

JAWAHARLAL NEHRU UNIVERSITY



**Annual Accounts
2017-18**

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JAWAHARLAL NEHRU UNIVERSITY

BALANCE SHEET AS AT MARCH 31, 2018

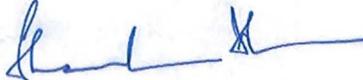
Liabilities	Schedule	Amount in Rs.	
		Current Year	Previous Year
Capital Fund			
Corpus Fund	2	35,83,55,066	33,65,61,785
Designated / Earmarked / Endowment Funds	3	1,24,85,04,066	1,15,35,58,247
Current Liabilities & Provisions	4	14,01,74,31,660	12,19,34,21,612
Total		15,62,42,90,792	13,68,35,41,644
Assets			
Fixed Assets (Net Block)	5	3,59,51,47,848	3,54,35,19,099
Tangible Assets		2,32,21,11,840	
Intangible Assets		85,87,939	
Capital Work-in-Progress		1,26,44,48,069	
Investments from Earmarked / Endowment Funds	6	1,39,78,47,092	1,37,56,55,593
Long Term		10,70,12,000	
Short Term		1,29,08,35,092	
Current Assets	7	3,11,26,07,463	2,52,62,46,462
Loans, Advances & Deposits	8	34,51,22,204	50,95,67,113
Capital Fund	1	7,17,35,66,185	5,72,85,53,377
Total		15,62,42,90,792	13,68,35,41,644

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Mr. Mayank Kashyap
 Section Officer(A/c)


Mr. Dharam Pal
 Asst. Finance Officer

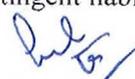

Mr. Shankar Dhar
 Joint Registrar (Finance)

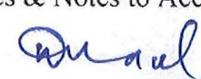

Prof. Heeraman Tiwari
 Finance Officer

JAWAHARLAL NEHRU UNIVERSITY
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2018

	Schedule	Current Year	Amount in Rs. Previous Year
A. Income			
Academic Receipts	9	10,99,83,538	6,99,57,474
Grants in Aid / Subsidies	10	3,52,03,57,260	3,32,72,47,303
Income from Investments	11	6,27,52,199	5,07,45,360
Interest Earned	12	1,32,29,470	2,54,25,078
Other Income	13	8,98,01,614	8,96,83,919
Prior Period Income	14	4,00,96,175	2,86,442
Total (A)		3,83,62,20,256	3,56,33,45,576
B. Expenditure			
Establishment Expenses	15	4,01,89,50,797	3,78,77,98,618
Academic Expenses	16	38,36,94,625	33,21,97,980
Administrative and General Expenses	17	82,43,92,137	71,66,96,633
Transportation Expenses	18	16,62,255	15,45,822
Repairs and Maintenance	19	5,28,35,977	7,13,44,128
Finance Costs	20	8,73,828	3,56,261
Other Expenses	21	37,88,500	47,27,385
Prior Period Expenditure	22	4,60,20,295	4,50,17,795
Depreciation	5	22,92,18,096	22,52,85,283
Total (B)		5,56,14,36,510	5,18,49,69,905
Balance being excess of Income over Expenditure (A-B)		-1,72,52,16,254	-1,62,16,24,329
Balance being surplus / (Deficit) carried to Capital Fund		-1,72,52,16,254	-1,62,16,24,329

Significant Accounting Policies 23
Contingent liabilities & Notes to Accounts 24


Mr. Mayank Kashyap
Section Officer(A/c)


Mr. Dharam Pal
Asst. Finance Officer


Mr. Shankar Dhar
Joint Registrar (Finance)

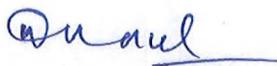

Prof. Heeraman Tiwari
Finance Officer

Schedules forming Part of Balance Sheet as at 31.03.2018

Schedule 1 – Capital Fund

		Amount in Rs.	
Particulars		Current Year 2017-18	Previous Year 2016-17
	Balance at the beginning of the year	-5,72,85,53,377	-4,43,81,47,521
Add:	Grants from UGC, Govt. of India, and State Govt. utilized for capital expenditure	27,53,99,566	32,42,25,052
Add:	Assets Purchased out of Corpus Fund & Earmarked Funds	1,67,385	36,79,215
Add:	Assets Purchased out of Sponsored Project Funds	37,92,786	21,86,028
Add:	Assets Donated/Gifts Received	8,43,709	11,28,178
Total		-5,44,83,49,931	-4,10,69,29,048
(Deduct)	Deficit transferred from the Income & expenditure account	-1,72,52,16,254	-1,62,16,24,329
Balance at the year end		-7,17,35,66,185	-5,72,85,53,377


Section Officer (A/c)


Asst. Finance Officer


Joint Registrar (Finance)


Finance Officer

Schedule 2 – Corpus Fund

Particulars	Current Year 2017-18	Previous Year 2016-17
Balance at the beginning of the year	33,65,61,785	30,77,46,918
Add: Recognition fees and Charges	2,31,57,728	1,99,14,775
Add: University share of consultancy fees.	1,84,944	-
Add: Interest and Accrued Interest on Investment	1,90,52,446	1,78,08,622
Add: Interest on Savings Bank A/c	18,765	2,14,984
Total	37,89,75,667	34,56,85,299
Less : Revenue Expenditure	2,05,21,809	89,90,560
Less : Capital Expenditure	98,792	1,32,954
Total	2,06,20,601	91,23,514
Balance at the year end	35,83,55,066	33,65,61,785


Section Officer (A/c)


Asst. Finance Officer


Joint Registrar (Finance)

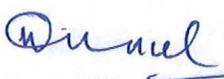

Finance Officer

Schedule 3: Designated / Earmarked / Endowment Funds

Amount in Rs.

Particulars	Fund-wise Break up									Total	
	Academic Development Fund	HBA Fund	Nippon Foundation Fund	UGC JRF Fund	Conveyance Fund	Exim Bank Library Fund	Centre of Applied Human Genetics Fund	Rajiv Gandhi National Fellowship Fund	Endowment Funds	Current Year 2017-18	Previous Year 2016-17
A.											
a) Opening balance	16,22,44,009	22,23,53,678	8,35,88,344	15,30,161	5,41,72,821	31,17,050	78,533	29,37,99,498	33,26,74,153	1,15,35,58,247	1,10,23,73,520
b) Additions during the year	-	17,13,970	2,45,321	-	17,31,754	3,90,000	-	-	8,57,96,422	8,98,77,467	13,08,36,254
c) Income from investments from the funds	43,28,931	44,17,030	19,28,232	447	27,80,670	1,98,268	-	52,28,764	2,33,94,058	4,22,76,400	2,42,47,899
d) Accrued Interest on investments/advances	37,29,345	91,91,632	16,34,138	-	10,98,064	-	-	1,11,02,483	-	2,67,55,662	4,22,63,143
e) Interest on Savings Bank a/c	5,92,519	10,431	39,091	6,740	3,369	2,937	2,926	11,873	5,16,052	11,85,938	18,18,066
Total (A)	17,08,94,804	23,76,86,741	8,74,35,126	15,37,348	5,97,86,678	37,08,255	81,459	31,01,42,618	44,23,80,685	1,31,36,53,715	1,30,15,38,882
B. Utilisation/Expenditure towards objectives of funds											
i) Capital Expenditure	-	-	-	-	-	-	-	-	68,593	68,593	35,46,261
ii) Revenue expenditure	5,21,55,450	-	12,89,984	69,678	9,34,000	1,84,887	-	-	99,22,057	6,45,56,056	11,83,03,241
iii) Other Payments	-	-	-	-	-	-	-	-	5,25,000	5,25,000	2,61,31,133
Total (B)	5,21,55,450	-	12,89,984	69,678	9,34,000	1,84,887	-	-	1,05,15,650	6,51,49,649	14,79,80,635
Closing balance at the year end (A- B)	11,87,39,354	23,76,86,741	8,61,45,142	14,67,670	5,88,52,678	35,23,368	81,459	31,01,42,618	43,18,65,035	1,24,85,04,066	1,15,35,58,247
Represented by											
Cash And Bank Balance	31,90,623	1,29,48,031	13,01,273	35,802	53,79,937	52,368	81,459	59,097	11,78,39,832	14,08,88,422	2,14,08,799
Investments	11,17,18,000	20,75,00,000	8,32,09,732	14,31,868	4,75,00,000	34,71,000	-	29,89,20,384	31,34,68,553	1,06,72,13,537	1,06,55,42,948
Interest accrued but not due	37,29,345	1,72,38,710	16,34,138	-	59,72,741	-	-	1,11,02,483	-	3,96,77,417	6,58,87,810
Advances/Receivables out of Fund	1,01,386	-	-	-	-	-	-	60,654	5,56,650	7,18,690	7,18,690
Total	11,87,39,354	23,76,86,741	8,61,45,142	14,67,670	5,88,52,678	35,23,368	81,459	31,01,42,618	43,18,65,035	1,24,85,04,066	1,15,35,58,247


Section Officer (A/c)


Asst. Finance Officer

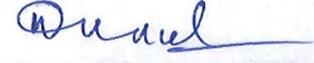

Joint Registrar (Finance)


Finance Officer

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	37,321	-	6,831	93,830	44,152	5,000	93,830	39,152	1,32,982
2	A RAMESH RAO ENDOWMENT	10,00,000	2,85,047	-	87,411	10,00,000	3,72,458	-	10,00,000	3,72,458	13,72,458
3	ANNUAL LECTURE-J N FOREIGN POLICY	45,000	1,29,692	-	4,278	45,000	1,33,970	-	45,000	1,33,970	1,78,970
4	APPADORAI PROFESSORSHIP IN INTERNATIONAL STUDIES	28,00,000	48,05,913	-	2,28,642	28,00,000	50,34,555	-	28,00,000	50,34,555	78,34,555
5	AUSTRALIAN HIGH COMMISSION	4,00,000	4,05,312	-	32,304	4,00,000	4,37,616	-	4,00,000	4,37,616	8,37,616
6	BHAGAT SINGH CHAIR	2,50,00,000	97,52,637	-	14,45,429	2,50,00,000	1,11,98,066	1,20,568	2,50,00,000	1,10,77,498	3,60,77,498
7	BHARAT SEWASHRAM SANGHA	6,00,000	6,87,360	-	35,470	6,00,000	7,22,830	-	6,00,000	7,22,830	13,22,830
8	BINDU AGARWAL-ARPITA MISHRA AWARD	50,000	58,531	-	4,241	50,000	62,772	-	50,000	62,772	1,12,772
9	CENTRE FOR L&G FORD FOUNDATION	1,90,35,546	85,67,001	-	18,60,473	1,90,35,546	1,04,27,474	39,212	1,90,35,546	1,03,88,262	2,94,23,808
10	CHAIR FOR TRIBAL STUDENTS	-	25,00,000	-	1,00,000	-	26,00,000	-	-	26,00,000	26,00,000
11	CHAIR IN CLASSICAL GREEK STUDIES	97,67,773	31,71,802	18,34,560	5,42,043	1,16,02,333	37,13,845	19,29,042	1,16,02,333	17,84,803	1,33,87,137
12	COM. H L PARWANA ENDOWMENT	10,00,000	5,06,183	-	72,000	10,00,000	5,78,183	67,587	10,00,000	5,10,596	15,10,596
13	D S GARDIJI ENDOWMENT FUND/CENTRE FOR SS	16,00,000	7,49,196	-	1,20,311	16,00,000	8,69,507	55,504	16,00,000	8,14,003	24,14,003
14	DEVENDRA KUMAR GUPTA MEMORIAL GOLD MEDAL	10,000	7,826	-	590	10,000	8,416	-	10,000	8,416	18,416
15	DIWAKAR MEMORIAL AWARD ENDOWMENT	2,00,000	26,167	-	17,828	2,00,000	43,995	-	2,00,000	43,995	2,43,995
16	DR JAYSHREE RAY ENDOWMENT	5,00,000	72,520	-	43,945	5,00,000	1,16,465	34,133	5,00,000	82,332	5,82,332
17	DR RAFAEL IRUZU-BEITA FERNANDEZ	11,37,677	2,19,408	-	82,944	11,37,677	3,02,352	90,000	11,37,677	2,12,352	13,50,029
18	DR S D SHARMA GOLD MEDAL	15,000	10,918	-	1,425	15,000	12,343	-	15,000	12,343	27,343
19	DR SRIVIDYA SCHOLARSHIP AWARD	20,000	23,376	-	1,785	20,000	25,161	-	20,000	25,161	45,161
20	ENDOWMENT OF LATE J C TANDON	2,00,000	1,67,992	-	17,494	2,00,000	1,85,486	-	2,00,000	1,85,486	3,85,486
21	ENDOWMENT OF PROF MAHALE CFS,SLL & CS	10,000	9,651	-	873	10,000	10,524	-	10,000	10,524	20,524
22	G PARTHARTHY EF FOR SUPPORTING SC/ST STUDENTS	13,79,041	21,77,828	-	1,12,756	13,79,041	22,90,584	-	13,79,041	22,90,584	36,69,625
23	G S SINGHAL ENDOWMENT	2,00,000	1,34,263	-	11,822	2,00,000	1,46,085	8,710	2,00,000	1,37,375	3,37,375
24	GOVT. OF BAHRAIN-ESTABLISHMENT OF CHAIR	20,00,000	23,57,878	-	1,62,775	20,00,000	25,20,653	-	20,00,000	25,20,653	45,20,653
25	H C PANDE MEDAL	50,000	11,893	-	4,438	50,000	16,331	-	50,000	16,331	66,331
26	INDO RAMA FELLOWSHIP FUND	100,000	1,07,542	-	8,787	100,000	1,16,329	-	100,000	1,16,329	2,16,329
27	IPR CHAIR ENDOWMENT-MHRD	-	9,89,820	-	39,593	-	10,29,413	-	-	10,29,413	10,29,413
28	J S KHURANA ENDOWMENT	5,00,000	3,40,374	-	29,557	5,00,000	3,69,931	-850	5,00,000	3,70,781	8,70,781
29	JAWAHARLAL NEHRU PROF. CHAIR/ENVIRONMENTAL	35,00,000	11,58,336	-	3,52,361	35,00,000	15,10,696	98,128	35,00,000	14,12,568	49,12,568
30	JEAN MONNET CHAIR LECTURES/SEMINAR ENDOWMENT	-	3,99,114	10,44,974	15,965	10,44,974	4,15,079	1,72,079	10,44,974	2,43,000	12,87,974
31	JOINT PLANT COMMITTEE-GOI	19,00,000	11,63,883	-	1,58,377	19,00,000	13,22,260	-	19,00,000	13,22,260	32,22,260
32	KANNADA LANGUAGE CHAIR	1,59,00,000	-36,15,403	4,70,27,280	-	6,29,27,280	-36,15,403	26,34,916	6,29,27,280	-62,50,319	5,66,76,961
33	KANUPRIYA BHARADWAJ AWARD	20,000	15,708	-	1,775	20,000	17,483	-	20,000	17,483	37,483
34	KOREAN FOUNDATION	65,71,000	52,68,327	-	5,21,861	65,71,000	57,90,188	-	65,71,000	57,90,188	1,23,61,188
35	LATE ADITYA C CENTRE FOR SPANISH STUDIES	13,149	5,866	-	776	13,149	6,642	-	13,149	6,642	19,791
36	AMBEDKAR CHAIR	-	94,453	-	3,778	-	98,231	12,78,089	-	-11,79,858	-11,79,858
37	LATE JUHI PRASAD AWARD	22,292	4,534	-	1,889	22,292	6,423	2,000	22,292	4,423	26,715
38	M/O PLANNING COMMISSION FOR CREATION OF CHAIR	1,35,00,000	32,28,842	-	10,15,883	1,35,00,000	42,44,725	5,28,295	1,35,00,000	37,16,430	1,72,16,430
39	MARATHI CHAIR ENDOWMENT	1,50,00,000	82,34,974	-	13,11,192	1,50,00,000	95,46,166	-	1,50,00,000	95,46,166	2,45,46,166
40	MJK THAVARAJ MEMORIAL FUND	1,59,920	2,28,686	-	9,451	1,59,920	2,38,137	-	1,59,920	2,38,137	3,98,057
41	NURUL HASAN-ENDOWMENT E&RF SCHOLARSHIPS	7,50,000	5,68,227	-	64,617	7,50,000	6,32,844	-	7,50,000	6,32,844	13,82,844
42	PRAFULLA KR PONNI ENDOWMENT	5,00,000	1,89,337	-	44,511	5,00,000	2,33,848	-	5,00,000	2,33,848	7,33,848
43	PROF APPADORAI & LAXMI APPADORAI TRUST	1,36,888	1,42,747	-	12,115	1,36,888	1,54,862	-	1,36,888	1,54,862	2,91,750

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	
44	PROF DALEEP SINGH AWARD	25,000	29,206	-	2,246	25,000	31,452	-	25,000	31,452	56,452
45	PROF G K CHADDHA ENDOWMENT	5,00,000	-	-	44,483	5,00,000	44,483	-	5,00,000	44,483	5,44,483
46	PROF LATE URMILA PHADNIS ENDOWMENT	10,000	8,044	-	,591	10,000	8,635	-	10,000	8,635	18,635
47	PROF MARCANDNE GOLD MEDAL	10,000	10,852	-	,873	10,000	11,725	-	10,000	11,725	21,725
48	PROF P N SRIVASTAVA ENDOWMENT	11,98,655	2,51,320	-	97,954	11,98,655	3,49,274	95,291	11,98,655	2,53,983	14,52,638
49	PROF T K OMMAN END/CENTRE FOR STUDY ... SYSTEM/SSS	100,000	37,639	-	6,370	100,000	44,009	5,000	100,000	39,009	1,39,009
50	RAILWAY BOARD (ASHOK GUHA)	78,50,000	23,04,079	-	5,03,286	78,50,000	28,07,365	1,43,953	78,50,000	26,63,412	1,05,13,412
51	RAJIV GANDHI CHAIR	1,15,00,000	67,42,621	-	9,27,392	1,15,00,000	76,70,013	-	1,15,00,000	76,70,013	1,91,70,013
52	RAMAN PONNI ENDOWMENT	6,11,628	1,87,965	-	56,510	6,11,628	2,44,475	-	6,11,628	2,44,475	8,56,103
53	RBI ENDOWMENT CHAIR	4,13,50,000	38,23,939	-	31,40,983	4,13,50,000	69,64,922	25,97,627	4,13,50,000	43,67,295	4,57,17,295
54	SAJJAD ZAHEER & ZAZIR SAJJAD AWARD	100,000	9,684	-	5,910	100,000	15,594	-	100,000	15,594	1,15,594
55	SAROJNI NAIDU MEMORIAL FUND	30,608	96,373	-	2,291	30,608	98,664	-	30,608	98,664	1,29,272
56	SHEILA ZURBRIGG-FELLOWSHIP CENTRE FOR SS	25,000	12,063	-	2,186	25,000	14,249	-	25,000	14,249	39,249
57	SISIR GUPTA MEMORIAL FUND	14,040	31,974	-	,857	14,040	32,831	-	14,040	32,831	46,871
58	SMT. KAILASH HANS BHALLA ENDOWMENT	5,00,000	56,892	-	29,555	5,00,000	86,447	3,500	5,00,000	82,947	5,82,947
59	SRI RAM MEMORIAL PRIZE FUND	9,946	27,766	-	,726	9,946	28,492	-	9,946	28,492	38,438
60	SULAKSHNA DEVI MAHAJAN MEMORIAL PRIZE FUND	6,100	22,953	-	,501	6,100	23,454	-	6,100	23,454	29,554
61	TAGORE SOCIETY/MADAM KIM YANG SHIK ENDOWMENT	5,00,000	2,51,732	-	42,422	5,00,000	2,94,154	-	5,00,000	2,94,154	7,94,154
62	TAMIL DEVELOPMENT CHAIR	50,00,000	22,04,604	-	3,85,676	50,00,000	25,90,280	-	50,00,000	25,90,280	75,90,280
63	TENDULKAR TRUST	84,641	2,07,730	-	6,630	84,641	2,14,360	-	84,641	2,14,360	2,99,001
64	VIMLA SARAN MEMORIAL CORPUS FUND	30,000	10,873	-	1,772	30,000	12,645	-	30,000	12,645	42,645
65	ODIA CHAIR	2,00,00,000	-	3,00,00,000	9,30,234	5,00,00,000	9,30,234	54,222	5,00,00,000	8,76,012	5,08,76,012
66	SUNGUM SUDHAR SCHOLARSHIP ENDOWMENT	3,00,00,000	-	5,25,000	-	3,05,25,000	-	-	3,05,25,000	-	3,05,25,000
67	CJS ALUMNI END- ANNUAL ... MEMORIAL LECTURE	-	-	7,91,888	-	7,91,888	-	-	7,91,888	-	7,91,888
68	SHARDA PRIZE ENDOWMENT	-	-	11,00,000	-	11,00,000	-	-	11,00,000	-	11,00,000
69	NAMASTE- GOVERNORS... ARUNANCHAL AND NAGALAND	-	-	5,00,000	-	5,00,000	-	-	5,00,000	-	5,00,000
70	KANNADA LANGUAGE CHAIR ONLINE COURSE	-	-	29,72,720	-	29,72,720	-	28,644	29,72,720	-28,644	29,44,076
71	INTEREST ON AUTO SWEEP INVESTMENT	-	1,12,64,568	-	64,63,097	-	1,77,27,665	-	-	1,77,27,665	1,77,27,665
72	INTEREST ON OVERHEAD INVESTMENT	-	39,32,357	-	23,10,253	-	62,42,610	5,25,000	-	57,17,610	57,17,610
73	INTEREST ON SAVINGS BANK A/C	-	6,05,103	-	3,56,717	-	9,61,820	-	-	9,61,820	9,61,820
Total		24,51,42,734	8,75,31,419	8,57,96,422	2,39,10,110	33,09,39,156	11,14,41,529	1,05,15,650	33,09,39,156	10,09,25,879	43,18,65,035


Section Officer (A/c)


Asst. Finance Officer


Joint Registrar (Finance)

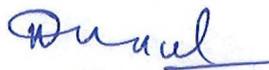

Finance Officer

Schedule 4- Current Liabilities and Provisions

Amount in Rs.

A. Current Liabilities	Current Year 2017-18	Previous Year 2016-17
1 Deposits from Staff	18,74,500	23,94,381
2 Deposits from Students	40,36,181	38,72,871
3 Sundry Creditors		
a) For Goods	35,37,066	2,62,95,572
4 Deposit-Others (including EMD, Security Deposit)		
a) Earnest Money Deposit	31,77,801	37,83,464
b) Security Deposit	65,23,683	85,23,225
c) Other Deposits	4,12,99,817	3,60,92,137
5 Statutory liabilities (GIS, GPF, CPF, TDS, Work Contract Tax, etc.):		
a) Overdue	-	-
b) Others	23,47,920	65,78,046
6 Other current liabilities		
a) Salaries	17,12,60,143	14,22,97,709
b) Receipts against ongoing sponsored/consultancy/ projects	76,05,12,282	60,81,41,565
c) Receipts against Sponsored Fellowship & Scholarships	35,27,14,879	36,99,78,381
d) Unutilized Grants	22,44,08,290	37,74,73,696
e) Grants in Advance	35,71,95,156	21,57,98,457
f) Other Liabilities	9,49,33,680	4,23,50,685
7 Income received in Advance	39,88,070	64,50,155
Total (A)	2,02,78,09,466	1,85,00,30,342
B. Provisions	Current Year 2017-18	Previous Year 2016-17
1. Superannuation/Pension	10,41,28,30,206	9,11,57,38,703
2. Gratuity	77,47,29,485	53,36,32,193
3. Leave Encashment	80,20,62,503	69,40,20,374
Total (B)	11,98,96,22,194	10,34,33,91,270
Total (A + B)	14,01,74,31,660	12,19,34,21,612


Section Officer (A/c)


Asst. Finance Officer


Joint 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 01.04.2017	4. Receipts during the year	5. Total	6. Expenditure during the year	7. Closing Balances on 31.03.2018
1	UGC SPONSORED PROJECTS	75,42,759	2,23,89,153	2,99,31,912	2,04,20,995	95,10,917
2	GOVT OF INDIA SPONSORED PROJECTS	15,27,09,373	23,45,61,811	38,72,71,184	20,14,82,650	18,57,88,534
	DBT SPONSORED PROJECTS	4,25,77,967	13,84,32,167	18,10,10,134	9,25,55,127	8,84,55,007
	DST SPONSORED PROJECTS	11,01,31,406	9,61,29,644	20,62,61,050	10,89,27,523	9,73,33,527
3	FOREIGN BODIES SPONSORED PROJECTS	1,93,90,191	2,41,22,378	4,35,12,569	2,85,87,173	1,49,25,396
4	OTHER BODIES SPONSORED PROJECT	5,29,31,543	7,41,00,858	12,70,32,401	6,87,57,405	5,82,74,996
	CSIR SPONSORED PROJECT	7,64,541	22,08,563	29,73,104	18,93,810	10,79,294
	ICMR SPONSORED PROJECT	18,86,227	1,20,43,598	1,39,29,825	85,63,707	53,66,118
	ICSSR SPONSORED PROJECT	69,72,367	48,69,853	1,18,42,220	78,05,638	40,36,582
	DEPARTMENT OF ELECTRONICS..... TECHNOLOGY	2,34,255	-	2,34,255	-	2,34,255
	OTHER BODIES - OTHER PROJECTS	4,30,74,153	5,49,78,844	9,80,52,997	5,04,94,250	4,75,58,747
5	DST PURSE PHASE-II	3,43,99,598	2,48,87,549	5,92,87,147	3,43,09,467	2,49,77,681
6	DST TRADITIONAL KNOWLEDGE SYSTEM	1,99,43,235	3,14,23,040	5,13,66,275	1,92,53,473	3,21,12,802
7	GLOBAL INITIATIVE ON ACADEMIC NETWORK	61,32,352	99,31,682	1,60,64,034	66,47,484	94,16,550
8	SPONSORED SEMINARS/WORKSHOPS	76,26,697	1,97,06,956	2,73,33,653	1,86,64,936	86,68,717
9	NATIONAL INSTITUTE OF ANIMAL WELFARE	5,67,274	26,92,512	32,59,786	11,21,007	21,38,779
10	ENVIRONMENTAL INFORMATION SYSTEM	7,47,217	14,57,687	22,04,904	2,74,102	19,30,802
11	OVERHEAD CHARGES/SEMINAR	26,36,943	1,89,54,152	2,15,91,095	2,03,55,825	12,35,270
12	Interest Accumulated over the Years	30,35,14,384	11,27,45,920	41,62,60,304	47,28,465	41,15,31,839
	Total	60,81,41,565	57,69,73,699	1,18,51,15,264	42,46,02,982	76,05,12,282


Section Officer (A/c)


Asst. Finance Officer


Joint Registrar (Finance)


Finance Officer

Schedule 4.6(C) - Receipts against Sponsored Fellowships

HEAD OF ACCOUNT (Agency wise name of Projects/ Fellowships and Scholarships)	OPENING BALANCES AS ON 01.04.17	TRANSACTION DURING THE YEAR 2017-18		CLOSING BALANCE AS ON 31.03.18
		DR.	CR.	
UGC Sponsored Fellowship	-	71,05,922	1,74,21,093	1,03,15,171
Government of India Sponsored Fellowship	1,69,41,797	6,46,83,732	4,82,51,022	5,09,087
Other Bodies Sponsored Fellowship	3,47,89,663	10,88,47,824	9,15,83,346	1,75,25,185
Interest Accumulated Over the Year	31,82,46,921	-	61,18,515	32,43,65,436
TOTAL	36,99,78,381	18,06,37,478	16,33,73,976	35,27,14,879


Section Officer (A/c)


Asst. Finance Officer


Joint Registrar (Finance)


Finance Officer

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

		Amount in Rs.	
		Current Year 2017-18	Previous Year 2016-17
A	Plan grants: Govt. of India		
	Balance B/F	8,68,55,489	8,13,58,463
	Add: Receipts during the year	-	73.89.251
	Total (a)	8,68,55,489	8,87,47,714
	Less: Refunds		
	Less: Utilized for Revenue expr.	26,46,540	17,40,026
	Less: Utilized for Capital expr	5,46,634	1,52,199
	Total (b)	8,36,62,315	8,68,55,489
	Unutilized carried forward Total (a-b)	8,36,62,315	8,68,55,489
B	UGC grants: Plan		
	Balance B/F	29,06,18,207	87,84,30,089
	Receipts during the year	34,90,15,899	33,60,71,520
	Total (c)	63,96,34,106	1,21,45,01,609
	Less: Refunds	6,46,53,780	17,83,35,815
	Less: Utilized for Revenue expr.	16,81,80,053	44,02,62,713
	Less: Utilized for capital expr.	26,60,54,298	30,52,84,874
	Total (d)	14,07,45,975	29,06,18,207
	Unutilised carried forward Total (c-d)	14,07,45,975	29,06,18,207
C	UGC grants: Non-Plan		
	Balance B/F	21,57,98,457	8,91,73,000
	Add: Receipts during the year	3,49,97,26,000	3,03,06,58,000
	Total (e)	3,71,55,24,457	3,11,98,31,000
	Less: Utilized for Revenue expr	3,34,95,30,667	2,88,52,44,564
	Less: Utilized for Capital expr.	87,98,634	1,87,87,979
	Total (f)	35,71,95,156	21,57,98,457
	Unutilized carried forward Total (e-f)	35,71,95,156	21,57,98,457
Grand Total (A+B+C) →		58,16,03,446	59,32,72,153

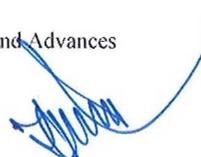
→ Note :-

- Unutilized grants includes advances on Capital Account
- Non-Plan Unutilized grants of Rs.35,71,95,156/- consist of 7th CPC for Faculty & Non-Faculty salary and Other Component
- 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

Joint Registrar (Finance)


Finance Officer

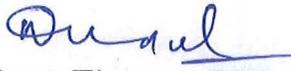
Schedule : 5 : Fixed Assets

Amount in Rs

S.No	Assets Heads	Gross Block				Depreciation for the Year 2017-18				Net Block	
		Op Balance 01.04.2017	Additions	Deductions	Cl Balance	Dep Opening Balance	Depreciation for the Year	Deductions / Adjustment	Total Depreciation	31.03.2018	31.03.2017
1	Land	21,08,53,672	-	-	21,08,53,672	-	-	-	-	21,08,53,672	21,08,53,672
2	Site Development	7,28,10,780	-	-	7,28,10,780	-	-	-	-	7,28,10,780	7,28,10,780
3	Buildings	1,64,08,65,239	13,34,66,250	-	1,77,43,31,489	30,35,66,678	3,54,86,630	-	33,90,53,308	1,43,52,78,181	1,33,72,98,561
4	Roads & Bridges	2,92,31,556	4,52,01,653	-	7,44,33,209	31,78,544	14,88,664	-	46,67,208	6,97,66,001	2,60,53,012
5	Tubewells & Water Supply	4,07,30,245	4,84,791	-	4,12,15,036	99,79,185	8,24,301	-	1,08,03,485	3,04,11,551	3,07,51,060
6	Sewerage & Drainage	24,16,129	26,46,381	-	50,62,510	13,24,407	1,01,250	-	14,25,657	36,36,853	10,91,722
7	Electrical Installation and equipment	17,99,87,632	48,54,801	-	18,48,42,433	10,80,99,011	92,42,122	-	11,73,41,133	6,75,01,300	7,18,88,621
8	Plant & Machinery	4,11,83,653	8,54,297	-	4,20,37,950	1,39,84,584	21,01,898	-	1,60,86,482	2,59,51,468	2,71,99,069
9	Scientific & Laboratory Equipment	1,00,87,50,974	1,38,00,981	-	1,02,25,51,955	79,56,56,839	8,18,04,157	-	87,74,60,996	14,50,90,959	21,30,94,135
10	Office Equipment	4,24,98,845	31,24,910	-	4,56,23,755	3,46,47,689	34,21,782	-	3,80,69,470	75,54,285	78,51,157
11	Audio Visual Equipment	6,55,87,979	3,49,74,861	-	10,05,62,840	5,30,57,377	75,42,213	-	6,05,99,590	3,99,63,250	1,25,30,602
12	Computers & Peripherals	49,11,56,215	1,75,67,397	21,89,177	50,65,34,435	36,34,32,518	4,56,88,776	20,22,169	40,70,99,125	9,94,35,310	12,77,23,697
13	Furniture, Fixtures & Fittings	20,80,58,360	60,00,958	-	21,40,59,318	15,55,71,768	1,60,54,449	-	17,16,26,217	4,24,33,101	5,24,86,592
14	Vehicles	82,78,091	-	-	82,78,091	76,33,852	1,56,793	-	77,90,645	4,87,446	6,44,239
15	Lib. Books & Scientific Journals	62,91,45,602	87,60,736	2,18,265	63,76,88,073	54,34,85,027	2,32,65,362	-	56,67,50,390	7,09,37,684	8,56,60,575
16	Small Value Assets	79,05,588	3,75,208	-	82,80,796	79,05,588	3,75,208	-	82,80,796	-	-
17	Others	7,63,63,000	-	2,49,68,406	5,13,94,594	7,63,62,999	-	2,49,68,406	5,13,94,593	1	1
Total (A)		4,75,58,23,560	27,21,13,224	2,73,75,848	5,00,05,60,936	2,47,78,86,067	22,75,53,605	2,69,90,575	2,67,84,49,096	2,32,21,11,840	2,27,79,37,493
18	Capital Work in Progress (B)	1,25,70,69,981	13,71,97,088	12,98,19,000	1,26,44,48,069	-	-	-	-	1,26,44,48,069	1,25,70,69,981
S. No	Intangible Assets	Op Balance 01/04/2017	Additions	Deductions	Cl Balance	Amrt. Opening Balance	Amortization for the Year	Deductions/ Adjustments	Total Amortization/ Adjustments	31.03.2018	31.03.2017
19	Softwares	5,11,88,595	1,62,180	-	5,13,50,775	5,03,04,803	8,32,608	-	5,11,37,411	2,13,364	8,83,792
20	E - Journals	3,91,80,736	3,320	-	3,91,84,056	3,77,91,213	8,31,883	-	3,86,23,096	5,60,960	13,89,523
21	Patents	78,61,133	18,93,370	-	97,54,503	16,22,823	3,18,063	-	19,40,888	78,13,615	62,38,310
Total [C]		9,82,30,464	20,58,870	-	10,02,89,334	8,97,18,839	19,82,556	-	9,17,01,395	85,87,939	85,11,625
Grand Total (A+B+C)		6,11,11,24,005	41,13,69,182	15,71,94,848	6,36,52,98,339	2,56,76,04,905	22,95,36,161	2,69,90,575	2,77,01,50,491	3,59,51,47,848	3,54,35,19,100

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


Section Officer (A/c)


Asst. Finance Officer


Joint Registrar (Finance)


Finance Officer

Schedule 5A - Fixed Assets (Plan)

Amount in Rs

S.No	Assets Heads	Gross Block				Depreciation for the Year 2017-18				Net Block	
		Op Balance 01.04.2017	Additions	Deductions	Cl Balance	Dep Opening Balance	Depreciation for the Year	Deductions / Adjustment	Total Depreciation	31.03.2018	31.03.2017
1	Land	-	-	-	-	-	-	-	-	-	-
2	Site Development	1,75,08,832	-	-	1,75,08,832	-	-	-	-	1,75,08,832	1,75,08,832
3	Buildings	1,26,51,60,957	13,34,66,250	-	1,39,86,27,207	12,62,54,825	2,79,72,544	-	15,42,27,369	1,24,43,99,838	1,13,89,06,132
4	Roads & Bridges	8,879,465	4,52,01,653	-	54,081,118	221,578	1,081,622	-	1303,201	527,77,917	86,57,887
5	Tubewells & Water Supply	2,64,35,911	1,85,579	-	2,66,21,490	48,48,615	5,32,430	-	53,81,045	2,12,40,445	2,15,87,296
6	Sewerage & Drainage	-	26,21,946	-	-	-	-	-	-	-	-
7	Electrical Installation and equipment	6,91,85,569	42,47,610	-	7,34,33,179	2,15,32,060	36,71,659	-	2,52,03,719	4,82,29,460	4,76,53,509
8	Plant & Machinery	327,89,533	8,54,297	-	3,36,43,830	58,20,894	16,82,192	-	75,03,085	2,61,40,745	2,69,68,640
9	Scientific & Laboratory Equipment	77,22,19,361	1,13,44,413	-	78,35,63,774	43,63,82,092	6,26,85,102	-	49,90,67,194	28,44,96,580	33,58,37,269
10	Office Equipment	1,97,21,551	13,55,562	-	2,10,77,113	66,05,082	15,80,783	-	81,85,865	1,28,91,248	1,31,16,469
11	Audio Visual Equipment	4,62,17,816	3,46,65,010	-	8,08,82,826	2,18,39,252	60,66,212	-	2,79,05,464	5,29,77,362	2,43,78,564
12	Computers & Peripherals	37,91,54,243	1,64,26,534	-	39,55,80,777	31,42,59,194	791,16,155	-	39,33,75,350	22,05,427	6,48,95,049
13	Furniture, Fixtures & Fittings	11,80,21,957	53,97,905	-	12,34,19,862	5,96,35,980	92,56,490	-	6,88,92,469	5,45,27,393	5,83,85,977
14	Vehicles	19,53,271	-	-	19,53,271	19,53,270	-	-	19,53,270	1	.1
15	Lib. Books & Scientific Journals	20,30,24,916	29,18,719	-	20,59,43,635	15,46,01,370	2,05,94,364	-	17,51,95,734	3,07,47,902	4,84,23,546
16	Small Value Assets	48,44,245	92,007	-	49,36,252	48,44,245	92,007	-	49,36,252	-	-
17	Others	-	-	-	-	-	-	-	-	-	-
Total (A)		2,96,51,17,627	25,87,77,485	-	3,22,12,73,166	1,15,87,98,457	21,43,31,560	-	1,37,31,30,016	1,84,81,43,150	1,80,63,19,170
18	Capital Work in Progress (B)	1,01,04,98,990	13,69,93,018	12,98,19,000	1,01,76,73,008	-	-	-	-	1,01,76,73,008	1,01,04,98,990
S. No	Intangible Assets	Op. Balance 01/04/2017	Additions	Deductions	Cl. Balance	Amrt. Opening Balance	Amortization for the Year	Deductions/ Adjustments	Total Amortization/ Adjustments	31.03.2018	31.03.2017
19	Softwares	4,30,64,627	1,02,795	-	4,31,67,422	4,23,04,245	8,01,499	-	4,31,05,744	.61,678	7,60,382
20	E - Journals	3,17,74,436	-	-	3,17,74,436	3,16,48,097	1,26,338	-	3,17,74,435	.1	1,26,339
21	Patents	78,53,133	18,93,370	-	97,46,503	16,22,823	3,18,065	-	19,40,888	78,05,615	62,30,310
Total (C)		8,26,92,196	19,96,165	-	8,46,88,361	7,55,75,166	12,45,901	-	7,68,21,067	78,67,294	71,17,030
Grand Total (A+B+C)		4,05,83,08,813	39,77,66,668	12,98,19,000	4,32,36,34,535	1,23,43,73,622	21,55,77,461	-	1,44,99,51,083	2,87,36,83,452	2,82,39,35,191

Section Officer (A/c)

Asst. Finance Officer

Joint Registrar (Finance)

Finance Officer

Schedule 5B - Fixed Assets(Non-Plan)

Amount in Rs

S.No	Assets Heads	Gross Block				Depreciation for the Year 2017-18				Net Block	
		Op Balance 01.04.2017	Additions	Deductions	Cl Balance	Dep Opening Balance	Depreciation for the Year	Deductions / Adjustment	Total Depreciation	31.03.2018	31.03.2017
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	1,46,359	16,923	-	1,63,281	6,99,775	6,99,775
4	Roads & Bridges	50,000	-	-	50,000	3,000	1,000	-	4,000	47,000	47,000
5	Tubewells & Water Supply	56,07,506	2,99,212	-	59,06,718	9,23,089	1,18,134	-	10,41,223	46,84,417	46,84,417
6	Sewerage & Drainage	95,409	24,435	-	1,19,844	24,806	2,397	-	27,203	70,603	70,603
7	Electrical Installation and equipment	5,03,24,919	6,07,191	-	5,09,32,110	2,31,66,916	25,46,606	-	2,57,13,521	2,71,58,004	2,71,58,004
8	Plant & Machinery	44,68,996	-	-	44,68,996	17,42,887	2,23,450	-	19,66,337	27,26,109	27,26,109
9	Scientific & Laboratory Equipment	7,59,71,968	1,64,879	-	7,61,36,847	6,73,49,684	60,90,948	-	7,34,40,631	86,22,284	86,22,284
10	Office Equipment	1,30,67,649	17,69,348	-	1,48,36,997	76,42,136	11,12,775	-	87,54,911	54,25,513	54,25,513
11	Audio Visual Equipment	64,48,252	2,59,851	-	67,08,103	34,28,109	5,03,108	-	39,31,216	30,20,143	30,20,143
12	Computers & Peripherals	4,63,76,015	8,05,925	-	4,71,81,940	4,30,38,679	34,98,519	-	4,65,37,199	33,37,335	33,37,335
13	Furniture, Fixtures & Fittings	4,74,05,962	6,03,053	-	4,80,09,015	2,99,14,361	36,00,676	-	3,35,15,037	1,74,91,601	1,74,91,601
14	Vehicles	23,79,124	-	-	23,79,124	19,46,031	2,37,912	-	21,83,944	4,33,093	4,33,093
15	Lib. Books & Scientific Journals	12,29,42,711	37,14,764	2,18,265	12,64,39,210	9,80,59,876	1,26,43,921	-	11,07,03,797	2,48,82,834	2,48,82,834
16	Small Value Assets	30,46,686	2,83,201	-	33,29,887	30,46,685	2,83,201	-	33,29,886	1	1
17	Others	-	-	-	-	-	-	-	-	-	-
Total (A)		56,68,66,129	85,31,859	2,18,265	57,51,79,723	28,04,32,617	3,08,79,569	-	31,13,12,187	28,64,33,512	28,64,33,512
18	Capital Work in Progress (B)	8,02,65,388	2,04,070	-	8,04,69,458	-	-	-	-	8,04,69,458	8,04,69,458
S. No.	Intangible Assets	Op. Balance 01.04.2017	Additions	Deductions	Cl. Balance	Amrt. Opening Balance	Amortization for the Year	Deductions/ Adjustments	Total Amortization/ Adjustments	31.03.2018	31.03.2017
19	Softwares	79,24,274	59,385	-	79,83,659	78,89,887	58,140	-	79,48,027	35,632	34,387
20	E - Journals	74,06,300	3,320	-	74,09,620	65,55,743	8,51,884	-	74,07,627	1,993	8,50,557
21	Patents	8,000	-	-	8,000	-	-	-	-	8,000	8,000
Total (C)		1,53,38,574	62,705	-	1,54,01,279	1,44,45,630	9,10,024	-	1,53,55,654	45,625	8,92,944
Grand Total (A+B+C)		66,24,70,091	87,98,634	2,18,265	67,10,50,460	29,48,78,247	3,17,89,593	-	32,66,67,841	36,69,48,595	36,77,95,914


Section Officer (A/c)


Asst. Finance Officer


Joint Registrar (Finance)


Finance Officer

Schedule 5C – Intangible Assets

S.No	Assets Heads	Gross Block				Amortization for the Year 2017-18				Net Block	
		Op Balance 01.04.2017	Additions	Deductions	Cl Balance	Amrt. Opening Balance	Amortization for the Year	Deductions / Adjustment	Total Amortization	31.03.2018	31.03.2017
1	Patents	78,61,133	18,93,370	-	97,54,503	16,22,823	3,18,065	-	19,40,888	78,13,615	62,38,310
2	Computer Software	5,11,88,595	1,62,180	-	5,13,50,775	5,03,04,803	8,32,608	-	5,11,37,411	2,13,364	8,83,792
3	E - Journals	3,91,80,736	3,320	-	3,91,84,056	3,77,91,212	8,31,883	-	3,86,23,095	5,60,961	13,89,523
Total		9,82,30,464	20,58,870	-	10,02,89,334	8,97,18,838	19,82,556	-	9,17,01,395	85,87,939	85,11,625


Section Officer (A/c)


Asst. Finance Officer


Joint Registrar (Finance)


Finance Officer

Schedule 5D- Patents and Copyrights

Amounts in Rs.

Particulars	Op. Balance	Addition	Gross	Amortization	Net Block 2017-18	Net Block 2016-17
A. Patents Granted						
1 Balance as on 31.03.18 of Patents obtained in 2010-11 (Original Value - Rs.8,73,549/-)	1,94,122	-	1,94,122	97,061	97,061	1,94,122
2 Balance as on 31.03.18 of Patents obtained in 2012-13 (Original Value - Rs.10,07,965/-)	4,47,985	-	4,47,985	1,11,996	3,35,989	4,47,985
3 Balance as on 31.03.18 of Patents obtained in 2013-14 (Original Value - Rs.1,80,268/-)	1,00,148	-	1,00,148	20,030	80,118	1,00,148
4 Balance as on 31.03.18 of Patents obtained in 2016-17 (Original Value - Rs.8,00,803/-)	7,11,825	-	7,11,825	88,978	6,22,847	7,11,825
Total (A)	14,54,080	-	14,54,080	3,18,065	11,36,015	14,54,080
Particulars	Op. Balance	Addition	Gross	Patents Granted/Rejected	Net Block 2017-18	Net Block 2016-17
B. Patents Pending						
Expenditure incurred in respect of Patents applied for pending decision.	47,84,230	18,93,370	66,77,600	-	66,77,600	47,84,230
Total (B)	47,84,230	18,93,370	66,77,600	-	66,77,600	47,84,230
C. Grand Total (A+B)	62,38,310	18,93,370	81,31,680	3,18,065	78,13,615	62,38,310


Section Officer (A/c)


Asst. Finance Officer


Joint Registrar (Finance)


Finance Officer

Schedule 5E - Fixed Assets(Others)

Amount in Rs

S.No	Assets Heads	Gross Block				Depreciation for the Year 2017-18				Net Block	
		Op Balance 01.04.2017	Additions	Deductions	Cl Balance	Dep Opening Balance	Depreciation for the Year	Deductions / Adjustment	Total Depreciation	31.03.2018	31.03.2017
1	Land	-	-	-	-	-	-	-	-	-	-
2	Site Development	-	-	-	-	-	-	-	-	-	-
3	Buildings	-	-	-	-	-	-	-	-	-	-
4	Roads & Bridges	-	-	-	-	-	-	-	-	-	-
5	Tubewells & Water Supply	-	-	-	-	-	-	-	-	-	-
6	Sewerage & Drainage	-	-	-	-	-	-	-	-	-	-
7	Electrical Installation and equipment	85,016	-	-	85,016	19,906	4,251	-	24,156	60,860	65,110
8	Plant & Machinery	-	-	-	-	-	-	-	-	-	-
9	Scientific & Laboratory Equipment	56,05,038	22,91,689	-	78,96,727	27,11,529	6,31,738	-	33,43,267	45,53,460	28,93,509
10	Office Equipment	-	-	-	-	-	-	-	-	-	-
11	Audio Visual Equipment	-	50,000	-	50,000	-	3,750	-	3,750	46,250	-
12	Computers & Peripherals	39,08,404	3,34,938	-	42,43,342	31,50,149	8,48,668	-	39,98,817	2,44,525	7,58,255
	Softwares	1,99,694	-	-	1,99,694	1,99,693	-	-	1,99,693	1	1
13	Furniture, Fixtures & Fittings	6,64,142	-	-	6,64,142	2,76,004	49,811	-	3,25,815	3,38,327	3,88,138
14	Vehicles	-	-	-	-	-	-	-	-	-	-
15	Lib. Books & Scientific Journals	2,47,59,072	21,27,253	-	2,68,86,325	85,18,030	26,88,633	-	1,12,06,662	1,56,79,663	1,62,41,042
	E - Journals	-	-	-	-	-	-	-	-	-	-
16	Small Value Assets	14,656	-	-	14,656	14,655	-	-	14,655	1	1
17	Others	-	-	-	-	-	-	-	-	-	-
Total :		3,52,36,022	48,03,880	-	4,00,39,902	1,48,89,965	42,26,851	-	1,91,16,816	2,09,23,086	2,03,46,057
18	Capital Work in Progress	-	-	-	-	-	-	-	-	-	-
Grand Total (1-18)		3,52,36,022	48,03,880	-	4,00,39,902	1,48,89,965	42,26,851	-	1,91,16,816	2,09,23,086	2,03,46,057

Note: The additions during the Year includes additions from:

Gifted	8,43,709
Corpus	98,792
Endowment Fund	68,593
Sponsored Project	37,92,786
Total	48,03,880


Section Officer (A/c)


Asst. Finance Officer


Joint Registrar (Finance)


Finance Officer

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

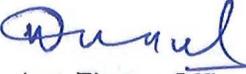
Amount in Rs.

Investments	Current Year 2017-18	Previous Year 2016-17
1 In Government Securities		-
2 Other approved Securities		-
3 Debentures and Bonds	10,70,12,000	11,42,51,000
4 Others Bank FDRs	1,29,08,35,092	1,26,14,04,593
Total	1,39,78,47,092	1,37,56,55,593

Earmarked/Endowment Funds (Fund wise)

Funds	Current Year	Previous Year
1 Corpus Fund Investments	33,06,27,555	31,01,12,645
2 Academic Development Fund Investments	11,17,18,000	14,37,18,000
3 House Building Advance Fund Investments	20,75,00,000	19,25,00,000
4 Exim Bank Library Fund	34,71,000	30,65,776
5 Nippon Foundation Fund Investments	8,32,09,732	8,12,08,273
6 Rajiv Gandhi National Fellowship Fund Investments	29,89,20,384	28,04,56,548
7 Endowment Fund Investments	31,34,68,553	33,05,92,950
8 Conveyance Investments	4,75,00,000	3,25,00,000
9 UGC JRF Investments	14,31,868	15,01,401
Total	1,39,78,47,092	1,37,56,55,593


Section Officer (A/c)


Asst. Finance Officer


Joint Registrar (Finance)


Finance Officer

Schedule 7 - Current Assets

Particulars	Amount in Rs.	
	Current Year 2017-18	Previous Year 2016-17
1 Stock:		
a) Laboratory Chemicals & Consumables	6,32,050	5,17,548
b) Building Material	10,46,910	9,31,506
c) Cleaning material	1,84,525	3,42,336
d) Electrical material	12,79,616	14,31,854
e) Liveries & uniforms	88,973	20,993
f) Medicines stock	17,92,703	14,57,419
g) Stationery	9,54,186	6,71,228
2 Sundry Debtors:		
a) Debts Outstanding for a period exceeding six months	51,473	51,473
b) Others	-	-
3 Cash Balances		
a) Cash earmarked fund, sponsored fellowship	-	-
b) Cash maintenance, Cash scholarship A/c	-	-
c) Imprest maintenance	2,89,475	2,50,575
d) Imprest plan	3,000	3,000
e) Postage on hand	41,936	2,88,817
4 Bank Balances with scheduled banks (Annexure - A)		
a) in saving accounts	1,63,45,52,056	
b) in current accounts	5,33,78,069	
c) in Deposit account (including Fixed Deposits)	1,41,83,12,491	
	3,10,62,42,616	2,52,02,79,714
Total	3,11,26,07,463	2,52,62,46,462


Section Officer (A/c)


Asst. Finance Officer

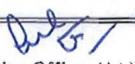

Joint Registrar (Finance)

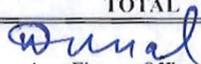

Finance Officer

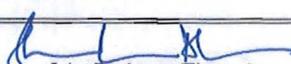
2017-18

I. Bank Accounts

CORPUS FUND A/C		1,05,49,939
1	Corpus Fund A/c	1,05,49,939
DEPOSIT FUND A/Cs		90,91,202
2	Deposit A/c	86,20,343
3	Students' Aid Fund A/c	4,40,194
4	Students A/c	30,665
DEVELOPMENT PLAN FUND A/Cs		18,62,67,859
5	Combined Entrance Exam CBT A/c	27,20,232
6	Development Plan A/c	17,53,87,426
7	Infrastructure Development Fund A/c	81,60,201
EARMARKED FUND A/C		14,08,88,421
8	Academic Development Fund A/c	31,90,623
9	CAHG Fund A/c	81,459
10	Conveyance Fund A/c	53,79,937
11	Exim Library Fund A/c	52,368
12	HBA Fund A/c	1,29,48,031
13	Nippon Foundation Fund A/c	13,01,273
14	Endowment & Chair A/c	11,78,39,832
15	UGC JRF Fellowship A/c	35,802
16	UGC Rajiv Gandhi National Fellowship A/c	59,097
EMF A/C		70,03,09,516
17	DBT Sponsored Projects A/c	12,35,681
18	DST Traditional Knowledge Systems A/c	69,68,909
19	Environmental Information System	45,802
20	GIAN Programme A/c	50,03,550
21	National Institute of Animal Welfare	21,38,779
22	Seminar A/c	86,68,717
23	Purse Phase-II A/c	2,23,84,681
24	Sponsored Fellowship A/c	15,26,29,588
25	Sponsored Fellowship (Indian) A/c	7,65,40,044
26	Sponsored Project A/c	42,46,93,766
MAINTENANCE FUND A/Cs		64,08,23,188
27	Gomti Guest House A/c	10,644
28	Retirement Fund A/c	1,871
29	Scholarship A/c	10,82,279
30	UGC Maintenance A/c	35,71,95,156
31	University Receipts A/c	22,72,70,465
32	UGC Plan Fellowship A/c	18,84,704
33	Pension Fund Current A/c	5,33,78,069

TOTAL**1,68,79,30,125****II. Term Deposit with Scheduled Banks****1,41,83,12,491****TOTAL****3,10,62,42,616**

 Section Officer (A/c)


 Asst. Finance Officer


 Joint Registrar (Finance)


 Finance Officer

Schedule 8: Loans, Advances and Deposits

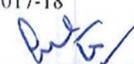
Amount in Rs.

Particulars	Current Year 2017-18	Previous Year 2016-17
Loans And Advances		
1 Advances To Employees (Non-Interest Bearing)		
- Festival	10,61,361	12,52,261
- LTC	1,01,01,729	14,32,587
2 Advances And Other Amounts Recoverable In Cash Or In Kind Or For Value To Be Received		
- Advances To Equipment Suppliers	3,38,51,700	3,74,71,446
- Advances On Capital A/C - Civil Works	1,20,44,560	16,92,68,302
- EMF Advances	1,01,386	1,01,386
- Others	6,69,78,503	4,28,51,005
3 Prepaid Expenses		
- Insurance	6,255	32,723
- Other Expenses	68,03,680	3,13,93,883
4 Income Accrued but not due		
- On Investments From		
Earmarked/Endowment Funds	1,64,65,966	3,43,39,605
Deposit Account	8,14,315	16,75,323
Corpus Fund	1,71,77,572	1,87,86,001
Sponsored Project/Sponsored Fellowship	71,13,531	65,13,924
Maintenance A/c	1,38,91,173	1,83,31,045
Fixed Deposits made out of Plan Account	75,12,723	1,77,04,437
- On Interest bearing Advances to employees	2,40,68,192	3,24,04,946
5 Others-Current Assets - Receivable		
- Receivable from UGC/GOI	5,47,99,717	6,83,04,292
-Receivables from Income Tax	32,78,844	31,69,994
-Receivables from NPS Tier-I	8,59,948	8,59,948
6 Income from Shops & Royalty Receivable	2,20,76,485	2,33,71,847
7 Receipts awaiting Bank Transfer	4,58,82,753	-
8 E-Journals/Periodicals Receivable	2,31,812	3,02,156
Total	34,51,22,204	50,95,67,113

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

2. Receivables from UGC/GOI include the grants of Rs. 5,06,89,093/- for which sanction received in FY 2016-17 but amount received in FY

2017-18



Section Officer (A/c)



Asst. Finance Officer



Joint Registrar (Finance)



Finance Officer

**Schedules forming Part of Income & Expenditure Account for the year
ended 31st March 2018**

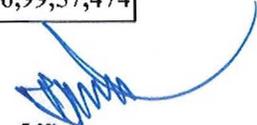
Schedule 9 - Academic Receipts

Particulars	Amount in Rs.	
	Current Year 2017-18	Previous Year 2016-17
a) Academic		
1. Admission/Enrolment/Tuition fees	2,08,28,796	2,11,77,440
2. Library fees	36,600	31,165
b) Examination		
1. Entrance Examination Fees (CEEB)	1,40,42,517	30,42,500
2. Marks sheet, Certificate fees	45,920	44,070
c) Other fees		
1. Identity Card fee	30,210	36,680
2. Medical fees	52,227	35,976
3. Other Miscellaneous fees	15,26,314	21,76,919
4. Hostel fees	14,76,732	11,39,998
d) Sale of Admission forms (JNU)	7,13,66,647	4,17,71,396
e) Other Academic Receipts		
1. Registration Fee for Workshop, programmes	-	2,830
2. Registration Fee (Academic Staff College)	5,77,575	4,98,500
Total	10,99,83,538	6,99,57,474


Section Officer (A/c)


Asst. Finance Officer


Joint Registrar (Finance)


Finance Officer

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

Amount in Rs.

Particulars	Plan			Total Plan	Maintenance UGC	Current year Total	Previous Year Total
	Govt. of India	UGC					
		Plan/Schemes	UPE-II				
Balance B/F	8,68,55,489	17,55,28,394	11,50,89,813	37,74,73,696	21,57,98,457	59,32,72,153	1,04,89,61,552
Add: Receipts During the year	-	34,90,15,899	-	34,90,15,899	3,49,97,26,000	3,84,87,41,899	3,37,41,18,771
Total	8,68,55,489	52,45,44,293	11,50,89,813	72,64,89,595	3,71,55,24,457	4,44,20,14,052	4,42,30,80,323
Less: Refund to UGC/Transfer to Maintenance	-	6,46,53,780	-	6,46,53,780	-	6,46,53,780	17,83,35,815
Balance	8,68,55,489	45,98,90,513	11,50,89,813	66,18,35,815	3,71,55,24,457	4,37,73,60,272	4,24,47,44,508
Less: Utilised for Capital Expenditure (A)	5,46,634	21,41,79,968	5,18,74,330	26,66,00,932	87,98,634	27,53,99,566	32,42,25,052
Balance	8,63,08,855	24,57,10,545	6,32,15,483	39,52,34,883	3,70,67,25,823	4,10,19,60,706	3,92,05,19,456
Less: Utilised for Revenue Expenditure (B)	26,46,540	11,11,65,967	5,70,14,086	17,08,26,593	3,34,95,30,667	3,52,03,57,260	3,32,72,47,303
Balance C/F (C)	8,36,62,315	13,45,44,578	62,01,397	22,44,08,290	35,71,95,156	58,16,03,446	59,32,72,153

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

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

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

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

D. - UGC Plan grants receipts during the year include the grants of Rs.5,39,82,071/- for which sanction was received in FY 2017-18 but amount received in FY 2018-19

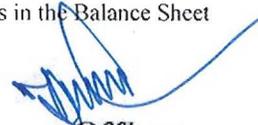
E. - Non-Plan Unutilized grants of Rs.35,71,95,156/- consist of 7th CPC for Faculty & Non-Faculty salary and Other Component namely Leave Encashment, LTC, CEA, Ret. Benefit and Medical Reimbursement.

Note: Apart from above expenditure an amount of Rs.18,93,370/- has been incurred out of Plan & UPE Grants during 2017-18 for Patents, directly shown as Intangible Assets in the Balance Sheet


Section Officer (A/c)


Asst. Finance Officer


Joint Registrar (Finance)


Finance Officer

Schedule 11 - Income from Investments

Amount in Rs.

Particulars	Earmarked / Endowment Funds		Plan / Non-Plan	
	Current Year	Previous Year	Current Year	Previous Year
	2017-18	2016-17	2017-18	2016-17
1. Interest				
a. On Government Securities	-	-	-	-
b. On Debentures & Bonds	27,98,722	12,88,767	-	-
2. Interest on Term Deposits / Interest Bearing Advances	8,52,85,786	6,52,22,274	6,27,52,199	5,07,45,360
3. On Savings Accounts with Scheduled Banks	12,04,703	20,33,050	-	-
Total	8,92,89,211	6,85,44,091	6,27,52,199	5,07,45,360
Transferred to Corpus Fund and respective Earmarked / Endowment Fund	8,92,89,211	6,85,44,091		
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



Joint Registrar (Finance)



Finance Officer

Schedule 12 - Interest Earned

Particulars	Amount in Rs.	
	Current Year 2017-18	Previous Year 2016-17
1. On Savings Accounts with Scheduled Banks	1,32,29,470	2,54,25,078
2. On Loans		
a. Employees/Staff	-	-
b. Others	-	-
3. On Debtors and other Receivables	-	-
Total	1,32,29,470	2,54,25,078


Section Officer (A/c)


Asst. Finance Officer


Joint Registrar (Finance)

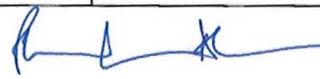

Finance Officer

Schedule 13 – Other Income

Particulars	Amount in Rs.	
	Current Year 2017-18	Previous Year 2016-17
A. Income from Land & Buildings		
1. Licence Fee from Quarters	1,05,29,918	1,24,52,839
2. Electricity Charges	3,35,18,130	3,40,68,204
3. Water Charges	48,42,801	52,64,162
4. Conservancy Charges	2,03,364	2,82,219
5. Rent from Guest House	65,36,450	70,73,633
6. Rent from Shops, Accommodation-Post Office, Bank etc.	88,79,101	1,07,60,746
B. Others		
1. Leave Salary and Pension Contribution	4,35,858	1,31,451
2. RTI fees	4,167	6,726
3. Charges for use of Transport	30,100	34,200
4. Income from Royalty	-	1,375
5. Surplus on Sale/Disposal of Assets	6,32,052	3,88,615
6. CGHS Recoveries	78,11,031	74,50,814
7. Misc. receipts (Sale of tender form, waste paper, etc.)	1,27,100	1,00,000
8. Miscellaneous income (Sale Proceeds of unserviceable stores/empties, Prospectus, Fines and Penalties, other miscellaneous income)	1,62,51,543	1,16,68,934
Total	8,98,01,614	8,96,83,919


Section Officer (A/c)


Asst. Finance Officer


Joint Registrar (Finance)


Finance Officer

Schedule 14 – Prior Period Income

Amount in Rs.

Particulars	Current Year 2017-18	Previous Year 2016-17
1 Prior Period Income	4,00,96,175	2,86,442
2 Income from Investment	-	-
3 Interest earned	-	-
4 Other Income	-	-
Total	4,00,96,175	2,86,442


Section Officer (A/c)


Asst. Finance Officer


Joint Registrar (Finance)


Finance Officer

Schedule 15 – Establishment Expenses

Amount in Rs.

Particulars	Current Year 2017-18			Previous Year 2016-17		
	Plan	Non Plan	Total	Plan	Non Plan	Total
a Salaries, Wages and Allowances	1,34,07,937	1,58,49,33,179	1,59,83,41,116	1,51,37,871	1,53,63,67,464	1,55,15,05,335
b Contribution to Provident Fund	-	45,07,731	45,07,731	-	46,20,106	46,20,106
c Bonus	-	-	-	81,169	1,07,90,429	1,08,71,598
d Leave Travel Concession	-	1,92,08,670	1,92,08,670	-	3,83,85,236	3,83,85,236
e Medical Reimbursement	-	3,59,73,811	3,59,73,811	-	3,65,89,819	3,65,89,819
f Reimbursement of Tuition Fees	-	96,05,132	96,05,132	-	99,49,188	99,49,188
g Staff Welfare Expenses	-	2,11,03,150	2,11,03,150	-	2,19,43,874	2,19,43,874
h Employees' Retirement and Terminal Benefits (Pension, Gratuity, Leave Encashment)	8,43,781	2,31,17,07,651	2,31,25,51,432	17,22,015	2,09,41,86,963	2,09,59,08,978
i Fees & Honorarium	4,30,595	1,47,48,375	1,51,78,970	5,35,189	1,65,71,872	1,71,07,061
j Leave Salary and Pension Contribution	4,54,622	20,26,163	24,80,785	-	9,17,423	9,17,423
Gross Total	1,51,36,935	4,00,38,13,862	4,01,89,50,797	1,74,76,244	3,77,03,22,374	3,78,77,98,618

Section Officer (A/c)

Asst. Finance Officer

Joint Registrar (Finance)

Finance Officer

Schedule 15A - Employees Retirement & Terminal Benefits

Amount in Rs.

	Pension	Gratuity	Leave Encashment	Total
Opening Balance	9,11,57,38,703	53,36,32,193	69,40,20,374	10,34,33,91,270
Addition : Capitalized value of Contributions Received from other Organizations	70,21,909	38,55,147	59,75,617	1,68,52,673
Total (a)	9,12,27,60,612	53,74,87,340	69,99,95,991	10,36,02,43,943
Less : Actual Payment during the Year 2017-18 (b)	51,18,18,349	4,71,95,572	4,54,98,509	60,45,12,430
Balance Available on 31.03.2018 [c] = (a-b)	8,61,09,42,263	49,02,91,768	65,44,97,482	9,75,57,31,513
Provision required on 31.03.18 as per Acturial Valuation (d)	10,41,28,30,206	77,47,29,485	80,20,62,503	11,98,96,22,194
A. Provision to be made in 2017-18 (d-c)	1,80,18,87,943	28,44,37,717	14,75,65,021	2,23,38,90,681
B. Contribution to New Pension Scheme				5,06,56,613
C. Medical Reimbursement to Retired Employees				2,65,03,728
D. Travel to Hometown on Retirement				12,60,410
E. Deposit Linked Insurance Payment				2,40,000
Total (A+B+C+D+E)				2,31,25,51,432


Section Officer (A/c)


Asst. Finance Officer


Joint Registrar (Finance)


Finance Officer

Schedule 16 – Academic Expenses

Amount in Rs.

Particulars	Current Year 2017-18			Previous Year 2016-17		
	Plan	Non Plan	Total	Plan	Non Plan	Total
1 Laboratory Running Expenses	1,97,28,884	42,27,988	2,39,56,872	2,34,13,435	42,30,286	2,76,43,721
2 Fieldwork / Participation in Conferences	63,07,077	21,18,227	84,25,304	94,53,358	33,98,318	1,28,51,676
3 Teaching Aids	-	5,98,046	5,98,046	-	10,35,640	10,35,640
4 Seminars / Workshops	53,71,897	7,56,022	61,27,919	1,08,16,556	3,95,948	1,12,12,504
5 Payment to Guest Faculty	6,08,030	14,14,897	20,22,927	27,22,930	7,33,270	34,56,200
6 Research Activities	1,13,63,856	-	1,13,63,856	75,66,994	93,600	76,60,594
7 Examination Expenses	66,50,879	5,37,89,780	6,04,40,659	6,49,491	3,69,07,778	3,75,57,269
8 Student Welfare Expenses	49,000	4,30,31,637	4,30,80,637	38,46,588	3,70,15,863	4,08,62,451
9 Scholarship/Stipend to Students	19,23,435	18,03,61,857	18,22,85,292	12,79,85,043	2,84,29,617	15,64,14,660
10 Journals & Publications	2,98,86,826	1,19,50,330	4,18,37,156	1,92,22,988	1,17,38,942	3,09,61,930
11 Miscellaneous Academic Expenses	10,69,509	24,86,449	35,55,958	9,75,243	15,66,092	25,41,335
Gross Total	8,29,59,393	30,07,35,233	38,36,94,625	20,66,52,626	12,55,45,354	33,21,97,980

Section Officer (A/c)

Asst. Finance Officer

Joint Registrar (Finance)

Finance Officer

Schedule 17 – Administrative Expenses and General Expenses

Amount in Rs.

Particulars	Current Year 2017-18			Previous Year 2016-17		
	Plan	Non Plan	Total	Plan	Non Plan	Total
A Infrastructure						
I) Rent, Rates & Taxes	-	9,76,09,329	9,76,09,329	-	9,76,09,329	9,76,09,329
II) Electricity Expenses	2,00,59,460	18,55,82,995	20,56,42,455	12,05,65,329	10,52,93,790	22,58,59,119
III) Water Expenses	1,56,76,023	8,72,48,626	10,29,24,649	3,15,98,383	8,96,45,004	12,12,43,387
IV) Security Expenses	-	17,37,50,956	17,37,50,956	-	9,52,25,285	9,52,25,285
V) Generator Running Expenses	1,02,310	12,00,970	13,03,280	3,02,244	13,15,562	16,17,806
VI) E-Governance	21,69,721	14,37,386	36,07,107	13,62,399	-	13,62,399
B Communication						
I) Postage & Telegram	4,686	6,94,864	6,99,550	32,714	7,73,070	8,05,784
II) Telephones & Fax	4,763	38,35,975	38,40,738	12,794	44,11,871	44,24,665
III) Internet Connectivity Charges	12,363	15,58,966	15,71,329	1,09,640	3,44,638	4,54,278
C Others						
I) Printing and Stationery (consumption)	10,89,740	38,05,131	48,94,871	23,49,558	54,43,603	77,93,161
II) Newspapers & Periodicals	18,406	4,27,154	4,45,560	26,628	5,62,044	5,88,672
III) Entertainment Expenses	1,84,228	25,96,648	27,80,876	2,80,720	24,31,839	27,12,559
IV) TA to Candidates	-	1,65,524	1,65,524	-	25,562	25,562
V) Labour Charges, Daily Wages & Contract Labour	3,94,806	20,14,25,532	20,18,20,338	3,00,119	14,00,67,825	14,03,67,944
VI) Local Conveyance	93,503	10,44,175	11,37,678	1,53,113	9,81,151	11,34,264
VII) Conservancy Expenses	-	1,44,76,799	1,44,76,799	63,000	88,59,411	89,22,411
VIII) Liveries	-	22,34,984	22,34,984	-	10,05,076	10,05,076
IX) Photocopying Charges	2,32,850	6,64,827	8,97,677	4,55,827	7,10,868	11,66,695
X) Subscriptions to Academic Institutions	12,500	1,33,063	1,45,563	75,744	1,78,925	2,54,669
XI) TA to Members of Advisory Committes, etc.	1,70,986	32,24,129	33,95,115	8,13,407	23,92,559	32,05,966
XII) Advertisment and Publicity	-	7,75,160	7,75,160	1,12,150	3,49,611	4,61,761
XIII) Legal Expenses	-	2,72,599	2,72,599	-	4,55,841	4,55,841
Total	4,02,26,345	78,41,65,792	82,43,92,137	15,86,13,769	55,80,82,864	71,66,96,633

Section Officer (A/c)

Asst. Finance Officer

Joint Registrar (Finance)

Finance Officer

Schedule 18 - Transportation Expenses

Amount in Rs.

Particulars	Current Year 2017-18			Previous Year 2016-17		
	Plan	Non Plan	Total	Plan	Non Plan	Total
1 Vehicles (owned by institution)						
a) Running Expenses	-	6,72,749	6,72,749	-	6,35,314	6,35,314
b) Repairs & Maintenance	-	5,16,359	5,16,359	7,500	4,71,186	4,78,686
c) Insurance Expenses	-	1,32,797	1,32,797	-	15,898	15,898
2 Vehicles taken on Rent/Lease						
a) Rent/Lease Expenses	-	-	-	-	-	-
3 Vehicle (Taxi) Hiring Expenses	-	3,40,350	3,40,350	-	4,15,924	4,15,924
Total	-	16,62,255	16,62,255	7,500	15,38,322	15,45,822


Section Officer (A/c)


Asst. Finance Officer


Joint Registrar (Finance)


Finance Officer

Schedule 19 – Repairs & Maintenance

Amount in Rs.

Particulars	Current Year 2017-18			Previous Year 2016-17		
	Plan	Non Plan	Total	Plan	Non Plan	Total
a) Cleaning Material & Services	9,892	17,70,514	17,80,406	1,60,178	21,16,711	22,76,889
b) Gardening	-	14,79,763	14,79,763	-	7,68,870	7,68,870
c) Maintenance of Buildings	61,43,663	38,77,302	1,00,20,965	79,89,463	44,52,595	1,24,42,058
d) Maintenance of Estate	97,92,456	1,02,62,418	2,00,54,874	99,94,036	80,10,299	1,80,04,335
e) Maintenance of Office Equipment	20,55,733	37,73,502	58,29,235	1,03,94,256	55,85,110	1,59,79,366
f) Maintenance of Computers	19,97,891	52,98,607	72,96,498	34,55,837	52,78,893	87,34,730
g) Maintenance of Furniture & Fixtures	2,05,558	5,21,689	7,27,247	1,57,591	7,90,012	9,47,603
h) Maintenance of Lab Equipments	43,71,957	12,06,602	55,78,559	1,10,62,927	9,28,327	1,19,91,254
i) Book Binding Charges	2,200	66,231	68,431	6,000	1,93,023	1,99,023
Gross Total	2,45,79,350	2,82,56,627	5,28,35,977	4,32,20,288	2,81,23,840	7,13,44,128


Section Officer (A/c)


Asst. Finance Officer


Joint Registrar (Finance)


Finance Officer

Schedule 20 - Finance Costs

Amount in Rs.

Particulars	Current Year 2017-18			Previous Year 2016-17		
	Plan	Non Plan	Total	Plan	Non Plan	Total
a) Bank Charges	-	8,73,828	8,73,828	-	3,56,261	3,56,261
b) Others (specify)	-	-	-	-	-	-
Total	-	8,73,828	8,73,828	-	3,56,261	3,56,261


Section Officer (A/c)


Asst. Finance Officer


Joint Registrar (Finance)


Finance Officer

Schedule 21 - Other Expenses

Amount in Rs.

Particulars	Current Year 2017-18			Previous Year 2016-17		
	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	-	-	-	-	-	-
ii) Other Miscellaneous Administrative Expenses	89,459	36,99,041	37,88,500	7,62,273	39,65,112	47,27,385
Total	89,459	36,99,041	37,88,500	7,62,273	39,65,112	47,27,385



Section Officer (A/c)



Asst. Finance Officer



Joint Registrar (Finance)



Finance Officer

Schedule 22 – Prior Period Expenses

Amount in Rs.

Particulars	Current Year 2017-18			Previous Year 2016-17		
	Plan	Non Plan	Total	Plan	Non Plan	Total
1. Establishment Expenses	4,45,500	36,41,394	40,86,894	4,27,651	26,79,994	31,07,645
2. Academic Expenses	68,56,362	35,06,666	1,03,63,028	32,20,337	24,79,457	56,99,794
3. Administrative Expenses	2,04,408	3,05,03,211	3,07,07,619	19,02,029	2,36,43,613	2,55,45,642
4. Transportation Expenses	-	6,975	6,975	-	-	-
5. Repair & Maintenance Expenses	3,28,841	5,26,937	8,55,778	99,23,345	7,41,369	1,06,64,714
Total	78,35,111	3,81,85,184	4,60,20,295	1,54,73,362	2,95,44,433	4,50,17,795


Section Officer (A/c)


Asst. Finance Officer


Joint Registrar (Finance)


Finance Officer

**SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE YEAR
ENDED 31st MARCH 2018**



JAWAHARLAL NEHRU UNIVERSITY

SCHEDULE: 23: SIGNIFICANT ACCOUNTING POLICIES

1. BASIS FOR PREPARATION OF ACCOUNTS

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

2. REVENUE RECOGNITION

- 2.1 Fees from Students (except Tuition Fees), Sale of Admission Forms, Royalty and Interest on Savings Bank account are accounted on cash basis. Tuition Fees collected separately for each semester is accounted on accrual basis.
- 2.2 Income from Land, Buildings and Other Property and Interest on Investments (except of Endowment Funds) are accounted on accrual basis. Investments against most individual Endowment Funds are small and moreover, presenting the income with inclusion of accrued interest would also not reflect correctly the amount actually available for expenditure on the objects of the respective funds.
- 2.3 Interest on interest bearing advances to staff for House Building, Purchase of Vehicles and Computers is accounted on accrual basis every year, though the actual recovery of interest starts after the full repayment of the Principal.

3. FIXED ASSETS AND DEPRECIATION

- 3.1 Fixed assets are stated at cost of acquisition including inward freight, duties and taxes and incidental and direct expenses related to acquisition, installation and commissioning.
- 3.2 Gifted / Donated assets are valued at the declared value where available; if not available the value is estimated based on the present market value and the physical condition of the asset. They are set-up by credit to Capital Fund and merged with the Fixed Assets of the University. Depreciation is charged at the rates applicable to the respective assets.
- 3.3 Books received as gifts, are valued at selling prices printed on the books. Where they are not printed, the value is based on assessment.

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

Tangible Assets

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

Intangible Assets (Amortization)

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

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

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 **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

Joint Registrar (Finance)

2.7.18

Finance Officer

SCHEDULE: 24:

CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS

1. CONTINGENT LIABILITIES:

- 1.1 As on 31.03.2018, 81 (Previous Year 74) Court Cases filed against JNU, by former / present employees of JNU, tenants and contractors and arbitration cases with contractors, were pending for decisions. The suits filed by employees were establishment related viz promotions, increments, pay scales, termination etc. The quantum of the claims is not ascertainable. The claim in the suits and arbitration cases by contractors amounted to Rs. 20.04 Lakhs (Previous year Rs.40.51 lakhs)
- 1.2 Letters of Credit opened by the Bank on behalf of JNU and outstanding as on 31.3.18 - Rs. 0.77 Crores (Previous year Rs.0.63 Crores).

2. CAPITAL COMMITMENTS

The Value of contracts remaining to be executed on Capital Account and not provided for (Net of Advances) amounted to Rs. 63.22 Crores as on 31.03.18 (Previous year Rs. 62.34 Crores).

3. FIXED ASSETS:

- 3.1 Additions in 2017-18 to Fixed Assets in Schedule 5 include Assets purchased out of Plan Funds (Rs.26,66,00,932/-), Non-Plan Funds (Rs.87,98,634/-), Corpus Fund (Rs.98,792/-), Endowment Funds (Rs.68,593/-), Sponsored Projects (Rs.37,92,786/-) and Library Books and other assets of the value of Rs.8,43,709/- 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 1.4.2017 Rs.	Additions during the year Rs	Total Rs.	Depreciation Opening Balance	Notional Depreciation for the Year Rs.	Total Depreciation	Total Book value on 31.3.2018 Rs.
Laboratory Equipment	73,04,61,882	6,48,19,927	79,52,81,809	23,05,32,501	6,36,22,545	29,41,55,046	50,11,26,763
Computers	1,21,16,556	25,09,145	1,46,25,701	63,30,511	29,25,140	92,55,651	53,70,050
Electricals & Other Equipments	36,90,557	4,41,270	41,31,827	3,21,490	2,06,591	5,28,081	36,03,746

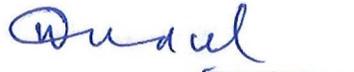
- 3.4 The University has given land measuring 159.13 acres out of total area of 1011.45 Acres to ICSSR, NII, KVS, NSC/IUAC, DELNET, UGC, AICTE, IIMC, ICGEB, DVB and NIPGR on lease basis. The ownership of the Buildings and the area on which the buildings are constructed as well as the area surrounding the buildings vests with the University.
4. **Patents** - An accounting policy in respect of expenditure on Patents was evolved for the first time during 2011-12. The expenditure incurred on Patents granted during the years 2008-09 and 2010-11 and the expenditure on the applications for Patents pending as on 31.03.11 were set up in the accounts of 2011-12, by credit to Capital Fund. The expenditure incurred in 2012-13, 2013-14, 2014-15, 2015-16, 2016-17 and 2017-18 has directly been debited to the head. Amortization on Patents is however created as part of Academic expenses. Amortization on patents during the year amounting to Rs.3,18,065/- forms the part of Academic expenses and not the Depreciation in Income & Expenditure A/c.
5. **Grants** - The University was recognized as a University with Potential for excellence, in the year 2014-15. Plan Grant to the extent of Rs. 60 Crores was sanctioned by UGC towards expenditure on University Potential for Excellence. A sum of Rs. 30 Crores was released in 2014-15 and has been accounted in schedule & distinctly under Plan Grant. UGC Plan grants receipts during the year include the grants of Rs.5,39,82,071/- for which sanction received in FY 2017-18 but amount received in FY 2018-19. Non-Plan Unutilized grants of Rs.35,71,95,156/- consist of 7th CPC for Faculty & Non-Faculty salary and Other Components namely Leave Encashment, I.T.C, Children Education Allowance, Retirement Benefits and Medical Reimbursement.

6. **Deposit Liabilities** – The amount outstanding as Earnest Money Deposit & Security Deposits of Rs. 11,18,882/- towards unclaimed deposits, prior to the Financial Year 2014-15 was transferred to Revenue Account and accounted as Miscellaneous Income in the year 2016-17. A sum of Rs.42,89,629/- was similarly transferred in 2017-18 to the Revenue Account.
7. **Nippon Foundation Fund**- During the year 2013-14 there was a change in the Accounting Policy for this fund. Till 23.9.2013, the entire corpus of the fund was invested in Bahrain. The first part of US Dollars 250,000 was invested separately and the interest earned was added and reinvested. The second part of US Dollars 750,000 was also invested but the interest was transferred to JNU's account in SBI every quarter. This was used for the expenditure on Fellowship to students. On 24.9.2013, US Dollars 300,000 was transferred to JNU's A/c in SBI (Rupee equivalent Rs.1,86,94,500/-), and US Dollars 8,12,476.29 (Corpus USD 7,00,000 + interest of USD 1,12,476.79) retained in SBI Bahrain in Fixed Deposit. The amount of Rs.1,86,94,500/- along with Rs.13,05,500/- out of the Savings Bank balance, was converted into 3 Term Deposits of Rs.70 Lakhs, Rs.70 Lakhs and Rs.60 Lakhs in the year 2013-14. The quarterly interest on the deposits is credited to the Savings Bank a/c of the fund by the State Bank of India for disbursing the Fellowships.
8. **Retirement Benefits**- As per UGC guidelines during the Year 2012-13, the Retirement benefits and Establishment expenditure paid against Plan posts has been debited to Plan grants only.
9. **CURRENT ASSETS, LOANS AND ADVANCES**
In the opinion of the Management, the current assets, loans and advances have a value on realization in the ordinary course, equal at least to the aggregate amount shown in the Balance Sheet.
10. The details of balances in Saving Bank Account, Current Account (Pensions) and Fixed Deposits Accounts with Banks are enclosed as attachment 'A'.
11. Previous years figure have been regrouped wherever necessary.
12. Figures in the Final accounts have been rounded off to the nearest rupee.
13. Schedules 1 to 21 are annexed to and form an integral part of the Balance Sheet at 31st March 2018 and the Income & Expenditure account for the year ended on that date.

14. As the Provident Fund Accounts and the New Pension Scheme Account are owned by the members of those funds and not by the University, these accounts were separated from the University's Accounts from 2004-05. However, a Receipts & Payments Accounts, an Income & Expenditure Account (on Accrual basis) and a Balance Sheet of the Provident Fund Accounts as well as the New Pension Scheme for the year 2017-18 have been attached, to the University's Accounts. A large portion of the New Pension Scheme funds (Rs.39.80 Crores) in respect of 750 employees who have been allotted PRA Numbers has been transferred up to 31.3.2018 to National Securities Depository Limited (NSDL) – Central Record keeping Agency (CRA).
15. The expenditure under Plan Column consist of Development Plan Capital Grant (035) and Plan Schemes as per UGC norms. The expenditure under Non-Plan Grants consist of Maintenance Grants under Salary(036) and Recurring(031) as per UGC norms.
16. The University has adopted the Revised Formats of Accounts for Financial Reporting from Financial Year 2014-15 based on the recommendation of MHRD vide letter No. 29-4/2012-IFD dated 17th April, 2015.



Section Officer (A/c)



Asst. Finance Officer



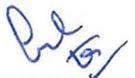
Joint Registrar (Finance)



Finance Officer

JAWAHARLAL NEHRU UNIVERSITY
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2018

			Amount in Rs.		
Receipts	Current Year	Previous Year	Payments	Current Year	Previous Year
I. Opening Balances			I. Expenditures:		
a) Cash in hand	5,42,392	4,65,083	a) Establishment	75,89,37,916	74,74,68,235
b) Bank Balances			b) Administrative	77,55,42,365	69,37,16,583
- in Current Accounts	4,06,91,484	16,495	c) Academic	30,09,73,640	28,94,43,052
- in Savings Accounts	93,43,18,619	79,15,42,491	d) Transportation Expenses	13,73,712	13,54,001
- in Deposit Accounts		-	e) Repairs and Maintenance	4,27,56,453	6,39,23,494
II. Grants Received	3,85,47,59,828	3,32,34,29,678	f) Finance Cost	8,73,828	3,56,261
a) Plan - Govt. of India			II. f) Prior Period Expenses	3,72,61,737	3,12,76,548
b) Plan - UGC			III. Corpus Fund	2,11,86,846	1,05,23,965
c) Non Plan - UGC			IV. Payments against Earmarked / Endowment Funds	6,47,89,236	20,60,76,226
III. Academic Receipts	6,89,37,852	7,11,14,110	V. Payments against Sponsored Projects /Schemes	41,90,31,608	61,05,70,655
IV. Capital/Corpus Fund	4,45,88,557	3,34,97,822	V. Payments against Sponsored Fellowships / Scholarships	18,44,40,188	19,72,45,805
V. Receipts against Earmarked /Endowments Funds	18,40,65,988	23,59,29,692	Investments	77,19,83,209	58,70,33,661
VI. Receipts against Sponsored Projects/ Schemes	49,82,11,096	69,93,10,603	a) Out of Earmarked / Endowments Funds		
VII. Receipts against Sponsored Fellowships / Scholarships	16,71,53,021	24,89,98,356	b) Out of Own Funds (Investment - Others)		
VIII. Income on Investments	7,82,44,793	6,65,18,577	VII. Term Deposits with Scheduled Banks	7,40,37,51,202	2,23,38,65,585
a) Earmarked / Endowment funds			Expenditure on Fixed Assets & Capital work-in progress		
b) Other investments			a) Fixed Assets	9,23,18,212	18,73,49,866
IX. Interest Received	1,32,29,470	2,54,25,078	b) Capital Work-in-progress	3,87,223	56,27,248
a) Bank Deposits			IX. Other Payments including Statutory Payments	6,39,71,984	6,05,13,574
b) Savings Bank Accounts			X. Grants Refunded	12,46,53,780	17,83,35,815
X. Investments	75,16,71,170	44,50,94,091	XI. Deposits & Advances	34,31,20,931	50,52,45,826
XI. Term Deposits with Scheduled Banks	7,60,33,23,610	2,90,69,89,661	Other Payments		
XII. Other Income	9,15,26,016	3,73,20,348	XII. a) Salary Related Payments	1,57,87,67,816	1,53,58,92,138
XIII. Deposits and Advances	23,55,61,600	15,52,07,546	a) Closing Balances		
XIV. Misc. Receipts including Statutory Receipts	1,99,85,566	5,68,25,189	b) Cash in hand	3,34,411	5,42,392
XV. Other Receipts [Current Assets(Receivables)]	8,75,75,361	2,36,86,215	Bank Balances		
			- In Current Accounts	5,33,78,069	4,06,91,484
			- In Savings Accounts	1,63,45,52,056	93,43,18,619
Total	14,67,43,86,422	9,12,13,71,033	Total	14,67,43,86,422	9,12,13,71,033


Section Officer (A/c)


Asst. Finance Officer


Joint Registrar (Finance)

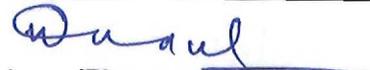

Finance Officer

PROVIDENT FUND ACCOUNT

Balance Sheet as at March 31, 2018

Amount 31-Mar-17	Liability	Amount 31-Mar-18	Amount 31-Mar-17	Assets	Amount 31-Mar-18
1,06,92,81,343	GPF Opening Balance 1,06,92,81,343 Less: Subscription for March 17 1,30,61,140 <hr/> 1,05,62,20,203 Add: Subscription in the year 20,67,25,211 Add: Subscription for March 18 1,43,77,488 Add: Interest Credited 7,93,72,222 Less: Advance/withdrawal 19,84,33,016	1,15,82,62,108	1,21,81,27,275	Investment Investment as at 31/03/2017 1,21,81,27,275 Less: accrued interest in r/o 30 Zero rated Bonds added in Invest. Upto pr yr now shown separately as accrued interest 19,99,20,467 <hr/> 1,01,82,06,808 Add: Investment during the year 19,05,96,000 Less: Invest encashed during the yr 13,38,57,000	1,07,49,45,808
17,87,01,053	CPF Opening Balance 17,87,01,053 Less: Subscription for March 17 14,37,676 <hr/> 17,72,63,377 Add: Subscription in the year 1,76,96,458 Add: Subscription for March 18 14,55,055 Add: Interest Credited 1,33,85,557 Less: Advance/withdrawal 2,84,25,057	18,13,75,390	1,76,58,243	Interest accrued but not due Accrued interest as on 31.03.2017 1,76,58,243 Add: Accrued interest in r/o 30 Zero rated bonds added in invest upto previous year 19,99,20,467 Add: Intt accrued during the year 5,70,50,097 Add: Intt accrued during previous year but not accounted for earlier including short credited accrued intt years of previous year now accounted for 2,42,46,163 Less: Accrued Intt written back due to encashment etc 5,96,22,628	23,92,52,342
9,96,71,412	University Contribution Opening Balance 9,96,71,412 Less: Contribution for March 17 3,47,752 <hr/> 9,93,23,660 Add: Subscription in the year 47,96,296 Add: Contribution for March 18 8,21,431 Add: Interest Credited 82,39,518 Less: Advance/withdrawal 1,42,18,781	9,89,62,124	1,48,46,568	Subscription due for March 18 GPF 1,43,77,488 CPF 14,55,055 UC 8,21,431	1,66,53,974
	Gratuity, CPV etc, received in PF A/c transferable to Maintenance A/c	8,17,996	12,09,62,339 7,31,349	Auto Sweep Investments Tax recovered on intt pending refund from Income Tax	16,37,37,919 10,13,248
4,65,54,950	Interest Reserve Opening Balance 4,65,54,950 Add: Excess of Income over Expenditure 2,65,58,217	7,31,13,167	2,18,82,984	Cash in Hand SBI JNU Branch-I 1,50,87,180 SBI JNU Branch-II 1,311 ICICI Bank 18,39,003	1,69,27,494
1,39,42,08,758	Total	1,51,25,30,785	1,39,42,08,758		1,51,25,30,785


Section Officer (A/c)


Asst. Finance Officer

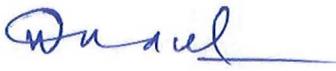

Joint Registrar (Finance)


Finance Officer

PROVIDENT FUND ACCOUNT
Income and Expenditure Account for the Year Ended 31/03/18

					Amount in Rs.
Amount 31-Mar-17	Expenditure	Amount 31-Mar-18	Amount 31-Mar-17	Income	Amount 31-Mar-18
805	Bank Charges	1,401	8,92,32,525	Interest earned on Investment	10,58,83,283
	Interest Credited to:			Add: Interest accrued on 03/18	5,70,50,097
7,80,50,307	GPF Account	7,93,72,222		Less: Interest accrued written back due to encashment of Investment etc.	5,96,22,628
1,38,03,193	CPF Account	1,33,85,557		Add: Interest accrued during previous year but not accounted for earlier including short credited accrued	2,42,46,163
82,08,602	University Contribution	82,39,518			12,75,56,915
-	Excess of Income over Expenditure	2,65,58,217	1,08,30,382	Deficit (Excess of Expenditure over Income)	-
10,00,62,907	Total	12,75,56,915	10,00,62,907	Total	12,75,56,915


Section Officer (A/c)


Asst. Finance Officer


Joint Registrar (Finance)


Finance Officer

PROVIDENT FUND ACCOUNT
Receipts and Payments Accounts for the Financial Year 2017-18

		Amount in Rs.				
Previous Year	Receipts	Current Year	Previous Year	Payments	Current Year	
	Opening Balance as on 1/4/17		19,00,95,927	GPF Adv./Withdrawal	19,84,33,016	
	SBI, JNU Branch- I	2,12,54,005	2,89,91,825	CPF Adv./Withdrawal	2,84,25,057	
	SBI, JNU Branch -II	5,75,861	75,77,212	University Contribution	1,42,18,781	
95,63,018	ICICI Bank	53,118	2,18,82,984	Bank Charges	1,401	
5,73,03,003	Auto Sweep as on 31/03/2017	12,09,62,339	13,44,62,794	Investment during the year	19,05,96,000	
			12,09,62,339	Auto Sweep Bal as on 31.03.2018	16,37,37,919	
	GPF Subscription	20,67,25,211	1,07,528	TDS Deducted on Auto Sweep	2,81,899	
	CPF Subscription	1,76,96,458				
19,25,13,790	University Contribution	47,96,296	22,92,17,965	Closing Balance as on 31/03/2018		
14,50,00,000	Investment Encashed	13,38,57,000		SBI, JNU Branch- I	1,50,87,180	
9,94,70,380	Interest on investment	10,35,98,216		SBI, JNU Branch- II	1,311	
	Interest on Auto Sweep	22,85,067	2,18,82,984	ICICI Bank	18,39,003	
-	Gratuity, CVP etc. received in PF A/C- transferable to Maintenance A/C	8,17,996				
2,31,223	Excess interest of previous year recovered from pensioners	-				
50,40,81,414	Total	61,26,21,567	50,40,81,414	Total	61,26,21,567	


Section Officer (A/c)


Asst. Finance Officer


Joint Registrar (Finance)


Finance Officer

NPS Tier - I Account
Balance Sheet as at March 31, 2018

Amount in Rs.

Amount 31-Mar-17	Liabilities	Amount 31-Mar-18	Amount 31-Mar-17	Assets	Amount 31-Mar-18
	NPS Tier -I Account			NPS Tier - I Account	
84,31,513	Opening Balance 84,31,513		1,08,036	Subscription due for 3/18	-
	Less: Sub. For 3/2017 1,08,036				
	83,23,477		1,48,96,541	Auto Sweep Investments	95,27,074
	Add: Sub+UC 6,18,694				
	Add: Interest Credited -		1,19,430	Interest Accrued on Auto Sweep as on 31.03.2018	83,048
	89,42,171				
	Less: Transferred to NSDL& Fund A/C 83,32,217				
	Add: Sub+UC 3/2017 -	6,09,954	36,290	Tax recovered on interest pending refund from Income Tax Deptt.	36,290
8,11,612	Amount due to Maint. A/c as on 31.3.18 8,11,612				
	Add: Excess Contribution received during the year 1,04,608				
	Less: Amt trfd to Maint. A/c 75,782	8,40,438			
75,12,243	Excess of Income over Expenditure Balance as on 31.03.2017 75,12,243		15,95,071	Balance at Bank	5,391
	Add: Excess of Income over Exp. during the year 6,89,168	82,01,411			
1,67,55,368	Total	96,51,803	1,67,55,368	Total	96,51,803


Section Officer (A/c)


Asst. Finance Officer


Joint Registrar (Finance)


Finance Officer

NPS Tier - I Account

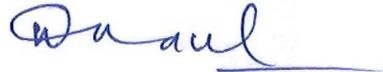
Income and Expenditure Account for the Financial Year 2017-18

Amount in Rs.

Amount 31-Mar-17	Expenditure	Amount 31-Mar-18	Amount 31-Mar-17	Income	Amount 31-Mar-18
	- Interest Credited to Subscribers Account	-	18,61,476	Interest credited in Operative Saving Account & Auto Sweeps	7,25,550
	6 Bank Charges	-		Add: Interest Accrued on Auto Sweeps as on 31.03.2018	83,048
18,61,470	Excess of Income over Expenditure	6,89,168		Less: Interest Accrued on Auto Sweeps as on 31.03.2017	1,19,430
18,61,476	Total	6,89,168	18,61,476	Total	6,89,168



Section Officer (A/c)



Asst. Finance Officer



Joint Registrar (Finance)



Finance Officer

NPS Tier - I Account
Receipt and Payments Account for the Financial Year 2017-18

Amount in Rs.

Previous Year	Receipt	Current Year	Previous Year	Payments	Current Year
7,33,390	Opening Balance as on 1/04/2017	15,95,071	1,58,29,934	Amount transferred to NSDL	80,11,999
-	Auto Sweep as on 31/03/2017	1,48,96,541	-	Amount transferred to Fund Account	3,20,218
	Own Contribution 3,09,347				
23,14,736	University Contribution 3,09,347	6,18,694	1,48,96,541	Auto Sweep Investments	95,27,074
-	NPS amount in respect of employees whose cont. is sent to their ex. Employer wrongly trfd to NPS a/c payable to Maintenance Account	1,04,608		- NPS amount in respect of employees whose contribution is sent to their ex. Employer wrongly transferred to NPS A/c - transferred to Maint.A/c	75,782
			63,378	Excess Contribution Refunded	-
17,42,046	Interest credited in Operative Saving Account	5,59,905	5,242	TDS@10%	-
-	Interest on Auto Sweep Investments	1,65,645		6 Bank Charges	-
2,76,00,000	Auto Sweep Encashed	-	15,95,071	Closing Balance as on 31/03/2018	5,391
3,23,90,172	Total	1,79,40,464	3,23,90,172	Total	1,79,40,464



Section Officer (A/c)



Asst. Finance Officer



Joint Registrar (Finance)



Finance Officer

Separate Audit Report on the Account of Jawaharlal Nehru University, Delhi for the year ended 31 March 2018

We have audited the attached Balance Sheet of Jawaharlal Nehru University (JNU), Delhi as on 31 March 2018, Income & Expenditure Account and Receipts and Payments Accounts for the year ended on that date under Section 19(2) of the Comptroller and Auditor General's (Duties, Powers & Conditions of Service) Act, 1971 read with Section 20(1) of the JNU Act, 1966. These financial statements are the responsibility of the management of JNU. Our responsibility is to express an opinion on these financial statements based on our audit.

2. This Separate Audit Report contains the comments of the Comptroller and Auditor General of India (CAG) on the accounting treatment only with regard to classification, conformity with the best accounting practices, accounting standards and disclosure norms, etc. Audit observations on financial transactions with regard to compliance with the Law, Rules & Regulations (Propriety and Regularity) and efficiency-cum performance aspects, etc., if any, are reported through Inspection Reports/CAG's Audit Reports separately.

3. We have conducted our audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. An audit includes examining, on test basis, evidences supporting the amounts and disclosure in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management as well as evaluating the overall presentation of financial statements. We believe that our audit provides a reasonable basis for our opinion.

4. Based on our audit, we report that:

i We have obtained all the information and explanations, which to the best our knowledge and belief were necessary for the purpose of our audit;

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

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

iv We further report that:

A. Balance Sheet

A.1 Assets

A.1.1 Loans Advances and Deposits (Schedule 8) - Rs. 34.51 crore

Receipts Awaiting bank transfer-Rs.4.58 crore

The above includes an amount of Rs. 4.53 crore representing balance as on 31 March 2018 in the SBI account No. 32192598738 (internal collection account) and should have been shown under Current Assets - Bank Balances. This resulted in understatement of Current Assets and overstatement of Loans, Advances & Deposits by Rs. 4.53 crore.

B. Grants in aid

During the year 2017-18, the University received Grants of Rs. 384.87 crore (Plan: Rs 34.90 crore and Non-Plan: Rs 349.97 crore) and had an opening balance of Rs. 59.33 crore (Plan Rs. 37.75 crore and Non Plan Rs. 21.58 crore). Out of the total Grants-in-aid of Rs. 384.87 crore, Rs. 138.27crore (Plan: Rs. 10.37crore and Non-Plan: Rs. 127.90 crore) was received in the month of March 2018. The University utilized Rs. 379.57crore (Plan: Rs. 43.74 crore and Non-Plan: Rs. 335.83 crore) and Plan Grant of Rs. 6.47 crore was refunded during the year leaving a closing balance of Rs. 58.16 crore (Plan: Rs. 22.44 crore and Non-Plan: Rs. 35.72 crore).

C. Management Letter: Deficiencies which have not been included in the audit Report have been brought to the notice of the Vice-Chancellor, JNU through a management letter issued separately for remedial/corrective action.

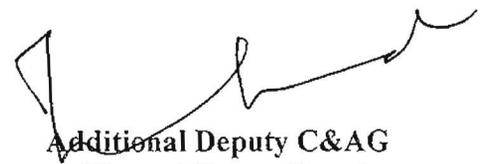
v. Subject to our observations in the preceding paragraphs, we report that the Balance Sheet Income and Expenditure Account and Receipts and Payments Account dealt with by this report are in agreement with the books of accounts.

vi. In our opinion and to the best of our information and according to the explanation given to us, the said financial statements, read together with the Notes on Accounts and Significant Accounting Policies, and subject to the significant matters stated above and other matters mentioned in Annexure to this Audit Report, give a true and fair view in conformity with accounting principles generally accepted in India:

a. in so far as they relate to the Balance Sheet of the state of affairs of the Jawaharlal Nehru University as at 31 March 2018; and

b. in so far as they relate to the Income and Expenditure Account of the deficit for the year ended on that date.

For and on behalf of the C & AG of India



Additional Deputy C&AG
(Central Expenditure)

Place New Delhi

Date 12.12.18

Annexure

1. **Adequacy of Internal Audit System**
 - The university has an internal audit department. Out of total 110 units 38 units were planned and 19 were audited during 2017-18.
 - The follow up was not adequate as 254 audit paras of internal audit were outstanding as on 31.03.2018.
2. **Adequacy of Internal Control System**
 - Follow up action on the Bank Reconciliation Statement is inadequate.
 - The Managements response to external audit objections is not effective as 63 paras were outstanding as on 31.03.2018 out of which 35 paras pertain to the year 2015-16 and earlier.
3. **System of physical verification of fixed assets**
 - The physical verification of fixed assets except building and Plant & Machinery had been conducted for the year 2017-18 and no material deficiency was reported.
4. **System of Physical Verification of inventory**
 - The physical verification of stationery and consumable has been conducted upto the year 2017-18 and no material deficiency was reported.
5. **Regularity in payment of statutory dues**
 - No statutory due over six month was outstanding as on 31.3.2018.

Reply to Separate Audit Report on the Account of Jawaharlal Nehru University, Delhi for the year ended 31 March 2018

We have audited the attached Balance Sheet of Jawaharlal Nehru University (JNU), Delhi as on 31 March 2018, Income & Expenditure Account and Receipts and Payments Accounts for the year ended on that date under Section 19(2) of the Comptroller and Auditor General's (Duties, Powers & Conditions of Service) Act, 1971 read with Section 20(l) of the JNU Act, 1966. These financial statements are the responsibility of the management of JNU. Our responsibility is to express an opinion on these financial statements based on our audit.

2. This Separate Audit Report contains the comments of the Comptroller and Auditor General of India (CAG) on the accounting treatment only with regard to classification, conformity with the best accounting practices, accounting standards and disclosure norms, etc. Audit observations on financial transactions with regard to compliance with the Law, Rules & Regulations (Propriety and Regularity) and efficiency-cum performance aspects, etc., if any, are reported through Inspection Reports/CAG's Audit Reports separately.

3. We have conducted our audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. An audit includes examining, on test basis, evidences supporting the amounts and disclosure in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management as well as evaluating the overall presentation of financial statements. We believe that our audit provides a reasonable basis for our opinion.

4. Based on our audit, we report that:

i We have obtained all the information and explanations, which to the best our knowledge and belief were necessary for the purpose of our audit;

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

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

iv We further report that:

A. Balance Sheet

A.1 Assets

A.1.1 Loans Advances and Deposits (Schedule 8) - Rs. 34.51 crore

Receipts Awaiting bank transfer-Rs.4.58 crore

The above includes an amount of Rs. 4.53 crore representing balance as on 31 March 2018 in the SBI account No.32192598738 (internal Collection Account) and should have been shown under Current Assets-Bank Balances. This resulted in understatement of Current Assets and over statement of Loans, Advances & Deposits by Rs.4.53 crore.

Reply of the University

The Annual accounts of the University have been prepared as per the revised format of accounts prescribed by the MHRD vide its letter no. 29-4/2012-IFD dated 17th April 2015 applicable from the financial year 2014-2015. As per this format of accounts, any grant/claims receivable are being shown under 'Schedule 8 – Loans, Advances & Deposits'. However, observations have been noted and grants/claims receivables will be shown under 'Schedule 7- Current Assets' from the financial year 2018-19.

B Grants in aid

During the year 2017-18, the University received Grants of Rs. 384.87 crore (Plan: Rs 34.90 crore and Non-Plan: Rs 349.97 crore) and had an opening balance of Rs. 59.33 crore (Plan Rs. 37.75 crore and Non Plan Rs. 21.58 crore). Out of the total Grants-in-aid of Rs. 384.87 crore, Rs. 138.27 crore (Plan: Rs. 10.37 crore and Non-Plan: Rs. 127.90 crore) was received in the month of March 2018. The University utilized Rs. 379.57 crore (Plan: Rs. 43.74 crore and Non-Plan: Rs. 335.83 crore) and Plan Grant of Rs. 6.47 crore was refunded during the year leaving a closing balance of Rs. 58.16 crore (Plan: Rs. 22.44 crore and Non-Plan: Rs. 35.72 crore).

Reply of the University

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

C. Management Letter: Deficiencies which have not been included in the Audit Report have been brought to the notice of the Vice-Chancellor, JNU through a management letter issued separately for remedial / corrective action.

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 and replied separately.


(Anup Kuksal)
Deputy Finance Officer

Annexure

1. Adequacy of Internal Audit System

- The university has an internal audit department. Out of total 110 units 38 units were planned and 19 were audited during 2017-18.
- The follow up was not adequate as 254 audit paras of internal audit were outstanding as on 31.03.2018.

Comments of the University

Out of 461 outstanding paras relating to Internal Audit Reports pertaining to earlier years, 207 paras were settled as a result of follow-up action during financial year 2017-18. This was in addition to regular audit of 19 units of JNU.

2. Adequacy of Internal Control System

- Follow up action on the Bank Reconciliation Statement is inadequate
- The Managements response to external audit objections is not effective as 63 paras were outstanding as on 31.03.2018 out of which 35 paras pertain to the year 2015-16 and earlier

Comments of the Univeristy

58 Audit Paras were outstanding as per Inspection Report for the year 2015-16. Out of which, 23 paras were settled and 28 new paras were added by Audit Party, while conducting audit for the year 2016-17 during the period 22.11.2017 to 09.01.2018.

3 System of physical verification of fixed assets

- The physical verification of fixed assets except building and Plant & Machinery had been conducted for the year 2017-18 and no material deficiency was reported.

Comments of the University

No comments

4. System of Physical Verification of inventory

- The physical verification of stationery and consumable has been conducted upto the year 2017-18 and no material deficiency was reported.

Comments of the University

No comments

5. Regularity in payment of statutory dues

- No statutory due over six month was outstanding as on 31.3.2018.

Comments of the University

No comments


(Anup Kuksal)
Deputy Finance Officer