

JAWAHARLAL NEHRU UNIVERSITY



**Annual Accounts
2020-21**

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JAWAHARLAL NEHRU UNIVERSITY


BALANCE SHEET AS AT MARCH 31, 2021

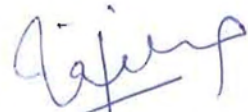
		Amount in Rs.	
Liabilities	Schedule	Current Year	Previous Year
Capital Fund			
Corpus Fund	2	49,03,80,430	45,29,65,537
Designated / Earmarked / Endowment Funds	3	1,48,73,46,820	1,40,94,96,505
Current Liabilities & Provisions	4	18,23,62,92,578	17,21,66,68,171
Total		20,21,40,19,828	19,07,91,30,214
Assets			
Fixed Assets (Net Block)	5	3,42,58,65,027	3,38,79,35,955
Tangible Assets		2,29,34,52,055	
Capital Work-in-Progress		1,11,02,41,845	
Intangible Assets		2,21,71,127	
Investments from Corpus /Earmarked / Endowment Funds	6	1,45,56,17,049	1,41,80,03,470
Debentures and Bonds (Long Term Investment)		7,45,62,000	
Others Bank FDRs (Short Term Investment)		1,38,10,55,049	
Current Assets	7	2,38,81,15,911	2,62,05,78,978
Loans, Advances & Deposits	8	1,16,02,83,717	1,09,46,19,877
Capital Fund	1	11,78,41,38,124	10,55,79,91,935
Total		20,21,40,19,828	19,07,91,30,214

Significant Accounting Policies 23
Contingent liabilities & Notes to Accounts 24


Mayank Kashyap
Section Officer(A/c)


Dharam Pal
Asst. Finance Officer


Gagandeep Singh
Deputy Registrar (Finance)


Sameer Sharma (IRS)
Finance Officer

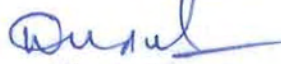
JAWAHARLAL NEHRU UNIVERSITY
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2021


		Amount in Rs.	
	Schedule	Current Year	Previous Year
A. Income			
Academic Receipts	9	3,89,08,404	6,49,36,698
Grants in Aid / Subsidies	10	3,69,66,86,834	4,11,49,91,966
Income from Investments	11	4,11,68,549	3,00,36,263
Interest Earned	12	30,92,831	86,91,885
Other Income	13	10,38,06,114	10,34,86,868
Prior Period Income	14	12,80,110	5,08,112
Total (A)		3,88,49,42,842	4,32,26,51,792
B. Expenditure			
Establishment Expenses	15	4,08,32,15,424	5,25,04,23,559
Academic Expenses	16	11,99,41,816	19,74,08,214
Administrative and General Expenses	17	77,14,98,896	92,38,49,947
Transportation Expenses	18	9,94,696	18,37,160
Repairs and Maintenance	19	4,84,09,875	4,81,75,218
Finance Costs	20	15,06,086	10,48,144
Other Expenses	21	39,58,067	44,00,779
Prior Period Expenditure	22	12,00,30,410	2,52,25,796
Depreciation	5	19,81,51,545	23,85,48,086
Total (B)		5,34,77,06,815	6,69,09,16,903
Balance being excess of Income over Expenditure (A-B)		-1,46,27,63,973	-2,36,82,65,112
Balance being surplus / (Deficit) carried to Capital Fund		-1,46,27,63,973	-2,36,82,65,112


Significant Accounting Policies 23

Contingent liabilities & Notes to Accounts 24


Mayank Kashyap
Section Officer(A/c)


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Deputy Registrar (Finance)

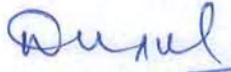

Sameer Sharma (IRS)
Finance Officer

Schedules forming Part of Balance Sheet as at 31.03.2021

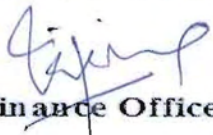
Schedule 1 – Capital Fund

		Amount in Rs.	
Particulars		Current Year 2020-21	Previous Year 2019-20
	Balance at the beginning of the year	-10,55,79,91,935	-8,30,11,55,868
Add:	Grants from UGC, Govt. of India, and State Govt. utilized for capital expenditure	22,95,41,081	10,55,16,285
Add:	Assets Purchased out of Corpus Fund & Earmarked Funds	2,50,908	57,000
Add:	Assets Purchased out of Sponsored Project Funds	67,97,237	52,81,982
Add:	Assets Donated/Gifts Received	28,559	5,73,778
Total		-10,32,13,74,150	-8,18,97,26,823
(Deduct)	Deficit transferred from the Income & expenditure account	-1,46,27,63,973	-2,36,82,65,112
Balance at the year end		-11,78,41,38,124	-10,55,79,91,935


Section Officer (A/c)


Asst. Finance Officer


Dy. Registrar (Finance)

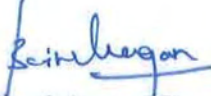

Finance Officer

Schedule 2 – Corpus Fund

Particulars	Current Year 2020-21	Previous Year 2019-20
Balance at the beginning of the year	45,29,65,537	40,27,43,758
Add: Recognition fees and Charges	2,10,39,105	2,74,93,838
Add: University share of Consultancy fees.	-	-
Add: Interest and Accrued Interest on Investment	1,90,80,080	2,44,12,661
Add: Interest on Savings Bank A/c	9,937	66,859
Total	49,30,94,659	45,47,17,116
Less : Revenue Expenditure	27,14,229	17,51,579
Less : Capital Expenditure	-	-
Total	27,14,229	17,51,579
Balance at the year end	49,03,80,430	45,29,65,537

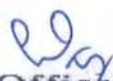

Section Officer (A/c)


Asst. Finance Officer


Dy. Registrar (Finance)


Finance Officer

Fund-wise Break up												
Particulars	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	JNU Alumni Endowment Funds	Endowment Funds	Current Year 2020-21	Previous Year 2019-20
A.												
a) Opening balance	13,35,33,535	26,51,80,373	10,27,00,604	72,11,302	6,69,71,998	37,84,606	87,252	37,12,51,475	10,021	45,87,65,340	1,40,94,96,504	1,34,45,88,850
b) Additions during the year	-	9,36,967	-21,14,870	-	14,83,287	-	-	-	-	55,32,833	58,38,217	1,33,54,204
c) Income from investments from the funds	34,78,170	89,58,426	9,58,839	4,35,561	22,38,799	43,132	-	2,95,64,526	-	2,46,90,104	7,03,67,557	5,81,39,559
d) Accrued Interest on investments/advances	22,96,702	27,07,245	25,03,992	-	4,15,029	-	-	64,29,586	-	-	1,43,52,554	1,07,80,729
e) Interest on Savings Bank a/c	3,057	6,618	42,181	3,335	5,014	1,00,369	2,397	1,22,418	275	2,30,680	5,16,344	4,19,875
f) Other receipts/payable	-	-	-	-	-	-	-	-	-	-	-	2,39,813
Total (A)	13,93,11,464	27,77,89,629	10,40,90,745	76,50,198	7,11,14,127	39,28,107	89,649	40,73,68,005	10,296	48,92,18,957	1,50,05,71,176	1,42,75,23,032
B. Utilisation/Expenditure towards objectives of funds												
i) Capital Expenditure	-	-	-	-	-	-	-	-	-	489,357	489,357	57,000
ii) Revenue expenditure	2,01,862	-	-	-	5,87,230	-	-	-	-	1,19,45,907	1,27,34,999	1,79,69,527
Total (B)	2,01,862	-	-	-	5,87,230	-	-	-	-	1,24,35,264	1,32,24,356	1,80,26,527
Closing balance at the year end (A- B)	13,91,09,602	27,77,89,629	10,40,90,745	76,50,198	7,05,26,897	39,28,107	89,649	40,73,68,005	10,296	47,67,83,693	1,48,73,46,820	1,40,94,96,505
Represented by												
Cash And Bank Balance	2,50,94,900	10,76,11,835	92,97,537	75,60,073	1,61,37,282	39,28,107	89,649	10,91,49,030	10,296	16,28,58,490	44,17,37,198	37,07,16,283
Investment	11,10,00,000	16,25,00,000	9,22,89,217	-	3,50,00,000	-	-	27,61,68,624	-	31,33,68,553	99,03,26,394	99,50,34,915
Auto Sweep Investment (MOD)	7,18,000	-	-	90,124	1,25,00,000	-	-	1,55,60,111	-	-	2,88,68,235	2,28,80,129
Interest accrued but not due	22,96,702	76,77,794	25,03,992	-	68,89,615	-	-	64,29,586	-	-	2,57,97,689	2,02,47,874
Advances/Receivables out of Fund	-	-	-	-	-	-	-	60,654	-	5,56,650	6,17,304	6,17,304
Total	13,91,09,602	27,77,89,629	10,40,90,745	76,50,198	7,05,26,897	39,28,107	89,649	40,73,68,005	10,296	47,67,83,693	1,48,73,46,820	1,40,94,96,505


Section Officer (A/c)


Asst. Finance Officer


Dy. 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	4. Accumulated Interest/Grants	5. Endowment /Chair	6. Interest	7. Endowment	8. Accumulated Interest/Grants		10. Endowment	11. Accumulated Interest/Grants	
1	A N BHATT ENDOWMENT FUND	93,830	45,388		5,625	93,830	51,013		93,830	51,013	1,44,843
2	A RAMESH RAO ENDOWMENT	10,00,000	4,66,472		62,486	10,00,000	5,28,958	60,000	10,00,000	4,68,958	14,68,958
3	ANNUAL LECTURE-J N FOREIGN POLICY	45,000	1,39,597		2,924	45,000	1,42,521		45,000	1,42,521	1,87,521
4	APPADORAI PROFESSORSHIP IN INTERNATIONAL STUDIES	28,00,000	54,53,756		2,10,676	28,00,000	56,64,432		28,00,000	56,64,432	84,64,432
5	AUSTRALIAN HIGH COMMISSION	4,00,000	4,85,735		22,633	4,00,000	5,08,368		4,00,000	5,08,368	9,08,368
6	BHAGAT SINGH CHAIR	2,50,00,000	1,40,83,586		15,17,085	2,50,00,000	1,56,00,671		2,50,00,000	1,56,00,671	4,06,00,671
7	BHARAT SEWASHRAM SANGHA	6,00,000	7,94,984		36,050	6,00,000	8,31,034		6,00,000	8,31,034	14,31,034
8	BINDU AGARWAL-ARPIA MISHRA AWARD	50,000	68,782		3,059	50,000	71,841		50,000	71,841	1,21,841
9	CENTRE FOR L&G FORD FOUNDATION	1,90,35,546	1,37,48,388		16,39,781	1,90,35,546	1,53,88,169		1,90,35,546	1,53,88,169	3,44,23,715
10	CHAIR FOR TRIBAL STUDENTS		7,22,845				7,22,845	3,07,496		4,15,349	4,15,349
11	CHAIR IN CLASSICAL GREEK STUDIES	1,54,83,014	4,99,386	20,83,315	3,88,450	1,75,66,329	8,87,836		1,75,66,329	8,87,836	1,84,54,165
12	COM. H L PARWANA ENDOWMENT	10,00,000	5,34,027		1,06,146	10,00,000	6,40,173		10,00,000	6,40,173	16,40,173
13	D S GARDJI ENDOWMENT FUND/CENTRE FOR SS	16,00,000	9,26,850		95,132	16,00,000	10,21,982	36,000	16,00,000	9,85,982	25,85,982
14	DEVENDRA KUMAR GUPTA MEMORIAL GOLD MEDAL	10,000	9,617		606	10,000	10,223		10,000	10,223	20,223
15	DIWAKAR MEMORIAL AWARD ENDOWMENT	2,00,000	68,537		13,674	2,00,000	82,211		2,00,000	82,211	2,82,211
16	DR JAYSHREE RAY ENDOWMENT	5,00,000	51,065		31,238	5,00,000	82,303	32,000	5,00,000	50,303	5,50,303
17	DR RAFAEL IRUZU-BEITA FERNANDEZ	11,37,677	2,61,144		65,880	11,37,677	3,27,024		11,37,677	3,27,024	14,64,701
18	DR S D SHARMA GOLD MEDAL	15,000	14,216		974	15,000	15,190		15,000	15,190	30,190
19	DR SRIVIDYA SCHOLARSHIP AWARD	20,000	27,612		1,308	20,000	28,920		20,000	28,920	48,920
20	ENDOWMENT OF LATE J C TANDON	2,00,000	2,10,188		13,024	2,00,000	2,23,212		2,00,000	2,23,212	4,23,212
21	ENDOWMENT OF PROF MAHALE CFS, SLL & CS	10,000	11,762		651	10,000	12,413		10,000	12,413	22,413
22	G PARTHSARTHY EF FOR SUPPORTING SC/ST STUDENTS	13,79,041	24,58,440		78,059	13,79,041	25,36,499		13,79,041	25,36,499	39,15,540
23	G S SINGHAL ENDOWMENT	2,00,000	1,55,453		11,700	2,00,000	1,67,153		2,00,000	1,67,153	3,67,153
24	GOVT OF BAHRAIN-ESTABLISHMENT OF CHAIR	20,00,000	27,97,492		1,39,464	20,00,000	29,36,956		20,00,000	29,36,956	49,36,956
25	H C PANDE MEDAL	50,000	22,584		3,272	50,000	25,856		50,000	25,856	75,856
26	INDO RAMA FELLOWSHIP FUND	100,000	1,28,677		6,506	100,000	1,35,183		100,000	1,35,183	2,35,183
27	IPR CHAIR ENDOWMENT-MHRD		10,29,413				10,29,413			10,29,413	10,29,413
28	J S KHURANA ENDOWMENT	5,00,000	4,14,511		29,251	5,00,000	4,43,762		5,00,000	4,43,762	9,43,762
29	JAWAHARLAL NEHRU PROF. CHAIR/ENVIRONMENTAL	35,00,000	17,33,589		2,79,758	35,00,000	20,13,347		35,00,000	20,13,347	55,13,347
30	JEAN MONNET CHAIR LECTURES/SEMINAR ENDOWMENT	10,44,974	-72,214			10,44,974	-72,214	2,72,421	10,44,974	-3,44,635	7,00,339
31	JOINT PLANT COMMITTEE-GOI	19,00,000	15,07,279		87,482	19,00,000	15,94,761		19,00,000	15,94,761	34,94,761
32	KANNADA LANGUAGE CHAIR	5,00,00,000	91,07,685		2,73,427	5,00,00,000	93,81,112	25,13,622	5,00,00,000	68,67,490	5,68,67,490
33	KANUPRIYA BHARADWAJ AWARD	20,000	19,983		1,308	20,000	21,291		20,000	21,291	41,291
34	KOREAN FOUNDATION	65,71,000	66,36,536		1,77,059	65,71,000	68,13,595	9,35,250	65,71,000	58,78,345	1,24,49,345
35	LATE ADITYA C CENTRE FOR SPANISH STUDIES	13,149	8,202		768	13,149	8,970		13,149	8,970	22,119
36	AMBEDKAR CHAIR	15,00,000	-55,20,604	15,00,000		30,00,000	-55,20,604	17,46,451	30,00,000	-72,67,055	-42,67,055
37	LATE JUHI PRASAD AWARD	22,292	7,102		1,278	22,292	8,380		22,292	8,380	30,672
38	M/O PLANNING COMMISSION FOR CREATION OF CHAIR	1,35,00,000	52,49,329		8,28,107	1,35,00,000	60,77,436		1,35,00,000	60,77,436	1,95,77,436
39	MARATHI CHAIR ENDOWMENT	1,50,00,000	1,14,06,397		9,37,311	1,50,00,000	1,23,43,708		1,50,00,000	1,23,43,708	2,73,43,708
40	MJK THAVARAJ MEMORIAL MEMORIAL FUND	1,59,920	2,57,362		9,372	1,59,920	2,66,734		1,59,920	2,66,734	4,26,654
41	NURUL HASAN-ENDOWMENT E&Rf SCHOLARSHIPS	7,50,000	7,23,861		44,180	7,50,000	7,68,041		7,50,000	7,68,041	15,18,041
42	PRAFULLA KR PONNI ENDOWMENT	5,00,000	2,95,208		33,101	5,00,000	3,28,309	20,000	5,00,000	3,08,309	8,08,309
43	PROF APPADORAI & LAXMI APPADORAI TRUST	1,36,888	1,71,565		9,171	1,36,888	1,80,736		1,36,888	1,80,736	3,17,624
44	PROF DALEEP SINGH AWARD	25,000	34,518		1,741	25,000	36,259		25,000	36,259	61,259
45	PROF G K CHADDHA ENDOWMENT	5,00,000	1,05,843		32,399	5,00,000	1,38,242		5,00,000	1,38,242	6,38,242
46	PROF LATE URMILA PHADNIS ENDOWMENT	10,000	9,835		585	10,000	10,420		10,000	10,420	20,420
47	PROF MARCANDNE GOLD MEDAL	10,000	12,963		651	10,000	13,614		10,000	13,614	23,614
48	PROF P N SRIVASTAVA ENDOWMENT	11,98,655	3,09,299		73,168	11,98,655	3,82,467		11,98,655	3,82,467	15,81,122
49	PROF T K OMMAN END/CENTRE FOR STUDY ...SYSTEM/SSS	100,000	46,182		5,568	100,000	51,750		100,000	51,750	1,51,750
50	RAILWAY BOARD (ASHOK GUHA)	78,50,000	31,49,780		5,89,227	78,50,000	37,39,007	86,006	78,50,000	36,53,001	1,15,03,001

51	RAJIV GANDHI CHAIR	1,15,00,000	91,81,435		7,78,597	1,15,00,000	99,60,032		1,15,00,000	99,60,032	2,14,60,032
52	RAMAN PONNI ENDOWMENT	6,11,628	3,19,666		39,220	6,11,628	3,58,886		6,11,628	3,58,886	9,70,514
53	RBI ENDOWMENT CHAIR	4,13,50,000	77,39,014		29,24,415	4,13,50,000	1,06,63,429	1,770	4,13,50,000	1,06,61,659	5,20,11,659
54	SAJJAD ZAHEER & RAZIR SAJJAD AWARD	100,000	11,318		6,043	100,000	17,361		100,000	17,361	1,17,361
55	SAROJNI NAIDU MEMORIAL FUND	30,608	1,02,384		1,863	30,608	1,04,247		30,608	1,04,247	1,34,855
56	SHEILA ZURBRIGG-FELLOWSHIP CENTRE FOR SS	25,000	17,335		1,628	25,000	18,963		25,000	18,963	43,963
57	SISIR GUPTA MEMORIAL FUND	14,040	34,513		824	14,040	35,337		14,040	35,337	49,377
58	SMT. KAILASH HANS BHALLA ENDOWMENT	5,00,000	76,782		29,944	5,00,000	1,06,726		5,00,000	1,06,726	6,06,726
59	SRI RAM MEMORIAL PRIZE FUND	9,946	29,694		606	9,946	30,300		9,946	30,300	40,246
60	SULAKSHNA DEVI MAHAJAN MEMORIAL PRIZE FUND	6,100	24,207		387	6,100	24,594		6,100	24,594	30,694
61	TAGORE SOCIETY/MADAM KIM YANG SHIK ENDOWMENT	5,00,000	3,54,284		29,944	5,00,000	3,84,228		5,00,000	3,84,228	8,84,228
62	TAMIL DEVELOPMENT CHAIR	50,00,000	32,74,797		3,42,167	50,00,000	36,16,964		50,00,000	36,16,964	86,16,964
63	TENDULKAR TRUST	84,641	2,24,691		5,327	84,641	2,30,018		84,641	2,30,018	3,14,659
64	VIMLA SARAN MEMORIAL CORPUS FUND	30,000	16,250		1,757	30,000	18,007		30,000	18,007	48,007
65	ODIA CHAIR	5,00,00,000	-18,48,154		20,69,268	5,00,00,000	2,21,114	37,06,621	5,00,00,000	-34,85,507	4,65,14,493
66	SUNGUM SUDHAR SCHOLARSHIP ENDOWMENT	3,05,25,000	34,59,526		18,19,495	3,05,25,000	52,79,021	2,55,862	3,05,25,000	50,23,159	3,55,48,159
67	CJS ALUMNI END- ANNUAL ... MEMORIAL LECTURE	7,91,888	57,387		44,824	7,91,888	1,02,211	7,000	7,91,888	95,211	8,87,099
68	SHARDA PRIZE ENDOWMENT	11,00,000	1,32,263		66,750	11,00,000	1,99,013		11,00,000	1,99,013	12,99,013
69	NAMASTE- GOVERNORS ... ARUNANCHAL AND NAGALAND	5,00,000	39,146		30,410	5,00,000	69,556	16,500	5,00,000	53,056	5,53,056
70	KANNADA LANGUAGE CHAIR ONLINE COURSE	29,72,720	-29,65,048			29,72,720	-29,65,048		29,72,720	-29,65,048	7,672
71	DR A S PAINTAL DISTINGUISHED SCIENTIST CHAIR OF ICM	35,74,260	-28,75,146	19,49,518		55,23,778	-28,75,146	7,14,582	55,23,778	-35,89,728	19,34,050
72	PASHTO CHAIR		-22,62,453				-22,62,453	14,85,234		-37,47,687	-37,47,687
73	INCOME TAX PAYABLE		2,39,813		15,14,452		17,54,265	17,52,901		1,364	1,364
74	INTEREST ON AUTO SWEEP INVESTMENT		2,84,75,223		86,25,320		3,71,00,543			3,71,00,543	3,71,00,543
75	INTEREST ON OVERHEAD INVESTMENT		57,17,610				57,17,610			57,17,610	57,17,610
76	INTEREST ON SAVINGS BANK A/C		13,91,777		2,30,680		16,22,457			16,22,457	16,22,457
	Total	34,48,94,097	11,38,71,242	55,32,833	2,64,35,236	33,24,99,650	15,82,33,758	1,39,49,716	33,24,99,650	14,42,84,042	47,67,83,692


Section Officer (A/c)


Asst. Finance Officer


Dy. Registrar (Finance)

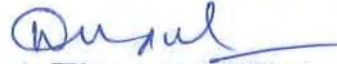

Finance Officer

Schedule 4- Current Liabilities and Provisions

Amount in Rs.

A. Current Liabilities	Current Year 2020-21	Previous Year 2019-20
1 Deposits from Staff	6,99,469	9,33,469
2 Deposits from Students	43,35,616	42,26,174
3 Sundry Creditors		
a) For Goods	28,39,712	28,06,542
4 Deposit-Others (including EMD, Security Deposit)		
a) Earnest Money Deposit	15,05,307	22,04,286
b) Security Deposit	44,77,818	32,19,041
c) Other Deposits	14,55,46,180	6,10,28,849
5 Statutory liabilities (GIS, GPF, CPF, TDS, Work Contract Tax, etc.):		
a) Overdue		-
b) Others	64,00,725	8,58,563
6 Other current liabilities		
a) Salaries	12,22,98,485	18,79,99,988
b) Receipts against ongoing sponsored/consultancy/ projects	72,45,42,926	69,05,46,551
c) Receipts against Sponsored Fellowship & Scholarships	37,94,95,893	40,29,95,465
d) Unutilized Grants	8,26,34,208	20,09,47,721
e) Other Liabilities	6,26,05,231	4,72,07,090
f) Transfer From Other Funds Awaiting Payment	90,49,42,176	73,60,98,537
7 Income received in Advance	1,18,12,166	1,03,89,717
Total (A)	2,45,41,35,911	2,35,14,61,991
B. Provisions	Current Year 2020-21	Previous Year 2019-20
1. Superannuation/Pension	13,84,06,93,999	12,96,58,18,949
2. Gratuity	89,71,05,536	89,39,22,680
3. Leave Encashment	1,04,43,57,132	1,00,54,64,551
Total (B)	15,78,21,56,667	14,86,52,06,180
Total (A + B)	18,23,62,92,578	17,21,66,68,171


Section Officer (A/c)

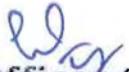

Asst. Finance Officer

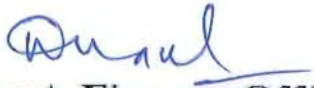

Dy. Registrar (Finance)

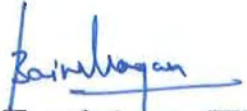

Finance Officer

Schedule 4.6(b) - Receipts against Sponsored Projects

1. Sr. No.	2. Name of the Project	3. Opening Balance as on 01.04.2020	4. Receipts during the year	5. Total	6. Expenditure during the year	7. Closing Balances on 31.03.2021
1	UGC SPONSORED PROJECTS	35,93,502	27,417	36,20,919	12,08,808	24,12,111
2	GOVT OF INDIA SPONSORED PROJECTS	5,70,13,393	15,38,55,925	21,08,69,318	15,94,31,987	5,14,37,331
3	FOREIGN BODIES SPONSORED PROJECTS	1,98,96,358	3,18,30,369	5,17,26,727	1,58,49,869	3,58,76,858
4	OTHER BODIES SPONSORED PROJECT	6,07,34,940	6,59,98,635	12,67,33,575	5,45,87,927	7,21,45,648
	CSIR SPONSORED PROJECT	14,63,735	2,39,75,296	2,54,39,031	35,23,005	2,19,16,026
	ICMR SPONSORED PROJECT	1,29,21,381	1,55,58,869	2,84,80,250	98,92,297	1,85,87,953
	ICSSR SPONSORED PROJECT	56,62,085	8,47,222	65,09,307	28,77,477	36,31,830
	DEPARTMENT OF ELECTRONICS..... TECHNOLOGY	2,34,255	"	2,34,255	"	2,34,255
	OTHER BODIES - OTHER PROJECTS	4,20,51,517	2,56,17,248	6,76,68,765	3,82,95,148	2,93,73,617
5	DST PURSE PHASE-II	2,07,59,828	9,48,806	2,17,08,634	2,16,85,685	22,949
6	DST TRADITIONAL KNOWLEDGE SYSTEM	93,65,999	20,95,364	1,14,61,363	29,34,976	85,26,387
7	GLOBAL INITIATIVE ON ACADEMIC NETWORK	69,22,438	8,85,527	78,07,965	34,22,492	43,85,473
8	SPONSORED SEMINARS/WORKSHOPS	76,69,430	62,73,799	1,39,43,230	63,54,042	75,89,188
9	NATIONAL INSTITUTE OF ANIMAL WELFARE	23,80,397	1,45,752	25,26,149	-	25,26,149
10	ENVIRONMENTAL INFORMATION SYSTEM	44,318	36,66,776	37,11,094	27,94,809	9,16,285
11	ICSSR IMPRESS	-	58,63,621	58,63,621	43,55,005	15,08,616
12	OVERHEAD CHARGES/SEMINAR	83,67,825	2,34,88,505	3,18,56,330	2,06,65,349	1,11,90,981
13	Interest Accumulated over the Years	49,37,98,122	4,07,96,507	53,45,94,630	85,89,680	52,60,04,950
	Total	69,05,46,551	33,00,13,383	1,02,05,59,933	29,75,25,624	72,45,42,926


Section Officer (A/c)


Asst. Finance Officer


Dy. 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 01.04.20	TRANSACTION DURING THE YEAR 2020-21		CLOSING BALANCE AS ON 31.03.21
		DR.	CR.	
UGC Sponsored Fellowship	5,12,98,990	2,04,45,188	3,19,185	3,11,72,987
Government of India Sponsored Fellowship	77,02,579	4,74,17,142	4,07,27,086	10,12,523
Other Bodies Sponsored Fellowship	72,61,269	3,84,34,100	3,33,02,893	21,30,062
Interest Accumulated Over the Year	33,65,24,752		84,43,827	34,49,68,580
Income Tax Payable	2,07,876		3,866	2,11,742
TOTAL	40,29,95,465	10,62,96,430	8,27,96,858	37,94,95,893


Section Officer (A/c)


Asst. Finance Officer


Dy. Registrar (Finance)


Finance Officer

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


		Amount in Rs.	
		Current Year 2020-21	Previous Year 2019-20
A	Plan grants: Govt. of India		
	Balance B/F	8,34,90,532	8,15,98,911
	Add: Receipts during the year	35,82,787	47,75,034
	Total (a)	8,70,73,319	8,63,73,945
	Less: Refunds		
	Less: Utilized for Revenue expr.	42,89,291	18,53,310
	Less: Utilized for Capital expr.	1,49,820	10,30,103
	Total (b)	44,39,111	8,34,90,532
	Unutilized carried forward Total (a-b)	8,26,34,208	8,34,90,532
B	UGC grants: Plan		
	Balance B/F	11,74,57,189	2,53,16,350
	Receipts during the year	18,93,40,000	25,45,48,524
	Total (c)	30,67,97,189	27,98,64,874
	Less: Refunds	3,51,74,291	4,59,847
	Less: Utilized for Revenue expr.	5,05,06,735	6,30,88,629
	Less: Utilized for capital expr.	22,11,16,163	9,88,59,209
	Total (d)	30,67,97,189	11,74,57,189
	Unutilised carried forward Total (c-d)	-	11,74,57,189
C	UGC grants: Non-Plan		
	Balance B/F	-	-
	Add: Receipts during the year	3,65,01,66,000	4,05,56,77,000
	Total (e)	3,65,01,66,000	4,05,56,77,000
	Less: Refunds	,,94	
	Less: Utilized for Revenue expr.	3,64,18,90,808	4,05,00,50,027
	Less: Utilized for Capital expr.	82,75,098	56,26,973
	Total (f)	3,65,01,66,000	-
	Unutilized carried forward Total (e-f)	-	-
Grand Total (A+B+C) ↓		8,26,34,208	20,09,47,722


↓ Note :-

- 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)


Asst. Finance Officer


Dy. Registrar (Finance)


Finance Officer

Schedule : 5 : Fixed Assets

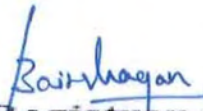
Amount in Rs

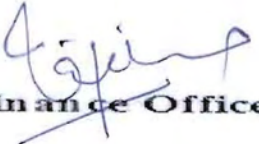
S.No	Assets Heads	Gross Block				Depreciation for the Year 2020-21				Net Block	
		Op Balance 01.04.2020	Additions	Deductions	CI Balance	Dep Opening Balance	Depreciation for the Year	Deductions / Adjustment	Total Depreciation	31.03.2021	31.03.2020
1	Land	21,08,53,672	-	-	21,08,53,672	-	-	-	-	21,08,53,672	21,08,53,672
2	Site Development	8,28,41,713	43,04,640	-	8,71,46,353	-	-	-	-	8,71,46,353	8,28,41,713
3	Buildings	1,78,27,11,085	21,47,47,000	-	1,99,74,58,085	41,03,53,070	3,99,49,162	-	45,03,02,232	1,54,71,55,853	1,37,23,58,015
4	Roads & Bridges	7,44,33,209	2,88,50,042	-	10,32,83,251	76,44,537	20,65,665	-	97,10,202	9,35,73,049	6,67,88,672
5	Tubewells & Water Supply	4,25,18,776	41,95,005	-	4,67,13,781	1,24,89,887	9,34,276	-	1,34,24,163	3,32,89,618	3,00,28,889
6	Sewerage & Drainage	50,62,510	-	-	50,62,510	16,28,158	1,01,250	-	17,29,408	33,33,102	34,34,352
7	Electrical Installation and equipment	20,49,90,646	1,51,76,836	-	22,01,67,482	13,73,47,678	1,10,08,374	-	14,83,56,053	7,18,11,430	6,76,42,968
8	Plant & Machinery	4,61,64,187	2,99,250	-	4,64,63,437	2,05,90,130	23,23,172	-	2,29,13,302	2,35,50,135	2,55,74,057
9	Scientific & Laboratory Equipment	1,07,83,39,222	5,02,54,502	-	1,12,85,93,724	1,04,72,32,294	3,51,27,287	-	1,08,23,59,581	4,62,34,143	3,11,06,928
10	Office Equipment	6,26,48,252	33,31,979	-	6,59,80,231	4,72,23,438	49,48,517	-	5,21,71,955	1,38,08,276	1,54,24,814
11	Audio Visual Equipment	11,42,26,721	21,72,139	-	11,63,98,860	7,70,86,064	87,29,915	-	8,58,15,979	3,05,82,881	3,71,40,657
12	Computers & Peripherals	54,63,51,158	3,54,20,742	13,23,542	58,04,48,358	48,95,68,320	4,36,41,481	10,68,591	53,21,41,210	4,83,07,148	5,67,82,838
13	Furniture, Fixtures & Fittings	24,65,68,295	76,24,510	-	25,41,92,805	20,69,06,744	1,90,64,460	-	22,59,71,205	2,82,21,600	3,96,61,551
14	Vehicles	1,30,38,977	17,19,549	-	1,47,58,526	87,71,630	7,14,409	-	94,86,040	52,72,487	42,67,347
15	Lib. Books & Scientific Journals	68,12,09,527	53,81,118	21,995	68,65,68,650	61,60,51,295	2,02,05,048	-	63,62,56,343	5,03,12,308	6,51,58,232
16	Small Value Assets	99,64,054	1,10,612	-	1,00,74,666	99,64,054	1,10,612	-	1,00,74,666	-	-
17	Others	4,80,76,197	-	4,08,389	4,76,67,808	4,80,76,196	(0)	4,08,389	4,76,67,807	1	1
Total (A)		5,24,99,98,201	37,35,87,924	17,53,926	5,62,18,32,198	3,14,09,33,496	18,89,23,627	14,76,980	3,32,83,80,143	2,29,34,52,055	2,10,90,64,705
18	Capital Work in Progress (B)	1,26,92,35,507	10,30,95,338	26,20,89,000	1,11,02,41,845	-	-	-	-	1,11,02,41,845	1,26,92,35,507
S. No	Intangible Assets	Op Balance 01.04.2020	Additions	Deductions	CI Balance	Amrt. Opening Balance	Amortization for the Year	Deductions/ Adjustments	Total Amortization/ Adjustments	31.03.2021	31.03.2020
19	Softwares	5,29,45,209	2,16,21,264	-	7,45,66,473	5,27,04,649	90,02,662	-	6,17,07,311	1,28,59,162	2,40,560
20	E - Journals	3,94,73,544	4,02,259	-	3,98,75,803	3,91,69,400	2,25,256	-	3,93,94,656	4,81,147	3,04,144
21	Patents	1,16,39,386	-	-	1,16,39,386	25,48,347	2,60,221	-	28,08,568	88,30,818	90,91,039
Total [C]		10,40,58,139	2,20,23,523	-	12,60,81,662	9,44,22,396	94,88,139	-	10,39,10,535	2,21,71,127	96,35,743
Grand Total (A+B+C)		6,62,32,91,847	49,87,06,785	26,38,42,926	6,85,81,55,705	3,23,53,55,892	19,84,11,766	14,76,980	3,43,22,90,678	3,42,58,65,027	3,38,79,35,955

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 Other Expenses and not Depreciation for the year.


Section Officer (A/C)


Asst. Finance Officer


Dy. Registrar (Finance)

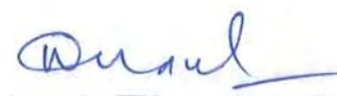

Finance Officer

Schedule 5A - Fixed Assets (Plan)

Amount in Rs

S.No	Assets Heads	Gross Block				Depreciation for the Year 2020-21				31.03.2021	31.03.2020
		Op Balance 01.04.2020	Additions	Deductions	Cl Balance	Dep Opening Balance	Depreciation for the Year	Deductions / Adjustment	Total Depreciation		
1	Land	-		-	-	-	-	-	-	-	-
2	Site Development	2,75,39,765	43,04,640	-	3,18,44,405	-	-	-	-	3,18,44,405	2,75,39,765
3	Buildings	1,40,70,06,803	21,47,47,000	-	1,62,17,53,803	21,04,98,960	3,24,35,076	-	24,29,34,036	1,37,88,19,767	1,19,65,07,843
4	Roads & Bridges	5,40,81,118	1,86,21,335	-	7,27,02,453	34,66,445	14,54,049	-	49,20,494	6,77,81,959	5,06,14,673
5	Tubewells & Water Supply	2,76,08,608	38,36,028	-	3,14,44,636	64,74,313	6,28,893	-	71,03,206	2,43,41,430	2,11,34,295
6	Sewerage & Drainage	-		-	-	-	-	-	-	-	-
7	Electrical Installation and equipment	9,18,08,137	80,41,111	-	9,98,49,248	3,39,28,462	49,92,462	-	3,89,20,924	6,09,28,323	5,78,79,675
8	Plant & Machinery	3,63,92,781	2,99,250	-	3,66,92,031	1,10,29,593	18,34,602	-	1,28,64,194	2,38,27,837	2,53,63,188
9	Scientific & Laboratory Equipment	83,37,39,510	4,85,71,610	-	88,23,11,120	62,99,00,571	7,05,84,890	-	70,04,85,461	18,18,25,659	20,38,38,939
10	Office Equipment	3,67,50,658	33,13,180	-	4,00,63,838	1,34,68,039	30,04,788	-	1,64,72,827	2,35,91,011	2,32,82,619
11	Audio Visual Equipment	9,44,86,727	19,86,055	-	9,64,72,782	4,14,33,647	72,35,459	-	4,86,69,106	4,78,03,676	5,30,53,080
12	Computers & Peripherals	43,63,26,799	3,02,89,568	-	46,66,16,367	42,73,64,423	1,50,20,289	-	44,23,84,712	2,42,31,656	89,62,376
13	Furniture, Fixtures & Fittings	15,43,47,673	66,78,850	-	16,10,26,523	9,04,05,181	1,20,76,989	-	10,24,82,170	5,85,44,353	6,39,42,492
14	Vehicles	67,14,157	17,19,549	-	84,33,706	31,67,545	8,43,371	-	40,10,915	44,22,791	35,46,613
15	Lib. Books & Scientific Journals	24,10,64,332	9,20,048	-	24,19,84,380	22,30,17,464	1,81,38,872	-	24,11,56,336	8,28,044	1,80,46,868
16	Small Value Assets	65,13,116	1,800	-	65,14,916	65,13,116	1,800	-	65,14,916	-	-
17	Others	-		-	-	-	-	-	-	-	-
Total (A)		3,45,43,80,183	34,33,30,024	-	3,79,77,10,208	1,70,06,67,758	16,82,51,538	-	1,86,89,19,297	1,75,37,12,425	1,75,37,12,425
18	Capital Work in Progress (B)	1,02,13,75,560	10,17,87,340	24,53,98,335	87,77,64,565	-	-	-	-	87,77,64,565	1,02,13,75,560
S. No	Intangible Assets	Op. Balance 01.04.2020	Additions	Deductions	Cl. Balance	Amrt. Opening Balance	Amortization for the Year	Deductions/ Adjustments	Total Amortization/ Adjustments	31.03.2021	31.03.2020
19	Softwares	4,34,82,908	2,15,46,954	-	6,50,29,862	4,38,93,286	82,08,403	-	5,21,01,689	1,29,28,173	-4,10,378
20	E - Journals	3,17,74,436		-	3,17,74,436	3,17,74,435	-	-	3,17,74,435	...	1
21	Patents	1,16,31,386		-	1,16,31,386	19,99,234	29,173	-	20,28,407	96,02,979	96,32,152
Total (C)		8,68,88,730	2,15,46,954	-	10,84,35,684	7,76,66,955	82,37,576	-	8,59,04,531	2,25,31,153	92,21,775
Grand Total (A+B+C)		4,56,26,44,473	46,66,64,318	24,53,98,335	4,78,39,10,456	1,77,83,34,713	17,64,89,114	-	1,95,48,23,827	2,65,40,08,143	2,78,43,09,760


Section Officer (A/c)


Asst. Finance Officer



Dy. Registrar (Finance)

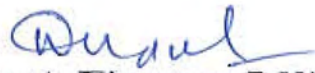

Finance Officer

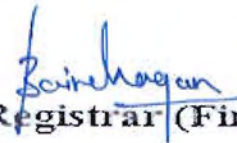
Schedule 5B - Fixed Assets(Non-Plan)

Amount in Rs

S.No	Assets Heads	Gross Block				Depreciation for the Year 2020-21				31.03.2021	31.03.2020
		Op Balance 01.04.2020	Additions	Deductions	Cl Balance	Dep Opening Balance	Depreciation for the Year	Deductions / Adjustment	Total Depreciation		
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	1,97,127	16,923	-	2,14,049	6,32,085	6,49,007
4	Roads & Bridges	50,000	1,02,28,707	-	1,02,78,707	6,000	2,05,574	-	2,11,574	1,00,67,133	44,000
5	Tubewells & Water Supply	62,23,340	3,58,977	-	65,82,317	12,86,883	1,31,646	-	14,18,529	51,63,788	49,36,457
6	Sewerage & Drainage	1,19,844	-	-	1,19,844	31,997	2,397	-	34,394	85,450	87,847
7	Electrical Installation and equipment	5,24,89,847	69,91,000	-	5,94,80,847	3,09,36,834	29,74,042	-	3,39,10,876	2,55,69,971	2,15,53,014
8	Plant & Machinery	58,46,282	-	-	58,46,282	25,50,965	2,92,314	-	28,43,279	30,03,003	32,95,317
9	Scientific & Laboratory Equipment	7,92,65,000	5,650	-	7,92,70,650	7,92,17,499	47,952	-	7,92,65,451	5,199	47,501
10	Office Equipment	1,61,87,949	18,799	-	1,62,06,748	1,11,70,258	12,15,506	-	1,23,85,764	38,20,984	50,17,691
11	Audio Visual Equipment	67,68,083	1,31,554	-	68,99,637	49,43,721	5,17,473	-	54,61,193	14,38,444	18,24,362
12	Computers & Peripherals	5,09,39,273	1,79,872	-	5,11,19,145	5,05,02,366	4,72,880	-	5,09,75,246	1,43,898	4,36,907
13	Furniture, Fixtures & Fittings	4,95,11,613	8,12,264	-	5,03,23,877	4,08,79,983	37,74,291	-	4,46,54,274	56,69,604	86,31,630
14	Vehicles	23,79,124	-	-	23,79,124	23,79,123	-	-	23,79,123	1	1
15	Lib. Books & Scientific Journals	13,24,66,370	43,47,196	21,995	13,67,91,571	13,05,13,957	23,87,131	-	13,29,01,088	38,90,482	19,52,413
16	Small Value Assets	34,36,281	1,07,177	-	35,43,458	34,36,280	1,07,177	-	35,43,457	1	1
17	Others	-	-	-	-	-	-	-	-	-	-
Total (A)		59,43,63,938	2,31,81,196	21,995	61,75,23,139	35,80,52,992	1,21,45,306	-	37,01,98,298	24,73,24,841	23,63,10,946
18	Capital Work in Progress (B)	8,15,54,344	13,07,998	1,66,90,665	9,95,53,007	-	-	-	-	9,95,53,007	8,15,54,344
S. No.	Intangible Assets	Op. Balance 01.04.2020	Additions	Deductions	Cl. Balance	Amrt. Opening Balance	Amortization for the Year	Deductions/ Adjustments	Total Amortization/ Adjustments	31.03.2021	31.03.2020
19	Softwares	92,62,607	74,310	-	93,36,917	92,62,606	29,724	-	92,92,330	44,587	1
20	E - Journals	76,99,108	4,02,259	-	81,01,367	76,79,742	1,80,269	-	78,60,011	2,41,356	19,366
21	Patents	8,000	-	-	8,000	-	-	-	-	8,000	8,000
Total (C)		1,69,69,715	4,76,569	-	1,74,46,284	1,69,42,348	2,09,993	-	1,71,52,341	2,93,943	27,367
Grand Total (A+B+C)		69,28,87,997	2,49,65,763	1,67,12,660	73,45,22,430	37,49,95,340	1,23,55,299	-	38,73,50,639	34,71,71,791	31,78,92,657


Section Officer (A/c)


Asst. Finance Officer


Dy. Registrar (Finance)



Finance Officer

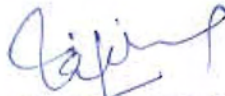
Schedule 5C – Intangible Assets

S.No	Assets Heads	Gross Block				Amortization for the Year 2020-21				31.03.2021	31.03.2020
		Op Balance 01.04.2020	Additions	Deductions	Cl Balance	Amrt. Opening Balance	Amortization for the Year	Deductions / Adjustment	Total Amortization		
1	Patents	1,16,39,386	-	-	1,16,39,386	25,48,347	2,60,221	-	28,08,568	88,30,818	90,91,039
2	Computer Software	5,29,45,209	2,16,21,264	-	7,45,66,473	5,27,04,649	90,02,662	-	6,17,07,311	1,28,59,162	2,40,560
3	E - Journals	3,94,73,544	4,02,259	-	3,98,75,803	3,91,69,399	2,25,256	-	3,93,94,655	4,81,148	3,04,145
Total		10,40,58,139	2,20,23,523	-	12,60,81,662	9,44,22,395	94,88,139	-	10,39,10,535	2,21,71,127	96,35,744


Section Officer (A/c)


Asst. Finance Officer


Dy. Registrar (Finance)


Finance Officer

Schedule 5D- Patents and Copyrights

Amounts in Rs.

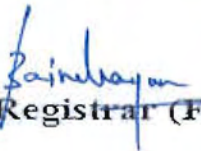
Particulars	Op. Balance	Addition	Gross	Amortization	Net Block 2020-21	Net Block 2019-20
A. Patents Granted						
1 Balance as on 31.03.20 of Patents obtained in 2012-13 (Original Value - Rs.10,07,965/-)	1,11,997	-	1,11,997	1,11,996	-	1,11,997
2 Balance as on 31.03.20 of Patents obtained in 2013-14 (Original Value - Rs.1,80,268/-)	40,058	-	40,058	20,030	20,028	40,058
3 Balance as on 31.03.20 of Patents obtained in 2016-17 (Original Value - Rs.8,00,803/-)	4,44,891	-	4,44,891	88,978	3,55,913	4,44,891
4 Balance as on 31.03.20 of Patents obtained in 2018-19 (Original Value - Rs. 2,62,560/-)	2,04,214	-	2,04,214	29,173	1,75,041	2,04,214
⁵ Balance as on 31.03.20 of Patents obtained in 2019-20 (Original Value - Rs. 90,400/-)	80,356	-	80,356	10,044	70,312	80,356
Total (A)	8,81,516	-	8,81,516	2,60,221	6,21,294	8,81,516

Particulars	Op. Balance	Addition	Gross	Patents Granted/Rejected	Net Block 2020-21	Net Block 2019-20
B. Patents Pending						
Expenditure incurred in respect of Patents applied for pending decision.	82,09,523	-	82,09,523	-	82,09,523	82,09,523
Total (B)	82,09,523	-	82,09,523	-	82,09,523	82,09,523

C. Grand Total (A+B)	90,91,039	-	90,91,039	2,60,221	88,30,817	90,91,039
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Section Officer (A/c)


Asst. Finance Officer


Dy. Registrar (Finance)


Finance Officer

Schedule 5F - Fixed Assets(Others)

Amount in Rs


S.No	Assets Heads	Gross Block				Depreciation for the Year 2020-21				31.03.2021	31.03.2020
		Op Balance 01.04.2020	Additions	Deductions	Cl Balance	Dep Opening Balance	Depreciation for the Year	Deductions / Adjustment	Total Depreciation		
1	Land	2,44,53,672	-	-	2,44,53,672	-	-	-	-	2,44,53,672	2,44,53,672
2	Site Development	-	-	-	-	-	-	-	-	-	-
3	Buildings	-	-	-	-	-	-	-	-	-	-
4	Roads & Bridges	-	-	-	-	-	-	-	-	-	-
5	Tubewells & Water Supply	-	-	-	-	-	-	-	-	-	-
6	Sewerage & Drainage	-	-	-	-	-	-	-	-	-	-
7	Electrical Installation and equipment	3,00,535	1,44,725	-	4,45,260	43,434	22,263	-	65,697	3,79,563	2,57,101
8	Plant & Machinery	-	-	-	-	-	-	-	-	-	-
9	Scientific & Laboratory Equipment	1,03,80,105	16,77,242	-	1,20,57,347	48,10,180	9,64,588	-	57,74,767	62,82,580	55,69,925
10	Office Equipment	-	-	-	-	-	-	-	-	-	-
11	Audio Visual Equipment	50,000	54,530	-	1,04,530	11,250	7,840	-	19,090	85,440	38,750
12	Computers & Peripherals	61,20,665	49,51,302	-	1,10,71,967	54,98,258	22,14,393	-	77,12,651	33,59,315	6,22,407
	Softwares	1,99,694	-	-	1,99,694	1,99,693	-	-	1,99,693	1	1
13	Furniture, Fixtures & Fittings	7,42,710	1,33,396	-	8,76,106	4,33,740	65,708	-	4,99,448	3,76,658	3,08,970
14	Vehicles	-	-	-	-	-	-	-	-	-	-
15	Lib. Books & Scientific Journals	2,92,59,922	1,13,874	-	2,93,73,796	1,69,08,285	29,37,380	-	1,98,45,665	95,28,131	1,23,51,637
	E - Journals	-	-	-	-	-	-	-	-	-	-
16	Small Value Assets	14,656	1,635	-	16,291	14,655	1,635	-	16,290	1	1
17	Others	-	-	-	-	-	-	-	-	-	-
Total :		7,15,21,959	70,76,704	-	7,85,98,663	2,79,19,494	62,13,806	-	3,41,33,301	4,44,65,362	4,36,02,465
18	Capital Work in Progress	-	-	-	-	-	-	-	-	-	-
Grand Total (1-18)		7,15,21,959	70,76,704	-	7,85,98,663	2,79,19,494	62,13,806	-	3,41,33,301	4,44,65,362	4,36,02,465

Note: The additions during the Year includes additions from:

Gifted	28,559
Corpus	-
Endowment Fund	2,50,908
Sponsored Fellowship	67,97,237
Total	70,76,704


Section Officer (A/c)


Asst. Finance Officer


Dy. Registrar (Finance)


Finance Officer

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

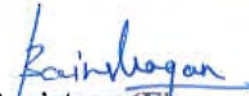
Investments	Amount in Rs.	
	Current Year 2020-21	Previous Year 2019-20
1 In Government Securities		
2 Other approved Securities		
3 Debentures and Bonds (Long Term Investment)	7,45,62,000	7,45,62,000
4 Others Bank FDRs (Short Term Investment)	1,38,10,55,049	1,34,34,41,470
Total	1,45,56,17,049	1,41,80,03,470

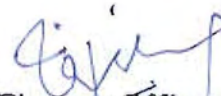
Earmarked/Endowment Funds (Fund wise)

Funds	Current Year	Previous Year
1 Corpus Fund Investments	46,52,90,655	42,29,68,555
2 Academic Development Fund Investments	11,10,00,000	11,10,00,000
3 House Building Advance Fund Investments	16,25,00,000	16,25,00,000
4 Nippon Foundation Fund Investments	9,22,89,217	9,24,03,275
5 Rajiv Gandhi National Fellowship Fund Investments	27,61,68,624	27,61,68,624
6 Endowment Fund Investments	31,33,68,553	31,79,63,016
7 Conveyance Investments	3,50,00,000	3,50,00,000
Total	1,45,56,17,049	1,41,80,03,470


Section Officer (A/c)


Asst. Finance Officer


Dy. Registrar (Finance)


Finance Officer

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

Investments	Amount in Rs.	
	Current Year 2020-21	Previous Year 2019-20
1 In Government Securities		
2 Other approved Securities		
3 Debentures and Bonds (Long Term Investment)	7,45,62,000	7,45,62,000
4 Others Bank FDRs (Short Term Investment)	1,38,10,55,049	1,34,34,41,470
Total	1,45,56,17,049	1,41,80,03,470

Earmarked/Endowment Funds (Fund wise)

Funds	Current Year	Previous Year
1 Corpus Fund Investments	46,52,90,655	42,29,68,555
2 Academic Development Fund Investments	11,10,00,000	11,10,00,000
3 House Building Advance Fund Investments	16,25,00,000	16,25,00,000
4 Nippon Foundation Fund Investments	9,22,89,217	9,24,03,275
5 Rajiv Gandhi National Fellowship Fund Investments	27,61,68,624	27,61,68,624
6 Endowment Fund Investments	31,33,68,553	31,79,63,016
7 Conveyance Investments	3,50,00,000	3,50,00,000
Total	1,45,56,17,049	1,41,80,03,470


Section Officer (A/c)


Asst. Finance Officer


Dy. Registrar (Finance)



Finance Officer

Schedule 7 - Current Assets

Particulars	Amount in Rs.	
	Current Year 2020-21	Previous Year 2019-20
1 Stock:		
a) Laboratory Chemicals & Consumables	3,43,179	7,73,587
b) Building Material	9,76,060	9,41,402
c) Cleaning material	2,76,123	2,24,338
d) Electrical material	8,20,163	11,41,744
e) Liveries & uniforms	51,053	51,374
f) Medicines stock		3,61,441
g) Stationery	14,49,337	17,10,719
2 Sundry Debtors:		
a) Debts Outstanding for a period exceeding six months	49,473	49,473
b) Others		
3 Cash Balances		
a) Cash earmarked fund, sponsored fellowship		
b) Cash Maintenance, Cash Scholarship A/c		
c) Imprest Maintenance A/c	3,19,975	3,19,475
d) Imprest Plan A/c	3,000	3,000
e) Postage on hand	4,11,877	2,22,437
4 Bank Balances with scheduled banks (Annexure - A)		
a) in Saving Accounts	1,53,99,39,235	
b) in Current Accounts	12,60,596	
c) in Term Deposit (including Fixed Deposits & Auto Sweep)	84,22,15,841	
	2,38,34,15,671	2,61,47,79,989
Total	2,38,81,15,911	2,62,05,78,978


Section Officer (A/c)


Asst. Finance Officer


Dy. Registrar (Finance)


Finance Officer

Annexure -A

Amount in Rs.

		2020-21	
I. Bank Accounts			
	CORPUS FUND A/C	87,07,970	
1	Corpus Fund A/c	87,07,970	
	DEPOSIT FUND A/Cs	12,42,47,120	
2	Deposit A/c	10,83,33,541	
3	Students' Aid Fund A/c	13,48,726	
4	Students A/c	1,45,64,853	
	DEVELOPMENT PLAN FUND A/Cs	14,68,82,804	
5	JNU RBI Capital A/c	-	
6	Capital Assets 035 A/c	3,69,66,066	
7	Combined Entrance Exam CBT A/c	7,04,043	
8	Development Plan A/c	10,91,64,900	
9	Infrastructure Development Fund A/c	47,795	
	EARMARKED FUND A/C	44,17,37,198	
10	Academic Development Fund A/c	2,50,94,900	
11	CAHG Fund A/c	89,649	
12	Conveyance Fund A/c	1,61,37,282	
13	Endowment & Chair A/c	16,28,58,490	
14	Exim Library Fund A/c	39,28,107	
15	HBA Fund A/c	10,76,11,835	
16	JNU Alumni Endowment Fund	10,296	
17	Nippon Foundation Fund A/c	92,97,537	
18	UGC JRF Fellowship A/c	75,60,073	
19	UGC Rajiv Gandhi National Fellowship A/c	10,91,49,030	
	EMF A/C	74,39,38,691	
20	DBT Sponsored Projects A/c	23,99,029	
21	DST Traditional Knowledge Systems A/c	85,26,387	
22	Environmental Information System a/c	9,16,285	
23	GIAN Programme A/c	43,85,473	
24	ICSSR IMPRESS a/c	15,08,616	
25	National Institute of Animal Welfare	25,26,149	
26	Purse Phase-II A/c	22,949	
27	Seminar A/c	75,89,188	
28	Sponsored Fellowship A/c	19,97,99,392	
29	Sponsored Fellowship (Indian) A/c	10,29,74,514	
30	Sponsored Project A/c	41,32,90,709	
	MAINTENANCE FUND A/Cs	7,58,86,047	
31	Gomti Guest House A/c	1,43,261	
32	JNU RBI Non-Net A/c	-	
33	JNU RBI Recurring A/c	-	
34	JNU RBI Salary A/c	-	
35	JNU-School of Engineering A/c	50,82,508	
36	Recruitment Fees-IDBI A/c	28,341	
37	Recurring 031 A/c	41,88,958	
38	Retirement Fund A/c	32,71,222	
39	Salary A/c	90,52,661	
40	Scholarship A/c	1,75,10,815	
41	UGC Maintenance A/c	3,09,56,326	
42	UGC Plan Fellowship A/c	41,91,360	
43	Pension Fund Current A/c	12,60,596	
TOTAL		1,54,11,99,830	
II. Term Deposit & Auto Sweep with Scheduled Banks		84,22,15,841	
TOTAL		2,38,34,15,671	
Section Officer (A/c)	Asst. Finance Officer	Dy. Registrar (Finance)	Finance Officer

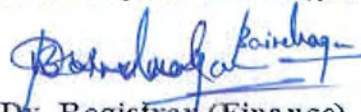
Schedule 8: Loans, Advances and Deposits

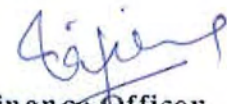
Particulars	Current Year 2020-21	Previous Year 2019-20
Loans And Advances		
1 Advances To Employees (Non-Interest Bearing)		
- Festival	6,90,761	1,49,761
- LTC	6,73,149	24,81,888
2 Advances And Other Amounts Recoverable In Cash Or In Kind Or For Value To Be Received		
- Advances To Equipment Suppliers	3,46,25,682	3,46,25,682
- Advances On Capital A/C - Civil Works	6,95,71,294	14,52,62,635
- EMF Advances		
- Others	6,68,38,893	8,03,62,028
3 Prepaid Expenses		
- Insurance		29,479
- Other Expenses	15,18,064	8,16,779
4 Income Accrued but not due		
- On Investments From Earmarked/Endowment Funds	1,12,30,280	67,23,620
Deposit Account	5,94,140	7,19,767
Corpus Fund	96,66,031	1,22,42,055
Sponsored Project/Sponsored Fellowship	44,23,397	64,56,431
Maintenance A/c	50,13,515	
Fixed Deposits made out of Plan Account	23,64,032	32,46,475
- On Interest bearing Advances to employees	1,54,24,150	1,43,80,995
5 Others-Current Assets - Receivable		
- Receivable from UGC/GOI		8,80,375
-Receivables from Income Tax	22,86,350	41,72,086
-Receivables from NPS Tier-I	19,510	19,510
6 Income from Shops & Royalty Receivable	2,56,91,738	2,11,68,100
7 Transfer to other funds Awaiting Receipts	90,90,41,102	76,08,38,082
8 E-Journals/Periodicals Receivable	6,11,629	44,129
Total	1,16,02,83,717	1,09,46,19,877

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.


Section Officer (A/c)


Asst. Finance Officer


Dy. Registrar (Finance)


Finance Officer

**Schedules forming Part of Income & Expenditure Account for the year
ended 31 March 2021**

Schedule 9 - Academic Receipts

Particulars	Amount in Rs.	
	Current Year 2020-21	Previous Year 2019-20
a) Academic		
1. Admission/Enrolment/Registration/Tuition fees	3,55,22,557	5,53,61,481
2. Library fees	-	48,432
b) Examination		
1. Entrance Examination Fees (CEEB)	-	49,22,500
2. Marks sheet, Certificate fees	2,100	79,270
c) Other fees		
1. Identity Card fee	-	40,705
2. Medical fees	-	69,948
3. Other Miscellaneous fees	2,05,224	14,11,942
4. Hostel fees	-	10,24,922
d) Sale of Admission forms (JNU)	49,996	4,92,675
e) Other Academic Receipts		
1. Registration Fee for Workshop, programmes etc.	-	-
2. Registration Fee (Academic Staff College)	31,25,527	10,95,000
3. Registration fee for Convocation	3,000	3,89,823
Total	3,89,08,404	6,49,36,698


Section Officer (A/c)


Asst. Finance Officer


Dy. Registrar (Finance)


Finance Officer

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

Amount in Rs.

Particulars	Plan		Total Plan	Maintenance UGC	Current year (2020-21) Total	Previous year (2019-20) Total
	Govt. of India	UGC				
		Plan/Schemes				
Balance B/F	8,34,90,532	11,74,57,189	20,09,47,722	-	20,09,47,722	10,69,15,261
Add: Receipts During the year	35,82,787	18,93,40,000	19,29,22,787	3,65,01,66,000	384,30,88,787	4,31,50,00,558
Total	8,70,73,319	30,67,97,189	39,38,70,509	3,65,01,66,000	4,04,40,36,509	4,42,19,15,819
Less: Refund to UGC/Transfer to Maintenance	-	3,51,74,291	3,51,74,291	94	3,51,74,385	4,59,847
Balance	8,70,73,319	27,16,22,898	35,86,96,218	3,65,01,65,906	4,00,88,62,124	4,42,14,55,972
Less: Utilised for Capital Expenditure (A)	1,49,820	22,11,16,163	22,12,65,983	82,75,098	22,95,41,081	10,55,16,285
Balance	8,69,23,499	5,05,06,735	13,74,30,235	3,64,18,90,808	3,77,93,21,043	4,31,59,39,688
Less: Utilised for Revenue Expenditure (B)	42,89,291	5,05,06,735	5,47,96,026	3,64,18,90,808	369,66,86,834	411,49,91,966
Balance C/F (C)	8,26,34,208	-	8,26,34,208	-	8,26,34,208	20,09,47,722

- 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. - The expenditure in excess of the available grants/subsidies has been met out of the internal receipts/ funds taken temporary from other funds of the University pending receipts grant from UGC


Section Officer (A/c)


Asst. Finance Officer


Dy. Registrar (Finance)


Finance Officer

Schedule 11 - Income from Investments

Particulars	Earmarked / Endowment Funds		Amount in Rs.	
	Current Year	Previous Year	Current Year	Plan / Non-Plan Previous Year
	2020-21	2019-20	2020-21	2019-20
1. Interest				
a. On Government Securities	-	-	-	-
b. On Debentures & Bonds	27,98,722	27,98,722	-	-
2. Interest on Term Deposits / Interest Bearing Advances	10,10,01,469	9,05,34,228	4,11,68,549	3,00,36,263
3. On Savings Accounts with Scheduled Banks	5,26,281	4,86,734	-	-
Total	10,43,26,472	9,38,19,684	4,11,68,549	3,00,36,263
Transferred to Corpus Fund and respective Earmarked / Endowment Fund	10,15,27,750	9,38,19,684		
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)



Asst. Finance Officer


Dy. Registrar (Finance)

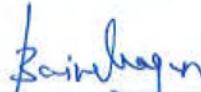

Finance Officer

Schedule 12 - Interest Earned

Particulars	Amount in Rs.	
	Current Year 2020-21	Previous Year 2019-20
1. On Savings Accounts with Scheduled Banks	30,92,831	86,91,885
2. On Loans		
a. Employees/Staff	-	-
b. Others	-	-
3. On Debtors and other Receivables	-	-
Total	30,92,831	86,91,885


Section Officer (A/c)


Asst. Finance Officer


Dy. Registrar (Finance)



Finance Officer


Schedule 13 – Other Income

Particulars	Amount in Rs.	
	Current Year 2020-21	Previous Year 2019-20
A. Income from Land & Buildings		
1. Licence Fee from Staff Quarters	96,30,886	97,65,981
2. Electricity Charges	3,12,26,094	3,85,73,852
3. Water Charges	77,94,444	68,48,989
4. Conservancy Charges	2,42,638	2,38,110
5. Rent from Guest Houses	86,200	57,61,956
6. Rent from Shops, Accommodation-Post Office, Bank etc.	1,06,73,468	84,05,754
B. Income from Royalty	7,60,211	9,66,677
C Others		
1. RTI fees	734	2,302
2. Charges for use of Transport	22,400	25,200
3. Surplus on Sale/Disposal of Assets	1,01,234	1,25,404
4. CGHS Recoveries	1,23,30,500	2,07,47,185
5. Misc. receipts (Sale of tender form, waste paper, etc.)	19,187	66,384
6. Miscellaneous income (Sale Proceeds of unserviceable stores/empties, Prospectus, Fines and Penalties, other miscellaneous income)	3,09,18,119	1,19,59,074
Total	10,38,06,114	10,34,86,868


Section Officer (A/c)



Asst. Finance Officer


Dy. Registrar (Finance)

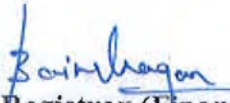

Finance Office

Schedule 14 – Prior Period Income

Particulars	Current Year 2020-21	Previous Year 2019-20
1 Prior Period Income	12,80,110	5,08,112
2 Income from Investment	-	-
3 Interest earned	-	-
4 Other Income	-	-
Total	12,80,110	5,08,112


Section Officer (A/c)


Asst. Finance Officer


Dy. Registrar (Finance)


Finance Officer

Schedule 15 – Establishment Expenses

Amount in Rs.

Particulars	Current Year 2020-21			Previous Year 2019-20		
	Plan	Non Plan	Total	Plan	Non Plan	Total
A Salaries, Wages and Allowances	1,10,13,731	2,01,19,60,359	2,02,29,74,090	1,84,27,938	2,01,83,55,334	2,03,67,83,272
B Contribution to Provident Fund	-	72,06,680	72,06,680	-	85,92,343	85,92,343
C Bonus	-	-	-	-	-	-
D Leave Travel Concession	-	99,19,460	99,19,460	-	1,93,42,722	1,93,42,722
E Medical Reimbursement	-	4,70,54,979	4,70,54,979	-	4,60,26,994	4,60,26,994
F Reimbursement of Tuition Fees	-	4,55,416	4,55,416	-	1,13,67,847	1,13,67,847
G Staff Welfare Expenses	-	2,76,050	2,76,050	-	7,13,949	7,13,949
H Employees' Retirement and Terminal Benefits (Pension, Gratuity, Leave Encashment) etc.	6,95,341	1,98,38,01,937	1,98,44,97,278	10,45,150	3,11,31,63,604	3,11,42,08,754
I Fees & Honorarium	3,83,950	82,15,986	85,99,936	-	1,15,59,528	1,15,59,528
J Leave Salary and Pension Contribution	-	22,31,535	22,31,535	-	18,28,150	18,28,150
Gross Total	1,20,93,022	4,07,11,22,402	4,08,32,15,424	1,94,73,088	5,23,09,50,471	5,25,04,23,559


Section Officer (A/c)


Asst. Finance Officer


Dy. Registrar (Finance)


Finance Officer


Schedule 15A - Employees Retirement & Terminal Benefits

Amount in Rs.

	Pension	Gratuity	Leave Encashment	Total
Opening Balance (01.04.2020)	12,96,58,18,949	89,39,22,680	1,00,54,64,551	14,86,52,06,180
Addition : Capitalized value of Contributions Received from other Organizations	47,21,409	4,40,945	28,02,963	79,65,317
Total (a)	12,97,05,40,358	89,43,63,625	1,00,82,67,514	14,87,31,71,497
Less : Actual Payment during the Year 2020-21 (b)	74,49,35,307	9,82,90,369	7,04,90,598	91,37,16,274
Balance Available on 31.03.2021 [c] = (a-b)	12,22,56,05,051	79,60,73,256	93,77,76,916	13,95,94,55,223
Provision required on 31.03.21 as per Actuarial Valuation (d)	13,84,02,88,806	89,71,05,536	1,04,42,49,439	15,78,16,43,781
A. Provision to be made in 2020-21 (d-c)	1,61,46,83,755	10,10,32,280	10,64,72,523	1,82,21,88,558
B. Contribution to New Pension Scheme				11,30,87,458
C. Medical Reimbursement to Retired Employees				4,77,51,108
D. Travel to Hometown on Retirement				14,70,154
E. Deposit Linked Insurance Payment				
Total (A+B+C+D+E)				1,98,44,97,278


Section Officer (A/c)


Asst. Finance Officer


Dy. Registrar (Finance)


Finance Officer

Schedule 16 – Academic Expenses

Amount in Rs.

Particulars	Current Year 2020-21			Previous Year 2019-20		
	Plan	Non Plan	Total	Plan	Non Plan	Total
1 Laboratory Running Expenses	32,03,673	35,20,552	67,24,225	22,43,488	22,39,636	44,83,124
2 Fieldwork / Participation in Conferences	86,854	56,300	1,43,154	1,38,715	18,86,388	20,25,103
3 Teaching Aids	-	2,44,371	2,44,371	560	4,42,529	4,43,089
4 Seminars / Workshops	9,05,958	55,294	9,61,252	43,38,712	1,79,306	45,18,018
5 Payment to Guest Faculty	12,28,500	2,95,000	15,23,500	21,07,177	22,23,121	43,30,298
6 Research Activities	-	-	-	2,37,404	1,740	2,39,144
7 Examination Expenses	4,59,205	38,16,172	42,75,377	46,04,207	1,11,24,038	1,57,28,245
8 Student Welfare Expenses	1,423,861	6,53,24,742	6,67,48,603	23,15,785	12,48,44,992	12,71,60,777
9 Scholarship/Stipend to Students	-	1,86,09,917	1,86,09,917	-	2,39,64,023	2,39,64,023
10 Journals & Publications	1,65,22,769	25,83,749	1,91,06,518	1,13,600	1,14,09,244	1,15,22,844
11 Miscellaneous Academic Expenses	4,72,531	11,32,369	16,04,900	22,12,726	7,80,823	29,93,549
Gross Total	2,43,03,351	9,56,38,465	11,99,41,816	1,83,12,374	17,90,95,840	19,74,08,214



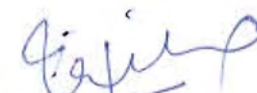
Section Officer (A/c)



Asst. Finance Officer



Dy. Registrar (Finance)



Finance Officer

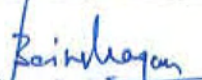
Schedule 17 – Administrative Expenses and General Expenses

Amount in Rs.

Particulars	Current Year 2020-21			Previous Year 2019-20		
	Plan	Non Plan	Total	Plan	Non Plan	Total
A Infrastructure						
I) Rent, Rates & Taxes	-	15,13,77,622	15,13,77,622	-	15,03,75,992	15,03,75,992
II) Electricity Expenses	-	14,93,87,973	14,93,87,973	1,10,00,000	20,61,95,245	21,71,95,245
III) Water Expenses	-	10,53,33,103	10,53,33,103	-	15,34,77,830	15,34,77,830
IV) Security Expenses	-	16,25,41,025	16,25,41,025	-	15,34,60,565	15,34,60,565
V) Generator Running Expenses	-	1,99,964	1,99,964	-	1,99,935	1,99,935
VI) E-Governance	-	-	-	-	65,829	65,829
B Communication						
I) Postage & Telegram	-	2,24,437	2,24,437	-	20,33,056	20,33,056
II) Telephones & Fax	-	17,02,847	17,02,847	-	5,12,336	5,12,336
III) Internet Connectivity Charges	-	60,215	60,215	5,590	19,720	25,310
C Others						
I) Printing and Stationery (consumption)	3,87,558	29,89,669	33,77,227	3,73,007	52,52,724	56,25,731
II) Newspapers & Periodicals	-	4,30,022	4,30,022	14,460	3,97,997	4,12,457
III) Entertainment Expenses	5,914	3,43,265	3,49,179	1,75,962	18,95,860	20,71,822
IV) TA to Candidates	-	-	-	-	44,253	44,253
V) Labour Charges, Daily Wages & Contract Labour	4,43,449	16,20,26,152	16,24,69,601	1,06,411	22,41,89,683	22,42,96,094
VI) Local Conveyance	1,300	3,58,489	3,59,789	4,250	4,83,955	4,88,205
VII) Conservancy Expenses	-	3,00,56,252	3,00,56,252	-	91,39,992	91,39,992
VIII) Liveries	-	320	320	-	14,080	14,080
IX) Photocopying Charges	20,500	1,95,516	2,16,016	86,213	2,42,610	3,28,823
X) Subscriptions to Academic Institutions	-	1,47,225	1,47,225	-	3,04,149	3,04,149
XI) TA to Members of Advisory Committes, etc.	6,000	10,81,969	10,87,969	56,813	32,57,594	33,14,407
XII) Advertisement and Publicity	-	1,69,569	1,69,569	-	1,17,110	1,17,110
XIII) Legal Expenses	-	20,08,541	20,08,541	-	3,46,726	3,46,726
XIV) Contribution to VC Discretionary Fund, etc.	-	-	-	-	-	-
XV) Annual day Celebration	-	-	-	-	-	-
Total	8,64,721	77,06,34,175	77,14,98,896	1,18,22,706	91,20,27,241	92,38,49,947


Section Officer (A/c)


Asst. Finance Officer


Dy. Registrar (Finance)


Finance Officer

Schedule 18 - Transportation Expenses

Amount in Rs.

Particulars	Current Year 2020-21			Previous Year 2019-20		
	Plan	Non Plan	Total	Plan	Non Plan	Total
1 Vehicles (owned by institution)						
a) Running Expenses	-	6,68,757	6,68,757	-	12,54,755	12,54,755
b) Repairs & Maintenance	-	89,434	89,434	37,096	2,84,781	3,21,877
c) Insurance Expenses	69,449	1,49,186	2,18,635	50,194	47,944	98,138
2 Vehicles taken on Rent/Lease						
a) Rent/Lease Expenses	-	-	-	-	-	-
3 Vehicle (Taxi) Hiring Expenses	-	17,870	17,870	-	1,62,390	1,62,390
Total	69,449	9,25,247	9,94,696	87,290	17,49,870	18,37,160


Section Officer (A/c)


Asst. Finance Officer



Dy. Registrar (Finance)



Finance Officer

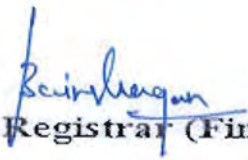
Schedule 19 – Repairs & Maintenance

Amount in Rs.

Particulars	Current Year 2020-21			Previous Year 2019-20		
	Plan	Non Plan	Total	Plan	Non Plan	Total
a) Cleaning Material & Services	41,077	13,58,130	13,99,207	80,533	23,19,792	24,00,325
b) Gardening	-	87,726	87,726	-	25,20,791	25,20,791
c) Maintenance of Buildings	15,24,180	42,03,348	57,27,528	12,13,570	44,34,436	56,48,006
d) Maintenance of Estate	41,24,200	1,05,49,761	1,46,73,961	71,99,502	1,39,82,150	2,11,81,652
e) Maintenance of Office Equipment	38,76,876	85,49,300	1,24,26,176	20,45,803	85,06,324	1,05,52,127
f) Maintenance of Computers	51,755	54,60,133	55,11,888	1,18,219	49,19,303	50,37,522
g) Maintenance of Furniture & Fixtures	10,767	9,04,294	9,15,061	11,390	5,09,007	5,20,397
h) Maintenance of Lab Equipments	63,67,457	13,00,871	76,68,328	81,207	2,33,190	3,14,397
i) Book Binding Charges	-	-	-	-	-	-
Gross Total	1,59,96,312	3,24,13,563	4,84,09,875	1,07,50,224	3,74,24,994	4,81,75,218


Section Officer (A/c)


Asst. Finance Officer


Dy. Registrar (Finance)


Finance Officer

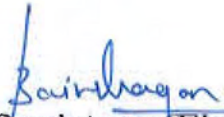
Schedule 20 - Finance Costs

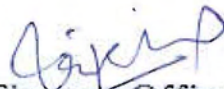
Amount in Rs.

Particulars	Current Year 2020-21			Previous Year 2019-20		
	Plan	Non Plan	Total	Plan	Non Plan	Total
a) Bank Charges	3,653	15,02,434	15,06,086	9,939	10,38,205	10,48,144
b) Others (specify)	-	-	-	-	-	-
Total	3,653	15,02,434	15,06,086	9,939	10,38,205	10,48,144


Section Officer (A/c)


Asst. Finance Officer


Dy. Registrar (Finance)

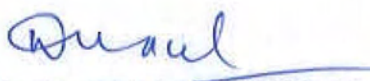

Finance Officer

Schedule 21 - Other Expenses

Amount in Rs.

Particulars	Current Year 2020-21			Previous Year 2019-20		
	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	-	82,294	82,294	-	1,59,289	1,59,289
ii) Other Miscellaneous Administrative Expenses	2,83,083	35,92,691	38,75,774	3,61,725	38,79,765	42,41,490
Total	2,83,083	36,74,984	39,58,067	3,61,725	40,39,054	44,00,779


Section Officer (A/c)


Asst. Finance Officer


Dy. Registrar (Finance)


Finance Officer

Schedule 22 – Prior Period Expenses

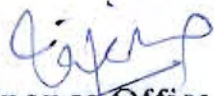
Amount in Rs.

Particulars	Current Year 2020-21			Previous Year 2019-20		
	Plan	Non Plan	Total	Plan	Non Plan	Total
1. Establishment Expenses	1,06,477	2,50,50,927	2,51,57,404	-	41,88,018	41,88,018
2. Academic Expenses	35,07,025	1,30,89,325	1,65,96,350	41,19,081	60,25,637	1,01,44,718
3. Administrative Expenses	1,03,491	6,86,36,656	6,87,40,147	12,501	67,59,621	67,72,122
4. Transportation Expenses	-	2,80,878	2,80,878	-	1,01,724	1,01,724
5. Repair & Maintenance Expenses	26,71,188	65,84,443	92,55,631	2,950	40,16,264	40,19,214
Total	63,88,181	11,36,42,229	12,00,30,410	41,34,532	2,10,91,264	2,52,25,796


Section Officer (A/c)


Asst. Finance Officer


Dy. Registrar (Finance)


Finance Officer

**SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE YEAR
ENDED 31 MARCH 2021**



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.
- 4.4 **SUBSCRIPTION OF JOURNALS:** The subscriptions for more than one Journal in a single payment for a period of one year or less for which subscription periods are differently overlapped with the current year are booked as current year expenditure.

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. The matching contribution from UGC was received upto the year 2006-07 only.

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 nationwide 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 **Alumni Endowment fund**

The University has set up Alumni Endowment fund in compliance to the deliberations made during the visitors conference held on 17.12.2019. The Hon'ble President has desired that every central funded higher educational institution should setup Alumni endowment fund on the lines of IIT, Delhi. The donation from Alumni of JNU is received in the fund and utilized for further growth and development of the University.

8.11 **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)


Asst. Finance Officer


Deputy Registrar (Finance)


Finance Officer

SCHEDULE: 24:

CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS

1. CONTINGENT LIABILITIES:

- 1.1 As on 31.03.2021, 175 (Previous Year 171) 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 NIL (Previous year NIL)
- 1.2 Letters of Credit opened by the Bank on behalf of JNU and outstanding as on 31.3.21 - Rs.1.69 Crore (Previous year Rs.6.88 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. 84.27 Crores as on 31.03.21 (Previous year Rs. 94.80 Crores).

3. FIXED ASSETS:

- 3.1 Additions in 2020-21 to Fixed Assets in Schedule 5 include Assets purchased out of Plan Funds (Rs.34,33,30,024/-), Non-Plan Funds (Rs.2,31,81,196 /-), Corpus Fund (NIL), Endowment Funds (Rs. 2,50,908/-), Sponsored Projects (Rs. 67,97,237/-) and Library Books and other assets of the value of Rs. 28,559/- 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 1.4.2020 Rs.	Additions during the year Rs	Total Rs.	Depreciation Opening Balance	Notional Depreciation for the Year Rs.	Total Depreciation	Total Book value on 31.3.2021 Rs.
Laboratory Equipment	1,00,03,23,332	3,55,19,435	1,03,58,42,767	44,85,62,271	8,28,67,421	53,14,29,692	50,44,13,075
Computers	1,86,02,394	20,03,649	2,06,06,043	1,65,03,538	41,02,504	2,06,24,746	1
Electricals & Other Equipments	44,28,398	1,13,516	45,41,914	10,67,739	2,27,095	12,94,835	32,47,080

3.4 The University has given land measuring 159.13 acres out of total area of 1011.45 Acres to ICSSR, NII, KVS, NSC/IUAC, DELNET, UGC, AICTE, IIMC, ICGEB, DVB and NIPGR on lease basis. The ownership of the Buildings and the area on which the buildings are constructed as well as the area surrounding the buildings vests with the University.

1. **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 from FY 2013-14 to FY 2020-21 has directly been debited to the head. Amortization on Patents is however created as part of Other Expenses. Amortization on patents during the year 2020-21 amounting to Rs.2,60,221/- forms the part of Other Expenses and not the Depreciation in Income & Expenditure A/c.
2. **Grants**- The University has adopted the Single Treasury Account (TSA) system from FY 2020-21. The TSA system for Autonomous Bodies (AB) is intended to facilitate release of Government Grants to Autonomous Bodies 'just-in-time' and avoid parking of funds with ABs. This would also avoid cash transfers in lump sum and facilitate draw down from Govt. Accounts as and when required. The University presently has five Accounts/Cash Books under TSA system.

3. **Deposit Liabilities** – The amount outstanding as Earnest Money Deposits & Security Deposits of Rs.1,64,346/-towards unclaimed deposits, prior to the Financial Year 2018-19 was transferred to Revenue Account and accounted as Miscellaneous Income in the year 2020-21.
4. **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(Rupce 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.
5. **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.
6. **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.

 - 6.1. Due to non availability of Fund at a particular time and to discharge unavoidable committed liabilities the University makes temporary arrangements and transfer funds from one A/c to another A/c the same is recouped on receipt of Grant from UGC. The transfer of funds that could not be recouped due to non-receipt of Grants from UGC are reflected in Balance Sheet under Current Assets Loan Advance as well as under Current Liabilities.
 7. The details of balances in Saving Bank Account, Current Account (Pensions) and Fixed Deposits Accounts with Banks are enclosed as Annexure 'A' to Schedule 7. Four Bank Accounts were also opened in SBI JNU Branch for online fees collection. As on 31st March 2021, the balances in these accounts have been shown on Receipt awaiting bank Transfer, hence not included in Annexure A.
 8. Previous year's figures have been regrouped wherever necessary.

9. Figures in the Final Accounts have been rounded off to the nearest rupee.
10. Schedules 1 to 24 and Receipts & Payments A/c are annexed to form an integral part of the Balance Sheet as at 31 March 2021 and the Income & Expenditure account for the year ended on that date.
11. 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 2020-21 have been attached, to the University Accounts. A large portion of the New Pension Scheme funds (Rs.76.43 Crores) in respect of 804 employees who have been allotted PRA Numbers has been transferred up to 31.3.2021 to National Securities Depository Limited (NSDL) – Central Record keeping Agency (CRA).
12. The expenditure under Plan Column consist of Development Plan / Capital Assets Grant (035) and Plan Schemes as per UGC norms. The expenditure under Non-Plan Grants consist of Maintenance Grants, Salary Grant (036) and Recurring Grant (031) as per UGC norms.
13. 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. 29-4/2012-1FD dated 17th April, 2015.


Section Officer (A/c)


Asst. Finance Officer


Deputy Registrar (Finance)



Finance Officer

JAWAHARLAL NEHRU UNIVERSITY
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2021

Receipts	Current Year	Previous Year	Payments	Current Year	Previous Year
I. Opening Balances			I. Expenditures:		
a) Cash in hand	5,44,912	5,58,174	a) Establishment	30,67,01,792	31,97,72,619
b) Bank Balances			b) Administrative	76,25,59,584	91,67,36,910
- in Current Accounts	6,97,31,667	6,87,04,992	c) Academic	11,46,02,497	19,06,38,445
- in Savings Accounts	1,57,93,14,115	1,82,01,95,064	d) Transportation Expenses	8,30,113	15,76,820
- in Deposit Accounts			e) Repairs and Maintenance	3,06,95,125	4,59,38,331
II. Grants Received	3,86,19,10,311	4,31,50,00,558	f) Finance Cost	15,06,086	10,48,144
a) Plan - Govt. of India			g) Prior Period Expenses	12,16,58,784	2,60,34,542
b) Plan - UGC			II. Corpus Fund	29,56,268	18,17,005
c) Non Plan - UGC			III. Payments against Earmarked / Endowment Funds	18,94,56,873	2,11,89,188
III. Academic Receipts	3,48,21,631	4,58,32,407	IV. Payments against Sponsored Projects /Schemes	27,85,64,482	52,88,40,878
IV. Capital/Corpus Fund	4,29,47,185	5,15,86,847	V. Payments against Sponsored Fellowships / Scholarships	12,02,63,668	13,77,82,637
V. Receipts against Earmarked /Endowments Funds	26,64,65,895	8,64,51,823	VI. Investments	1,84,03,92,067	3,98,30,72,650
VI. Receipts against Sponsored Projects/ Schemes	31,47,49,920	51,56,07,758	VII. a) Out of Earmarked / Endowments Funds		
VII. Receipts against Sponsored Fellowships / Scholarships	9,67,65,427	16,08,55,915	b) Out of Own Funds (Investment - Others)		
VIII. Income on Investments	3,71,63,507	3,24,29,964	Term Deposits with Scheduled Banks	9,56,45,49,288	11,73,12,09,755
a) Earmarked / Endowment funds			VIII. Expenditure on Fixed Assets & Capital work-in progress	9,62,37,421	10,48,80,094
b) Other Investments			a) Fixed Assets		
IX. Interest Received	30,93,421	89,49,331	b) Capital Work-in-progress		
a) Bank Deposits			IX. Other Payments including Statutory Payments	1,03,20,031	9,03,31,149
b) Savings Bank Accounts			X. Grants Refunded	5,39,95,909	4,59,847
X. Investments	1,79,80,69,967	3,86,55,78,187	XI. Deposits & Advances	20,66,93,736	31,03,83,225
XI. Term Deposits with Scheduled Banks	9,68,79,09,892	11,54,35,47,458	XII. Other Payments		
XII. Other Income	4,67,52,585	5,49,41,498	a) Salary Related Payments	2,95,81,99,444	3,21,63,33,552
XIII. Deposits and Advances	23,34,70,485	17,26,66,560	XIII. Closing Balances		
XIV. Misc. Receipts including Statutory Receipts	4,51,72,880	5,69,56,261	a) Cash in hand	-	5,44,912
XV. Other Receipts [Current Assets(Receivables)]	8,32,34,052	47,77,73,687	b) Bank Balances		
			- In Current Accounts	12,60,596	6,97,31,667
			- In Savings Accounts	1,54,06,74,087	1,57,93,14,115
Total	18,20,21,17,851	23,27,76,36,484	Total	18,20,21,17,851	23,27,76,36,484


Section Officer (A/c)


Asst. Finance Officer


Dy. Registrar (Finance)


Finance Officer

PROVIDENT FUND ACCOUNT

Balance Sheet as at March 31, 2021

Amount 31-Mar-20	Liability	Amount 31-Mar-21	Amount 31-Mar-20	Assets	Amount 31-Mar-21
1,34,40,55,781	GPF		1,32,61,49,723	Investment	
	Opening Balance	1,34,40,55,781		Investment as at 31/03/2020	1,32,61,49,723
	Less: Subscription for March 2020	1,67,51,429		Add: Investment during the year	30,00,00,000
		1,32,73,04,352		Less: Investment encashed during the year	28,55,97,991
	Add: Subscription in the year	20,42,68,130			1,34,05,51,732
	Add: Subscription for March 2021	1,58,72,083	24,38,21,442	Interest accrued but not due	
	Add: Interest credited	9,36,40,087		Accrued interest as on 31.03.2020	24,38,21,442
	Less: Advance/withdrawal	23,98,41,022	1,40,12,43,630	Add: Interest accrued during the year	5,85,99,944
				Less: Interest Accrued on March 2020	6,16,19,197
15,47,16,245	CPF		1,90,50,529	Subscription due for March 2021	
	Opening Balance	15,47,16,245		GPF	1,58,72,083
	Less: Subscription for March 2020	16,20,400		CPF	12,58,866
		15,30,95,845		UC	5,59,720
	Add: Subscription in the year	1,79,44,256	74,60,534	Auto Sweep Investments	4,69,55,539
	Add: Subscription for March 2021	12,58,866		Tax recovered on interest pending refund from Income Tax Deptt.	60,73,111
	Add: Interest credited	1,03,13,541	15,73,37,099		
	Less: Advance/withdrawal	2,52,75,409			
9,54,19,050	University Contribution		5,90,95,474	Cash in Hand	
	Opening Balance	9,54,19,050		SBI JNU Branch-I	8,41,19,692
	Less: Contribution for March 2020	6,78,700		SBI JNU Branch-II	6,70,429
		9,47,40,350		ICICI Bank	23,90,450
	Add: Contribution in the year	76,31,088	9,41,28,139		8,71,80,571
	Add: Contribution for March 2021	5,59,720			
	Add: Interest credited	82,12,698			
	Less: Advance/withdrawal	1,70,15,717			
48,23,751	Gratuity, CVP etc. received in PF A/c - transferable to Maintenance A/c		48,79,866		
5,81,97,939	Interest Reserve		8,16,65,077		
	Opening Balance	5,81,97,939			
	Add: Excess of Income over Expenditure	2,34,67,138			
1,65,72,12,766	Total	1,73,92,53,811	1,65,72,12,766	Total	1,73,92,53,811


Section Officer (A/c)


Asst. Finance Officer

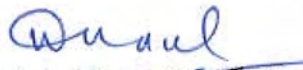

Dy. Registrar (Finance)


Finance Officer

PROVIDENT FUND ACCOUNT
Income and Expenditure Account for the Year Ended 31/03/2021

Amount 31-Mar-20	Expenditure	Amount 31-Mar-21	Amount 31-Mar-20	Income	Amount 31-Mar-21
1,416	Bank Charges	1,711	6,50,94,855	Interest earned on Investment and auto sweeps	13,73,24,448
	Interest Credited to:			Add: Interest accrued on March 2021	5,85,99,944
9,53,31,777	GPF Account	9,36,40,087		Add: TDS deducted on Cummulative Interest	13,29,980
1,19,13,278	CPF Account	1,03,13,541		Less: Less: Interest accrued for March 2020	6,16,19,197
82,92,979	University Contribution	82,12,698	5,04,44,595		
0	Excess of Income over Expenditure	2,34,67,138		- Deficit (Excess of Expenditure over income)	-
11,55,39,450	Total	13,56,35,175	11,55,39,450	Total	13,56,35,175


Section Officer (A/c)


Asst. Finance Officer


Dy. Registrar (Finance)


Finance Officer

PROVIDENT FUND ACCOUNT
Receipts and Payments Accounts for the Financial Year 2020-21

Previous Year	Receipts	Current Year	Previous Year	Payments	Current Year
	Opening Balance as on 01.04.2020		21,53,90,202	GPF Adv./Withdrawal	23,98,41,022
	SBI, JNU Branch- I	1,66,19,602	4,15,44,491	CPF Adv./Withdrawal	2,52,75,409
	SBI, JNU Branch- II	6,52,501	1,62,53,320	University Contribution	1,70,15,717
5,06,18,490	ICICI Bank	4,18,23,371	5,90,95,474	1,416 Bank Charges	1,711
4,95,82,374	Auto Sweep as on 31.03.2020	74,60,534	30,95,00,000	Investment during the year	30,00,00,000
	GPF Subscriptions	20,42,68,130	74,60,534	Auto Sweep Balance as on 31.03.2021	4,69,55,539
	CPF Subscriptions	1,79,44,256	51,545	TDS deducted on Auto Sweep/Interest	31,08,067
24,65,80,206	University Contribution	76,31,088	22,98,43,474	Gratuity, CVP etc.received in PF A/C - transferable to Maintenance A/c	15,14,815
22,57,96,000	Investment Encashed		28,55,97,991	Closing Balance as on 31.03.2021	
7,14,42,592	Interest on investment	13,66,52,679		SBI, JNU Branch- I	8,41,19,692
5,63,224	Interest on Auto Sweep	6,71,769	13,73,24,448	SBI, JNU Branch- II	6,70,429
0	Incentive on Investments	0	5,90,95,474	ICICI Bank	23,90,450
47,34,096	Gratuity, CVP etc.received in PF A/C - transferable to Maintenance A/c	15,70,930			8,71,80,571
64,93,16,982	Total	72,08,92,851	64,93,16,982	Total	72,08,92,851


Section Officer (A/c)


Asst. Finance Officer


Dy. Registrar (Finance)


Finance Officer

NPS Tier - I Account
Balance Sheet as at March 31, 2021

Amount 31-Mar-20	Liability	Amount 31-Mar-21	Amount 31-Mar-20	Assets	Amount 31-Mar-21
	NPS Tier-I Account			NPS Tier-I Account	
6,04,368	Opening Balance	6,04,368		0	0
	Less: Sub+UC for March 2020	0		92,23,358	92,23,358
		6,04,368		Less: Sweep Debited	0
	Add: Sub+UC during the year	0			92,23,358
	Add: Interest Credited to subscriber A/cs	0		Add:- Intrest on Auto Sweep re-invested	0
		6,04,368			92,23,358
	Less: Transfer to NSDL	0		92,047	76,706
	Add: Sub+UC for March 2020	0	6,04,368	36,290	36,290
94,16,535	Excess of Income Over Expenditure			6,69,208	
	Balance as on 31.03.2020	94,16,535			12,84,323
	Add: During the year	5,99,774	1,00,16,309		
1,00,20,903	Total	1,06,20,677	1,00,20,903	Total	1,06,20,677


Section Officer (A/c)


Asst. Finance Officer


Dy. Registrar (Finance)


Finance Officer

NPS Tier - I Account

Income and Expenditure Account for the Financial Year 2020-21

Amount 31-Mar-20	Expenditure	Amount 31-Mar-21	Amount 31-Mar-20	Income	Amount 31-Mar-21
6,55,360	Excess of Income over Expenditure	5,99,774	6,55,360	Interest earned on saving and Auto Sweep Account 6,15,115 Add: Interest Accrued on Sweep Account as on 31/03/2021 76,706 <hr/> 6,91,821 Less: Interest Accrued 31/03/2020 92,047 <hr/> 5,99,774	5,99,774
6,55,360	Total	5,99,774	6,55,360	Total	5,99,774


Section Officer (A/c)


Asst. Finance Officer


Dy. Registrar (Finance)


Finance Officer

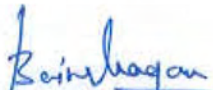
NPS Tier - I Account

Receipt and Payments Account for the Financial Year 2020-21

Previous Year	Receipt	Amount	Previous Year	Payments	Amount
3,624	Opening Balance as on 01/04/2020	669,208	9,223,358	Auto Sweep Investments	9,223,358
9,223,358	Auto Sweep as on 31/03/2021	9,223,358	669,208	Closing Balance as on 31/03/2021	1,284,323
2,805	Interest credited in Operative Saving Account	20,168			
662,779	Interest on Auto Sweep Investments	594,947			
9,892,566	Total	10,507,681	9,892,566	Total	10,507,681


Section Officer (A/c)


Asst. Finance Officer


Dy. Registrar (Finance)


Finance Officer

Audit of the Accounts

Separate Audit Report of the Comptroller & Auditor General of India on the Accounts of Jawaharlal Nehru University, New Delhi for the year ended 31 March 2021

We have audited the attached Balance Sheet of Jawaharlal Nehru University (JNU), New Delhi as on 31 March 2021, Income & Expenditure Account and Receipts & Payments Account for the year ended on that date under Section 19 (2) of the Comptroller & Auditor General's (Duties, Powers & Conditions of Service) Act, 1971 read with Section 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 (SAR) contains the comments of the Comptroller & Auditor General of India (CAG) on the accounting treatment only with regard to classification, conformity with the best accounting practices, accounting standards and disclosure norms, etc. Audit observations on financial transactions with regard to compliance with the Laws, Rules & Regulations (Propriety and Regularity) and efficiency-cum-performance aspects, etc., if any, are reported through Inspection Reports/CAG's Audit Reports separately.

3. We have conducted our audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. An audit includes examining, on a test basis, evidences supporting the amounts and disclosures 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, subject to the observation in the report, which to the best of our knowledge and belief were necessary for the purpose of our audit.

(ii) The Balance Sheet, Income & Expenditure/Receipts & Payments Account dealt with by this report have been drawn up in the format prescribed by the Government of India, Ministry of Education.

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

(iv) We further report that:

A. Balance Sheet

A.1 Liabilities

A.1.1 Capital Fund (Schedule-1) – Rs. (-) 1178.41 Crore

For the period ending on 31 March 2021, JNU had negative Capital Fund balance of Rs. 1178.41 crore. But, Capital Fund was depicted as positive balance under Asset side instead of showing it as negative balance under Liabilities. This resulted in overstatement of Liabilities and Assets by the same amount. Despite reporting the issue to the JNU Management in previous SAR also, no remedial action was taken.

A.1.2 Current Liabilities and Provisions (Schedule-4) – Rs. 1823.63 Crore

Examination of accounts, cash books and other records of JNU revealed that expenditure of administrative nature were being incurred by JNU from funds available in its dedicated funds/accounts. Some such transactions are illustrated below:

- a. During 2019-20, electricity expenses of Rs. 1.10 crore was incurred by JNU from fund transferred from Combined Entrance Exam Account.
- b. During 2020-21, fund of Rs. 15.04 crore was transferred by JNU from its Retirement Fund account for payment of Property Tax.

Balance of these transferred amounts amounting to Rs. 90.50 crore were shown in the accounts of JNU as Current Liabilities as well as Loans, Advances & Deposits under the head 'Transfer from other Funds awaiting Payment and 'Transfer to other Funds awaiting receipts' respectively.

As these transfers and their subsequent adjustment were internal funding arrangements of JNU, their depiction in the final accounts was incorrect and had resulted in overstatement of its Assets and Liabilities by Rs. 90.50 crore.

B. Income & Expenditure Account

B.1 Income

B.1.1 Grants-in-Aid/Subsidies (Schedule-10) – Rs.369.67 Crore

During the financial year 2020-21, JNU had received Rs. 9.25 crore from the Ministry of Development of Northeastern Region (DONER) as fourth installment of approved cost of Rs. 28.67 crore for construction of a hostel for Northeast Students. Despite instructions for separate accounting of the fund, this amount was shown in the above schedule in the total receipt of Rs. 18.93 crore under UGC Plan. Out of the total funds of Rs. 30.68 crore under UGC plans/schemes (Opening balance: Rs.11.75 crore and Grants received during the year: Rs. 18.93 crore), amount of Rs. 3.52 crore was refunded to UGC and the balance amount (including fund received from DONER) was shown as utilized for revenue and capital expenditure.

However during 2020-21, JNU had not made any payment on account of construction of hostel for North East Students. Despite receipt of grant of Rs. 9.25 crore during the year and no payments, it depicted 'nil' closing balance. JNU did not provide the details in respect of fund received/utilised from DONER. As a result, audit could not verify the 'Nil' balance in respect of the grants received from DONER.

C. Grants-in-aid

During 2020-21, JNU received Grants-in-aid of Rs. 384.31 crore (Non-recurring: Rs. 19.29 Crore and Recurring: Rs. 365.02 Crore). It had an opening balance of non-recurring grant of Rs. 20.09 crore. JNU utilized Rs. 392.62 Crore (Non-recurring: Rs. 27.60 crore and Recurring: Rs. 365.02 Crore) and non-recurring grant of Rs. 3.52 crore was refunded/lapsed during the year leaving a closing balance of Rs. 8.26 crore as on 31 March 2021.

D. Management letter

Deficiencies which have not been included in the Audit Report have been brought to the notice of the Vice Chancellor, Jawaharlal Nehru University through a Management Letter issued separately for remedial/corrective action.

v. Subject to our observations in the preceding paragraphs, we report that the Balance Sheet, Income & Expenditure Account and Receipts & Payments Account dealt with by this report are in agreement with the books of accounts.

vi. In our opinion and to the best of our information and according to the explanations given to us, the said financial statements read together with Notes on Accounts, and subject to comment no B.1.1 and other significant matters stated above, and other matters mentioned in Annexure to this Audit Report give a true and fair view in conformity with accounting principles generally accepted in India;

a. *In so far as it relates to the Balance Sheet, of the state of affairs of the Jawaharlal Nehru University, New Delhi as at 31 March 2021; and*

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

For and on behalf of the C&AG of India

7.2.2022

Place: New Delhi

Dated:

**Director General of Audit
(Home, Education and Skill Development)**

Annexure-A

1. Internal/External Audit System

- During 2020-21, no unit was planned/covered by internal audit wing of JNU. However, internal audit by the Ministry has been conducted upto 2020-21.

2. Adequacy of Internal Control System

- The internal control system of the University needs to be strengthened in following areas:
- Follow up action on the Bank Reconciliation Statements.
- The response of the management to statutory audit objections is not effective as 69 external audit paras for the period from 2002-03 to 2019-20 were outstanding as on 31.03.2021. 2
- 51 internal audit paras were outstanding as on 31.03.2021.

3. System of physical verification of fixed assets

- The physical verification of Fixed Assets including Books & Publications has been conducted up to 31.03.2021.

4. System of physical verification of inventory

- Physical verification of stationery and consumables items has been conducted up to 31.03.2021.

5. Regularity in payment of statutory dues

- No payments for over six months in respect of statutory dues were outstanding as on 31.03.2021.

Reply to Separate Audit Report of the Comptroller & Auditor General of India on the Accounts of Jawaharlal Nehru University, New Delhi for the year ended 31 March 2021

A. Balance Sheet

A.1 Liabilities

A.1.1 Capital Fund (Schedule-1) - Rs. (-) 1178.41 Crore

For the period ending on 31 March 2021, JNU had negative Capital Fund balance of Rs.1178.41 crore. But, Capital Fund was depicted as positive balance under Asset side instead of showing it as negative balance under Liabilities. This resulted in overstatement of Liabilities and Assets by the same amount. Despite reporting the issue to the JNU Management in previous SAR also, no remedial action was taken.

Reply of the University

The University made provisions for Retirement Benefits for the first time in the Financial Year 2005-06. Based on the cardinal principle that all profits and losses belong to owners, the excess of income over expenditure should be added to the Capital Fund and the excess of expenditure over income should be deducted from the Capital Fund. Due to the large deficits in the Income & Expenditure A/c on account of Provisions for Retirement Benefits and Depreciation for all previous years, the Capital Fund closed with a debit balance in the Financial Year 2005-06.

As the Accounting Standard is silent on negative Capital Fund, the University may either exhibit the negative Capital Fund on the liabilities side as a negative figure or as the Debit balance on the Assets side. There are two major objections to the first option. The first is that normally the final figures in the Balance Sheet or the Income & Expenditure A/c or the Schedules cannot be negative. Secondly, if it is shown as a negative figure, the total liabilities as shown (setting-off the negative balance against the other credit balances) will not reflect the true position of the liabilities.

The University thus prefers to exhibit negative Capital Fund as the last item on the Assets side of the Balance Sheet. The Standard Formats as prescribed by the Report of the Committee of Experts on Uniform Format of Accounts for Central Autonomous Bodies, November 2000 also indirectly allow to exhibit negative Capital Fund as the last head on the Assets side as "Miscellaneous Expenditure (to the extent not written off)".

The University is showing minus Capital Fund Balance under Assets side of the Balance Sheet from the Financial Year 2005-06 and has been accepted by the Audit. This is also as per the Accounting Convention of Conservatism. The convention of the conservatism of accounting advises to provide for all the losses and liabilities and understate the profits and assets.

Therefore the University has not reduced the liabilities by showing Capital Fund on the Assets side of the Balance Sheet. However, the University will represent the Capital Fund in the Annual Accounts as per instructions from DGA (HE&SD).

A.1.2 Current Liabilities and Provisions (Schedule-d) - Rs. 1823.63 Crore

Examination of accounts, cash books and other records of JNU revealed that expenditure of administrative nature were being incurred by JNU from funds available in its dedicated funds/accounts. Some such transactions are illustrated below:

- a. During 2019-20, electricity expenses of Rs. 1.10 crore was incurred by JNU from fund transferred from Combined Entrance Exam Account.
- b. During 2020-21, fund of Rs. 15.04 crore was transferred by JNU from its Retirement Fund account for payment of Property Tax.

Balance of these transferred amounts amounting to Rs. 90.50 crore were shown in the accounts of JNU as Current Liabilities as well as Loans, Advances & Deposits under the head 'Transfer from other Funds awaiting Payment and 'Transfer to other Funds awaiting receipts' respectively.

As these transfers and their subsequent adjustment were internal funding arrangements of JNU, their depiction in the final accounts was incorrect and had resulted in overstatement of its Assets and Liabilities by Rs. 90.50 crore.

Reply of the University

It is submitted that the University has been writing to the University Grants Commission since 2019-20 apprising them about the acute financial crisis in the University because of which the University was not able to meet its Recurring expenditure which are of mandatory nature and cannot be delayed viz. Electricity Bills, Water Bills, Payment of Outsource/ Contractual Staff etc. Besides writing numerous letters, the various officials of the University have continuously been visiting the University Grants Commission/Ministry of Education for release of Grants to meet its deficit. The release of the grant as per the requirement of the University is under active consideration of the University Grants Commission/Ministry of Education. It is also mentioned here that the University Grants Commission since 2019-20 has stopped the release of grant towards outsource/contractual staff under salary head and since then the same has been booked under Recurring Head. The UGC/MoE has also been appraised that owing to this, though expenditure under salary head was reduced; but, the expenditure under recurring head got increased. The University Grants Commission/Ministry of Education was requested to increase the grant under Recurring Head accordingly. It is also pertinent to state that the Government of India had directed that the salary of the contractual staff must be paid during lock down period. Due to this pending receipt of funds from University Grants Commission, the University had no option but to pay the wages of contractual staff from its own resources by temporary transfer of funds from one account to other.

As regards payment of electricity bill amounting to Rs.1.10 Crores from Combined Entrance Exam Biotechnology (CEEb) A/c during FY 2019-20, it is stated that funds under CEEb A/c have been accumulated on account of the following heads:

- 1. Sale of Admission Form (CEEb)*

2. *Sale of Question Papers (CEEB)*
3. *Admission Fee (CEEB)*
4. *Interest on Investments (CEEB)*
5. *Interest on Savings A/c (CEEB)*

From the nature of receipts of CEEB A/c, it is evident that these receipts are also a source of University Revenue and can be used for meeting the revenue expenditure to supplement the recurring grants released from UGC.

Since there were not sufficient funds available under Recurring head till the month of June, 2020 and the payment of property tax had to be made in advance to avail the rebate of 15%, the amount equivalent to the property tax amount i.e. Rs. 15.04 crore was temporary transferred from Retirement Fund A/c with due approval of the Competent Authority. As this payment was of mandatory /statutory in nature, the non-payment/delayed payment of the same would have resulted in loss of rebate of 15%.

It is evident from the above stated facts that the temporary transfer of funds by the University was to meet the essential requirement of the University and this will be recouped or transferred back to the concerned accounts/heads as and when the sufficient funds are released by the UGC.

As per accounting procedure, any payment not an expenditure such as advances, investments or temporary transfers are treated as Current Assets in the accounts of payer as the same has to be received back and becomes Current Liability for the receiver as the amount received has to be returned back. Accordingly, all the temporary transfers have been taken as Current Assets in the accounts of payers. On the other hand, the funds received in the accounts have been taken as Current Liabilities in the accounts of receivers. Since a consolidated annual account of the University is prepared under a single umbrella and all the accounts are part of the University annual accounts, the temporary transfers have been disclosed and shown as Assets of the University under Sub-Head "Transfer to other Funds Awaiting Receipt". At the same time, all the temporary receipts have been disclosed and shown as Liabilities of the University under the Sub-Head "Transfer from other Funds Awaiting Payment". All temporary transfers will be settled as and when sufficient funds are received by University from the University Grants Commission. Therefore, there is no overstatement of Assets and Liability.

B. Income & Expenditure Account

B.1 Income

B.1.1. Grants-in-Aid/Subsidies (Schedule-10) - Rs.369.67 Crore

During the financial year 2020-21, JNU had received Rs. 9.25 crore from the Ministry of Development of Northeastern Region (DONER) as fourth installment of approved cost of Rs. 28.67 crore for construction of a hostel for Northeast Students. Despite instructions for separate accounting of the fund, this amount was shown in the above schedule in the total receipt of Rs. 18.93 crore under UGC Plan. Out of the total funds of Rs. 30.68 crore under UGC plans/schemes (Opening balance: Rs. 11.75 crore and Grants received during the year:

Rs. 18.93 crore), amount of Rs. 3.52 crore was refunded to UGC and the balance amount (including fund received from DONER) was shown as utilized for revenue and capital expenditure.

However during 2020-21, JNU had not made any payment on account of construction of hostel for North East Students. Despite receipt of grant of Rs. 9.25 crore during the year and no payments, it depicted 'nil' closing balance. JNU did not provide the details in respect of fund received/utilized from DONER. As a result, audit could not verify the 'Nil' balance in respect of the grants received from DONER.

Reply of the University:

The observation of the Audit has been noted and will be complied with in the next Financial Year.

C. Grants-in-aid

During 2020-21, JNU received Grants-in-aid of Rs. 384.31 crore (Non-recurring: Rs. 19.29 Crore and Recurring: Rs. 365.02 Crore). It had an opening balance of non-recurring grant of Rs. 20.09 crore. JNU utilized Rs. 392.62 Crore (Non-recurring: Rs. 27.60 crore and Recurring: Rs. 365.02 Crore) and non-recurring grant of Rs. 3.52 crore was refunded/lapsed during the year leaving a closing balance of Rs. 8.26 crore as on 31 March 2021.

Reply of the University

The figures mentioned by the Audit are factual representation of Non-Recurring/Recurring grants and agree with the Schedule 10 – Grants / Subsidies.

D. Management letter

Deficiencies which have not been included in the Audit Report have been brought to the notice of the Vice Chancellor, Jawaharlal Nehru University through a Management Letter issued separately for remedial/corrective action.

Reply of the University

Deficiencies which have been brought to the notice of the Vice-Chancellor, JNU, through a management letter for remedial/corrective action have been noted for compliance and replied separately.

Anup Kuksal

Anup Kuksal

Acting **Finance Officer**



अनुप कुक्सल/ANUP

कार्यकारी वित्त अधिकारी

Acting Finance Officer

जवाहरलाल नेहरू विश्वविद्यालय

Jawaharlal Nehru University

नई दिल्ली/New Delhi-110062

Annexure-A

1. Internal/External Audit System

- During 2020-21, no unit was planned/covered by internal audit wing of JNU. However, internal audit by the Ministry has been conducted up to 2020-21.

Reply of the University:

During the Financial Year 2020-21 Internal Audit wing could not plan Audit of any unit of the University on account of lockdown due to CoVID-19 pandemic and closure of most of the Units of the University.

2. Adequacy of Internal Control System

- The internal control system of the University needs to be strengthened in following areas:
 - Follow up action on the Bank Reconciliation Statements.
 - The response of the management to statutory audit objections is not effective as 69 external audit paras for the period from 2002-03 to 2019-20 were outstanding as on 31.03.2021.
 - 51 internal audit paras were outstanding as on 31.03.2021.

Reply of the University:

Noted for compliance.

Internal Audit has been issuing reminders regularly to all concerned units for furnishing reply to pending audit paras. A total of 52 paras were outstanding as per Inspection Report of 2017-18, out of which 4 paras were settled and 25 new paras were added by the Audit Party for the financial year 2018-19 & 2019-20. Few replies have since been received and submitted to Audit for their settlement. Reminders have also been issued to Units to expedite the replies to Audit Paras. The matter is being regularly pursued with all Schools/Centres etc.

3. System of physical verification of fixed assets

- The physical verification of Fixed Assets including Books & Publications has been conducted up to 31.03.2021.

Reply of the University:

No Comments.

4. System of physical verification of inventory

- Physical verification of stationery and consumables items has been conducted up to 31.03.2021.

Reply of the University:

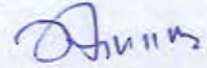
No Comments.

5. Regularity in payment of statutory dues

- No payments for over six months in respect of statutory dues were outstanding as on 31.03.2021.


Reply of the University:

No Comments.



Anup Kuksal

Aug Finance Officer

 अनुप कुक्सल / ANUP KUKSAL
कार्यकारी वित्त अधिकारी
Acting Finance Officer
जवाहरलाल नेहरू विश्वविद्यालय
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