299-34)	12,78,148	0	0	34,510	1312,658		13,12,658	
5	ESTAB OF SWAMIVIVEKAN AND CHAIR(4228)	28,070	0	0	758	28,828		28,828	
6	MMTTC PROJECT (DR. NEELIKA ARORA) 4299- 0017 ZB	0	3,94,634	18,02,149	0	1407,515	1657581		2,50,066
	Grand Total	2,11,26,270	3,94,634	18,02,149	5,66,076	2,30,99,861	95,46,891	1,38,03,066	2,50,066

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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)	0	0
Less: Refunds		
Less: Utilized for Revenue Expenditure		
Less: Utilized for Capital Expenditure		
Total (b)	0	0
Unutilized carried forward (a-b)		
B. UGC grants: Plan	5,40,94,617.60	4,00,31,402.68
Balance B/F		
Add: Receipts during the year	86,65,79,031.00	66,41,29,921.00
Add: Interest & Other Receipt		
Less Receivable from UGC		
Total (c)	92,06,73,648.60	70,41,61,323.68
Less: Refunds (Amount Pulled Back by RBI)	-	81,46,591.00
Less: Utilized for Revenue Exp.	64,17,46,047.00	56,28,08,549.08
Less: Utilized for Capital Exp. Including adv	19,46,12,526.00	7,91,11,566.00
Total (d)	83,63,58,573.00	65,00,66,706.08
Add Un Adjusted Advance (e)	9,54,28,860.85	3,22,35,793.85
Unutilized carried forward (c-d+e)	17,97,43,936.45	8,63,30,411.45
C. UGC Grants Non-Plan		
Balance B/F		
Add: Receipts during the year		
Total (f)	0	0
Less: Refunds		
Less: Utilized for Revenue Exp.		
Less: Utilized for Capital Exp.		
Total (g)	0	0
Unutilized carried forward (e-f)		
D. Grants from State Govt.		
Balance B/F		
Add: Receipts during the year		
Total (h)	0	0
Less: Utilized for Revenue Expenditure		
Less: Utilized for Capital Expenditure		
Total (i)	0	0
Unutilized carried forward (G-h)		
*Grand Total (A+B+C+D)	17,97,43,936.45	8,63,30,411.45

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 Finance Officer (I/c.)
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(Amount in Rupees)

Gross Block							Depreciation			NET BLOCK	
Sl No	Assets Heads	Op. Bal. 01-04-2024	Additions	Deductions	Cl. Balance	Dep. Opening Balance	Depreciation for the year	Deprec./ Adjust.	Cl. Balance	31-03-2025	31-03-2024
1	Building (2202, 2102 & 2103)	1072445756	852257		1073298013	90226452	21465960	4453941	116146353	957151660	9822219304
2	Tubewell and water supply 2011 & 2007	56052744	13040555		69093299	5385503	1381866	229754	6997123	62096176	50667241
3	Road and Bridges(2003, 2106 & 2107)	2090300162	202271		2090502433	200834374	41810049	8567909	251212332	1839290101	1889465788
4	Power Supply & Distribution (2008, 2015)	270663612	8909382		279572994	49409062	13978650	2535546	65923258	213649736	221254550
4A	OFC CONNECTIVITY AND INTERNET 2014	3808578	0		3808578	504340	190429	38641	733410	3075168	3304238
5	Pre-fabricated Structures 2314	8889284	455323		9344607				5242280	4102327	6451675
6	Temporary Partitions 2318	17071228	382821		17454049	11958116	1289282	1606789	11640609	5813440	5113112

2018



7	Electrical installation and Equipment 2316	7342259	2415523		9757782	1188688	469685	42782	1701155	8056627	6153571
8	Plant and Machinery (2302,2324, 2304,2321 &2338)	37459568	1116946		38576514	15074702	2336356	3394132	20805190	17771324	22384866
9	Scientific & Lab. Equipment 2311	204495450	40573615		245069065	45219925	19605524	5663063	70488512	174580553	159275525
10	Office Equipment (2315, 2309)	7699010	917778		8616788	2417730	632084	495622	3545436	5071352	5281280
11	Audio Visual Equipment (2310 & 2313)	25443969	16211732		41655701	6476929	3108585	889567	10475081	31180620	18967040
12	Computers & Peripherals (2317,2306 &2307)	88931712	32804474		121736186	51349173	16515816	1002996 9	77894958	43841228	37582539
13	Furniture, Fixtures & Fittings, AC, Utensils (2336,2319, 2303& 2312)	131240193	26128225		157368418	41362831	11514845	1158959 6	64467272	92901146	89877362
14	Vehicles (2323,2322, 2320	5190387	0		5190387	3663350	133000	848064	4644414	545973	1527037



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G	Construction of Building- HEFA 2 - 2109	0	55501228		55501228	0	0	0	0	0	55501228	0
H	Research Station at Patnitop	0	2410483		2410483	0	0	0	0	0	2410483	0
I	Construction of Building -Other Than HEFA- 2110	8452099	62155691		70607790	0	0	0	0	0	70607790	8452099
	Total (B)	1110477187	789815135	0	1900292322	0	0	0	0	0	1900292322	1110477187
Intangible Assets (C)												
18	E Books & Journals 2337	9550892	0	0	9550892	7305625	410093	1702436	9418154	132738	2245267	
19	Computer Software 2308	12953420	248540	0	13201960	10291681	1389169	1165360	12846210	355750	2661739	
	Total (C)	22504312	248540	0	22752852	17597306	1799262	2867796	22264364	488488	4907006	
	Grand Total (A+B+C)	5195971187	940559943	0	6136531130	565770352	140263835	55567313	761601500	5374929630	4630200835	

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Finance Officer (I/c.)
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SCHEDULE 4 A: PLAN

(Amount in Rupees)

Sl. No	Assets Heads	GROSS BLOCK					DEPRECIATION				NET BLOCK	
		Op. Bal. as on 01-04-24	Additions	Deduction	Cl. Balance	Dep. Opening Balance	Depreciation for the year	Deprec. / Adjust.	Cl. Balance		31-03-2025	31-03-2024
1	2	3	4	5	6	7	8	9	10	11	12	
1	Building	952797008	852257		953649265	84517443	19072985	4453941	103590428	850058837	868279565	
2	Tube-well and water supply	56052744	13040555		69093299	5385503	1381866	229754	6767369	62325930	50667241	
3	Road and Bridges	2090300162	202271		2090502433	200834374	41810049	8567909	242644423	1847858010	1889465788	
4	Power Supply & Distribution	270663612	8909382		279572994	49409062	13978650	2535546	63387712	216185282	221254550	
5	OFC CONNECTIVITY AND INTERNET	3808578	0		3808578	504340	190429	38641	694769	3113809	3304238	
6	Pre-fabricated Structures	7995203	455323		8450526	2321916	560602	2177013	2882518	5568008	5673287	
7	Temporary Partitions	17071228	382821		17454049	11958116	1289282	-1606789	13247398	4206651	5113112	
8	Electrical installation and Equipment	7333759	2415523		9749282	1187476	469260	42782	1656736	8092546	6146283	
9	Plant and Machinery	34121572	1110946		35232518	14602036	2169156	3394132	16771192	18461326	19519536	
10	Scientific & Lab. Equipment	38336196	4117420		42453616	15533295	3396288	5663063	18929583	23524033	22802901	
11	Office Equipment	7097864	905778		8003642	2293141	586098	495622	2879239	5124403	4804723	
12	Audio Visual Equipment	22572904	16211732		38784636	6029777	2893255	889567	8923032	29861604	16543127	
13	Computers & Peripherals	68906537	32431828		101338365	40401119	12436252	1002996	52837371	48500994	28505418	
14	Furniture, Fixtures & Fittings	116209031	18332976		134542007	38960189	9802864	1158959	48763053	85778954	77248842	
15	Vehicles	5190387	0		5190387	3663350	133000	848064	3796350	1394037	1527037	

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16	E- Rikshaw 2353	1176000	0	1176000	470400	470400	0	940800	235200	705600
17	Lib. Books & Scientific Journals	33580616	6280655	39861271	19653468	2791024	3328273	22444492	17416779	13927148
18	Sports Items 2334	540233	96986	637219	122351	50977	22434	173328	463891	417882
	Total (A)	3733753634	105746453	3839500087	497847356	113482437	52699517	611329793	3228170294	3235906278
	Capital Work in Progress (B)									
19	(i) Land Survey & Boundar Wall	212452129	17767598	230219727	0	0	0	0	230219727	212452129
20	(ii) Girls Hostel	63269113	0	63269113	0	0	0	0	63269113	63269113
21	(iii) Consultancy Expenditure	52422930	0	52422930	0	0	0	0	52422930	52422930
22	Power Supply and Distribution (JK Govt.)	55396076	15936000	71332076	0	0	0	0	71332076	55396076
23	Construction of Buiding - other than HEFA	8452099	0	8452099	0	0	0	0	8452099	8452099
	Total (B)	391992347	33703598	4265196032	0	0	0	0	425695945	391992347
	G. Total (A+B)	4125745981	139450051	4265196032	497847356	113482437	52699517	611329793	3653866239	3627898625


Finance Officer (I/c.)
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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. 01.04.24	Additions	Deductions	Cl. Balance	Dep. Opening Balance	Depreciation for the year	Depreciation/ Adjustment	Total Depreciation	31-03-2025	31.03.2024
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. 01.04.24	Additions	Deductions	Cl. Balance	Dep. Opening Balance	Depreciation for the year	Depreciation / Adjustment	Total Depreciation	31-03-2025	31.03.2024
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

SCHEDULE 4 C: INTANGIBLE ASSETS

(Amount in Rupees)

Sl. No.	Asset Heads	Gross Block				Depreciation Block				Net Block	
		Opening Balance	Additions	Deductions	Closing Balance	Depre./ Amortization's opening Balance	Depreciation / Amortization for the year	Deductions / Adjustments	Closing Balance	31.03.2025	31.03.2024
1	Patents & Copyrights	0	0	0	0	0	0	0	0	0	0
2	Computer Software	1,29,53,420	2,48,540	0	1,32,01,960	1,02,91,681	8,69,901	0	1,11,61,582	20,40,378	2,66,17,39
3	E Books & Journals	95,50,892	0	0	95,50,892	73,05,625	28,057	0	73,05,625	22,45,267	2,24,52,67
	TOTAL	2,25,04,312	2,48,540	0	2,27,52,852	1,75,97,306	8,97,958	0	1,84,67,207	42,85,645	4,90,70,06



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SCHEDULE 4 C(i): PATENTS AND COPYRIGHTS

Amount in Rupees					
Particulars	Opening Balance	Addition	Gross	Amortization	Net block 31.03.2025
A. Patent Granted					Net Block 31.03.2024
1. Balance as on 31-03-2024 of Patents obtained in 2013-24 (Original Value RS.....)	0.00	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00	0.00
Particulars	Opening Balance	Addition	Gross	Amortization	Net block 31.03.2025
B. Patents pending in respect of Patents applied for					Net Block 31.03.2024
1. Expenditure incurred during 2009-10 to 2011-12	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
3. Expenditure incurred during 2017-18	0.00	0.00	0.00	0.00	0.00
Total	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

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Central University of Jammu



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Amount in Rupees

Sl. No.	Assets Heads	Gross Block				Depreciation				Net Block	
		Op. Bal. 01-04-2024	Additions	Deductions	Cl. Balance	Dep. Opening Balance	Depreciation for the year	Depreciation/ Adjustment	Total Depreciation	31-03-2025	31-03-2024
1	Buildings (SOE)	6,99,83,000	0	0	6,99,83,000	2771,327	13,99,660		41,70,987	6,58,12,013	6,72,11,673
1	Buildings (ISRO)	4,96,65,748	0	0	4,96,65,748	2937,682	9,93,315		39,30,997	4,57,34,751	4,67,28,066
2	Tube wells & Water Supply	0	0	0	0	0	0		0	0	0
3	Roads & Bridges	0	0	0	0	0	0		0	0	0
4	Power Supply & Distribution	0	0	0	0	0	0		0	0	0
4A	OFC connectivity and internet	0	0	0	0	0	0		0	0	0
5	Pre-fabricated Structures 2314	8,94,081	0	0	8,94,081	115,693	67,056		1,82,749	7,11,332	7,78,388
6	Temporary Partitions	0	0	0	0	0	0		0	0	0
7	Electrical installation and Equipment	8,500	0	0	8,500	1,212	425		1,637	6,863	7,288
8	Plant and Machinery (2302,2324, 2304,2321 &2338)	33,37,996	6000	0	33,43,996	472,666	1,67,200		6,39,866	27,04,130	28,65,330
9	Scientific & Lab. Equipment 2311	16,61,59,254	36456,195	0	20,26,15,449	29686,630	1,62,09,236		4,58,95,866	15,67,19,583	13,64,72,624
10	Office Equipment (2315, 2309)	6,01,146	12,000	0	6,13,146	124,589	45,986		1,70,575	4,42,571	476,557
11	Audio Visual Equipment	28,71,065		0	28,71,065	447,152	2,15,330		6,62,482	22,08,583	24,23,913
12	Computers & Peripherals (2317,2306 &2307)	2,00,25,175	3,72,646	0	2,03,97,821	10948,054	40,79,564		1,50,27,618	53,70,203	90,77,121



13	Furniture, Fixtures & Fittings (2336,2319,2303)	1,50,31,162	77,95,249	0	2,28,26,411	2402,642	17,11,981	41,14,623	1,87,11,788	1,26,28,520
14	Vehicles	0	0	0	0	0	0	0	0	0
14	E- Rickshaw 2353	0	0	0	0	0	0	0	0	0
15	Library Books & Scientific Journals	8,16,105	1,07,725	0	9,23,830	355,364	92,383	4,47,747	4,76,083	4,60,741
16	Sports Items 2334	0	0	0	0	0	0	0	0	0
	Total A	32,93,93,232	4,47,49,815	0	37,41,43,047	3,22,76,640	2,49,82,136	7,52,45,147	29,88,97,900	27,91,30,221
Capital Work in Progress (B)										
17	Construction of Kalam Center	48646,762		0	4,86,46,762	0	0	0	4,86,46,762	4,86,46,762
18	Construction Of Buiding -HEFA 1	669838,078		0	66,98,38,078	0	0	0	66,98,38,078	66,98,38,078
19	Construction Of Buiding-HEFA 2	0	5,55,01,228	0	66,98,38,078	0	0	0	66,98,38,078	0
20	Research Station at Patnitop	0	24,10,483	0	66,98,38,078	0	0	0	66,98,38,078	0
	Total (B)	71,84,84,840	5,79,11,711	0	205,81,60,996	0	0	0	205,81,60,996	71,84,84,840
Intangible Assets (C)										
1	Computer Software	1,29,53,420	28,278	0	12981598	1,02,91,681	5,19,268	1,08,10,949	21,70,749	26,61,739
2	E Books & Journals	95,50,892	0	0	9550892	73,05,625	3,82,036	73,05,625	22,45,267	22,45,267
	Total (C)	2,25,04,312	28,278	0	22532590	1,75,97,306	9,01,304	1,81,16,574	4416016	49,07,006
	G.TOTAL	107,03,82,384	10,26,89,804	0	245,48,36,633	4,98,73,946	2,58,83,440	9,33,61,721	236,14,74,912	100,25,22,067

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

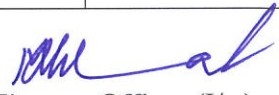

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Central University of Jammu



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


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.)
Central University of Jammu



SCHEDULED 7: CURRENT ASSETS

(Amount in Rupees)

	Current Year	Previous Year
1. Stock	0.00	0.00
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:	3,47,571.24	0.00
a. Debts Outstanding for a period exceeding six months	0.00	0.00
b. Others	3,47,571.24	0.00
3. Cash and Bank Balances	0.00	0.00
a. With Scheduled Banks:		
- In Saving Accounts (J&K Bank)	12159.42	(-) 1,00,50,836.09
- In Saving Accounts (SBI)	97,71,955.66	7028968.62
5. Fees Collect Account	5,30,98,000	0.00
6. J&K Bank (ESCROW) ----02	4,000.00	4,000.00
7. HDFC Bank-2801	0.00	96,02,201.60
8. HDFC Bank- 3698	61,99,828.00	84,72,594.00
9. BANK OF MAHARASHTRA 604---716 (ZBA)	0.00	-1
10. CANARA BANK MMTTC 1101--167 (ZBA)	0.00	26,686.00
11. ICICI BANK (IKS) 255----856 (ZBA)	1.00	1.00
12. CANARA BANK 110140228113	7.00	0.00
b. With Scheduled Banks:		
- In term deposit Accounts (J&K & SBI)	47,26,38,806.00	52,99,18,408.00
AUTOSWEEP ESCROW JK 02	8,58,520.00	7,53,075.00
AUTOSWEEP SBI 329--1713	3,43,02,173.00	1,51,33,503.00
AUTOSWEEP JK 02	26,39,71,074.00	18,97,93,676.00
4. Cheques in Hand	5,01,098.99	0.00
5. Payments done but not yet cleared	(-)5,250.00	0.00
Total	84,16,99,944.31	75,06,28,904.13

Finance Officer (I/c.)

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Schedule 7 Annexure A

(Amount in Rupees)

I. Savings Bank Accounts	
1. J&K Bank -02	12,051.42
2. J&K Bank-09	27.00
3. J&K Bank-08	29.00
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	97,71,955.66.00
8. HDFC Bank-2801	
9. HDFC Bank- 3698	61,99,828.00
10. BANK OF MAHARASHTRA 604---716 (ZBA)	
11. CANARA BANK 1101---113 (ZBA)	7.00
12. CANARA BANK MMTTC 1101--167 (ZBA)	
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)	
27. Payments done but not yet cleared	(-) 5,250.00
28. Cheques in Hand	5,01,098.99
29. UGC Rajiv Gandhi National Fellowship A/c (EMF)	
30. Academic Development Fund A/c (EMF)	
31. Deposit A/c	
32. Student Fund A/c	
33. Student Aid Fund A/c	
34. Plan Grants for specific schemes	
II. Current Account A/c State Bank of India	0.00



III. Term Deposits with Scheduled Banks	47,26,38,806.00
IV. Term Deposits with Other Banks	0.00
V. AUTOSWEEP ESCROW JK 02	8,58,520.00
VI. AUTOSWEEP SBI 329--1713	3,43,02,173.00
VII. AUTOSWEEP JK 02	26,39,71,074.00
Total	78,82,54,373.07

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

**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	55,087.00	113797.00
d. Festival Advance 2527		0.00
e. Staff Advance 2501	0.00	10322.00
e.i Advance to Ambedkar Chair	0.00	500000.00
f. Advance to KV for salary 2528	7,30,88,351.00	64424911.00
2. Long term advance to Empl: (Interest Bearing)		
a. Vehicle loan		
b. Home Loan		
3. Advances and other amounts recovered in cash or in kind or for value to be received:		
a. On Capital Account Gp25	1,10,67,05,894.85	602791950.85
b. To Suppliers	4,56,993.00	
c. Others – Debit Balance in Education Loans	53,107.00	
d. Excess payment receivable	67,997.00	
4. Prepaid Expenses		
a. Insurance		
b. Other expenses (CUCET) 2510		
5. Deposits		
a. Telephone 2514	8,400.00	8400.00
b. PBG 2531	25,000.00	25000.00
c. Electricity		
d. NAAC, if applicable		
e. Others (to be specified) TDS Deducted at Source	26,24,733.00	2635103.00
6. Income Accrued:		
a. On Investment from Earmarked/Endowment Funds/Term Deposit	18,39,50,702.00	16,60,05,617.00
b. On Investments- Others	2,50,068.00	250068.00
c. On Loans and Advances		
d. Others (includes income due unrealized)		
7. Other- Current assets receivable from UGC/sponsored projects		
a. Debit balances in Sponsored Projects	3,28,94,584.00	1558497.00
b. Debit balances in Sponsored Fellowships & Scholarships (Sch. 3 B1)	2,50,066.00	394634.00
c. Grants Receivable from UGC		
d. Other receivables from UGC		
8. Claims Receivable	0.00	478591.00
Total	140,04,30,982.85	83,91,95,085.85


Finance Officer (I/c.)

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SCHEDULE 9- ACADEMIC RECEIPTS

(Amount in Rupees)

PARTICULARS	Current Year	Previous Year
FEES FROM STUDENTS		
Academic		
1. Tuition fee (1003)	6,21,382	2010385
2. Admission fee (1001)	6,17,62,010	646427
3. Enrollment fee		0
4. Library Admission fee (1007)	3,16,585	1270931
5. Laboratory fee 1008	4,45,556	4245300
6. Other Misc. Fee	2,96,63,740	22066381
7. Registration fee 1002	17,73,122	1860928
8. Syllabus fee (Course Material Fee)	0	0
9. Book Bank Fee	0	0
Sub Total (A)	9,45,82,395.00	3,21,00,352.00
Examinations		
1. Admission test fee	0	0
2. Annual Examination fee (1004)	59,81,021	44,23,749
3. Mark sheet, Certificate fee (1030)	1,00,300	1,58,300
4. Entrance examination fee	0	0
Sub Total (B)	60,81,321	45,82,049.00
Other fees		
1. Identity card fee (1012)	54,600	5,516
2. Fine/Miscellaneous fee (1031)	8,84,371	46,218
3. Medical Fee (1013)	4,35,069	13,81,252
4. Transportation fee (Local Picnic/Field Trip) (1021,1014)	0	500
5. Hostel fee 1020	0	0
Sub Total (C)	1374040	14,33,486.00
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
6. Registration fee for workshops programme (1053)	9,22,366	1,25,517
Sub Total (D)	9,22,366.00	1,25,517.00

Signature



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Central University of Jammu

Other Academic Receipts		
1. Registration fees (Academic Staff College)	0	0
2. Yoga Classes / Centre (3408)	0	97,720
3. B. Voc (GP 44)	0	0
4. Community College (GP 39)	0	0
Sub Total (E)	0	97,720
Grand Total (A+B+C+D+E)	10,29,60,122.00	3,83,39,124.00

Finance Officer (I/c.)

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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)		5,00,28,453.80		5,00,28,453.80		5,00,28,453.80	1,45,63,673.80
Balance B/F (Recurring)		(-) 5,75,58,997.18		(-) 5,75,58,997.18		(-) 5,75,58,997.18	(-) 6,52,68,998.10
Add: Receipts during the year Salary		43,00,00,000.00		43,00,00,000.00	0	43,00,00,000.00	40,00,00,000.00
Add: Receipts during the year Recurring		25,15,79,031.00		25,15,79,031.00	0	25,15,79,031.00	21,41,29,921.00
Total		67,40,48,487.62		67,40,48,487.62	0	67,40,48,487.62	56,34,24,596.70
Less: Refund to UGC (Recurring and Salary) (4054 &4055)		0.00		0.00	0	0.00	81,46,591.00
Balance		67,40,48,487.62		67,40,48,487.62		67,40,48,487.62	55,52,78,005.70
Less: Utilized for Salary expenditure (A)		41,31,02,443.00		41,31,02,443.00	0	41,31,02,443.00	35,63,88,629.00
Less: Utilized for Recurring Expenditure (B)		22,86,43,604.00		22,86,43,604.00	0	22,86,43,604.00	20,64,19,920.08
Balance (A+B)		64,17,46,047.00		64,17,46,047.00	0	64,17,46,047.00	56,28,08,549.08
Balance C/F		3,23,02,440.62		3,23,02,440.62	0	3,23,02,440.62	(-) 75,30,543.38


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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		
b. Other Bonds / Debentures	Nil	Nil		
2. Interest on Term Deposits / Investments (1035)	Nil	Nil	7,75,16,033.00	4,52,85,592.25
2. Interest on Term Deposits / Investments (HEFA Loan) 1035			0.00	(-) 3,315.00
3. Income accrued but not due on term Deposits / Interest bearing advances to employees	Nil	Nil	-	-
4. Interest on Saving Bank Accounts	Nil	Nil	2,50,920.00	747,981.00
5. Others (Specify)	Nil	Nil	0.00	0.00
Total	Nil	Nil	7,77,66,953.00	4,60,30,258.25
Transferred to Earmarked / Endowment Funds	Nil	Nil	0.00	
Balance	Nil	Nil	7,77,66,953.00	4,60,30,258.25


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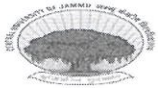


SCHEDULE 12: INTEREST EARNED

(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

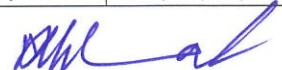

Finance Officer (I/c.)
Central University of Jammu



SCHEDULE 13: OTHER INCOME

(Amount in Rupees)

Particulars	Current Year	Previous Year
A. Income from Land & Buildings		
1. Hostel Lodging Fee (1020)	1,96,77,079.00	78,81,228.00
2. License Fee	0.00	0.00
3. Hire Charges of Auditorium / Play ground / Convention Centre etc	0.00	0.00
4. Electricity charges recovered	0.00	0.00
5. Water charges recovered	0.00	0.00
6. Rental Income (1055)	8,71,824.24	7,41,057.00
Sub Total (A)	2,05,48,903.24	86,22,285.00
B. Sale of Institute's publications		
C. Income from holding events		
1. Gross Receipt from annual function / sports carnival	0.00	0.00
Less: Direct expenditure incurred on the annual function / sports carnival	0.00	0.00
2. Gross Receipts from fees	0.00	0.00
Less: Direct expenditure incurred on the fetes	0.00	0.00
3. Gross Receipts for educational tours	0.00	0.00
Less: Direct Expenditure incurred on the tours	0.00	0.00
Sub Total (C)	0.00	0.00
D. Others		
1. Income from consultancy		0
2. RTI fees 1049	0.00	415.00
3. Research Internship Fee 1076	35,500.00	44250.00
3. Income from Royalty	0.00	0.00
4. Sale of Application Form 1038	8,16,000.00	2500502.00
5. Receipt- Sale of tender form 1041	0.00	0.00
6. Misc Receipt	14,41,131.16	1694238.38
7. Profit on Sale / Disposal of Assets	0.00	0.00
a. Owned assets	0.00	0.00
b. Assets received free of cost	0.00	0.00
8. Grants / Donations from institutions, welfare Bodies and International Organizations	0.00	0.00
Sub Total (D)	22,92,631.16	42,39,405.38
1.Others (Student Bus Charges -3802)	0.00	0.00
2. Others (Specify) Sale of Old Vehicles / Computers	0.00	0.00
TOTAL (E)	0.00	0.00
Grand Total (A+B+C+D+E)	2,28,41,534.40	1,28,61,690.38


 Finance Officer (I/c.)

Central University of Jammu



SCHEDULE 14: PRIOR PERIOD INCOME

(Amount in Rupees)

Sl. No.	PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
1	Academic Receipts	0.00	0.00
2	Income From Investments	0.00	0.00
3	Interest Earned	0.00	0.00
4	Other Income	0.00	23,79,707.00
	Total	0.00	23,79,707.00

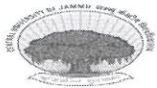
Finance Officer (I/c.)
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**SCHEDULE 15: STAFF PAYMENTS & BENEFITS (ESTABLISHMENT EXPENSES)**

(Amount in Rupees)

Heads	Current Year 2024-25			Previous Year 2023-24		
	Plan	Non Plan	Total	Plan	Non Plan	Total
a) Salaries and Wages	37,85,08,628	0	37,85,08,628	30,08,17,965	0	30,08,17,965
b) Allowances (Dress Allowance) and Bonus	1,12,500	0	1,12,500	95,000	0	95,000
c) Staff Welfare Expenses		0			0	0
d) Retirement and Terminal Benefits		0			0	0
e) LTC facility	24,71,725	0	24,71,725	20,41,105	0	20,41,105
f) Medical Facility	28,05,679	0	28,05,679	26,72,159	0	26,72,159
g) Children Education Allowance	42,79,441	0	42,79,441	28,41,237	0	28,41,237
h) Gratuity	2,42,94,769	0	2,42,94,769	93,38,284	0	93,38,284
i) Cash in-lieu of Leave salary	1,67,01,640	0	1,67,01,640	1,13,81,745	0	1,13,81,745
j) Salary Arrear	82,25,628	0	82,25,628	77,03,415	0	77,03,415
k) Overtime Allowances	0	0	0	10,885	0	10,885
l) Salary to K.V	1,11,68,227	0	1,11,68,227	0	0	0
l) Travelling Allowances (Transfer / Deputation)	48,250	0	48,250	10,91,297	0	10,91,297
m) Leave & Pension Contribution	0	0	0	0	0	0
Total	44,86,16,487	0	44,86,16,487	33,79,93,092	0	33,79,93,092

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**SCHEDULE 15 A: EMPLOYEES RETIREMENT AND TERMINAL BENEFITS**

(Amount in Rupees)

	Pension	Gratuity	Leave Encashment	Total
Opening Balance as on 01-04-2024	0	7,50,12,878	5,72,96,125	13,23,09,003
Add: Capitalized value of Contributions Received from other Organizations	0	0	0	0
Total (a)	0	7,50,12,878	5,72,96,125	13,23,09,003
Less: Actual Payment during the year (b) (Reverted Back)	0	89,968	52,809	1,42,777
Balance availability on 31-03-2025 c (a-b)	0	7,49,22,910	5,72,43,316	13,21,66,226
Provision required on 31-03-2025 as per actuarial Valuation (d)	0	2,42,94,769	1,63,04,184	4,06,72,939
A. Provision to be made in the Current Year (d+c)	0	9,92,17,679	7,35,47,500	17,27,65,179
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	9,92,17,679	7,35,47,500	17,27,65,179

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SCHEDULE 15 (B): NPS TIER - 1 ACCOUNT 2024-25

(Amount in Rupees)

Receipts	Amount	Payments	Amount
Opening Balance as on 01-04-2024	11,60,768	Investment (4005)	8,26,44,593
NPS Tier-I Account		Withdrawal / Refund to NSDL	
Total Subscription	8,28,55,431		
- Own Subscription	3,41,55,423		
- University Contribution	4,87,00,008	Closing Balance as on 31.03.2025	13,71,606
Amount Received from Other Offices			
Interest Received on Investment			
Interest on Saving Bank A/c			
Investment en-cashed			
Total	8,40,16,199	Total	8,40,16,199

Finance Officer (I/c.)

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SCHEDULE 16: ACADEMIC EXPENSES

(Amount in Rupees)

ACADEMIC EXPENSES	Current Year (2024-25)			Previous Year (2023-24)		
	Plan	Non Plan	Total	Plan	Non Plan	Total
1	2	3	4	5	6	7
a) Laboratory expenses	32,25,801		32,25,801	42,71,128	0	42,71,128
b) Yoga Classes	0		0	0	0	0
c) Expenses on Seminars / Workshops	23,90,307		23,90,307	8,68,056.50	0	8,68,056.50
d) Payment to visiting / Guest faculty	1,06,67,650		1,06,67,650	1,90,30,267	0	1,90,30,267
e) Examination	26,96,731		26,84,231	27,09,281	0	27,09,281
f) Games and Sports	6,83,542		6,83,542	6,51,686	0	6,51,686
g) Admission expenses	5,87,475		5,87,475	1,10,483	0	1,10,483
h) Convocation expenses	0	0	0	0	0	0
i) Publications	0	0	0	0	0	0
j) Non-Net JRF Scholarship	47,89,790		47,89,790	1,09,68,320	0	1,09,68,320
k) Membership & Contribution	2,71,172	0	2,71,172	3,36,890	0	3,36,890
l) Student Bus Expenses	46,27,116	0	46,27,116	56,61,220	0	56,61,220
m) Travel Grant	69,130	0	69,130	29,339	0	29,339
n) Student Insurance				0	0	0
o) Medical Healthcare	5,42,891		5,42,891	2,59,140	0	2,59,140
p) Community College	0	0	0	0	0	0
q) B. Voc.	0	0	0	0	0	0
r) Awards Prize / Scholarship	25,000	0	25,000	12,720	0	12,720
s) Adm. / Overhead Exp (KV)	0	0	0	0	0	0
t) Research Activities	1,94,998	0	1,94,998	1,210	0	1,210
u) Subscription Expenses	8,19,665	0	8,19,665	0	0	0



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Steering Committee				0	0	0
Induction Programme	90,388	0	90,388	0	0	0
Student Excursion Study Tour etc	2,02,642	0	2,02,642	0	0	0
Training Expenses Student	3,54,000	0	3,54,000			
Total	3,22,38,298	0	3,22,38,298	4,49,09,740.5		4,49,09,740.5

Finance Officer (I/c.)

Central University of Jammu



SCHEDULE- 17ADMINISTRATIVE AND GENERAL EXPENSES

(Amount in Rupees)

ADMINISTRATIVE AND GENERAL EXPENSES	Current Year (2024-25)			Previous Year (2023-24)		
	Plan	Non Plan	Total	Plan	Non Plan	Total
1	2	3	4	5	6	7
A. Infrastructure						
a) Electricity and power	96,40,780		96,40,780	3738253.2	0	37,38,253.2
b) Water Charges	4,900		4,900	20300	0	20,300
c) Insurance	0		0	0	0	0
d) Rent of Building	2,55,87,309		2,55,87,309	18151073	0	1,81,51,073
B. Communication						
a) Postage and Stationery	57,024		57,024	62387	0	62,387
b) Telephone, Fax and Internet Charges	35,50,377		35,50,377	3525051	0	3525,051
C. Others						
a) Printing and Stationery(Consumption)	18,01,720		18,01,720	2246546	0	22,46,546
b) Travelling and Conveyance Expenses	28,82,637		28,82,637	1707571	0	17,07,571
c) Hospitality	59,363		59,363	49942	0	49,942
d) Training Expenses	61,721		61,721	297779	0	2,97,779
e) Professional Charges	0	0	0	0	0	0
f) Advertisement and Publicity	2,85,622		2,85,622	500758	0	5,00,758
g) Magazines and Journals	2,31,419		2,31,419	121842	0	1,21,842
h) Legal Expenses	5,07,100		5,07,100	633000	0	6,33,000
i) Refreshment Expenses	7,44,562		7,44,562	786651	0	7,86,651
j) Office Expenses	16,82,046		16,82,046	1597160	0	15,97,160
k) Purchase of Furnishing	23,77,067		23,77,067	620475	0	6,20,475
l) Security Expenses	2,71,19,150		2,71,19,150	21424630	0	2,14,24,630
m) Website Designing	2,28,072		2,28,072	201960	0	201,960
n) Selection Committee Expenses	31,95,439		31,95,439	3092485	0	30,92,485
o) Souvenir Items	0	0	0	0	0	0
p) Statutory Body Meetings	3,67,344		3,67,344	364404	0	3,64,404
q) Functions & Festivals	30,03,711		30,03,711	1864981	0	18,64,981
r) Computer Consumables	7,84,746		7,84,746	1092163	0	10,92,163



s) Engagement of Outsourcing Staff	2,90,21,238		2,90,21,238	24044057	0	2,40,44,057
t) Contribution to Provident Fund (CPF)	2,93,649		2,93,649	40724	0	33,776
u) Contribution to other Funds (NPS)	4,87,00,008		4,87,00,008	38862509	0	3,50,23,021
v) Salary of Adhoc Employees	4176,277		41,76,277	2577739	0	25,77,739
w) Honorarium	804,986		8,04,986	459807	0	4,59,807
x) Other Rent, Rates and Taxes				0	0	0
y) Establishment of NCC Unit				1116	0	1,116
z) Telecommunication Charges	47,000	0	47,000	23500	0	23,500
za) Purchase of Batteries	9,04,606		9,04,606	353794	0	5,21,184
za) Uniform Expenses				0	0	0
zb) Rent of VC Residence	8,71,944		8,71,944	860552	0	8,60,552
zc) Service Charges				9974	0	9,974
zd) Accounting Charges	2,70,342		2,70,342			
ze) Freight Charges	10,800		10,800			
zf) Other subscription Renewal Charges	91,969		91,969			
zg) Legal Professional Charges	4,20,080		4,20,080			
zh) Cleaning Material & Services	1,79,59,546		1,79,59,546	16345938		1,63,45,938
Total	18,77,44,554	0	18,77,44,554	12,93,33,183.20		12,56,54,137.20

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



SCHEDULE 18: TRANSPORTATION EXPENSES

(Amount in Rupees)

Particulars	Current Year (2024-25)			Previous Year (2023-24)		
	Plan	Non Plan	Total	Plan	Non Plan	Total
1. Vehicles (Owned by institution)						
a) POL / Running expenses	12,52,491		12,52,491	15,41,143	0	15,41,143
b) Repairs & maintenance	4,62,466		4,62,466	2,23,144	0	2,23,144
c) Insurance expenses	1,60,206		1,60,206	1,11,056	0	1,11,056
2. Vehicles taken on rent / lease						
a) Hiring / Rent / lease expenses of Vehicles	8,71,792		8,71,792	19,90,438	0	19,90,438
3. Vehicles (Taxi) hiring expenses	0		0	0	0	0
Total	27,46,955	0	27,46,955	38,65,781	0	38,65,781

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

**SCHEDULE 19: REPAIRS & MAINTENANCE**

(Amount in Rupees)

Particulars	Current Year (2024-25)			Previous Year (2023-24)		
	Plan	Non Plan	Total	Plan	Non Plan	Total
a) Rep of Estate maintenance Buildings	40,52,957		40,52,957	29,48,676		29,48,676
b) Furniture & Fixtures	4,51,518		4,51,518	3,99,212		3,99,212
c) Plant & Machinery	15,81,556		15,81,556	5,37,444		5,37,444
d) Office Equipments				58,244		58,244
e) Computers	3,065		3,065	0		0
f) Maintenance of VC Residence				0		0
g) Non Residential Buildings						
i) Development of Sports Infra.	0		0	0		0
j) Gardening 3128	1,51,015		1,51,015	1,13,798		1,13,798
k) Estate Maintenance / Internal Electrical Installation	2,07,969		2,07,969	15,55,745		15,55,745
l) Running of DG Set	27,01,810		27,01,810	45,07,819		45,07,819
m) External Electrical Services Maintenance	37,99,808		37,99,808	12,94,598		12,94,598
n) Campus Beautification	8,74,809		8,74,809	2,48,534		2,48,534
o) Maintenance. Of Lab Equipment	3,60,131		3,60,131	3,86,892		3,86,892
p) AMC of Photocopier	0		0	1,770		1,770
q) AMC of Aqua guard	1,65,900		1,65,900	1,68,890		1,68,890
r) AMC of Deep Freezer	1,49,985		1,49,985			
s)AMC of HVAC	2,69,040		2,69,040			
Repair & Maint. of AC	78,854		78,845	69,942		69,942
Repair & Maint. of Electrical Appliances	3,64,587		3,64,587	4,80,273		4,80,273
Insurance of Building	10,64,582		10,64,582			
Repair and Maintenance of KV	12,074		12,074			
Repair & Maintenance of Building	21,85,291		21,85,291			
Total	1,84,74,951		1,84,74,951	2,91,17,775		2,91,17,775

Finance Officer (I/c.)

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SCHEDULE 20: FINANCE COSTS

(Amount in Rupees)

Particulars	Current Year (2024-25)			Previous Year (2023-24)		
	Plan	Non Plan	Total	Plan	Non Plan	Total
a) Bank charges 3117	989.70	0	989.70	3,22,436.38	0	3,22,436.38
b) Others (specify)	0	0	0	0	0	0
Total	989.70	0	989.70	3,22,436.38	0	3,22,436.38

Finance Officer (I/c.)

Central University of Jammu



SCHEDULE 21: OTHER EXPENSES

Particulars	Current Year			(Amount in Rupees) 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			(Amount in Rupees) 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 31.03.2025 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.



- 4.3 In compliance to the Audit observation to apply Straight Line Method for calculation of depreciation on University fix assets, accordingly; the University has calculated the depreciation as per Straight Line Method since the inception of the University and the difference of depreciation of Rs. 5,55,67,313/- has been reflected in the Schedule-4 (Fixed Assets) in the annual accounts of 2024-25.

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 LIABILITIES AND NOTES TO ACCOUNTS (ILLUSTRATIVE)****1. CONTINGNENT LIABILITIES**

- 1.1 As on 31.03.2025 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 31-03-2025 **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**)
- 1.4 The number of students and regular staff in the University as on 31.03.2025 are as follows:

(i) Students enrolled as on 31.03.2025 in University department:

Course	Total Students Enrolment			Students enrolled as on 31.03.2025								
	M	W	T	Gen	SC	ST	OBC	EW S	Foreign	TG	Total	Pw BD
Certificate / Diploma	0	0	0	0	0	0	0	0	0	0	0	0
U.G.	735	286	1021	418	144	61	291	106	0	0	1021	1
P.G.	249	362	612	375	68	31	106	31	0	01	612	0
5 years Integrated	315	545	860	519	129	64	121	27	0	0	860	0
M. Phil. / M. Tech.	13	10	23	18	1	1	1	2	0	0	23	0
Ph.D.	121	180	301	156	57	19	54	15	0	0	301	09
Total	1433	1383	2817	1486	399	176	573	181	0	01	2817	10

(ii) Regular Faculty Positions:

Name of the Posts	Details of Sanctioned strength as on 31.03.2025 (All positions sanctioned by UGC)								Details of Existing strength 31.03.2025						
	GEN	SC	ST	OBC	EW	ST	TOTAL	PWBD	GEN	SC	ST	OBC	EWS	TOTAL	PwBD
Professor	14	3	1	6	1	25	2		26	2	0	1	0	29	2
Associate Prof.	24	7	3	13	3	50	2		14	7	3	10	3	37	0
Assistant Prof.	48	15	7	27	5	102	3		44	11	7	22	6	90	3
Total	86	25	11	46	9	177	7		84	20	10	33	9	156	5

(iii) **Regular Non-Faculty Positions:**

Name of the Posts	Details of Sanctioned strength as on 31.03.2025 (All positions sanctioned by UGC)							Details of Existing strength 31.03.2025						
	GEN	SC	ST	OBC	EWS	TOTAL	PWBD	GEN	SC	ST	OBC	EWS	TOTAL	PwBD
Group A	22	0	0	0	0	22	1	16	0	0	0	0	16	0
Group B	29	2	0	2	0	33	1	28	1	0	1	0	30	0
Group C	53	2	1	8	1	65	2	42	3	1	6	1	53	2
Total	104	4	1	10	1	120	4	86	4	1	7	1	99	2

Note: The reservation for PWBD is to be maintained horizontally

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 31-03-2025 (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.94,05,59,943.00**, Non- Plan Funds (**Rs. NIL**), A.D. Fund (**Rs.NIL**), Fund (**Rs.NIL**) including Sponsored Projects (**Rs.102689804.00**) 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 31-03-2025, 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, 2025 and the Income & Expenditure account for the year ended on that date 31st March, 2025
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 2024-25 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 प्रधान निदेशक लेखापरीक्षा (केन्द्रीय), चण्डीगढ़
Indian Audit & Accounts Department
Office of The Principal Director of Audit (Central),
Chandigarh



सं०/No: पी. डी. ए.सी.के. व्यय/SAR/CUJ/2025-26/798

दि०/Dated: 18.12.2025

सेवा मे,

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

विषय: Central University of Jammu, District Samba (J&K) के वर्ष 2024-25 के लेखाओं पर पृथक लेखापरीक्षा प्रतिवेदन

महोदय/महोदया,

कृप्या Central University of Jammu, District Samba (J&K) के वर्ष 2024-25 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,

संलग्न: उपरोक्त अनुसार

— हस्त —
प्रधान निदेशक

उपरोक्त की प्रतिलिपी वर्ष 2024-25 की पृथक लेखापरीक्षा प्रतिवेदन की प्रति सहित आवश्यक कार्यवाही हेतु Prof. (Dr.) Sanjeev Jain, Vice-Chancellor, Central University of Jammu, District Samba (J&K) को प्रेषित की जाती है।

भवदीय,

निदेशक (केन्द्रीय व्यय)

Opinion of the Comptroller & Auditor General of India on the Accounts of the Central University of Jammu, District Samba (J&K) for the year ended 31 March 2025

Opinion

We have audited the financial statements of the Central University of Jammu, District Samba (J&K) which comprise the statement of financial position as at 31 March 2025, the Income & Expenditure Account and Receipts & Payment Account for the year then ended, and notes to the financial statements, including a summary of significant accounting policies under Section 19(2) of the Comptroller and Auditor General's (Duties, Power and Conditions of Service) Act, 1971.

This 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, disclosure norms, etc. Audit observations on financial transactions regarding compliance with the Law, Rules and Regulations (Propriety & Regularity) and efficiency cum performance aspects, etc., if any, are reported through inspection reports/ CAG's audit reports separately.

In our opinion, the accompanying financial statements of the Central University of Jammu, District Samba (J&K), read together with the accounting policies and Notes thereon and matters mentioned in the Separate Audit Report, which follows, **give a true and fair view** of the financial position of the autonomous body as at March 31, 2025, and (of) its financial performance and its cash flows for the year then ended in accordance with 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 /accounting standards generally accepted in India.

Basis of Opinion

We conducted our audit in accordance with CAG's auditing regulations/ standards/ manuals/ guidelines/ guidance-notes/ orders/ circulars etc. Our responsibilities are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the autonomous body in accordance with ethical requirements that are relevant to our audit of the financial

statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

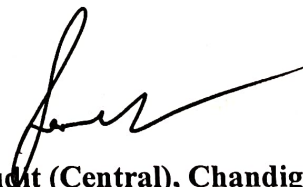
Responsibilities of Management for the financial statements

The Board of Management of the Central University of Jammu, District Samba (J&K) is responsible for the preparation and fair presentation of the financial statements in accordance with the format prescribed by the Ministry of Human Resource Development, Government of India vide order No. 29-4/2012-FD dated 17 April 2015 /accounting standards generally accepted in India and for internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion in accordance with CAG's auditing regulations/ standards/ manuals/ guidelines/ guidance notes/ orders/ circulars etc.

For and on behalf of the CAG of India



Principal Director of Audit (Central), Chandigarh

Place: Chandigarh

Date: 18.12.2025

**Separate Audit Report on the Accounts of the Central University of Jammu,
District Samba (J&K) for the year ended 31 March 2025**

A. Significant Accounting Policies (Schedule 23)

A.1 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.

Despite being pointed out in Separate Audit Reports since 2020-21, no compliance has been made by the University.

A.2 As per terms of the format of accounts prescribed by the Ministry of Education, provision for retirement benefits is to be made on Actuarial Valuation Method. However, the University has made provisions for retirement benefits on the estimation basis in contravention of the prescribed format as per serial 6 of schedule 23.

Despite being pointed out in Separate Audit Reports since 2023-24, no compliance has been made by the University. The Institute is required to make provisions and give detailed disclosure in notes to accounts regarding 'Retirement Benefits as required by AS 15'

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

Despite being pointed out in Separate Audit Reports since 2023-24, no compliance has been made by the University.

B. General

B.1 Current Liabilities & Provisions-Sponsored Projects: ₹ 3.89 crore

In terms of instructions and accounting principles notified by the Ministry of Education (formerly MHRD), the amount of caution money refundable to students during 12 months from the balance sheet date should be shown as "from current students" and "from ex-students". However the University has booked the above under the Head

B.2 As per the prescribed format of financial statements for central higher education institutions, GPF and NPS Annual Accounts for each financial year has to be prepared by the institution. During the scrutiny it was noticed that there is NPS liability of ₹ 13.71 lakh as on 31/03/2025 as per Schedule 15(B), however the University has not prepared the NPS Annual Accounts for the financial year 2024-25. Since this money belongs to the subscriber, necessary disclosure of the same should have been made in the Notes to Accounts.

B.3 The University has shown funded liability of ₹ 602.17 lakh on account of Earmarked/ Endowment Funds. However, the University has not shown Investment from Earmarked / Endowment Funds in Schedule 5 but the collective effect of the same has been reflected under Current Assets (Schedule 7). Hence the Institute is required to show the investments from Earmarked / Endowment Funds in Schedule 5 and follow the approved format in this regard.

C. Management Letter

Deficiencies which have not been included in this Separate Audit Report have been brought to the notice of the Management through a Management Letter issued separately for remedial/corrective action.

D. Assessment of Internal Controls

D.1 Adequacy of Internal Audit System

Internal Audit system exists in the University and Internal audit for the year 2024-25 was conducted.

D.2 Adequacy of Internal Control System

No inadequacy of internal controls was noticed during audit.

D.3 Physical Verification of Fixed Assets and library books

Physical verification of Fixed Assets was not conducted during the year 2024-25. The university had 50087 books in its library as of March 2025. Physical verification of Library is in under processed for the year 2024-25.

D.4 Physical Verification of Inventory/stock

Physical verification of Inventory was not conducted for the year 2024-25.

D.5 Regularity in payment of statutory dues

As per the records, no irregularity in payment of statutory dues was noticed.

E. Grant-in-aid

The position of Grant-in-aid of the University as on 31.03.2025 was as follows:

(Figures in ₹ crore)

Particulars	OH-36 (Salary)	OH-31 (Recurring)	OH-35 (Capital)	Total
Opening Balance as on 01.04.2024	5.01	-5.76	10.41	9.66
Add: Receipts during the year	43	25.15	18.51	86.66
Total Funds Available	48.01	19.39	28.92	96.32
Less: Expenditure/Utilized during the year	41.31	22.86	13.14	77.31
Less: Refunded to UGC (RBI Pullback)	0	0	0	0
Balance as on 31.03.2025	6.7	-3.47	15.78	19.01

•The unutilised grant shown by the University in the Schedule 3(c) was ₹17.98 crore, instead of ₹19.01 crore. The difference of ₹1.03 crore is due to incorrect capitalisation of grant funds made by the University in the year 2022-23, which have also been pointed out in Separate Audit Reports for the years 2022-23 and 2023-24. However, compliance has not been made by the University. Grant Balances are needed to be reconciled to the extent of ₹1.03 crore.