

JAWAHARLAL NEHRU UNIVERSITY



**Annual Accounts
2015-16**

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JAWAHARLAL NEHRU UNIVERSITY

BALANCE SHEET AS AT MARCH 31, 2016

				Amount in Rs.	
Liabilities	Schedule	Current Year	Previous Year		
Capital Fund					
Corpus Fund	2	30,77,46,918	27,12,76,553		
Designated / Earmarked / Endowment Funds	3	1,10,23,73,520	1,03,81,88,315		
Current Liabilities & Provisions	4	10,99,14,63,787	9,55,58,78,076		
Total		12,40,15,84,225	10,86,53,42,944		
Assets					
Fixed Assets (Net Block)	5	3,43,68,42,674	3,39,85,89,188		
Tangible Assets		2,18,48,25,237			
Intangible Assets		73,43,276			
Capital Work-in-Progress		1,24,46,74,161			
Investments from Earmarked / Endowment Funds	6	1,23,30,93,903	1,14,40,80,955		
Long Term		10,84,51,000			
Short Term		1,12,46,42,903			
Current Assets	7	2,99,76,90,558	2,68,64,94,758		
Loans, Advances & Deposits	8	29,58,09,569	41,73,16,115		
Capital Fund	1	4,43,81,47,521	3,21,88,61,928		
Total		12,40,15,84,225	10,86,53,42,944		

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Mr. Mayank Kashyap
Section Officer (A/c)

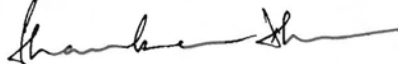

Mr. Shankar Dhar
Joint Registrar (Finance)


Mr. Rakesh Kumar Verma, IA&AS
Finance Officer

JAWAHARLAL NEHRU UNIVERSITY
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2016

	Schedule	Amount in Rs.	
		Current Year	Previous Year
A. Income			
Academic receipts	9	7,08,11,848	7,22,74,749
Grants in aid / Subsidies	10	3,19,17,45,398	2,96,09,77,633
Income from Investments	11	10,43,13,713	7,97,65,548
Interest earned	12	1,51,66,355	2,61,24,891
Other Income	13	8,87,07,192	8,10,95,153
Prior Period Income	14	5,11,032	3,18,835
Total (A)		3,47,12,55,538	3,22,05,56,808
B. Expenditure			
Establishment expenses	15	3,52,49,21,759	2,89,37,63,969
Academic expenses	16	34,67,44,780	37,34,73,951
Administrative and General Expenses	17	67,57,44,048	64,85,54,256
Transportation Expenses	18	17,11,387	21,90,551
Repairs and Maintenance	19	8,56,05,497	5,79,68,279
Finance Costs	20	11,27,385	17,27,163
Other Expenses	21	1,24,98,457	67,41,634
Prior Period expenditure	22	8,07,62,899	13,64,00,057
Depreciation	5	19,49,22,228	18,15,82,443
Total (B)		4,92,40,38,440	4,30,24,02,303
Balance being excess of Income over Expenditure (A-B)		-1,45,27,82,902	-1,08,18,45,495
Balance being surplus / (Deficit) carried to Capital Fund		-1,45,27,82,902	-1,08,18,45,495
Significant Accounting Policies	23		
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Mr. Mayank Kashyap
Section Officer (A/c)


Mr. Shankar Dhar
Joint Registrar (Finance)



Mr. Rakesh Kumar Verma, IA&AS
Finance Officer

Schedules forming Part of Balance Sheet as at 31.03.2016

Schedule 1 – Capital Fund

		Amount in Rs.	
Particulars		Current Year 2015-16	Previous Year 2014-15
	Balance at the beginning of the year	-3,21,88,61,928	-2,39,31,85,497
Add:	Grants from UGC, Govt. of India, and State Govt. utilized for capital expenditure	22,90,23,863	25,26,75,156
Add:	Assets Purchased out of Corpus Fund & Earmarked Funds	5,77,689	3,82,680
Add:	Assets Purchased out of Sponsored Project Funds	14,40,952	13,19,592
Add:	Assets Donated/Gifts Received	24,54,805	17,91,635
Add:	Other Additions		
Add:	Excess of Income over expenditure transferred from Income & Expenditure Account		
Total		-2,98,53,64,619	-2,13,70,16,433
(Deduct)	Deficit transferred from the Income & expenditure account	-1,45,27,82,902	-1,08,18,45,495
Balance at the year end		-4,43,81,47,521	-3,21,88,61,928


Section Officer(A/c)


Joint Registrar (Finance)


Finance Officer

Schedule 2 – Corpus Fund

Particulars	Current Year 2015-16	Previous Year 2014-15
Balance at the beginning of the year	27,12,76,553	24,46,99,197
Add: Recognition fees and Charges	216,94,659	83,96,045
Add: University share of consultancy fees.	1,16,743	2,66,900
Add: Interest and Accrued Interest on Investments	2,29,61,554	2,14,52,715
Add: Interest on Savings Bank A/c	6,01,261	11,65,875
Total	31,66,50,770	27,59,80,732
Less : Revenue Expenditure	86,99,003	44,72,719
Less : Capital Expenditure	2,04,849	2,31,460
Total	89,03,852	47,04,179
Balance at the year end	30,77,46,918	27,12,76,553

Represented by

Bank Balance	2,24,89,282	1,04,13,881
Investment - RBI/GOI Bonds	2,92,00,000	2,92,00,000
Investment - TDRs	24,29,51,244	21,91,43,638
Accrued Interest	1,31,06,392	1,25,19,034
Total	30,77,46,918	27,12,76,553


Section Officer(A/c)



Joint Registrar (Finance)


Finance Officer

Schedule 3: Designated / Earmarked / Endowment Funds

Amount in Rs.

Particulars	Fund-wise Break up									Total	
	Academic Development Fund	HBA Fund	Nippon Foundation Fund	UGC JRF Fund	Conveyance Fund	Exim Bank Library Fund	Centre of Applied Human Genetics Fund	Rajiv Gandhi National Fellowship Fund	Endowment Funds	Current Year	Previous Year
A.											
a) Opening balance	17,05,85,555	19,13,76,186	7,81,08,073	2,17,09,370	4,93,45,781	8,67,750	71,829	29,04,68,458	23,56,55,314	1,03,81,88,315	93,56,48,411
b) Additions during the year	-	22,95,138	32,08,315	24,45,24,624	19,93,596	-	-	4,22,198	1,20,44,608	26,44,88,479	24,47,08,712
c) Income from investments from the funds	79,82,625	91,74,882	22,96,177	-	10,60,186	14,665	-	69,42,403	2,69,57,723	5,44,28,661	4,69,19,246
d) Accrued Interest on investments/advances	63,50,966	47,73,937	11,76,410	-	9,95,663	-	-	1,54,19,761	1,698,612	3,04,15,349	2,97,07,896
e) Interest on Savings Bank a/c	3,28,331	8,15,315	1,91,898	8,10,466	6,06,055	80	2,902	4,41,849	4,52,633	36,49,529	76,58,293
Total (A)	18,52,47,477	20,84,35,458	8,49,80,873	26,70,44,460	5,40,01,281	8,82,495	74,731	31,36,94,669	27,68,08,890	1,39,11,70,334	1,26,46,42,558
B. Utilisation/Expenditure towards objectives of funds											
i) Capital Expenditure	34,606	-	-	-	-	2,48,003	-	-	90,231	3,72,840	1,51,220
ii) Revenue expenditure	3,51,67,545	17,27,000	17,83,099	22,26,69,763	22,01,000	2,25,876	-	1,48,79,724	97,69,966	28,84,23,973	22,63,03,024
Total (B)	3,52,02,151	17,27,000	17,83,099	22,26,69,763	22,01,000	4,73,879	-	1,48,79,724	98,60,197	28,87,96,813	22,64,54,244
Closing balance at the year end (a - b)	15,00,45,326	20,67,08,458	8,31,97,774	4,43,74,697	5,18,00,281	4,08,616	74,731	29,88,14,945	26,69,48,693	1,10,23,73,520	1,03,81,88,315
Represented by											
Cash And Bank Balance	5,92,974	2,12,07,461	51,59,429	4,43,74,697	1,19,29,759	1,448	74,731	115,03,326	8,51,080	9,56,94,903	9,43,77,839
Investments	14,30,00,000	17,25,00,000	7,68,61,936	-	3,25,00,000	4,07,168	-	27,18,31,204	26,38,42,351	96,09,42,658	89,57,37,317
Interest accrued but not due	63,50,966	1,30,00,997	11,76,410	-	73,70,522	-	-	1,54,19,761	1,698,612	4,50,17,268	4,73,54,469
Advances/Receivables out of Fund	1,01,386	-	-	-	-	-	-	60,654	5,56,650	7,18,690	7,18,690
Current Year (2015-16)	15,00,45,326	20,67,08,458	8,31,97,774	4,43,74,697	5,18,00,281	4,08,616	74,731	29,88,14,945	26,69,48,693	1,10,23,73,520	1,03,81,88,315



Section Officer(A/c)



Joint Registrar (Finance)



Finance Officer

Schedule 3A - ENDOWMENT AND CHAIRS

Sr. No.	2. Name of the Endowment	Opening Balance		Additions during the Year		Total		9. Expenditure on the object during the year	Closing Balance		Total (10+11)
		3. Endowment /Chair	4. Accumulated Interest	5. Endowment /Chair	6. Interest	7. Endowment	8. Accumulated Interest		10. Endowment	11. Accumulated Interest	
1	A N BHATT ENDOWMENT FUND	93,830	15,678	-	17,234	93,830	32,912	5,000	93,830	27,912	1,21,742
2	A RAMESH RAO ENDOWMENT	10,00,000	1,69,532	-	93,083	10,00,000	2,62,615	30,000	10,00,000	2,32,615	12,32,615
3	AMBEDKAR CHAIR	-	-1,33,553	12,21,108	-	12,21,108	-1,33,553	16,21,895	12,21,108	-17,55,448	-5,34,340
4	ANNUAL LECTURE-J N FOREIGN POLICY	45,000	1,25,743	-	3,949	45,000	1,29,692	-	45,000	1,29,692	1,74,692
5	APPADORAI PROFESSORSHIP IN INTERNATIONAL STUDIES	28,00,000	43,43,376	-	2,34,467	28,00,000	45,77,843	-	28,00,000	45,77,843	73,77,843
6	AUSTRALIAN HIGH COMMISSION	4,00,000	3,26,402	-	40,575	4,00,000	3,66,977	-	4,00,000	3,66,977	7,66,977
7	BHAGAT SINGH CHAIR	2,50,00,000	70,27,055	-	22,08,264	2,50,00,000	92,35,319	7,73,870	2,50,00,000	84,61,449	3,34,61,449
8	BHARAT SEWASHRAM SANGHA	6,00,000	5,78,434	-	54,248	6,00,000	6,32,682	-	6,00,000	6,32,682	12,32,682
9	BINDU AGARWAL-ARPITA MISHRA AWARD	50,000	48,671	-	4,654	50,000	53,325	-	50,000	53,325	1,03,325
10	CENTRE FOR L&G FORD FOUNDATION	1,90,35,546	1,07,96,645	-	16,25,844	1,90,35,546	1,24,22,489	32,69,175	1,90,35,546	91,53,314	2,81,88,860
11	CHAIR FOR TRIBAL STUDENTS	-	25,00,000	-	-	-	25,00,000	-	-	25,00,000	25,00,000
12	CHAIR IN CLASSICAL GREEK STUDIES	62,00,000	45,80,480	17,23,500	5,77,117	79,23,500	51,57,597	8,76,557	79,23,500	42,81,040	1,22,04,540
13	COM. H L PARWANA ENDOWMENT	10,00,000	3,54,183	-	80,000	10,00,000	4,34,183	-	10,00,000	4,34,183	14,34,183
14	D S GARDIJI ENDOWMENT FUND/CENTRE FOR SS	16,00,000	6,02,962	-	1,47,331	16,00,000	7,50,293	89,515	16,00,000	6,60,778	22,60,778
15	DEVENDRA KUMAR GUPTA MEMORIAL GOLD MEDAL	10,000	6,015	-	904	10,000	6,919	-	10,000	6,919	16,919
16	DIWAKAR MEMORIAL AWARD ENDOWMENT	2,00,000	18,617	-	17,550	2,00,000	36,167	-	2,00,000	36,167	2,36,167
17	DR JAYSHREE RAY ENDOWMENT	5,00,000	66,628	-	46,542	5,00,000	1,13,170	35,000	5,00,000	78,170	5,78,170
18	DR RAFAEL IRUZU-BEITA FERNANDEZ	11,37,677	1,89,423	-	1,33,182	11,37,677	3,22,605	95,000	11,37,677	2,27,605	13,65,282
19	DR S D SHARMA GOLD MEDAL	15,000	9,602	-	1,316	15,000	10,918	-	15,000	10,918	25,918
20	DR SRIVIDYA SCHOLARSHIP AWARD	20,000	21,621	-	1,755	20,000	23,376	-	20,000	23,376	43,376
21	ENDOWMENT OF LATE J C TANDON	2,00,000	1,32,357	-	18,617	2,00,000	1,50,974	-	2,00,000	1,50,974	3,50,974
22	ENDOWMENT OF PROF MAHALE CFS,SLL & CS	10,000	7,869	-	931	10,000	8,800	-	10,000	8,800	18,800
23	G PARTHSARTHY EF FOR SUPPORTING SC/ST STUDENTS	13,79,041	20,68,759	-	1,34,430	13,79,041	22,03,189	-	13,79,041	22,03,189	35,82,230
24	G S SINGHAL ENDOWMENT	2,00,000	97,384	-	20,288	2,00,000	1,17,672	4,484	2,00,000	1,13,188	3,13,188
25	GOVT. OF BAHRAIN-ESTABLISHMENT OF CHAIR	20,00,000	20,15,147	-	1,74,957	20,00,000	21,90,104	-	20,00,000	21,90,104	41,90,104
26	H C PANDE MEDAL	50,000	19,881	-	4,387	50,000	24,268	12,375	50,000	11,893	61,893
27	INDO RAMA FELLOWSHIP FUND	100,000	89,476	-	9,299	100,000	98,775	-	100,000	98,775	1,98,775
28	IPR CHAIR ENDOWMENT-MHRD	-	12,10,545	-	-	-	12,10,545	2,20,725	-	9,89,820	9,89,820
29	J S KHURANA ENDOWMENT	5,00,000	2,73,266	-	50,719	5,00,000	3,23,985	18,150	5,00,000	3,05,835	8,05,835
30	JAWAHARLAL NEHRU PROF. CHAIR/ENVIRONMENTAL	35,00,000	-17,42,564	-	3,02,972	35,00,000	-14,39,592	-12,65,878	35,00,000	-1,73,714	33,26,286
31	JEAN MONNET CHAIR LECTURES/SEMINAR ENDOWMENT	-	3,97,280	-	-	-	3,97,280	-1,834	-	3,99,114	3,99,114
32	JOINT PLANT COMMITTEE-GOI	19,00,000	8,42,161	-	1,70,317	19,00,000	10,12,478	-	19,00,000	10,12,478	29,12,478
33	KANNADA LANGUAGE CHAIR	-	-	86,00,000	7,915	86,00,000	7,915	9,74,748	86,00,000	-9,66,833	76,33,167
34	KANUPRIYA BHARADWAJ AWARD	20,000	13,953	-	1,755	20,000	15,708	-	20,000	15,708	35,708
35	KOREAN FOUNDATION	65,71,000	42,55,361	-	5,32,935	65,71,000	47,88,296	-	65,71,000	47,88,296	1,13,59,296
36	LATE ADITYA C CENTRE FOR SPANISH STUDIES	13,149	831	-	3,774	13,149	4,605	-	13,149	4,605	17,754
37	LATE JUHI PRASAD AWARD	22,292	160.08	-	-	22,292	160.08	2,000	22,292	-1,840	20,452
38	M/O PLANNING COMMISSION FOR CREATION OF CHAIR	1,35,00,000	17,59,734	-	11,34,123	1,35,00,000	28,93,857	4,02,189	1,35,00,000	24,91,668	1,59,91,668
39	MARATHI CHAIR ENDOWMENT	1,50,00,000	56,02,242	-	13,96,250	1,50,00,000	69,98,492	-	1,50,00,000	69,98,492	2,19,98,492
40	MJK THAVARAJ MEMORIAL MEMORIAL FUND	1,59,920	1,99,048	-	14,459	1,59,920	2,13,507	-	1,59,920	2,13,507	3,73,427
41	NIRMAN FOUNDATION	-	-	-	34,757	-	34,757	-	-	34,757	34,757
42	NURUL HASAN-ENDOWMENT E&RF SCHOLARSHIPS	7,50,000	4,29,787	-	66,542	7,50,000	4,96,329	-	7,50,000	4,96,329	12,46,329
43	PRAFULLA KR PONNI ENDOWMENT	5,00,000	2,43,205	-	43,874	5,00,000	2,87,079	57,742	5,00,000	2,29,337	7,29,337
44	PROF APPADORAI & LAXMI APPADORAI TRUST	1,36,888	1,26,718	-	12,209	1,36,888	1,38,927	-	1,36,888	1,38,927	2,75,815

Sr. No.	2. Name of the Endowment	Opening Balance		Additions during the Year		Total		9. Expenditure on the object during the year	Closing Balance		Total (10+11)
		3. Endowment /Chair	4. Accumulated Interest	5. Endowment /Chair	6. Interest	7. Endowment	8. Accumulated Interest		10. Endowment	11. Accumulated Interest	
45	PROF DALEEP SINGH AWARD	25,000	27,012	-	2,194	25,000	29,206	-	25,000	29,206	54,206
46	PROF G K CHADDHA ENDOWMENT	-	-	5,00,000	-	5,00,000	-	-	5,00,000	0	5,00,000
47	PROF LATE URMILA PHADNIS ENDOWMENT	10,000	6,191	-	904	10,000	7,095	-	10,000	7,095	17,095
48	PROF MARCANDNE GOLD MEDAL	10,000	9,070	-	931	10,000	10,001	-	10,000	10,001	20,001
49	PROF P N SRIVASTAVA ENDOWMENT	11,98,655	1,49,225	-	1,10,914	11,98,655	2,60,139	43,536	11,98,655	2,16,603	14,15,258
50	PROF T K OMMAN ENDOWMENT	100,000	24,876	-	8,775	100,000	33,651	-	100,000	33,651	1,33,651
51	RAILWAY BOARD (ASHOK GUHA)	78,50,000	12,37,476	-	6,77,983	78,50,000	19,15,459	1,03,465	78,50,000	18,11,994	96,61,994
52	RAJIV GANDHI CHAIR	1,15,00,000	51,85,242	-	9,94,115	1,15,00,000	61,79,357	-	1,15,00,000	61,79,357	1,76,79,357
53	RAMAN PONNI ENDOWMENT	6,11,628	1,22,117	-	54,362	6,11,628	1,76,479	-	6,11,628	1,76,479	7,88,107
54	RBI ENDOWMENT CHAIR	4,13,50,000	20,57,865	-	34,18,405	4,13,50,000	54,76,270	24,09,558	4,13,50,000	30,66,712	4,44,16,712
55	SAJJAD ZAHEER & RAZIR SAJJAD AWARD	1,00,000	10,180	-	9,041	100,000	19,221	9,600	100,000	9,621	1,09,621
56	SAROJNI NAIDU MEMORIAL FUND	30,608	89,588	-	4,167	30,608	93,755	-	30,608	93,755	1,24,363
57	SHEILA ZURBRIGG-FELLOWSHIP CENTRE FOR SS	25,000	7,609	-	2,327	25,000	9,936	-	25,000	9,936	34,936
58	SISIR GUPTA MEMORIAL FUND	14,040	26,807	-	3,836	14,040	30,643	-	14,040	30,643	44,683
59	SMT. KAILASH HANS BHALLA ENDOWMENT	5,00,000	20,212	-	50,719	5,00,000	70,931	40,175	5,00,000	30,756	5,30,756
60	SRI RAM MEMORIAL PRIZE FUND	9,946	25,224	-	1,899	9,946	27,123	-	9,946	27,123	37,069
61	SULAKSHNA DEVI MAHAJAN MEMORIAL PRIZE FUND	6,100	22,311	-	538	6,100	22,849	-	6,100	22,849	28,949
62	TAGORE SOCIETY/MADAM KIM YANG SHIK ENDOWMENT	5,00,000	1,98,375	-	46,542	5,00,000	2,44,917	30,000	5,00,000	2,14,917	7,14,917
63	TAMIL DEVELOPMENT CHAIR	50,00,000	13,65,691	-	4,15,367	50,00,000	17,81,058	-	50,00,000	17,81,058	67,81,058
64	TENDULKAR TRUST	84,641	1,96,704	-	7,530	84,641	2,04,234	-	84,641	2,04,234	2,88,875
65	VIMLA SARAN MEMORIAL CORPUS FUND	30,000	8,464	-	2,712	30,000	11,176	3,150	30,000	8,026	38,026
66	AUTO SWEEP INVESTMENT	-	-	-	94,87,192	-	94,87,192	-	-	94,87,192	94,87,192
67	INTEREST ON OVERHEAD INVESTMENT	-	-	-	39,32,357	-	39,32,357	-	-	39,32,357	39,32,357
68	INTEREST ON SAVINGS BANK A/C	-	-	-	4,52,633	-	4,52,633	-	-	4,52,633	4,52,633
Total		17,51,74,961	6,04,80,353	1,20,44,608	2,91,08,968	18,72,19,569	8,95,89,321	98,60,197	18,72,19,569	7,97,29,124	26,69,48,693


Section Officer(A/c)


Joint Registrar (Finance)



Finance Officer

Schedule 4- Current Liabilities and Provisions

Amount in Rs.

A. Current Liabilities	Current Year 2015-16	Previous Year 2014-15
1 Deposits from Staff	17,91,578	23,69,982
2 Deposits from Students	35,44,420	34,27,752
3 Sundry Creditors		
a) For Goods	1,09,40,512	32,12,651
4 Deposit-Others (including EMD, Security Deposit)		
a) Earnest Money Deposit	27,78,693	40,91,243
b) Security Deposit	92,69,066	74,93,109
c) Other Deposits	2,80,81,828	2,46,12,181
5 Statutory liabilities (GIS, GPF, NPS, CPF, TDS, Work contract Tax, etc.):		
a) Overdue		
b) Others	59,33,091	3,49,18,638
6 Other current liabilities		
a) Salaries	13,31,75,491	9,34,91,520
b) Receipts against ongoing sponsored/consultancy/ projects	52,83,45,087	51,72,10,633
c) Receipts against Sponsored Fellowship & Scholarships	28,83,73,163	26,39,60,647
d) Unutilized Grants	95,97,88,552	1,07,23,27,573
e) Grants in Advance	8,91,73,000	-
f) Other Liabilities	5,81,40,874	6,42,48,171
7 Income received in Advance	52,93,519	42,26,127
Total (A)	2,12,46,28,873	2,09,55,90,226
B. Provisions	Current Year 2015-16	Previous Year 2014-15
1. Superannuation/Pension	7,85,92,17,843	6,41,96,28,056
2. Gratuity	50,23,97,650	55,96,91,362
3. Leave Encashment	50,52,19,421	48,09,68,432
Total (B)	8,86,68,34,914	7,46,02,87,850
Total (A + B)	10,99,14,63,787	9,55,58,78,076


Section Officer(A/c)



Joint Registrar (Finance)


Finance Officer

Schedule 4.6(b) - Receipts against Sponsored Projects

HEAD OF ACCOUNT	OPENING BALANCES AS ON 01.04.15	TRANSACTION DURING THE YEAR 2015-16		CLOSING BALANCE AS ON 31.03.16
		Dr.	Cr.	
A. UGC SPONSORED PROJECTS	16,34,713	1,03,00,745	2,38,44,362	1,51,78,330
B. GOVT OF INDIA SPONSORED PROJECTS	21,26,95,051	23,62,35,353	16,85,95,126	14,50,54,824
DBT SPONSORED PROJECTS	11,09,21,268	13,31,72,140	9,50,75,658	7,28,24,786
DST SPONSORED PROJECTS	10,17,78,313	10,18,63,387	7,22,03,666	7,21,18,592
M/O ENVIRONMENT & FOREST SPONSORED PROJECTS	-4,530	11,99,826	13,15,802	1,11,446
C. FOREIGN BODIES SPONSORED PROJECTS	1,17,86,467	1,93,20,391	2,10,47,875	1,35,13,951
D. OTHER BODIES SPONSORED PROJECT	3,92,11,946	11,77,09,342	10,90,28,064	3,05,30,668
CSIR SPONSORED PROJECT	2,35,825	62,96,705	86,54,236	25,93,356
DRDO SPONSORED PROJECT	2,94,575	2,55,524		39,051
ICMR SPONSORED PROJECT	1,25,23,685	3,19,73,796	2,43,45,902	48,95,791
ICSSR SPONSORED PROJECT	82,34,868	1,46,94,980	1,53,77,700	89,17,588
DEPARTMENT OF ELECTRONICS..... TECHNOLOGY	2,74,08,665	3,19,34,446	47,60,036	2,34,255
OTHER BODIES - OTHER PROJECTS	-94,85,672	3,25,53,891	5,58,90,190	1,38,50,627
E. DST PURSE PHASE-II	8,01,476	5,80,00,858	8,13,73,381	2,41,73,999
F. DST TRADITIONAL KNOWLEDGE SYSTEM	-	1,68,37,096	4,53,84,212	2,85,47,116
G. GLOBAL INITIATIVE ON ACADEMIC NETWORK	-	21,73,849	89,78,400	68,04,551
H. SPONSORED SEMINARS/WORKSHOPS	-	4,69,000	7,19,834	2,50,834
MISC. R&D PROJECT	-	-	31,78,237	31,78,237
SP- COMMON CHARGES	2,31,87,127	2,43,87,844	12,00,717	
Interest Accumulated over the Years	22,78,93,853	-	3,32,18,724	26,11,12,577
Total	51,72,10,633	48,54,34,478	49,65,68,932	52,83,45,087


Section Officer(A/c)



Joint Registrar (Finance)


Finance Officer

Schedule 4.6(C) - Receipts against Sponsored Fellowships

HEAD OF ACCOUNT (Agency wise name of Projects/ Fellowships and Scholarships)	OPENING BALANCES AS ON 01.04.15	TRANSACTION DURING THE YEAR 2015-16		CLOSING BALANCE AS ON 31.03.16
		DR.	CR.	
UGC Sponsored Fellowship	12,28,828	4,29,85,347	4,48,91,966	31,35,447
Government of India Sponsored Fellowship	30,08,605	2,37,35,597	2,56,70,682	49,43,690
Other Bodies Sponsored Fellowship	88,29,723	10,22,49,780	11,21,97,172	1,87,77,115
Common Charges	4,26,37,843	13,91,410	78,48,825	4,90,95,258
Interest Accumulated Over the Year	20,82,55,648		41,66,005	21,24,21,653
TOTAL	26,39,60,647	17,03,62,134	19,47,74,650	28,83,73,163


Section Officer(A/c)


Joint Registrar (Finance)


Finance Officer


Schedule 4.6(d,e) Unutilised grants from UGC/Government of India

		Amount in Rs.	
		Current Year 2015-16	Previous Year 2014-15
A	Plan grants: Govt. of India		
	Balance B/F	8,42,87,777	8,68,52,553
	Add: Receipts during the year	34,12,500	34,59,000
	Total (a)	8,77,00,277	9,03,11,553
	Less: Refunds		
	Less: Utilized for Revenue expr.	48,83,960	47,71,251
	Less: Utilized for Capital expr	14,57,854	12,52,525
	Total (b)	63,41,814	60,23,776
	Unutilized carried forward Total (a-b)	8,13,58,463	8,42,87,777
B	UGC grants: Plan		
	Balance B/F	98,80,39,796	53,71,05,917
	Receipts during the year	60,70,02,894	1,28,54,22,854
	Total (c)	1,59,50,42,690	1,82,25,28,771
	Less: Refunds	11,79,154	6,84,962
	Less: Utilized for Revenue expr.	50,75,60,671	60,61,50,772
	Less: Utilized for capital expr.	20,78,72,776	22,76,53,241
	Total (d)	71,66,12,601	83,44,88,975
	Unutilised carried forward Total (c-d)	87,84,30,089	98,80,39,796
C	UGC grants: Non-Plan		
	Balance B/F	-	28,78,04,000
	Add: Receipts during the year	2,78,81,67,000	2,08,60,21,000
	Total (e)	2,78,81,67,000	2,37,38,25,000
	Less: Utilized for Revenue expr	2,67,93,00,767	2,35,00,55,610
	Less: Utilized for Capital expr.	1,96,93,233	2,37,69,390
	Total (f)	2,69,89,94,000	2,37,38,25,000
	Unutilized carried forward Total (e-f)	8,91,73,000	-
Grand Total (A+B+C) →		1,04,89,61,552	1,07,23,27,573

→ Note :-

- Unutilized grants includes advances on Capital Account
- Unutilized Non-Plan grants include grants of Rs.8,91,73,000 received in advance for the next year
- Unutilized grants are represented on the Assets side by Bank balances, Short term Deposits with Banks and Advances on Capital Account


Section Officer(A/c)


Joint Registrar (Finance)


Finance Officer

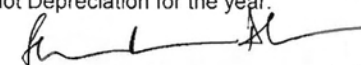
Schedule : 5 : Fixed Assets

Amount in Rs

S.No	Assets Heads	Gross Block				Depreciation for the Year 2015-16				Net Block	
		Op Balance 01.04.15	Additions	Deductions	Cl Balance	Dep Opening Balance	Depreciation for the Year	Deductions/ Adjustment	Total Depreciation	31.03.2016	31.03.2015
1	Land	21,08,53,672	-	-	21,08,53,672	-	-	-	-	21,08,53,672	21,08,53,672
2	Site Development	7,09,13,789	13,60,311	-	7,22,74,100	-	-	-	-	7,22,74,100	7,09,13,789
3	Buildings	1,43,89,39,923	13,23,32,370	-	157,12,72,293	23,93,23,927	3,14,25,446	-	27,07,49,373	1,30,05,22,920	1,19,96,15,996
4	Roads & Bridges	2,03,52,091	21,99,450	-	2,25,51,541	21,42,882	4,51,031	-	25,93,913	1,99,57,628	1,82,09,209
5	Tubewells & Water Supply	3,87,08,886	17,67,912	-	4,04,76,798	83,55,044	8,09,536	-	91,64,580	3,13,12,218	3,03,53,842
6	Sewerage & Drainage	24,16,129	-	-	24,16,129	12,27,762	48,323	-	12,76,085	11,40,044	11,88,367
7	Electrical Installation and equipment	16,00,27,145	1,23,30,844	9,53,641	17,14,04,348	9,10,99,049	85,70,217	5,36,154	9,91,33,113	7,22,71,235	6,89,28,095
8	Plant & Machinery	2,25,99,920	68,76,023	-	2,94,75,943	104,60,384	14,73,797	-	119,34,181	1,75,41,762	121,39,536
9	Scientific & Laboratory Equipment	92,95,94,919	1,97,23,701	-	94,93,18,620	63,90,11,271	7,59,45,490	-	71,49,56,761	23,43,61,859	29,05,83,648
10	Office Equipment	3,34,54,022	9,21,377	12,18,572	3,31,56,827	3,01,28,026	24,86,762	11,13,431	3,15,01,357	16,55,470	33,25,996
11	Audio Visual Equipment	5,81,96,235	59,42,696	1,86,764	6,39,52,167	4,35,28,628	47,96,413	1,86,762	4,81,38,279	1,58,13,888	1,46,67,607
12	Computers & Peripherals	37,09,93,200	3,66,10,508	173,97,576	39,02,06,132	31,98,29,488	2,93,65,627	1,72,79,892	33,19,15,130	5,82,91,002	5,11,63,805
13	Furniture, Fixtures & Fittings	18,01,03,196	163,40,902	15,98,680	19,48,45,418	12,72,58,898	1,46,13,406	14,44,703	14,04,27,601	5,44,17,816	5,28,44,298
14	Vehicles	76,95,884	457,171	1,225	81,51,830	73,34,116	1,44,167	1,224	74,77,059	6,74,771	3,61,768
15	Lib. Books & Scientific Journals	59,92,19,875	1,56,12,714	-	61,48,32,589	50,01,46,705	2,09,49,127	-	52,10,95,739	9,37,36,850	9,90,73,263
16	Small Value Assets	58,39,440	11,19,765	-	69,59,205	58,39,440	11,19,765	-	69,59,205	-	-
17	Others	7,63,63,000	-	-	7,63,63,000	7,63,62,999	-	-	7,63,62,999	1	1
Total (A)		4,22,62,71,325	25,35,95,744	2,13,56,458	4,45,85,10,611	2,10,20,48,621	19,21,99,106	2,05,62,166	2,27,36,85,375	2,18,48,25,237	2,12,42,22,891
18	Capital Work in Progress (B)	1,26,68,58,519	2,03,48,607	4,25,32,965	1,24,46,74,161	-	-	-	-	1,24,46,74,161	1,26,68,58,519
S. No	Intangible Assets	Op Balance 01/04/2015	Additions	Deductions	Cl Balance	Amrt. Opening Balance	Amortization for the Year	Deductions/ Adjustments	Total Amortization/ Adjustments	31.03.2016	31.03.2015
19	Softwares	4,86,74,524	11,89,460	-	4,98,63,984	4,82,71,627	9,42,943	-	4,92,14,570	6,49,414	4,02,897
20	E - Journals	3,66,56,117	8,96,463	-	3,75,52,580	3,44,48,718	17,80,178	-	3,62,28,896	13,23,684	22,07,399
21	Patents	59,65,584	7,05,567	-	66,71,151	10,68,103	2,32,870	-	13,00,973	53,70,178	48,97,481
Total [C]		9,12,96,225	27,91,490	-	9,40,87,715	8,37,88,447	29,55,992	-	8,67,44,439	73,43,276	75,07,778
Grand Total (A+B+C)		5,58,44,26,070	27,67,35,841	6,38,89,423	5,79,72,72,488	2,18,58,37,068	19,51,55,098	2,05,62,166	2,36,04,29,814	3,43,68,42,674	3,39,85,89,188

Note: The figure in Column "Deductions" under Gross Block against the head Capital Work in Progress represents the transfer from Work in Progress to Assets during the year.
 The figures in column "Additions" during the year under Gross Block against Assets 1 to 14 includes transfer from Work in Progress during the year, as well as further acquisitions during the year.
 The Amortization on Patents forms part of Academic Expenses and not Depreciation for the year.


Section Officer(A/c)


Joint Registrar (Finance)



Finance Officer

Schedule 5A Fixed Assets (Plan)

Amount in Rs

S.No	Assets Heads	Gross Block				Depreciation for the Year 2015-16				Net Block	
		Op Balance 01.04.15	Additions	Deductions	Cl Balance	Dep Opening Balance	Depreciation for the Year	Deductions / Adjustment	Total Depreciation	31.03.2016	31.03.2015
1	Land	-	-	-	-	-	-	-	-	-	-
2	Site Development	1,56,11,841	13,60,311	-	1,69,72,152	-	-	-	-	1,69,72,152	1,56,11,841
3	Buildings	1,06,32,35,641	13,23,32,370	-	1,19,55,68,011	7,70,40,246	2,39,11,360	-	10,09,51,606	1,09,46,16,405	98,61,95,395
4	Roads & Bridges	-	21,99,450	-	2,199,450	-	43,989	-	43,989	2,155,461	-
5	Tubewells & Water Supply	2,47,04,576	16,10,095	-	2,63,14,671	37,93,604	5,26,293	-	43,19,897	2,19,94,774	2,09,10,972
6	Sewerage & Drainage	-	-	-	-	-	-	-	-	-	-
7	Electrical Installation and equipment	5,34,40,487	91,77,852	-	6,26,18,339	1,49,41,865	31,30,917	-	1,80,72,782	4,45,45,557	3,84,98,622
8	Plant & Machinery	151,66,144	65,40,893	-	2,17,07,037	30,96,065	10,85,352	-	41,81,417	1,75,25,620	120,70,079
9	Scientific & Laboratory Equipment	69,42,24,598	1,92,32,656	-	71,34,57,254	31,75,27,963	5,70,76,580	-	37,46,04,543	33,88,52,711	37,66,96,635
10	Office Equipment	1,13,03,774	3,60,002	-	1,16,63,776	42,51,182	8,74,783	-	51,25,965	65,37,811	70,52,592
11	Audio Visual Equipment	3,98,42,422	50,83,459	-	4,49,25,881	1,50,03,475	33,69,441	-	1,83,72,916	2,65,52,965	2,48,38,947
12	Computers & Peripherals	23,17,57,351	3,33,54,978	-	26,51,12,329	21,97,75,750	186,52,596	-	23,84,28,346	2,66,83,983	119,81,601
13	Furniture, Fixtures & Fittings	9,32,42,164	1,38,35,227	-	10,70,77,391	4,27,53,529	80,30,804	-	5,07,84,333	5,62,93,058	5,04,88,635
14	Vehicles	19,53,271	-	-	19,53,271	17,19,549	1,95,327	-	19,14,876	38,395	2,33,722
15	Lib. Books & Scientific Journals	19,61,14,297	35,90,767	-	19,97,05,064	11,43,28,372	1,99,70,506	-	13,42,98,878	6,54,06,186	8,17,85,925
16	Small Value Assets	34,36,613	8,42,999	-	42,79,612	34,36,613	8,42,999	-	42,79,612	-	-
17	Others	-	-	-	-	-	-	-	-	-	-
Total (A)		2,44,40,33,179	22,95,21,059	-	2,67,35,54,238	81,76,68,211	13,77,10,948	-	95,53,79,159	1,71,81,75,079	1,62,63,64,968
18	Capital Work in Progress (B)	1,02,02,87,528	2,03,48,607	4,25,32,965	99,81,03,170	-	-	-	-	99,81,03,170	1,02,02,87,528
S. No	Intangible Assets	Op. Balance 01/04/2015	Additions	Deductions	Cl. Balance	Amrt. Opening Balance	Amortization for the Year	Deductions/ Adjustments	Total Amortization/ Adjustments	31.03.2016	31.03.2015
19	Softwares	4,06,99,860	10,97,466	-	4,17,97,326	4,04,66,405	6,72,440	-	4,11,38,845	6,58,481	2,33,455
20	E - Journals	3,06,67,410	8,96,463	-	3,15,63,873	3,06,67,409	3,58,585	-	3,10,25,994	5,37,879	1
21	Patents	59,57,584	7,05,567	-	66,63,151	10,68,103	2,32,870	-	13,00,973	53,62,178	48,89,481
Total [C]		7,73,24,854	26,99,496	-	8,00,24,350	7,22,01,917	12,63,896	-	7,34,65,813	65,58,537	51,22,937
Grand Total (A+B+C)		3,54,16,45,561	25,25,69,162	4,25,32,965	3,75,16,81,758	88,98,70,128	13,89,74,844	-	102,88,44,972	2,72,28,36,786	2,65,17,75,433


Section Officer(A/c)


Joint Registrar (Finance)


Finance Officer

Schedule 5B Fixed Assets(Non-Plan)

Amount in Rs

S.No	Assets Heads	Gross Block				Depreciation for the Year 2015-16				Net Block	
		Op Balance 01.04.15	Additions	Deductions	Cl Balance	Dep Opening Balance	Depreciation for the Year	Deductions / Adjustment	Total Depreciation	31.03.2016	31.03.2015
1	Land	18,64,00,000	-	-	18,64,00,000	-	-	-	-	18,64,00,000	18,64,00,000
2	Site Development	14,34,798	-	-	14,34,798	-	-	-	-	14,34,798	14,34,798
3	Buildings	8,46,134	-	-	8,46,134	112,513	16,923	-	1,29,436	7,16,698	7,33,621
4	Roads & Bridges	50,000	-	-	50,000	1,000	1,000	-	2,000	48,000	49,000
5	Tubewells & Water Supply	53,17,482	1,57,817	-	54,75,299	7,01,432	1,09,506	-	8,10,938	46,64,361	46,16,050
6	Sewerage & Drainage	95,409	-	-	95,409	20,990	1,908	-	22,898	72,511	74,419
7	Electrical Installation and equipment	4,51,18,113	31,52,992	-	4,82,71,105	1,82,37,114	24,13,555	-	2,06,50,670	2,76,20,435	2,68,80,999
8	Plant & Machinery	34,99,872	3,35,130	-	38,35,002	13,27,687	1,91,750	-	15,19,437	23,15,565	21,72,185
9	Scientific & Laboratory Equipment	7,51,02,491	4,91,045	-	7,55,93,536	5,52,24,443	60,47,483	-	6,12,71,926	1,43,21,610	1,98,78,048
10	Office Equipment	111,80,948	5,61,375	-	1,17,42,323	57,81,388	8,80,674	-	66,62,062	50,80,261	53,99,560
11	Audio Visual Equipment	52,45,138	8,59,237	-	61,04,375	24,86,662	4,57,828	-	29,44,490	31,59,885	27,58,476
12	Computers & Peripherals	3,92,82,259	29,22,088	-	4,22,04,347	3,79,77,383	18,89,292	-	3,98,66,675	23,37,671	13,04,875
13	Furniture, Fixtures & Fittings	4,21,88,997	25,05,675	-	4,46,94,672	2,30,06,813	33,52,100	-	2,63,58,914	1,83,35,758	1,91,82,183
14	Vehicles	17,95,692	4,57,171	-	22,52,863	14,82,833	2,25,286	-	17,08,119	5,44,744	3,12,859
15	Lib. Books & Scientific Journals	11,00,94,917	78,81,943	-	11,79,76,860	7,39,67,919	1,17,97,686	-	8,57,65,605	3,22,11,255	3,61,26,997
16	Small Value Assets	23,88,171	2,76,766	-	26,64,937	23,88,170	2,76,766	-	26,64,936	1	1
17	Others	-	-	-	-	-	-	-	-	-	-


Total (A)	53,00,40,420	1,96,01,239	-	54,96,41,659	22,27,16,348	2,76,61,758	-	25,03,78,106	29,92,63,553	30,73,24,072
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18 Capital Work in Progress (B)	8,02,65,388	-	-	8,02,65,388	-	-	-	-	8,02,65,388	8,02,65,388
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S. No.	Intangible Assets	Op. Balance 01.04.2015	Additions	Deductions	Cl. Balance	Amrt. Opening Balance	Amortization for the Year	Deductions/ Adjustments	Total Amortization/ Adjustments	31.03.2016	31.03.2015
19	Softwares	77,74,970	91,994	-	78,66,964	77,54,611	57,156	-	78,11,767	55,197	20,359
20	E - Journals	59,88,707	-	-	59,88,707	56,21,841	3,66,865	-	59,88,706	1	3,66,866
21	Patents	8,000	-	-	8,000	-	-	-	-	8,000	8,000
Total [C]		1,37,71,677	91,994	-	1,38,63,671	1,33,76,452	4,24,021	-	1,38,00,473	63,198	3,95,225

Grand Total (A+B+C)	62,40,77,485	1,96,93,233	-	64,37,70,718	23,60,92,800	2,80,85,779	-	26,41,78,579	37,95,92,139	38,79,84,685
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Section Officer(A/c)



Joint Registrar (Finance)


Finance Officer

SCHEDULE 5C – INTANGIBLE ASSETS

S.No	Assets Heads	Gross Block				Amortization for the Year 2015-16				Net Block	
		Op Balance 01.04.15	Additions	Deductions	Cl Balance	Amrt. Opening Balance	Amortization for the Year	Deductions / Adjustment	Total Amortization	31.03.2016	31.03.2015
1	Patents	59,65,584	7,05,567	-	66,71,151	10,68,103	2,32,870	-	13,00,973	53,70,178	48,97,481
2	Computer Software	4,86,74,524	11,89,460	-	4,98,63,984	4,82,71,627	9,42,943	-	4,92,14,570	6,49,414	4,02,897
3	E - Journals	3,66,56,117	8,96,463	-	3,75,52,580	3,44,48,717	17,80,178	-	3,62,28,895	13,23,685	22,07,400
Total		9,12,96,225	27,91,490	-	9,40,87,715	8,37,88,447	29,55,992	-	8,67,44,439	73,43,276	75,07,778


Section Officer(A/c)


Joint Registrar (Finance)


Finance Officer

Schedule 5D- Patents and Copyrights

Amounts in Rs.

Particulars	Op. Balance	Addition	Gross	Amortization	Net Block 2015-16	Net Block 2014-15
A. Patents Granted						
1 Balance as on 31.03.15 of Patents obtained in 2008-09 (Original Value - Rs.34,050/-)	7,568	-	7,568	3,783	3,785	7,568
2 Balance as on 31.03.15 of Patents obtained in 2010-11 (Original Value - Rs.8,73,549/-)	3,88,244	-	3,88,244	97,061	2,91,183	3,88,244
3 Balance as on 31.03.15 of Patents obtained in 2012-13 (Original Value - Rs.10,07,965/-)	6,71,977	-	6,71,977	1,11,996	5,59,981	6,71,977
4 Balance as on 31.03.15 of Patents obtained in 2013-14 (Original Value - Rs.1,80,268/-)	1,40,208	-	1,40,208	20,030	1,20,178	1,40,208
Total	12,07,997	-	12,07,997	2,32,870	9,75,127	12,07,997
Particulars	Op. Balance	Addition	Gross	Patents Granted/Rejected	Net Block 2015-16	Net Block 2014-15
B. Patents Pending						
1 Expenditure incurred during 2009-10 to 2011-12 in respect of Patents applied for pending decision.	17,49,576	-	17,49,576	-	17,49,576	17,49,576
2 Expenditure incurred during 2012-13 in respect of Patents applied for pending decision.	6,41,090	-	6,41,090	-	6,41,090	6,41,090
3 Expenditure incurred during 2013-14 in respect of Patents applied for pending decision.	5,46,938	-	5,46,938	-	5,46,938	5,46,938
4 Expenditure incurred during 2014-15 in respect of Patents applied for pending decision.	7,51,880	-	7,51,880	-	7,51,880	7,51,880
5 Expenditure incurred during 2015-16 in respect of Patents applied for pending decision.		7,05,567	7,05,567	-	7,05,567	-
Total	36,89,484	7,05,567	43,95,051	-	43,95,051	36,89,484
C. Grand Total (A+B)	48,97,481	7,05,567	56,03,048	2,32,870	53,70,178	48,97,481


Section Officer(A/c)


Joint Registrar (Finance)


Finance Officer

Schedule 5E Fixed Assets(Others)


Amount in Rs

S.No	Assets Heads	Gross Block				Depreciation for the Year 2015-16				Net Block	
		Op Balance 01.04.15	Additions	Deductions	CI Balance	Dep Opening Balance	Depreciation for the Year	Deductions / Adjustment	Total Depreciation	31.03.2015	31.03.2015
1	Land	-	-	-	-	-	-	-	-	-	-
2	Site Development	-	-	-	-	-	-	-	-	-	-
3	Buildings	-	-	-	-	-	-	-	-	-	-
4	Roads & Bridges	-	-	-	-	-	-	-	-	-	-
5	Tubewells & Water Supply	-	-	-	-	-	-	-	-	-	-
6	Sewerage & Drainage	-	-	-	-	-	-	-	-	-	-
7	Electrical Installation and equipment	53,016	-	-	53,016	13,004	2,651	-	15,655	37,361	40,012
8	Plant & Machinery	-	-	-	-	-	-	-	-	-	-
9	Scientific & Laboratory Equipment	53,13,223	-	-	53,13,223	18,38,068	4,25,058	-	22,63,126	30,50,097	34,75,155
10	Office Equipment	-	-	-	-	-	-	-	-	-	-
11	Audio Visual Equipment	-	-	-	-	-	-	-	-	-	-
12	Computers & Peripherals	29,49,966	3,33,442	-	32,83,408	17,11,787	6,56,682	-	23,68,468	9,14,940	12,38,179
	Softwares	1,99,694	-	-	1,99,694	1,99,693	-	-	1,99,693	1	1
13	Furniture, Fixtures & Fittings	6,46,842	-	-	6,46,842	1,77,680	48,513	-	2,26,193	4,20,649	4,69,162
14	Vehicles	-	-	-	-	-	-	-	-	-	-
15	Lib. Books & Scientific Journals	1,45,91,758	41,40,004	-	1,87,31,762	41,68,946	18,73,176	-	60,42,122	1,26,89,640	104,22,812
	E - Journals	-	-	-	-	-	-	-	-	-	-
16	Small Value Assets	14,656	-	-	14,656	14,655	-	-	14,655	1	1
17	Others	-	-	-	-	-	-	-	-	-	-
Total :		2,37,69,155	44,73,446	-	2,82,42,601	81,23,833	30,06,080	-	111,29,913	1,71,12,688	1,56,45,322
18	Capital Work in Progress	-	-	-	-	-	-	-	-	-	-
Grand Total (1-18)		2,37,69,155	44,73,446	-	2,82,42,601	81,23,833	30,06,080	-	111,29,913	1,71,12,688	1,56,45,322

Note: The additions during the Year includes additions from:

Gifted	24,54,805
Academic Development Fund	34,606
Exim Bank Library	248,003
Corpus	2,04,849
Endowment Fund	90,231
Sponsored Project	14,40,952
Total	44,73,446


Section Officer(A/c)


Joint Registrar (Finance)


Finance Officer

Schedule 6: Investments from Corpus Fund and Earmarked/Endowment Funds

Investments	Current Year 2015-16	Previous Year 2014-15
1 In Government Securities		
2 Other approved Securities		
3 Debentures and Bonds	10,84,51,000	9,82,45,300
4 Others Bank FDRs	1,12,46,42,903	1,04,58,35,655
Total	1,23,30,93,903	1,14,40,80,955

Earmarked/Endowment Funds (Fund wise)

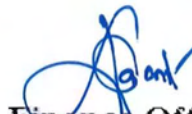
Funds	Current Year	Previous Year
1 Corpus Fund Investments	27,21,51,244	24,83,43,638
2 Academic Development Fund Investments	14,30,00,000	16,30,00,000
3 House Building Advance Fund Investments	17,25,00,000	14,25,00,000
4 Exim Bank Library Fund	4,07,168	8,66,568
5 Nippon Foundation Fund Investments	7,68,61,936	7,20,83,935
6 Rajiv Gandhi National Fellowship Fund Investments	27,18,31,204	26,51,34,853
7 Endowment Fund Investments	26,38,42,351	23,21,51,961
8 Conveyance Investments	3,25,00,000	2,00,00,000
Total	1,23,30,93,903	1,14,40,80,955



Section Officer(A/c)



Joint Registrar (Finance)




Finance Officer

Schedule 7: Current Assets

Particulars	Current Year 2015-16	Previous Year 2014-15
1 Stock:		
a) Laboratory Chemicals & Consumables	7,34,109	19,16,803
b) Building Material	10,48,824	12,13,904
c) Cleaning material	3,22,161	3,27,314
d) Electrical material	12,19,875	13,72,286
e) Liveries & uniforms	15,914	31,916
f) Medicines stock	11,24,946	20,21,865
g) Stationery	7,69,909	6,57,743
2 Sundry Debtors:		
a) Debts Outstanding for a period exceeding six months	51,473	50,433
b) Others	-	-
3 Cash Balances		
a) Cash earmarked fund, sponsored fellowship	-	-
b) Cash maintenance, Cash scholarship A/c	-	-
c) Imprest maintenance	2,46,075	2,03,575
d) Imprest plan	3,000	3,000
e) Postage on hand	2,16,007	2,56,158
4 Bank Balances with scheduled banks		
a) in saving accounts	79,15,42,491	
b) in current accounts	16,495	
c) in Deposit account (including Fixed Deposits)	2,20,03,79,279	2,99,19,38,265
Total A	2,99,76,90,558	2,68,64,94,758


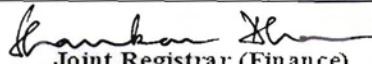


Section Officer(A/c)


Joint Registrar (Finance)


Finance Officer

Annexure -A

Amount in Rs

		2015-16
I. Bank Accounts		
	CORPUS FUND A/C	2,24,89,282
1	Corpus Fund A/c	2,24,89,282
	DEPOSIT FUND A/Cs	67,69,667
2	Deposit A/c	61,77,455
3	Students' Aid Fund A/c	1,22,354
4	Students A/c	4,69,859
	DEVELOPMENT PLAN FUND A/Cs	11,65,67,059
5	Combined Entrance Exam CBT A/c	1,15,62,376
6	Development Plan A/c	9,14,00,538
7	Infrastructure Development Fund A/c	1,33,93,584
8	UGC Plan Fellowship Plan A/c	2,10,562
	EARMARKED FUND A/C	9,56,94,903
9	Academic Development Fund A/c	5,92,974
10	CAHG Fund A/c	74,730
11	Conveyance Fund A/c	1,19,29,759
12	Exim Library Fund A/c	1,448
13	HBA Fund A/c	2,12,07,461
14	Nippon Foundation Fund A/c	51,59,429
15	Endowment & Chair A/c	8,51,080
16	UGC JRF Fellowship A/c	4,43,74,697
17	UGC Rajiv Gandhi National Fellowship A/C	1,15,03,326
	EMF A/C	28,48,80,743
18	DBT Sponsored Projects A/c	91,73,415
19	DST Traditional Knowledge Systems A/c	2,85,47,116
20	GIAN Programme A/c	1,551
21	Seminar A/c	2,50,834
22	PURSE A/c	2,30,01,999
23	Sponsored Fellowship A/c	1,94,73,316
24	Sponsored Fellowship (Indian) A/c	6,65,61,235
25	Sponsored Project A/c	13,78,71,277
	MAINTENANCE FUND A/Cs	26,51,57,332
26	Gomti Guest House A/c	10,196
27	Retirement Fund A/c	14,637
28	Scholarship A/c	7,76,419
29	UGC Maintenance A/c	8,91,73,000
30	University Receipts A/c	17,51,66,585
31	Pension Fund Current A/c	16,495
TOTAL		79,15,58,986
II. Term Deposit with Scheduled Banks		2,20,03,79,279
TOTAL		2,99,19,38,265
		
	Section Officer(A/c)	Joint Registrar (Finance)
		
		Finance Officer

Schedule 8: Loans, Advances and Deposits

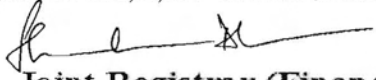
Amount in Rs.


Particulars	Current Year 2015-16	Previous Year 2014-15
Loans And Advances		
1 Advances To Employees (Non-Interest Bearing)		
- Festival	14,31,061	13,41,061
- LTC	59,95,104	30,43,395
2 Advances And Other Amounts Recoverable In Cash Or In Kind Or For Value To Be Received		
- Advances To Equipment Suppliers	4,88,28,071	5,03,43,150
- Advances On Capital A/C - Civil Works	3,28,40,277	14,17,41,131
- EMF Advances	1,01,386	1,01,386
- Others	5,06,00,123	7,03,00,875
3 Prepaid Expenses		
- Insurance	28,901	5,524
- Other Expenses	6,72,212	32,95,844
4 Income Accrued but not due		
- On Investments From		
Earmarked/Endowment Funds	2,46,45,749	2,25,83,146
Deposit Account	10,08,106	5,58,299
Corpus Fund	1,31,06,392	1,25,19,034
Sponsored Project/Sponsored Fellowship	1,26,70,711	1,54,27,440
Maintenance A/c	1,56,87,922	1,32,17,833
Fixed Deposits made out of Plan Account	3,68,06,374	3,35,66,995
- On Interest bearing Advances to employees	2,12,28,260	2,56,28,064
5 Others-Current Assets - Receivable		
- Receivable from UGC/GOI	60,77,646	8,17,646
-Receivables from Income Tax	34,75,719	17,49,231
-Receivables from NPS Tier-I	8,98,368	8,59,948
6 Income from Shops & Royalty Receivable	1,97,07,187	2,02,16,111
Total	29,58,09,569	41,73,16,115

Note: 1. As revolving funds have been created for House Building, Computer and Vehicle advances to staff, the Advances will appear as part of earmarked/ endowment Funds. The balances against these interest-bearing advances will not appear in this schedule.

2. Receivables from UGC/GOI include the grants of Rs.52,60,000/- for which sanction received in FY 2015-16 but amount received in FY 2016-17


Section Officer(A/c)


Joint Registrar (Finance)


Finance Officer

**Schedules forming Part of Income & Expenditure Account for the year
ended 31st March 2016**

Schedule 9 : Academic Receipts

Particulars	Amount in Rs.	
	Current Year 2015-16	Previous Year 2014-15
Fees from Students		
a) Academic		
1. Admission fees	-	-
2. Enrolment fees	-	-
3. Tuition fees	1,52,42,755	1,85,41,289
4. Library fees	32,700	34,900
5. Others	-	-
6. Laboratory fees	-	-
b) Examination		
1. Annual examination fees	62,65,630	31,57,500
2. Marks sheet, Certificate fees	47,930	42,115
3. Others-Registration Fees, Overhead Charges	-	-
4. Entrance examination fees	-	-
c) Other fees		
1. Identity Card fee .	-	-
2. Medical fees	30,198	29,603
3. Other Miscellaneous fees	14,21,098	17,51,507
4. Hostel fees	10,39,538	8,07,960
5. Transportation fee	-	-
d) Sale of Publications		
1. Sale of Admission forms	4,60,63,639	4,65,37,813
2. Sale of Question Papers and Syllabus	-	-
3. Sale of Prospectus including admission form	-	-
e) Other Academic Receipts		
1. Registration Fee for Workshop, programmes	1,08,160	8,88,062
2. Registration Fee (Academic Staff College)	5,60,200	2,74,000
3. Patent User Fee - Receipts	-	2,10,000
Total	7,08,11,848	7,22,74,749


Section Officer(A/c)


Joint Registrar (Finance)


Finance Officer

Schedule-10 Grants/Subsidies (Irrevocable grants and Subsidies received)

Particulars	Plan			Total Plan	Non Plan UGC	Current year Total	Previous Year Total
	Govt. of India	UGC					
		Plan	UPE-II				
Balance B/F	8,42,87,777	66,30,60,959	32,49,78,837	107,23,27,573	-	107,23,27,573	91,17,62,470
Add: Receipts During the year	34,12,500	60,70,02,894	-	61,04,15,394	2,78,81,67,000	3,39,85,82,394	3,37,49,02,854
Total	8,77,00,277	1,27,00,63,853	32,49,78,837	1,68,27,42,967	2,78,81,67,000	4,47,09,09,967	4,28,66,65,324
Less: Refund to UGC	-	11,79,154	-	11,79,154	-	11,79,154	6.84.962
Balance	8,77,00,277	1,26,88,84,699	32,49,78,837	1,68,15,63,813	2,78,81,67,000	4,46,97,30,813	4,28,59,80,362
Less: Utilised for Capital Expenditure (A)	14,57,854	16,39,22,907	4,39,49,869	20,93,30,630	1,96,93,233	22,90,23,863	25.26.75.156
Balance	8,62,42,423	1,10,49,61,792	28,10,28,968	1,47,22,33,183	2,76,84,73,767	4,24,07,06,950	4,03,33.05.206
Less: Utilised for Revenue Expenditure (B)	48,83,960	45,48,06,312	5,27,54,359	51,24,44,631	2,67,93.00,767	3,19,17,45,398	2,96,09,77.633
Balance C/F (C)	8,13,58,463	65,01,55,480	22,82,74,609	95,97,88,552	8,91,73,000	1,04,89,61,552	1,07,23,27,573

A. - Appears as addition to Capital Fund as well as additions to Fixed Assets during the year.

B. - Appears as income in the Income & Expenditure Account

C. - I) Appears under Current Liabilities in the Balance Sheet and will become the opening balance next year

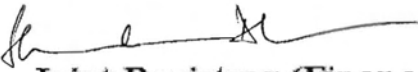
II) Represented by Bank balances, Investments and Advances on the assets side.

D. - UGC Plan grants receipts during the year include the grants of Rs.52,60,000/- for which sanction was received in FY 2015-16 but amount received in FY 2016-17

E. - Non-Plan Unutilized grants of Rs.8,91,73,000/- consist of advance grant for FY 2016-17 received during FY 2015-16.

Note: Apart from above expenditure an amount of Rs.7,05,567/- has been incurred out of Plan Grants during 2015-16 for Patents, directly shown as Intangible Assets in the Balance Sheet


Section Officer(A/c)


Joint Registrar (Finance)


Finance Officer

Schedule 11 : Income from Investments


Amount in Rs.

Particulars	Earmarked / Endowment Funds		Plan / Non-Plan	
	Current Year	Previous Year	Current Year	Previous Year
	2015-16	2014-15	2015-16	2014-15
1. Interest				
a. On Government Securities				
b. On Debentures & Bonds	23,80,626	28,53,303		
2. Interest on Term Deposits / Interest bearing Advances	10,54,24,938	9,52,26,554	10,43,13,713	7,97,65,548
3. On savings Accounts with scheduled banks	42,50,790	88,24,168	-	-
Total	11,20,56,354	10,69,04,025	10,43,13,713	7,97,65,548
Transferred to Corpus Fund and respective Earmarked / Endowment Fund	11,20,56,354	10,69,04,025		
Balance	Nil	Nil		

Note:

Interest accrued but not due on Term Deposits from HBA fund, Conveyance Advance fund and Computer Advance fund and on interest bearing advances to employees will be included here (item 2), only where Revolving funds (EMF) for such advances have been set up.


Section Officer(A/c)

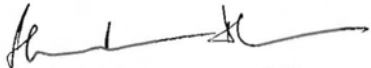

Joint Registrar (Finance)


Finance Officer

Schedule 12 : Interest Earned

Particulars	Amount in Rs.	
	Current Year 2015-16	Previous Year 2014-15
1. On savings Accounts with scheduled banks	1,51,66,355	2,61,24,891
2. On Loans		
a. Employees/Staff		
b. Others		
3. On Debtors and other Receivables		
Total	1,51,66,355	2,61,24,891


Section Officer(A/c)



Joint Registrar (Finance)


Finance Officer

Schedule 13 – Other Income

Particulars	Amount in Rs.	
	Current Year 2015-16	Previous Year 2014-15
A. Income from Land & Buildings		
1. Licence Fee from quarters	85,88,863	77,50,628
2. Electricity charges	3,67,59,450	2,98,80,415
3. Water Charges	44,24,423	45,86,700
4. Conservancy Charges	2,74,933	2,79,612
5. Rent from Guest House	73,22,858	65,19,864
6. Rent from shops, Accommodation-Post office, Bank etc.	88,77,290	93,85,932
B. Sale of Institute's Publications		
C. Others		
1. RTI fees	14,664	13,461
2. Charges for use of Transport	27,300	33,600
3. Income from Royalty	64,121	20,63,755
4. Surplus on sale/disposal of assets	-	20,48,073
5. CGHS Recoveries	75,48,609	73,67,206
6. Misc. receipts (Sale of tender form, waste paper, etc.)	1,81,000	1,79,000
7. Miscellaneous income (Sale Proceeds of unserviceable stores/empties, prospectus, Fines and Penalties, other miscellaneous income)	1,46,23,680	1,09,86,906
Total	8,87,07,192	8,10,95,153


Section Officer(A/c)


Joint Registrar (Finance)


Finance Officer

Schedule 14 – Prior Period Income

Particulars	Amount in Rupees	
	Current Year 2015-16	Previous Year 2014-15
1 Prior Period Income (Academic Receipts)	5,11,032	3,18,835
2 Income from Investment		
3 Interest earned		
4 Othe Income		
Total	5,11,032	3,18,835


Section Officer(A/c)


Joint Registrar (Finance)


Finance Officer

Schedule 15 – Establishment Expenses

Amount in Rs.

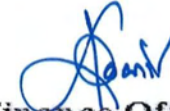
Particulars	Current Year 2015-16			Previous Year 2014-15		
	Plan	Non Plan	Total	Plan	Non Plan	Total
a Salaries, Wages and Allowances	1,14,69,638	1,44,58,77,126	1,45,73,46,764	3,77,90,161	1,31,90,77,658	1,35,68,67,819
b Contribution to Provident Fund	-	48,06,119	48,06,119	-	49,40,288	49,40,288
c Bonus	25,905	36,73,762	36,99,667	10,362	36,74,305	36,84,667
d Leave Travel Concession	-	2,79,74,142	2,79,74,142	-	1,80,56,451	1,80,56,451
e Medical Reimbursement	-	3,31,77,080	3,31,77,080	-	2,43,31,886	2,43,31,886
f Reimbursement of Tuition Fees	-	1,05,01,147	1,05,01,147	-	1,01,13,374	1,01,13,374
G Staff Welfare Expenses	-	2,19,51,953	2,19,51,953	-	2,24,71,015	2,24,71,015
h Employees' Retirement and Terminal Benefits (Pension, Gratuity, Leave Encashment)	19,11,101	1,94,64,25,970	1,94,83,37,071	14,85,567	1,43,11,89,398	1,43,26,74,965
i Fees & Honorarium	3,46,932	1,44,08,254	1,47,55,186	10,200	2,05,89,656	2,05,99,856
j Leave Salary and Pension Contribution	-	23,72,630	23,72,630	-	23,648	23,648
Gross Total	1,37,53,576	3,51,11,68,183	3,52,49,21,759	3,92,96,290	2,85,44,67,679	2,89,37,63,969



Section Officer(A/c)



Joint Registrar (Finance)




Finance Officer

Schedule 15A Employees Retirement & Terminal Benefits

	Amount in Rs.			
	Pension	Gratuity	Leave Encashment	Total
Opening Balance	6,41,96,28,056	55,96,91,362	48,09,68,432	7,46,02,87,850
Addition : Capitalized value of Contributions Received from other Organizations	96,98,891	27,61,368	11,45,795	1,36,06,054
Total (a)	6,42,93,26,947	56,24,52,730	48,21,14,227	7,47,38,93,904
Less : Actual Payment during the Year 2015-16 (b)	39,03,19,511	6,23,61,513	5,07,38,880	50,34,19,904
Balance Available on 31.03.2016 [c] = (a-b)	6,03,90,07,436	50,00,91,217	43,13,75,347	6,97,04,74,000
Provision required on 31.03.16 as per Actuarial Valuation (d)	7,85,92,17,843	50,23,97,650	50,52,19,421	8,86,68,34,914
A. Provision to be made in 2015-16 (d-c)	1,82,02,10,407	,23,06,433	7,38,44,074	1,89,63,60,914
B. Contribution to New Pension Scheme				3,67,40,870
C. Medical Reimbursement to Retired Employees				1,17,41,595
D. Travel to Hometown on Retirement				15,82,591
Total (A+B+C+D)				1,94,64,25,970

Note: Total amounts includes payments out of Plan Grants also.


Section Officer(A/c)


Joint Registrar (Finance)



Finance Officer

Schedule 16 – Academic Expenses

Amount in Rs.

Particulars	Current Year 2015-16			Previous Year 2014-15		
	Plan	Non Plan	Total	Plan	Non Plan	Total
1 Laboratory Running Expenses	2,72,83,418	43,65,545	3,16,48,963	1,78,36,539	43,88,570	2,22,25,109
2 Fieldwork / Participation in Conferences	71,79,112	36,25,225	108,04,337	52,35,941	37,40,660	89,76,601
3 Teaching Aids	98,725	9,16,616	10,15,341	1,720	7,72,835	7,74,555
4 Seminars / Workshops	1,74,35,208	4,55,737	1,78,90,945	1,06,89,250	8,89,793	1,15,79,043
5 Payment to Guest Faculty	17,84,809	8,57,612	26,42,421	12,14,246	1,34,258	13,48,504
6 Research Activities	60,50,500	1,56,000	62,06,500	47,95,555	1,66,907	49,62,462
7 Examination Expenses	27,11,746	4,12,56,607	4,39,68,353	31,67,584	3,64,62,492	3,96,30,076
8 Student Welfare Expenses	41,94,953	3,36,56,772	3,78,51,725	35,13,458	3,01,33,343	3,36,46,801
9 Scholarship/Stipend to Students	13,18,22,649	2,61,89,006	15,80,11,655	12,58,81,808	3,00,80,910	15,59,62,718
10 Journals & Publications	2,59,64,229	89,96,719	3,49,60,948	8,82,64,344	9,53,976	8,92,18,320
11 Miscellaneous Academic Expenses	5,51,481	11,92,111	17,43,592	39,96,634	11,53,128	51,49,762
Gross Total	22,50,76,830	12,16,67,950	34,67,44,780	26,45,97,079	10,88,76,872	37,34,73,951


Section Officer(A/c)


Joint Registrar (Finance)



Finance Officer

Schedule 17 – Administrative Expenses and General Expenses

Amount in Rs.

Particulars	Current Year 2015-16			Previous Year 2014-15		
	Plan	Non Plan	Total	Plan	Non Plan	Total
A Infrastructure			-			
I) Rent, Rates & Taxes	-	9,73,21,788	9,73,21,788	-	9,78,86,800	9,78,86,800
II) Electricity Expenses	8,67,01,033	11,26,70,630	19,93,71,663	5,62,60,858	16,24,28,933	21,86,89,791
III) Water Expenses	5,20,66,098	5,95,19,671	11,15,85,769	8,81,51,417	2,04,25,257	10,85,76,674
IV) Security Expenses	-	8,33,13,217	8,33,13,217	-	7,22,66,781	7,22,66,781
V) Generator Running Expenses	20,15,104	9,32,268	29,47,372	83,913	22,30,733	23,14,646
VI) E-Governance	1,99,33,338	-	1,99,33,338	-	-	-
B Communication						
I) Postage & Telegram	33,147	9,96,977	10,30,124	6,774	12,92,817	12,99,591
II) Telephones & Fax	56,327	43,84,542	44,40,869	1,36,028	53,73,681	55,09,709
III) Internet Connectivity Charges	11,67,703	1,23,404	12,91,107	13,96,591	19,75,872	33,72,463
C Others						
I) Printing and stationery (consumption)	41,07,235	56,53,702	97,60,937	20,85,518	65,81,052	86,66,570
II) Newspapers & periodicals	39,595	4,62,934	5,02,529	15,02,177	2,47,647	17,49,824
III) Entertainment Expenses	6,16,953	24,55,582	30,72,535	1,83,531	26,71,699	28,55,230
V) TA to Candidates	-	2,31,709	2,31,709	-	2,57,166	2,57,166
VI) Labour Charges, Daily Wages & Contract Labour	67,99,963	11,36,58,425	12,04,58,388	27,000	11,01,90,195	11,02,17,195
VII) Local Conveyance	1,15,605	7,26,117	8,41,722	1,68,557	8,43,943	10,12,500
VIII) Conservancy Expenses	30,000	77,49,314	77,79,314	23,000	44,05,083	44,28,083
IX) Liveries	-	20,24,562	20,24,562	-	23,64,289	23,64,289
X) Photocopying Charges	5,02,344	6,47,240	11,49,584	78,925	7,04,090	7,83,015
XI) Subscriptions to Academic Institutions	5,200	3,38,580	3,43,780	5,000	4,57,749	4,62,749
XII) TA to Members of Advisory Committes, etc.	1,98,119	56,70,295	58,68,414	2,30,407	40,07,346	42,37,753
XIII) Advertisment and Publicity	-	19,64,819	19,64,819	1,99,328	10,11,657	12,10,985
XIV) Legal Expenses	-	5,10,508	5,10,508	-	3,92,442	3,92,442
Total	17,43,87,764	50,13,56,284	67,57,44,048	15,05,39,024	49,80,15,232	64,85,54,256


Section Officer(A/c)


Joint Registrar (Finance)


Finance Officer

Schedule 18 - Transportation Expenses

Amount in Rs.

Particulars	Current Year 2015-16			Previous Year 2014-15		
	Plan	Non Plan	Total	Plan	Non Plan	Total
1 Vehicles (owned by institution)						
a) Running expenses	-	6,51,721	6,51,721	-	10,16,105	10,16,105
b) Repairs & maintenance	-	4,57,581	4,57,581	80,000	4,74,165	5,54,165
c) Insurance expenses	-	88,726	88,726	-	59,023	59,023
2 Vehicles taken on rent/lease	-	-	-	-	-	-
a) Rent/lease expenses	-	-	-	-	-	-
3 Vehicle (Taxi) hiring expenses	-	5,13,359	5,13,359	-	5,61,258	5,61,258
Total	-	17,11,387	17,11,387	80,000	21,10,551	21,90,551



Section Officer(A/c)



Joint Registrar (Finance)



Finance Officer

Schedule 19 – Repairs & Maintenance

Amount in Rs.

Particulars	Current Year 2015-16			Previous Year 2014-15		
	Plan	Non Plan	Total	Plan	Non Plan	Total
a) Cleaning Material & Services	1,85,702	22,32,032	24,17,734	50,101	16,75,350	17,25,451
b) Gardening	2,97,566	8,16,045	11,13,611	15,156	6,75,420	6,90,576
c) Maintenance of Buildings	2,32,69,425	58,01,546	2,90,70,971	40,67,148	44,02,267	84,69,415
d) Maintenance of Estate	1,42,18,156	77,21,844	2,19,40,000	73,36,998	78,46,279	1,51,83,277
e) Maintenance of Office Equipment	73,07,649	67,26,533	1,40,34,182	39,01,853	57,54,834	96,56,687
f) Maintenance of Computers	20,17,823	42,81,147	62,98,970	10,59,810	33,25,264	43,85,074
g) Maintenance of Furniture & Fixtures	2,44,842	7,41,919	9,86,761	34,481	4,91,175	5,25,656
h) Maintenance of Lab Equipments	88,04,683	8,20,500	96,25,183	1,71,10,712	94,016	1,72,04,728
i) Book Binding Charges	55,103	62,982	1,18,085	-	1,27,415	1,27,415
Gross Total	5,64,00,949	2,92,04,548	8,56,05,497	3,35,76,259	2,43,92,020	5,79,68,279



Section Officer(A/c)



Joint Registrar (Finance)



Finance Officer

Schedule 20 - Finance Costs

Amount in Rs.

Particulars	Current Year 2015-16			Previous Year 2014-15		
	Plan	Non Plan	Total	Plan	Non Plan	Total
a) Bank charges	-	11,27,385	11,27,385	-	17,27,163	17,27,163
b) Others (specify)	-	-	-	-	-	-
Total	-	11,27,385	11,27,385	-	17,27,163	17,27,163


Section Officer(A/c)


Joint Registrar (Finance)


Finance Officer


Schedule 21 - Other Expenses

Amount in Rs.

Particulars	Current Year 2015-16			Previous Year 2014-15		
	Plan	Non Plan	Total	Plan	Non Plan	Total
a) Provision for Bad and Doubtful Debts/Advances	-	-	-	-	-	-
b) Irrecoverable Balances Written - off	-	-	-	-	-	-
c) Grants/Subsidies to other institutions/organizations	-	-	-	-	-	-
d) Others (specify)	-	-	-	-	-	-
i.) Loss on Sale/Disposal of Assets	-	1,34,575	1,34,575	-	4,33,095	4,33,095
ii) Other Miscellaneous Administrative Expenses	77,46,233	46,17,649	1,23,63,882	6,78,668	56,29,871	63,08,539
Total	77,46,233	47,52,224	124,98,457	6,78,668	60,62,966	67,41,634


Section Officer(A/c)


Joint Registrar (Finance)



Finance Officer

Schedule 22 – Prior Period Expenses

Amount in Rs.

Particulars	Current Year 2015-16			Previous Year 2014-15		
	Plan	Non Plan	Total	Plan	Non Plan	Total
1. Establishment Expenses	3,93,277	36,88,724	40,82,001	7,84,484	8,33,506	16,17,990
2. Academic Expenses	34,58,080	13,81,842	48,39,922	1,02,52,049	14,75,573	1,17,27,622
3. Administrative Expenses	3,02,15,364	3,91,47,901	6,93,63,265	11,05,46,003	1,11,81,872	12,17,27,875
4. Transportation Expenses	-	14,898	14,898	-	-	-
5. Repair & Maintenance Expenses	13,27,004	11,35,809	24,62,813	5,72,167	7,54,403	13,26,570
Total	3,53,93,725	4,53,69,174	8,07,62,899	12,21,54,703	1,42,45,354	13,64,00,057


Section Officer(A/c)


Joint Registrar (Finance)


Finance Officer

**SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE YEAR
ENDED 31st MARCH 2016**



JAWAHARLAL NEHRU UNIVERSITY

SCHEDULE: 23: SIGNIFICANT ACCOUNTING POLICIES

1. BASIS FOR PREPARATION OF ACCOUNTS

The accounts are prepared under the Historical Cost Convention unless otherwise stated and generally on the Accrual method of accounting.

2. REVENUE RECOGNITION

2.1 Fees from Students (except Tuition Fees), Sale of Admission Forms, Royalty and Interest on Savings Bank account are accounted on cash basis. Tuition Fees collected separately for each semester is accounted on accrual basis.

2.2 Income from Land, Buildings and Other Property and Interest on Investments (except of Endowment Funds) are accounted on accrual basis. Investments against most individual Endowment Funds are small and moreover, presenting the income with inclusion of accrued interest would also not reflect correctly the amount actually available for expenditure on the objects of the respective funds.

2.3 Interest on interest bearing advances to staff for House Building, Purchase of Vehicles and Computers is accounted on accrual basis every year, though the actual recovery of interest starts after the full repayment of the Principal.

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 Gifted / Donated assets are valued at the declared value where available; if not available the value is estimated based on the present market value and the physical condition of the asset. They are set-up by credit to Capital Fund and merged with the Fixed Assets of the University. Depreciation is charged at the rates applicable to the respective assets.

3.3 Books received as gifts, are valued at selling prices printed on the books. Where they are not printed, the value is based on assessment.

- 3.4 Fixed assets are valued at cost less accumulated depreciation. Depreciation on fixed assets is provided on Straight line method, at the following rates:

Tangible Assets

1.	Land	0%
2.	Site Development	0%
3.	Buildings	2%
4.	Roads & Bridges	2%
5.	Tube wells & Water Supply	2%
6.	Sewerage & Drainage	2%
7.	Electrical Installation and equipment	5%
8.	Plant & Machinery	5%
9.	Scientific & Laboratory Equipment	8%
10.	Office Equipment	7.5%
11.	Audio Visual Equipment	7.5%
12.	Computers & Peripherals	20%
13.	Furniture, Fixtures & Fittings	7.5%
14.	Vehicles	10%
15.	Lib. Books & Scientific Journals	10%

Intangible Assets (Amortization)

1.	E-Journals	40%
2.	Computer Software	40%
3.	Patents and Copyrights	9 Years

- 3.5 Depreciation is provided for the whole year on additions during the year.
- 3.6 Where an asset is fully depreciated, it will be carried at a residual value of Re.1 in the Balance Sheet and will not be further depreciated. Thereafter, depreciation is calculated on the additions of each year separately at the rate of depreciation applicable for that asset head.
- 3.7 Assets created out of Earmarked Funds and funds of Sponsored Projects, where the ownership of such assets vests in the University, are setup by credit to Capital Fund and merged with the Fixed Assets of the University. 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 University are separately disclosed in the Notes on Accounts.

- 3.8 Assets the individual value of each of which is Rs. 2000 or less (except Library Books) are treated from 1.4.2010 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

- 4.1 **PATENTS:** The expenditure incurred from time-to-time (application fees, legal expenses etc.) for obtaining Patents is temporarily capitalized and shown as a distinct head in the Balance Sheet. If applications for patents are rejected the cumulative expenditure incurred on the particular patent is written off to the Income & Expenditure Account in the year the application is rejected.

The expenditure on Patents granted is written off over a life of 9 years on a conservative basis.

- 4.2 **ELECTRONIC JOURNALS (E-Journals):** Electronic Journals (E-Journals) are separated from Library Books in view of the limited benefit that could be derived from the on-line access provided. Though E-journals are not in a tangible form, they are temporarily capitalized in view of the magnitude of expenditure and the benefit derived in terms of perpetual knowledge acquired by the Academic and Research Staff; Depreciation is provided in respect of E-journals at a higher rate of 40% as against depreciation of 10% provided in respect of Library Books.

- 4.3 **COMPUTER SOFTWARE:** Expenditure on acquisition of software has been separated from computers and peripherals, as apart from being intangible assets, the rate of obsolescence in respect of these is very high. Depreciation is provided in respect of software at a higher rate of 40% as against depreciation of 20% provided in respect of Computers & Peripherals.

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 Schools and Departments.

6. RETIREMENT BENEFITS

Retirement benefits i.e., pension, gratuity and leave encashment are provided on the basis of actuarial valuation. Capitalized Value of pension and gratuity received from previous employers of the University employees, who have been absorbed in the University, is credited to the respective Provision Accounts. Pension contribution received in respect of JNU employees on deputation is also credited to the Provision for Pension Account.

Other retirement benefits viz. Deposit Linked Insurance, Contribution to New Pension Scheme, Medical reimbursement to retired employees and Travel to Home Town on retirement is accounted on accrual basis (actual payments plus outstanding bills at the end of the year).

7. INVESTMENTS

- 7.1 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.
- 7.2 Short Term investments are carried at their cost or market value (if quoted) whichever is lower.
- 7.3 Savings Bank Accounts with auto sweep facility, generate interest according to the duration for which the funds are auto swept from time to time. The interest income in such saving bank accounts is accounted for only on receipt basis.

8. Earmarked / Endowment Funds

The following long terms funds are earmarked for specific purposes. Each of the funds has a separate bank account. Those with large balances also have investments in Government Securities, Debentures and Bonds and Term Deposits with Banks. The income from investments / advances (House Building & Conveyance) on accrued basis and interest on savings Bank Accounts are credited to the respective Funds. The expenditure and advances (in the case of House Building & Conveyance Advance Funds) are debited to the fund. The assets created out of Earmarked Funds (e.g. Exim Bank Library- Building and Books) are merged with the assets of the University by crediting an equal amount to the Capital Fund. The balance in the respective funds is carried forward and is represented on the assets side by the balance at Bank , Investments and accrued interest (Current Assets).

- 8.1 CORPUS FUND was established in 1996-97. Matching contribution from University Grants Commission, Recognition /Affiliation fee received from Colleges and other academic institutions, University's share of Consultancy fees and contributions from Research Projects are treated as additions to Corpus fund.

Income from investments of the fund is added to the Fund. The Corpus Fund is utilized for both Revenue and Capital expenditure based on the guidelines by the University Grants Commission and the Executive council of the University from time to time. The assets created out of the Corpus Fund are merged with the assets of the University by crediting an equal amount to the Capital Fund. The balance in the Corpus Fund which is carried forward is represented by the balance in a separate Bank account, investment in RBI Bonds and Fixed Deposits with the Bank and Accrued interest on investments (Current Assets). In view of the substantial balance in the Corpus Fund, it is shown distinctly in the Balance Sheet, as per past practice

- 8.2 **Academic Development Fund**
This fund was established on 1st February 2006. The fund is to be utilized for some of the innovative Programmes, and for sustenance of its research and such other development activities as laid down by the Executive Council from time to time.
- 8.3 **House Building Advances Fund**
A revolving fund for the purpose of paying interest bearing advances to the officers & staff for House Building.
- 8.4 **Nippon Foundation Fund**
The Fund provided by the Nippon Foundation of 1 million US Dollars was in two parts. The First Part of US Dollars 250,000 was invested in the State Bank of India, Bahrain and the interest earned was added to that part and reinvested. The second part of US Dollars 750000 was also invested in SBI Bahrain but the interest earned thereon was transferred quarterly to SBI JNU branch, for meeting the expenditure on the objects of the fund (Fellowships to outstanding students majoring in Social Sciences and Humanities fields). On 23rd September 2013, both the parts were combined and a portion was transferred to SBI JNU branch (FCRA account), and the other portion retained in Bahrain and invested on a cumulative basis. The Portion transferred to SBI JNU has been converted into three term Deposits with SBI. The expenditure on the object of the Fund is met from the quarterly interest on the Term Deposits credited by the Bank to the Savings Bank Account of the fund.
- 8.5 **UGC-JRF Fund**
Fund provided by the UGC for the purpose of paying Fellowships to Junior/ Senior Research Fellows.
- 8.6 **Conveyance Fund**
A revolving fund for the purpose of paying interest bearing advances to officers & staff for the purchase of motor cars, two wheelers and computers.
- 8.7 **Exim Bank Library Fund**
Fund provided by Exim Bank for construction of a library in its name and equipping it with Books & Scientific Journals.
- 8.8 **Centre of Applied Human Genetics fund**
Funds provided by the University Grants Commission for carrying out focused Research Programmes in the area of Human Genomics and associated disciplines and for establishing nation wide linkages & Partnerships.

8.9 **Rajiv Gandhi National Fellowship Fund**

Fund provided by University Grants Commission for fellowship to SC/ST Students of the University.

8.10 **Endowment Funds**

Endowments are funds received from various individual donors, Trusts and other organizations, for establishing Chairs and for Medals, Prizes and Scholarships as specified by the Donors. While each of the Endowment funds has its own investment there is one saving Bank Account for all the Endowment funds, as the uninvested balances against them are negligible. The expenditure on Medals, Prizes and Scholarships can be met only from the interest earned on investments. The expenditure on chairs is however met from the fund (including interest earned and added back to the Fund).

The income from investment of each Endowment Fund is added to the Fund. The interest on Savings Bank a/c is allocated to all the Endowment funds in the ratio of the year end closing balances in each fund. The expenditure on Chairs, Medals & Prizes is debited to the respective Endowment Funds and the balance is carried forward. The balance is represented by Investment in RBI Bonds and Fixed Deposits and balance in the Saving Bank Account common for all Endowments.

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 Grantor.
- 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.

10. **INVESTMENT OF EARMARKED / FUNDS AND INTEREST INCOME ACCURED ON SUCH INVESTMENT:**

To the extent not immediately required for expenditure, the amounts available against such funds are invested in approved Securities & Bonds or deposited for fixed term with Banks, leaving the balance in Savings Bank Accounts.

Interest received, interest accrued and due and interest accrued but not due on such investments are added to the respective funds and not treated as income of the University.

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 /advances are paid against such projects, or the concerned project account is debited with allocated overhead charges, the liability account is debited.
- 11.2 In addition to the Earmarked Fund for the Junior Research Fellowships funded by the University Grants Commission, Fellowships and Scholarships are also sponsored by various organizations. These 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.
- 11.3 The University itself also awards Fellowships and Scholarships, which are accounted as Academic expenses of the University.

12. INCOME TAX

The income of the University is exempted from Income Tax under Section 10(23c) of the Income Tax Act. No provision for tax is therefore made in the accounts.

Section Officer (A/c)

Joint Registrar (Finance)

Finance Officer

SCHEDULE: 24:

CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS

1. CONTINGENT LIABILITIES:

- 1.1** As on 31.03.2016, 74 (Previous Year 67) Court Cases filed against JNU, by former / present employees of JNU, 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. 40.51 Lakhs (Previous year Rs.20.04 lakhs)
- 1.2** Letters of credit opened by the Bank on behalf of JNU and outstanding on 31.3.16 - Rs. 3.12 Crores (Previous year Rs.37.25 lakhs/-).

2. CAPITAL COMMITMENTS

The Value of contracts remaining to be executed on Capital Account and not provided for (Net of Advances) amounted to Rs. 64.14 Crores as on 31.03.16 (Previous year Rs. 79.85 Crores).

3. FIXED ASSETS:

- 3.1** Additions in 2015-16 to Fixed Assets in Schedule 5 include Assets purchased out of Plan Funds (Rs. 20,93,30,630/-), Non-Plan Funds (Rs. 1,96,93,233/-), Academic Development Fund (Rs. 34,606/-), Exim Bank Library Fund (Rs. 2,48,003/-), Corpus Fund (Rs. 2,04,849/-), Endowment Funds (Rs. 90,231/-), Sponsored Projects (Rs. 1440952/-) and Library Books and other assets of the value of Rs. 2454805/- gifted to the University. The Assets have been set up by credit to Capital Fund.
- 3.2** In the Balance Sheet as on 31.3.04 and the Balance Sheets of earlier years, Fixed Assets created out of Plan funds and Fixed Assets created out of non plan funds were not exhibited distinctly. The additions during the years from 2004-05, from plan, non- plan and other funds, and the depreciation on those additions respectively have been exhibited distinctly in Sub Schedules 5A,5B and 5C to the main schedule of Fixed Assets(Schedule 5)
- 3.3** Fixed assets as set out in Schedule 5 do not include assets purchased out of funds of sponsored projects, held and used by the University, as project contracts include stipulations that all such assets purchased out of projects funds will remain the property of the sponsors.

The details of such assets are:

Assets	Original Cost as on 1.4.15 Rs.	Additions during the year Rs	Total Rs.	Depreciation Opening Balance	Notional Depreciation for the Year Rs.	Total Depreciation	Total Book value on 31.3.16 Rs.
Laboratory Equipment	56,84,28,377	9,63,33,273	66,47,61,650	15,93,47,732	1,27,47,819	17,20,95,551	49,26,66,099
Computers	78,43,792	2,32,673	80,76,465	32,56,000	6,51,200	39,07,200	41,69,265
Electricals & Other Equipments	18,80,506	12,13,944	30,94,450	1,26,755	9,507	1,36,262	29,58,188

4. **Patents** - An accounting policy in respect of expenditure on Patents was evolved for the first time during 2011-12. The expenditure incurred on Patents granted during the years 2008-09 and 2010-11 and the expenditure on the applications for Patents pending as on 31.03.11 were set up in the accounts of 2011-12, by credit to Capital Fund. The expenditure incurred in 2012-13, 2013-14, 2014-15 and 2015-16 has directly been debited to the head. Amortization on Patents is however created as part of Academic expenses. Amortization on patents during the year amounting to Rs.2,32,870 forms the part of Academic expenses and not the Depreciation in Income & Expenditure A/c.
5. **Grants** - The University was recognized as a University with Potential for excellence, in the year 2014-15. Plan Grant to the extent of Rs. 60 Crores was sanctioned by UGC towards expenditure on University Potential for Excellence. A sum of Rs. 30 Crores was released in 2014-15 and has been accounted in schedule & distinctly under Plan Grant. UGC Plan grants receipts during the year include the grants of Rs.52,60,000/- for which sanction received in FY 2015-16 but amount received in FY 2016-17. Non-Plan Unutilized grants of Rs.8,91,73,000/- consist of advance grant for FY 2016-17 received during FY2015-16.
6. **Deposit Liabilities** – The amount outstanding as Earnest Money Deposit & Security Deposits of Rs. 5,67,685/- towards unclaimed deposits, prior to the Financial Year 2012-13 was transferred to Revenue Account and accounted as Miscellaneous Income in the year 2014-15. A sum of Rs. 7,88,575/- was similarly transferred in 2015-16 to the Revenue Account.
7. **Nippon Foundation Fund**- During the year 2013-14 there was a change in the Accounting Policy for this fund. Till 23.9.2013, the entire corpus of the fund was invested in Bahrain. The first part of US Dollars 250,000 was invested separately

and the interest earned was added and reinvested. The second part of US Dollars 750,000 was also invested but the interest was transferred to JNU's account in SBI every quarter. This was used for the expenditure on Fellowship to students. On 24.9.2013, US Dollars 300,000 was transferred to JNU's A/c in SBI (Rupee equivalent Rs.1,86,94,500/-), and US Dollars 8,12,476.29 (Corpus USD 7,00,000 + interest of USD 1,12,476.79) retained in SBI Bahrain in Fixed Deposit. The amount of Rs.1,86,94,500/- along with Rs.13,05,500/- out of the Savings Bank balance, was converted into 3 Term Deposits of Rs.70 Lakhs, Rs.70 Lakhs and Rs.60 Lakhs in the year 2013-14. The quarterly interest on the deposits is credited to the Savings Bank a/c of the fund by the State Bank of India for disbursing the Fellowships.

8. **Retirement Benefits**- As per UGC guidelines during the Year 2012-13, the Retirement benefits and Establishment expenditure paid against Plan posts has been debited to Plan grants only.

9. **CURRENT ASSETS, LOANS AND ADVANCES**

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

10. The details of balances in Saving Bank Account, Current Account (Pensions) and Fixed Deposits Accounts with Banks are enclosed as attachment 'A'.

11. Previous years figure have been regrouped wherever necessary.

12. Figures in the Final accounts have been rounded off to the nearest rupee.

13. Schedules 1 to 21 are annexed to and form an integral part of the Balance Sheet at 31st March 2016 and the Income & Expenditure account for the year ended on that date.

14. As the Provident Fund Accounts and the New Pension Scheme Account are owned by the members of those funds and not by the University, these accounts were separated from the University's Accounts from 2004-05. However, a Receipts & Payments Accounts, an Income & Expenditure Account (on Accrual basis) and a Balance Sheet of the Provident Fund Accounts as well as the New Pension Scheme for the year 2015-16 have been attached, to the University's Accounts. A large portion of the New Pension Scheme funds (Rs. 19.99 Crores) in respect of 789 employees who have been allotted PRA numbers has been transferred up to 31.3.2016 to National Securities Depository Limited (NSDL) – Central Record keeping Agency (CRA). The

balance held in New Pension Scheme in the University in respect of about 20 members will be transferred once the PRA numbers are allotted by the agency and are reflected in the NPS accounts attached.

15. The University has adopted the Revised Formats of Accounts for Financial Reporting from Financial Year 2014-15 based on the recommendation of MHRD vide letter No. 29-4/2012-IFD dated 17th April, 2015.

Section Officer (A/c)


Joint Registrar (Finance)

Finance Officer

JAWAHARLAL NEHRU UNIVERSITY
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2016

Receipts		Current Year	Previous Year	Payments		Current Year	Previous Year
I. Opening Balances				I. Expenditures:			
a) Cash in hand		4,62,733	3,77,865	a) Establishment		67,67,15,030	67,91,32,736
b) Bank Balances				b) Administrative		62,52,66,209	62,21,05,240
- in Current Accounts		3,13,33,273	2,74,40,920	c) Academic		29,70,91,989	33,39,22,872
- in Savings Accounts		68,78,10,012	85,60,68,838	d) Transportation Expenses		13,81,069	15,56,996
- in Deposit Accounts				e) Repairs and Maintenance		7,56,74,081	3,75,10,695
II. Grants Received		3,39,33,22,394	3,37,49,02,854	f) Prior Period Expenses		7,73,07,098	12,38,40,095
a) Plan - Govt. of India				II. Corpus Fund		1,03,63,058	72,18,805
b) Plan - UGC				III. Payments against Earmarked / Endowment Funds		29,45,81,595	22,99,96,826
c) Non Plan - UGC				IV. Payments against Sponsored Projects /Schemes		50,82,08,397	36,92,60,553
III. Academic Receipts		7,18,79,240	7,34,90,319	V. Payments against Sponsored Fellowships / Scholarships		17,06,06,643	14,53,78,521
IV. Capital/Corpus Fund		4,60,97,459	3,28,97,341	V. Investments		51,96,93,573	37,02,50,240
V. Receipts against Earmarked /Endowments Funds		35,63,26,000	32,20,33,536	a) Out of Earmarked / Endowments Funds			
VI. Receipts against Sponsored Projects/Schemes		52,19,42,465	41,53,45,485	b) Out of Own Funds (Investment - Others)			
VII. Receipts against Sponsored Fellowships / Scholarships		19,49,85,222	18,58,63,509	VI. Term Deposits with Scheduled Banks		1,39,89,51,917	1,46,01,60,219
VIII. Income on Investments		9,61,73,962	6,35,46,862	VII. Expenditure on Fixed Assets & Capital work-in			
a) Earmarked / Endowment funds				a) Fixed Assets		9,35,70,170	5,77,13,259
b) Other Investments				b) Capital Work-in-progress		20,64,788	20,92,738
IX. Interest Received		1,51,66,355	2,61,24,891	VIII. Other Payments including Statutory Payments		6,10,31,528	1,67,90,741
a) Bank Deposits				IX. Grants Refunded		11,79,154	6,84,962
b) Savings Bank Accounts				X. Deposits & Advances		24,95,15,242	44,60,14,297
X Investments		43,56,07,232	21,76,32,191	XI. Other Payments			
XI. Term Deposits with Scheduled Banks		1,15,78,69,115	1,04,89,34,507	a) Salary Related Payments		1,39,72,85,081	1,21,68,98,802
XII. Other Income		5,76,95,543	5,41,38,621	XII. Closing Balances			
XIII. Deposits and Advances		14,76,63,726	11,49,24,232	a) Cash in hand		4,65,083	4,62,733
XIV. Misc. Receipts including Statutory Receipts		2,39,53,793	1,13,44,382	b) Bank Balances			
XV. Other Receipts [Current Assets(Receivables)]		1,40,33,115	1,50,68,265	- In Current Accounts		16,495	3,13,33,273
				- In Savings Accounts		79,13,53,439	68,78,10,012
Total		7,25,23,21,639	6,84,01,34,615	Total		7,25,23,21,639	6,84,01,34,615


Section Officer(A/c)


Joint Registrar (Finance)

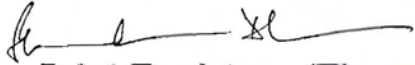

Finance Officer

PROVIDENT FUND ACCOUNT

Balance Sheet as at March 31, 2016

Amount 31-Mar-15	Liability	Amount 31-Mar-16	Amount 31-Mar-15	Assets	Amount 31-Mar-16
98,77,27,168	GPF		1,20,62,02,837	Investment	1,22,86,64,481
	Opening Balance	98,77,27,168			
	Less: Sub. for March 15	1,25,54,288	3,31,56,481	Int. accrued as on 31/03/16	2,84,29,443
		97,51,72,880			
	Add: Subscription in the year	16,48,71,808		Sub: Due for March ,16	
	Add: Sub for March 16	1,23,34,366		GPF	1,23,34,366
	Add: Interest Credited	8,10,34,404		CPF	16,04,923
	Less: Advance/withdrawal	22,01,35,306	101,32,78,152	UC	3,83,120
17,30,84,246	CPF		1,44,87,952		1,43,22,409
	Opening Balance	17,30,84,246		Tax recovered on interest	
	Less: Sub. for March 15	15,43,900	2,18,685	pending refund from Income Tax	321,699
		17,15,40,346		Autosweep Investment	5,73,03,003
	Add: Subscription in the year	2,09,33,112			
	Add: Sub for March 16	16,04,923			
	Add: Interest Credited	1,41,56,862	4,55,84,883	Cash in Hand	
	Less: Advance/withdrawal	3,43,17,992	17,39,17,251	SBI, JNU Branch- I	84,94,071
9,17,18,881	University Contribution			SBI, JNU Branch- II	5,47,980
	Opening Balance	9,17,18,881		ICICI Bank	5,20,967
	Less: Contribution for March 15	3,89,764			95,63,018
		9,13,29,117			
	Add: Subscription in the year	51,36,749			
	Add: Contribution for March 16	3,83,120			
	Add: Interest Credited	85,80,497	9,40,23,318		
	Less: Advance/withdrawal	1,14,06,165			
4,71,20,543	Interest Reserve				
	Opening Balance	4,71,20,543			
	Add: Excess of Income Over Exp.	1,02,64,789	5,73,85,332		
1,29,96,50,838	Total	1,33,86,04,053	1,29,96,50,838		1,33,86,04,053


Section Officer(A/c)


Joint Registrar (Finance)


Finance Officer

PROVIDENT FUND ACCOUNT
Income and Expenditure Account for the Year Ended 31/03/16

Amount 31-Mar-15	Expenditure	Amount 31-Mar-16	Amount 31-Mar-15	Income	Amount 31-Mar-16
-	Bank Charges	1,249	9,85,35,663	Interest earned on Investment	11,86,61,825
			3,31,56,481	Add: Interest accrued on 03/16	28,429,443
	Interest Credited to:			Add: Tax recovered on interest	
7,71,07,462	GPF Account	8,10,34,404		Refund to be obtained	1,03,014
1,35,72,372	CPF Account	1,41,56,862			14,71,94,282
77,12,592	University Contribution	85,80,497	2,81,69,058	Less Interest accrued for March 15	331,56,481
51,30,660	Excess of Income over Expenditure	1,02,64,789			11,40,37,801
10,35,23,086	Total	11,40,37,801	10,35,23,086	Total	11,40,37,801


Section Officer(A/c)



Joint Registrar (Finance)


Finance Officer

PROVIDENT FUND ACCOUNT
Receipts and Payments Accounts for the Financial Year 2015-16

Receipts	Amount	Payments	Amount
Opening Balance as on 1/4/15		GPF Adv./Withdrawal	22,01,35,306
SBI, JNU Branch- I	1,47,83,483	CPF Adv./Withdrawal	3,43,17,992
SBI, JNU Branch -II	5,26,701	Bank Charges	1,249
ICICI Bank	3,02,74,699	University Contribution Withdrawl	1,14,06,165
	4,55,84,883	Investment during the year	8,48,61,644
		Auto Sweep investment	5,73,03,003
GPF Subscription	16,48,71,808	Closing Balance:-	
CPF Subscription	2,09,33,112	SBI, JNU Branch- I	84,94,071
University Contribution	51,36,749	SBI, JNU Branch- II	5,47,980
Investment Encashed	6,24,00,000	ICICI Bank	5,20,967
Interest Received	11,86,61,825		95,63,018
	19,09,41,669		
	6,24,00,000		
	11,86,61,825		
Total	41,75,88,377	Total	41,75,88,377


Section Officer(A/c)



Joint Registrar (Finance)


Finance Officer

NPS Tier - I Account
Balance Sheet as at March 31, 2016

Amount 31-Mar-15	Liabilities	Amount 31-Mar-16	Amount 31-Mar-15	Assets	Amount 31-Mar-16
1,85,07,279	NPS Tier -I Account Opening Balance	1,85,07,279	2,65,846	NPS Tier - I Account Subscription due for 3/16	3,01,016
	Less: Sub. For 3/2015	2,65,846			
		1,82,41,433	2,26,50,000	Investment	2,76,00,000
	Add: Sub+UC	35,97,242		TDS on interest refundable	31,048
	Add: Interest Credited	-		Interest Accrued but not due	-
		2,18,38,675	47,047	Balance at Bank	7,33,390
	Less: Transferred to NSDL	-			
		2,18,38,675			
	Add: Sub+UC 3/2016	3,01,016	2,21,39,691		
8,59,948	Amount due to Maint. A/c as on 31.3.16	8,59,948			
	Excess Contribution received during the year	38,420			
	Less: Excess Contribution Refund	23,378	8,74,990		
35,95,666	Excess of Income over Expenditure Balance as on 1.4.2015	35,95,666			
	Add: During the year	20,55,107	56,50,773		
2,29,62,893	Total	2,86,65,454	2,29,62,893	Total	2,86,65,454


Section Officer(A/c)



Joint Registrar (Finance)


Finance Officer

NPS Tier - I Account
Income and Expenditure Account for the Financial Year 2015-16

Amount 31-Mar-15	Expenditure	Amount 31-Mar-16	Amount 31-Mar-15	Income	Amount 31-Mar-16
- 225	Interest Credited to Sub. Account Bank Charges	- 172	8,86,803	Interest Earned Less: Interest Accrued 31/03/15	20,55,279 - 2,055,279
8,86,578	Excess of Income over Expenditure	20,55,107			
8,86,803	Total	20,55,279	8,86,803	Total	20,55,279


Section Officer(A/c)



Joint Registrar (Finance)


Finance Officer

NPS Tier - I Account
Receipt and Payments Account for the Financial Year 2015-16

Receipt	Amount	Payments	Amount
Opening Balance as on 1/04/2015	47,047	Investment	49,50,000
NPS Tier-I Account		Bank Charges	172
Own Contribution	17,98,621	TDS @ 10%	31,048
University Contribution	17,98,621	Excess Contribution Transfer to M/A	23,378
	35,97,242	Closing Balance as on 31/03/2016	7,33,390
Interest Received on Investment	20,55,279		
Excess Contribution received during the year	38,420		
Total	57,37,988	Total	57,37,988


Section Officer(A/c)


Joint Registrar (Finance)


Finance Officer

Audit of the Accounts

**Separate Audit Report on the Account of Jawaharlal Nehru University, Delhi for the year
ended 31 March 2016**

We have audited the attached Balance Sheet of Jawaharlal Nehru University (JNU), Delhi as on 31 March 2016, Income & Expenditure Account and Receipts and Payments Accounts for the year ended on that date under Section 19(2) of the Comptroller and Auditor General's (Duties, Powers & Conditions of Service) Act, 1971 read with Section 20(1) of the JNU Act, 1966. These financial statements are the responsibility of the management of JNU. 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 and 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 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 our knowledge and belief were necessary for the purpose of our audit;

ii The Balance Sheet, Income & Expenditure Account and Receipts & Payments Accounts dealt with by this report have been drawn up in the format prescribed by the Government of India, Ministry of Human Resource Development.

iii In our opinion, proper books of accounts and other relevant records have been maintained by JNU in so far as it appears from our examination of such books subject to observations incorporated in the report.

iv. We further report that:

A. Grants in aid

During the year 2015-16, the University received Grants of Rs. 339.86 crore (Plan: Rs 61.04 crore and Non-Plan: Rs 278.82 crore) and had an opening balance of Rs. 107.23 crore (Plan). Out of the total Grants-in-aid of Rs.339.86 crore, Rs. 65.49 crore (Plan: Rs. 0.24 crore and Non-Plan: Rs. 65.25 crore) was received in the month of March 2016. The University utilized Rs. 342.08 crore (Plan: Rs. 72.18 crore and Non-Plan: Rs. 269.90 crore) and Plan Grant of Rs. 11.79 lakh was refunded during the year leaving a closing balance of Rs. 104.90 crore (Plan: Rs. 95.98 crore and Non-Plan: Rs. 8.92 crore).

The Revenue Expenditure of Rs. 319.17 Crores (Plan Rs.51.24 Crores and Non-Plan Rs.267.93 Crores) includes the provision made for Retirement Benefits Rs.189.64 Crore and Depreciation Rs.19.49 Crore, on Fixed Assets for the year, for which there is no actual cash outgo.

3. **Management Letter:** Deficiencies which have not been included in the audit Report have been brought to the notice of the Vice-Chancellor, JNU 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 and Expenditure Account and Receipts and 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 explanation given to us, the said financial statements, read together with the Notes on Accounts and Significant Accounting Policies, 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 they relate to the Balance Sheet of the state of affairs of the Jawaharlal Nehru University as at 31 March 2016; and
- b. in so far as they relate to the Income and Expenditure Account of the deficit for the year ended on that date.

For and on behalf of the C&AG of India



Director General of Audit
Central Expenditure

Place: New Delhi

Date: 7.11.16

Annexure to audit report

1. Adequacy of Internal Audit System

- The university has an internal audit department.
- 34 units were planned and audited during 2015-16.
- The follow up was not adequate as 311 audit paras of internal audit were outstanding as on 31.03.2016.

2. Adequacy of Internal Control System

- Follow up action on the remaining balances in Bank Reconciliation Statement need to be done.
- The Managements response to external audit objections is not effective as 53 paras were outstanding as on 31.03.2016.

3. System of physical verification of fixed assets

- The physical verification of fixed assets has been conducted for the year 2015-16 and no material deficiency was reported.

4. System of Physical Verification of inventory

- The physical verification of stationery and consumable has been conducted for the year 2015-16 and no material deficiency was reported.

5. Regularity in payment of statutory dues

- As per the Accounts, no statutory due over six month was outstanding as on 31.3.2016.

Annexure to the Separate Audit Report with Comments of the University

1. Adequacy of Internal Audit System

- The university has an internal audit department.
- 34 units were planned and audited during 2015-16
- The follow up was not adequate as 311 audit paras of internal audit were outstanding as on 31.03.2016.

Comments of the University

Out of 526 outstanding paras relating to the Internal Audit Reports pertaining to previous years, 215 paras were settled as a result of follow-up action during the financial year 2015-16. This was in addition to the regular audit of thirty four units of JNU.

2. Adequacy of Internal Control System

- Follow up action on the Bank Reconciliation Statement is inadequate.
- The Managements response to external audit objections is not effective as 53 paras are outstanding as on 31.03 .2016.

Comments of the University

All possible efforts have been made to reconcile the outstanding balances. Some of the outstanding balances relate to very old periods when the accounts of the State Bank of India were not computerized. We have contacted the management of State Bank of India and efforts are on to resolve the issue. As a result of the vigorous efforts made by Jawaharlal Nehru University there has been a substantial reduction in the outstanding differences and in several cases the figure has been reduced to NIL.

53 Audit paras were outstanding as per Inspection Report for the year 2013-14. Out of which, 10 paras were settled and 19 new paras were added by Audit Party, while conducting audit for the year 2014-15 during the period 10.02.2016 to 23.03.2016. Action is being taken to settle the outstanding paras.

3. System of physical verification of fixed assets

- The physical verification of fixed assets has been conducted for the year 2015-16 and no material deficiency was reported.

Comments of the University

No Comments

4. System of Physical Verification of inventory

- The physical verification of stationery and consumable has been conducted for the year 2015-16 and no material deficiency was reported.

Comments of the University

No Comments

5. Regularity in payment of statutory dues

- As per the Accounts, no statutory dues over six month was outstanding as on 31.3.2016.

Comments of the University

No Comments



Joint Registrar (Finance)