

JAWAHARLAL NEHRU UNIVERSITY



**Annual Accounts
2021-22**

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JAWAHARLAL NEHRU UNIVERSITY

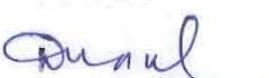
BALANCE SHEET AS AT MARCH 31, 2022

		Amount in Rs.	
Liabilities	Schedule	Current Year	Previous Year
Capital Fund	1	-13,02,19,64,670	-11,78,41,38,124
Corpus Fund	2	53,73,35,351	49,03,80,430
Designated / Earmarked / Endowment Funds	3	1,55,84,48,136	1,48,73,46,820
Current Liabilities & Provisions	4	19,61,48,99,327	18,23,62,92,578
Total		8,68,87,18,144	8,42,98,81,704
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Assets			
Fixed Assets (Net Block)	5	3,36,24,33,484	3,42,58,65,027
Tangible Assets		2,44,37,41,824	
Capital Work-in-Progress		90,43,48,152	
Intangible Assets		1,43,43,509	
Investments from Corpus and Earmarked / Endowment Funds	6	1,63,18,47,552	1,45,56,17,049
Government Securities		1,26,50,000	
Debentures and Bonds (Long Term Investment)		5,89,12,000	
Others Bank FDRs (Short Term Investment)		1,56,02,85,552	
Current Assets	7	2,45,94,53,073	2,38,81,15,911
Loans, Advances & Deposits	8	1,23,49,84,035	1,16,02,83,717
Total		8,68,87,18,144	8,42,98,81,704

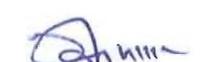
Significant Accounting Policies 23

Contingent liabilities & Notes to Accounts 24


Mayank Kashyap
 Section Officer(A/c)


Dharam Pal
 Asst. Finance Officer


Shankar Dhar
 Joint Registrar (Finance)


Anup Kuxsal
 Finance Officer

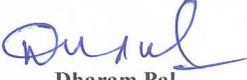
JAWAHARLAL NEHRU UNIVERSITY
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2022

	Schedule	Current Year	Previous Year
Amount in Rs.			
A. Income			
Academic Receipts	9	5,83,52,124	3,89,08,404
Grants / Subsidies	10	4,02,02,58,360	3,69,66,86,834
Income from Investments	11	2,22,14,862	4,11,68,549
Interest Earned	12	19,67,558	30,92,831
Other Income	13	9,48,03,465	10,38,06,114
Prior Period Income	14	7,20,45,566	12,80,110
Total (A)		4,26,96,41,935	3,88,49,42,842
B. Expenditure			
Establishment Expenses	15	4,43,81,81,163	4,08,32,15,424
Academic Expenses	16	13,15,03,249	11,99,41,816
Administrative and General Expenses	17	79,49,77,699	77,14,98,896
Transportation Expenses	18	8,16,159	9,94,696
Repairs and Maintenance	19	2,56,22,317	4,84,09,875
Finance Costs	20	14,62,296	15,06,086
Other Expenses	21	26,95,303	39,58,067
Prior Period Expenses	22	5,27,59,168	12,00,30,410
Depreciation	5	19,30,67,943	19,81,51,545
Total (B)		5,64,10,85,297	5,34,77,06,815
Balance being excess of Income over Expenditure (A-B)		-1,37,14,43,362	-1,46,27,63,973
Balance being surplus / (Deficit) carried to Capital Fund		-1,37,14,43,362	-1,46,27,63,973

Significant Accounting Policies 23

Contingent liabilities & Notes to Accounts 24


Mayank Kashyap
Section Officer(A/c)


Dharam Pal
Asst. Finance Officer


Shankar Dhar
Joint Registrar (Finance)

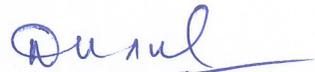

Anup Kuksal
Finance Officer

Schedules forming Part of Balance Sheet as at 31.03.2022

Schedule 1 – Capital Fund

Amount in Rs.

Particulars		Current Year 2021-22	Previous Year 2020-21
	Balance at the beginning of the year	-11,78,41,38,123	-10,55,79,91,935
Add:	Grants from UGC, Govt. of India, and State Govt. utilized for capital expenditure	12,60,47,286	22,95,41,081
Add:	Assets Purchased out of Corpus Fund & Earmarked Funds	4,07,576	2,50,908
Add:	Assets Purchased out of Sponsored Project Funds	31,11,515	67,97,237
Add:	Assets Donated/Gifts Received	3,01,938	28,559
Add:	Other Additions	37,48,500	-
Total		-11,65,05,21,308	-10,32,13,74,150
(Deduct)	Deficit transferred from the Income & expenditure account	-1,37,14,43,362	-1,46,27,63,973
Balance at the year end		-13,02,19,64,670	-11,78,41,38,123


Section Officer (A/c)
Asst. Finance Officer
Joint Registrar (Finance)
Finance Officer

Schedule 2 – Corpus Fund

Amount in Rs.

Particulars	Current Year 2021-22	Previous Year 2020-21
Balance at the beginning of the year	49,03,80,430	45,29,65,537
Add: Recognition fees and Charges	3,05,92,785	2,10,39,105
Add: Interest and Accrued Interest on Investment	1,79,55,799	1,90,80,080
Add: Interest on Savings Bank A/c	30,647	9,937
Total	53,89,59,661	49,30,94,659
Less : Revenue Expenditure	12,60,158	27,14,229
Less : Capital Expenditure	3,64,152	-
Total	16,24,310	27,14,229
Balance at the year end	53,73,35,351	49,03,80,430


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										Current Year 2021-22	Previous Year 2020-21
	Academic Development Fund	HBA Fund	Nippon Foundation Fund	UGC JRF Fund	Conveyance Fund	Exim Bank Library Fund	Centre of Applied Human Genetics Fund	Rajiv Gandhi National Fellowship Fund	JNU Alumni Endowment Funds	Endowment Funds		
A.												
a) Opening balance	13,91,09,602	27,77,89,629	10,40,90,745	76,50,198	7,05,26,897	39,28,107	89,649	40,73,68,005	10,296	47,67,83,693	1,48,73,46,820	1,40,94,96,504
b) Additions during the year	-	6,67,066	27,01,632	-	8,73,754	-	-	-	-	1,01,34,129	1,43,76,581	58,38,217
c) Income from investments from the funds	53,24,510	1,56,75,766	9,13,908	3,80,942	36,44,339	-	-	1,10,38,001	-	2,09,00,581	5,78,78,047	7,03,67,557
d) Accrued Interest on investments/advances	20,91,563	25,93,899	21,03,163	-	4,18,728	-	-	63,15,177	-	-	1,35,22,530	1,43,52,554
e) Interest on Savings Bank a/c	1,14,947	57,975	27,978	2,751	1,00,455	1,07,138	1,843	3,68,609	2,162	64,879	8,48,737	5,16,344
f) Other receipts/payable	-	-	-	-	-	-	-	-	-	-	-	-
Total (A)	14,66,40,622	29,67,84,335	10,98,37,426	80,33,891	7,55,64,173	40,35,245	91,492	42,50,89,792	12,458	50,78,83,282	1,57,39,72,715	1,50,05,71,176
B. Utilisation/Expenditure towards objectives of funds												
i) Capital Expenditure	-	-	-	-	-	-	-	-	-	43,424	43,424	4,89,357
ii) Revenue expenditure	1,63,000	-	-	-	17,94,059	-	-	-	-	1,35,24,096	1,54,81,155	1,27,34,999
Total (B)	1,63,000	-	-	-	17,94,059	-	-	-	-	1,35,67,520	1,55,24,579	1,32,24,356
Closing balance at the year end (A- B)	14,64,77,622	29,67,84,335	10,98,37,426	80,33,891	7,37,70,114	40,35,245	91,492	42,50,89,792	12,458	49,43,15,762	1,55,84,48,136	1,48,73,46,820
Represented by												
Cash And Bank Balance	2,24,49,108	33,08,998	1,06,14,543	79,43,766	7,73,776	40,35,245	91,492	12,72,58,415	12,458	18,09,47,209	35,74,35,010	44,17,37,198
Investment	12,12,00,000	28,05,00,000	9,71,19,720	-	5,40,00,000	-	-	27,61,68,624	-	31,33,68,553	1,14,23,56,897	99,03,26,394
Auto Sweep Investment (MOD)	7,18,000	64,97,847	-	90,124	1,25,00,000	-	-	1,53,47,576	-	-	3,51,53,547	2,88,68,235
Interest accrued but not due	20,91,563	62,80,733	21,03,163	-	64,93,274	-	-	63,15,177	-	-	2,32,83,910	2,57,97,689
Advances/Receivables out of Fund	18,951	1,96,757	-	-	3,064	-	-	-	-	-	2,18,772	6,17,304
Total	14,64,77,622	29,67,84,335	10,98,37,426	80,33,891	7,37,70,114	40,35,245	91,492	42,50,89,792	12,458	49,43,15,762	1,55,84,48,136	1,48,73,46,820

Section Officer (A/c)

Asst. Finance Officer

Joint Registrar (Finance)

Finance Officer

Schedule 3A - ENDOWMENT AND CHAIRS

Amount in Rs.

1. 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	51,013	-	4,288	93,830	55,301	-	-	93,830	55,301	1,49,131
2	A RAMESH RAO ENDOWMENT	10,00,000	4,68,958	-	49,391	10,00,000	5,18,349	-	-	10,00,000	5,18,349	15,18,349
3	ANNUAL LECTURE-J N FOREIGN POLICY	45,000	1,42,521	-	2,185	45,000	1,44,706	-	-	45,000	1,44,706	1,89,706
4	APPADORAI PROFESSORSHIP IN INTERNATIONAL STUDIES	28,00,000	56,64,432	-	1,98,066	28,00,000	58,62,498	-	-	28,00,000	58,62,498	86,62,498
5	AUSTRALIAN HIGH COMMISSION	4,00,000	5,08,368	-	18,384	4,00,000	5,26,752	-	-	4,00,000	5,26,752	9,26,752
6	BHAGAT SINGH CHAIR	2,50,00,000	1,56,00,671	-	11,49,007	2,50,00,000	1,67,49,678	-	-	2,50,00,000	1,67,49,678	4,17,49,678
7	BHARAT SEWASHRAM SANGHA	6,00,000	8,31,034	-	27,625	6,00,000	8,58,659	-	-	6,00,000	8,58,659	14,58,659
8	BINDU AGARWAL-ARPIA MISHRA AWARD	50,000	71,841	-	2,303	50,000	74,144	-	-	50,000	74,144	1,24,144
9	CENTRE FOR L&G FORD FOUNDATION	2,33,55,546	1,10,68,169	-	16,01,114	2,33,55,546	1,26,69,283	-	-	2,33,55,546	1,26,69,283	3,60,24,829
10	CHAIR FOR TRIBAL STUDENTS	-	4,15,349	-	-	-	4,15,349	-	-	-	4,15,349	4,15,349
11	CHAIR IN CLASSICAL GREEK STUDIES	62,00,000	1,22,54,165	21,58,301	3,04,057	62,00,000	1,47,16,524	-	-	62,00,000	1,47,16,524	2,09,16,524
12	COM. H L PARWANA ENDOWMENT	10,00,000	6,40,173	-	48,390	10,00,000	6,88,563	-	-	10,00,000	6,88,563	16,88,563
13	D S GARDIJI ENDOWMENT FUND/CENTRE FOR SS	16,00,000	9,85,982	-	73,715	16,00,000	10,59,697	1,80,000	-	16,00,000	8,79,697	24,79,697
14	DEVENDRA KUMAR GUPTA MEMORIAL GOLD MEDAL	10,000	10,223	-	459	10,000	10,682	-	-	10,000	10,682	20,682
15	DIWAKAR MEMORIAL AWARD ENDOWMENT	2,00,000	82,211	-	9,705	2,00,000	91,916	-	-	2,00,000	91,916	2,91,916
16	DR JAYSHREE RAY ENDOWMENT	5,00,000	50,303	-	24,733	5,00,000	75,036	15,869	-	5,00,000	59,167	5,59,167
17	DR RAFAEL IRUZU-BEITA FERNANDEZ	11,43,059	3,21,642	-	53,535	11,43,059	3,75,177	-	-	11,43,059	3,75,177	15,18,236
18	DR S D SHARMA GOLD MEDAL	15,000	15,190	-	727	15,000	15,917	-	-	15,000	15,917	30,917
19	DR SRIVIDYA SCHOLARSHIP AWARD	20,000	28,920	-	970	20,000	29,890	-	-	20,000	29,890	49,890
20	ENDOWMENT OF LATE J C TANDON	2,00,000	2,23,212	-	9,533	2,00,000	2,32,745	-	-	2,00,000	2,32,745	4,32,745
21	ENDOWMENT OF PROF MAHALE CFS,SLL & CS	10,000	12,413	-	476	10,000	12,889	-	-	10,000	12,889	22,889
22	G PARTHSARTHY EF FOR SUPPORTING SC/ST STUDENTS	13,79,041	25,36,499	-	63,359	13,79,041	25,99,858	-	-	13,79,041	25,99,858	39,78,899
23	G S SINGHAL ENDOWMENT	2,00,000	1,67,153	-	9,194	2,00,000	1,76,347	-	-	2,00,000	1,76,347	3,76,347
24	GOVT. OF BAHRAIN-ESTABLISHMENT OF CHAIR	20,00,000	29,36,956	-	1,21,351	20,00,000	30,58,307	-	-	20,00,000	30,58,307	50,58,307
25	H C PANDE MEDAL	50,000	25,856	-	2,426	50,000	28,282	-	-	50,000	28,282	78,282
26	INDO RAMA FELLOWSHIP FUND	1,00,000	1,35,183	-	4,769	100,000	1,39,952	-	-	100,000	1,39,952	2,39,952
27	IPR CHAIR ENDOWMENT-MHRD	-	10,29,413	-	-	-	10,29,413	-	-	-	10,29,413	10,29,413
28	J S KHURANA ENDOWMENT	5,00,000	4,43,762	-	22,868	5,00,000	4,66,630	30,000	-	5,00,000	4,36,630	9,36,630
29	JAWAHARLAL NEHRU PROF. CHAIR/ENVIRONMENTAL	44,76,322	10,37,025	-	2,21,029	44,76,322	12,58,054	2,12,930	-	44,76,322	10,45,124	55,21,446
30	JEAN MONNET CHAIR LECTURES/SEMINAR ENDOWMENT	-	7,00,339	5,05,853	-	-	12,06,192	13,137	-	-	11,93,055	11,93,055
31	JOINT PLANT COMMITTEE-GOI	19,00,000	15,94,761	-	1,72,692	19,00,000	17,67,453	-	-	19,00,000	17,67,453	36,67,453
32	KANNADA LANGUAGE CHAIR	5,00,00,000	68,67,490	5,00,000	23,88,324	5,00,00,000	97,55,814	44,88,375	-	5,00,00,000	52,67,439	5,52,67,439
33	KANUPRIYA BHARADWAJ AWARD	20,000	21,291	-	970	20,000	22,261	-	-	20,000	22,261	42,261
34	KOREAN FOUNDATION	65,71,000	58,78,345	-	3,50,886	65,71,000	62,29,231	13,25,683	-	65,71,000	49,03,548	1,14,74,548
35	LATE ADITYA C CENTRE FOR SPANISH STUDIES	13,149	8,970	-	595	13,149	9,565	-	-	13,149	9,565	22,714
36	AMBEDKAR CHAIR	-	-42,67,055	50,20,457	-	-	7,53,402	10,49,914	-	-	-2,96,512	-2,96,512
37	LATE JUHI PRASAD AWARD	22,292	8,380	-	1,025	22,292	9,405	-	-	22,292	9,405	31,697
38	M/O PLANNING COMMISSION FOR CREATION OF CHAIR	1,35,00,000	60,77,436	-	6,25,031	1,35,00,000	67,02,467	-	-	1,35,00,000	67,02,467	2,02,02,467
39	MARATHI CHAIR ENDOWMENT	1,50,00,000	1,23,43,708	-	7,40,877	1,50,00,000	1,30,84,585	-	-	1,50,00,000	1,30,84,585	2,80,84,585
40	MJK THAVARAJ MEMORIAL MEMORIAL FUND	1,59,920	2,66,734	-	7,242	1,59,920	2,73,976	-	-	1,59,920	2,73,976	4,33,896
41	NURUL HASAN-ENDOWMENT E&RF SCHOLARSHIPS	7,50,000	7,68,041	-	34,500	7,50,000	8,02,541	-	-	7,50,000	8,02,541	15,52,541
42	PRAFULLA KR PONNI ENDOWMENT	5,00,000	3,08,309	-	24,195	5,00,000	3,32,504	-	-	5,00,000	3,32,504	8,32,504
43	PROF APPADORAI & LAXMI APPADORAI TRUST	1,36,888	1,80,736	-	6,551	1,36,888	1,87,287	-	-	1,36,888	1,87,287	3,24,175
44	PROF DALEEP SINGH AWARD	25,000	36,259	-	1,213	25,000	37,472	-	-	25,000	37,472	62,472
45	PROF G K CHADHA ENDOWMENT	5,00,000	1,38,242	-	24,195	5,00,000	1,62,437	-	-	5,00,000	1,62,437	6,62,437

46	PROF LATE URMILA PHADNIS ENDOWMENT	10,000	10,420	-	453	10,000	10,873	-	10,000	10,873	20,873
47	PROF MARCANDNE GOLD MEDAL	10,000	13,614	-	476	10,000	14,090	-	10,000	14,090	24,090
48	PROF P N SRIVASTAVA ENDOWMENT	11,98,655	3,82,467	-	55,308	11,98,655	4,37,775	-	11,98,655	4,37,775	16,36,430
49	PROF T K OMMAN END/CENTRE FOR STUDY ...SYSTEM/SSS	1,00,000	51,750	-	4,590	100,000	56,340	-	1,00,000	56,340	1,56,340
50	RAILWAY BOARD (ASHOK GUHA)	98,50,000	16,53,001	-	4,54,656	98,50,000	21,07,657	1,44,109	98,50,000	19,63,548	1,18,13,548
51	RAJIV GANDHI CHAIR	1,15,00,000	99,60,032	-	6,48,737	1,15,00,000	1,06,08,769	-	1,15,00,000	1,06,08,769	2,21,08,769
52	RAMAN PONNI ENDOWMENT	6,11,628	3,58,886	-	28,988	6,11,628	3,87,874	-	6,11,628	3,87,874	9,99,502
53	RBI ENDOWMENT CHAIR	4,47,50,000	72,61,659	-	24,84,769	4,47,50,000	97,46,428	1,770	4,47,50,000	97,44,658	5,44,94,658
54	SAJJAD ZAHEER & RAZIR SAJJAD AWARD	1,00,000	17,361	-	4,606	100,000	21,967	4,900	1,00,000	17,067	1,17,067
55	SAROJNI NAIDU MEMORIAL FUND	30,608	1,04,247	-	1,413	30,608	1,05,660	-	30,608	1,05,660	1,36,268
56	SHEILA ZURBRIGG-FELLOWSHIP CENTRE FOR SS	25,000	18,963	-	1,190	25,000	20,153	-	25,000	20,153	45,153
57	SISIR GUPTA MEMORIAL FUND	14,040	35,337	-	637	14,040	35,974	-	14,040	35,974	50,014
58	SMT. KAILASH HANS BHALLA ENDOWMENT	5,00,000	1,06,726	-	22,956	5,00,000	1,29,682	10,000	5,00,000	1,19,682	6,19,682
59	SRI RAM MEMORIAL PRIZE FUND	9,946	30,300	-	458	9,946	30,758	-	9,946	30,758	40,704
60	SULAKSHNA DEVI MAHAJAN MEMORIAL PRIZE FUND	6,100	24,594	-	287	6,100	24,881	-	6,100	24,881	30,981
61	TAGORE SOCIETY/MADAM KIM YANG SHIK ENDOWMENT	5,00,000	3,84,228	-	23,032	5,00,000	4,07,260	-	5,00,000	4,07,260	9,07,260
62	TAMIL DEVELOPMENT CHAIR	50,00,000	36,16,964	-	2,82,932	50,00,000	38,99,896	-	50,00,000	38,99,896	88,99,896
63	TENDULKAR TRUST	84,641	2,30,018	-	3,973	84,641	2,33,991	-	84,641	2,33,991	3,18,632
64	VIMLA SARAN MEMORIAL CORPUS FUND	30,000	18,007	-	1,358	30,000	19,365	-	30,000	19,365	49,365
65	ODIA CHAIR	4,46,00,000	19,14,493	-	21,52,540	4,46,00,000	40,67,033	15,81,509	4,46,00,000	24,85,524	4,70,85,524
66	SUNGUM SUDHAR SCHOLARSHIP ENDOWMENT	3,00,00,000	55,48,159	-	13,72,939	3,00,00,000	69,21,098	9,01,581	3,00,00,000	60,19,517	3,60,19,517
67	CJS ALUMNI END- ANNUAL MEMORIAL LECTURE	7,91,888	95,211	-	36,382	7,91,888	1,31,593	51,336	7,91,888	80,257	8,72,145
68	SHARDA PRIZE ENDOWMENT	11,00,000	1,99,013	-	50,684	11,00,000	2,49,697	-	11,00,000	2,49,697	13,49,697
69	NAMASTE- GOVERNORS... ARUNACHAL AND NAGALAND	5,00,000	53,056	-	23,037	5,00,000	76,093	18,654	5,00,000	57,439	5,57,439
70	KANNADA LANGUAGE CHAIR ONLINE COURSE	-	7,672	-	-	-	7,672	7,672	-	-	-
71	DR A S PAINTAL DISTINGUISHED SCIENTIST CHAIR OF ICM	-	19,34,050	19,49,518	-	-	38,83,568	35,30,081	-	3,53,487	3,53,487
72	PASHTO CHAIR	-	-37,47,687	-	-	-	-37,47,687	-	-	-37,47,687	-37,47,687
73	INCOME TAX PAYABLE	-	1,364	-	-	-	1,364	-	-	1,364	1,364
74	INTEREST ON AUTO SWEEP INVESTMENT	-	3,71,00,543	-	48,42,225	-	4,19,42,768	-	-	4,19,42,768	4,19,42,768
75	INTEREST ON OVERHEAD INVESTMENT	-	57,17,610	-	-	-	57,17,610	-	-	57,17,610	57,17,610
76	INTEREST ON SAVINGS BANK A/C	-	16,22,457	-	64,879	-	16,87,336	-	-	16,87,336	16,87,336
Total		31,33,68,553	16,34,15,139	1,01,34,129	2,09,65,460	31,33,68,553	19,45,14,729	1,35,67,520	31,33,68,553	18,09,47,209	49,43,15,762


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 2021-22	Previous Year 2020-21
1 Deposits from Staff	12,61,530	6,99,469
2 Deposits from Students	42,43,952	43,35,616
3 Sundry Creditors		
a) For Goods	-	28,39,712
4 Deposit-Others (including EMD, Security Deposit)		
a) Earnest Money Deposit	12,53,445	15,05,307
b) Security Deposit	44,44,837	44,77,818
c) Other Deposits	15,59,93,673	14,55,46,180
5 Statutory liabilities (GIS, GPF, CPF, TDS, Work Contract Tax, etc.):		
a) Overdue		
b) Others	71,08,111	64,00,725
6 Other current liabilities		
a) Salaries	22,52,01,425	12,22,98,485
b) Receipts against ongoing sponsored/consultancy/ projects	77,67,14,018	72,45,42,926
c) Receipts against Sponsored Fellowship & Scholarships	38,39,93,536	37,94,95,893
d) Unutilized Grants	5,44,05,597	8,26,34,208
e) Other Liabilities	9,70,90,935	6,26,05,231
f) Transfer From Other Funds Awaiting Payment	97,57,34,690	90,49,42,176
7 Income received in Advance	85,88,157	1,18,12,166
Total (A)	2,69,60,33,904	2,45,41,35,911
B. Provisions	Current Year 2021-22	Previous Year 2020-21
1. Superannuation/Pension	14,83,58,22,956	13,84,06,93,999
2. Gratuity	94,58,78,384	89,71,05,536
3. Leave Encashment	1,13,71,64,083	1,04,43,57,132
Total (B)	16,91,88,65,423	15,78,21,56,667
Total (A + B)	19,61,48,99,327	18,23,62,92,578


Section Officer (A/c)


Asst. Finance Officer


Joint Registrar (Finance)


Finance Officer

Schedule 4.6(b) - Receipts against Sponsored Projects

Amount in Rs.

1. Sr. No.	2. Name of the Project	3. Opening Balance as on 01.04.2021	4. Receipts during the year	5. Total	6. Expenditure during the year	7. Closing Balances on 31.03.2022
1	UGC SPONSORED PROJECTS	24,12,111	-	24,12,111	4,61,806	19,50,305
2	GOVT OF INDIA SPONSORED PROJECTS	5,14,37,331	15,62,98,976	20,77,36,307	12,23,50,864	8,53,85,443
3	FOREIGN BODIES SPONSORED PROJECTS	3,58,76,858	2,37,57,006	5,96,33,864	2,59,25,631	3,37,08,233
4	OTHER BODIES SPONSORED PROJECT	7,21,45,648	7,45,30,014	14,66,75,662	5,23,74,147	9,43,01,515
	CSIR SPONSORED PROJECT	2,19,16,026	19,49,086	2,38,65,112	20,50,305	2,18,14,807
	ICMR SPONSORED PROJECT	1,85,87,953	4,19,81,145	6,05,69,098	2,58,80,419	3,46,88,679
	ICSSR SPONSORED PROJECT	36,31,830	22,88,357	59,20,187	24,56,456	34,63,731
	DEPARTMENT OF ELECTRONICS..... TECHNOLOGY	2,34,255	-	2,34,255	-	2,34,255
	OTHER BODIES - OTHER PROJECTS	2,77,75,584	2,83,11,426	5,60,87,010	2,19,86,967	3,41,00,043
5	DST PURSE PHASE-II	22,949	3,267	26,216	-	26,216
6	DST TRADITIONAL KNOWLEDGE SYSTEM	85,26,387	11,96,753	97,23,140	96,89,418	33,722
7	GLOBAL INITIATIVE ON ACADEMIC NETWORK	43,85,473	3,41,443	47,26,916	5,11,237	42,15,679
8	SPONSORED SEMINARS/WORKSHOPS	75,89,188	66,71,753	1,42,60,941	46,56,548	96,04,392
9	NATIONAL INSTITUTE OF ANIMAL WELFARE	25,26,149	1,32,993	26,59,142	-	26,59,142
10	ENVIRONMENTAL INFORMATION SYSTEM	9,16,285	68,60,764	77,77,049	30,72,778	47,04,271
11	ICSSR IMPRESS	15,08,616	71,38,536	86,47,152	75,72,015	10,75,137
12	OVERHEAD CHARGES/SEMINAR	1,11,90,981	67,35,445	1,79,26,426	89,95,365	89,31,062
13	Interest Accumulated over the Years	52,60,04,950	1,49,44,818	54,09,49,768	1,08,30,867	53,01,18,900
	Total	72,45,42,926	29,86,11,768	1,02,31,54,694	24,64,40,676	77,67,14,018


Section Officer (A/c)


Asst. Finance Officer


Joint Registrar (Finance)

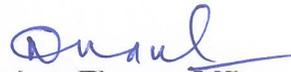

Finance Officer

Schedule 4.6(C) - Receipts against Sponsored Fellowships

Amount in Rs.

HEAD OF ACCOUNT (Agency wise name of Projects/ Fellowships and Scholarships)	OPENING BALANCES AS ON 01.04.21	TRANSACTION DURING THE YEAR 2021-22		CLOSING BALANCE AS ON 31.03.22
		DR.	CR.	
UGC Sponsored Fellowship	3,11,72,987	18,99,264	20,07,000	3,12,80,723
Government of India Sponsored Fellowship	10,12,523	4,57,37,926	6,27,75,540	1,80,50,137
Other Bodies Sponsored Fellowship	21,30,062	5,78,26,290	5,73,73,994	16,77,766
Interest Accumulated Over the Year	34,49,68,580	1,70,84,329	39,82,435	33,18,66,686
Income Tax Payable	2,11,742		9,06,483	11,18,225
TOTAL	37,94,95,893	12,25,47,809	12,70,45,452	38,39,93,536


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 2021-22	Previous Year 2020-21
A Plan grants: Govt. of India		
Balance B/F	8,26,34,208	8,34,90,532
Add: Receipts during the year	-	35,82,787
Total (a)	8,26,34,208	8,70,73,319
Less: Refunds	47,151	
Less: Utilized for Revenue expr.	9,61,047	42,89,291
Less: Utilized for Capital expr	6,17,24,146	1,49,820
Total (b)	6,27,32,344	44,39,111
Unutilized carried forward Total (a-b)	1,99,01,864	8,26,34,208
B UGC grants: Plan		
Balance B/F	-	11,74,57,189
Receipts during the year	17,19,36,445	18,93,40,000
Total (c)	17,19,36,445	30,67,97,189
Less: Refunds	4,32,83,424	3,51,74,291
Less: Utilized for Revenue expr.	4,34,57,893	5,05,06,735
Less: Utilized for capital expr.	5,06,91,395	22,11,16,163
Total (d)	13,74,32,712	30,67,97,189
Unutilised carried forward Total (c-d)	3,45,03,733	-
C UGC grants: Non-Plan		
Balance B/F	-	-
Add: Receipts during the year	4,00,47,13,000	3,65,01,66,000
Total (e)	4,00,47,13,000	3,65,01,66,000
Less: Refunds	1,52,41,835	94
Less: Utilized for Revenue expr	3,97,58,39,420	3,64,18,90,808
Less: Utilized for Capital expr.	1,36,31,745	82,75,098
Total (f)	4,00,47,13,000	3,65,01,66,000
Unutilized carried forward Total (e-f)	-	-
Grand Total (A+B+C) ↓	5,44,05,597	8,26,34,208

↓Note :- Unutilized grants are represented on the Assets side by Bank balances, Short term Deposits with Banks and Advances on Capital Account


Section Officer (A/c)


Asst. Finance Officer


Joint Registrar (Finance)


Finance Officer

Schedule : 5 : Fixed Assets

Amount in Rs

S.No	Assets Heads	Gross Block				Depreciation for the Year 2021-22				Net Block	
		Op Balance 01.04.2021	Additions	Deductions	Cl Balance	Dep Opening Balance	Depreciation for the Year	Deductions / Adjustment	Total Depreciation	31.03.2022	31.03.2021
1	Land	21,08,53,672	-	-	21,08,53,672	-	-	-	-	21,08,53,672	21,08,53,672
2	Site Development	8,71,46,353	6,65,53,659	-	15,37,00,012	-	-	-	-	15,37,00,012	8,71,46,353
3	Buildings	1,99,74,58,085	13,57,85,000	-	2,13,32,43,085	45,03,02,232	4,26,64,862	-	49,29,67,094	1,64,02,75,991	1,54,71,55,853
4	Roads & Bridges	10,32,83,251	2,89,99,000	-	13,22,82,251	97,10,202	26,45,645	-	1,23,55,847	11,99,26,404	9,35,73,049
5	Tubewells & Water Supply	4,67,13,781	3,44,34,171	-	8,11,47,952	1,34,24,163	16,22,959	-	1,50,47,122	6,61,00,830	3,32,89,618
6	Sewerage & Drainage	50,62,510	72,60,000	-	1,23,22,510	17,29,408	2,46,450	-	19,75,858	1,03,46,652	33,33,102
7	Electrical Installation and equipment	22,01,67,482	56,50,843	-	22,58,18,325	14,83,56,053	1,12,90,916	-	15,96,46,969	6,61,71,357	7,18,11,430
8	Plant & Machinery	4,64,63,437	60,33,000	-	5,24,96,437	2,29,13,302	26,24,822	-	2,55,38,124	2,69,58,313	2,35,50,135
9	Scientific & Laboratory Equipment	1,12,85,93,724	1,93,41,268	13,14,713	1,14,66,20,279	1,08,23,59,581	4,77,81,443	13,14,713	1,12,88,26,311	1,77,93,968	4,62,34,143
10	Office Equipment	6,59,80,231	6,05,141	-	6,65,85,372	5,21,71,955	49,93,903	-	5,71,65,858	94,19,514	1,38,08,276
11	Audio Visual Equipment	11,63,98,860	6,31,842	-	11,70,30,702	8,58,15,979	87,77,303	-	9,45,93,281	2,24,37,421	3,05,82,881
12	Computers & Peripherals	58,04,48,358	1,23,02,792	18,55,941	59,08,95,209	53,21,41,210	2,23,34,322	17,44,260	55,27,31,272	3,81,63,937	4,83,07,148
13	Furniture, Fixtures & Fittings	25,41,92,805	79,60,290	-	26,21,53,095	22,59,71,205	1,96,61,482	-	24,56,32,687	1,65,20,408	2,82,21,600
14	Vehicles	1,47,58,526	81,164	-	1,48,39,690	94,86,040	7,22,526	-	1,02,08,565	46,31,125	52,72,487
15	Lib. Books & Scientific Journals	68,65,68,650	82,09,293	22,740	69,47,55,203	63,62,56,343	1,80,56,641	-	65,43,12,984	4,04,42,219	5,03,12,308
16	Small Value Assets	1,00,74,666	46,197	-	1,01,20,863	1,00,74,666	46,197	-	1,01,20,863	-	-
17	Others	4,76,67,808	-	3,59,080	4,73,08,728	4,76,67,807	(0)	3,59,080	4,73,08,727	1	1
Total (A)		5,62,18,32,198	33,38,93,660	35,52,474	5,95,21,73,384	3,32,83,80,143	18,34,69,471	34,18,053	3,50,84,31,561	2,44,37,41,824	2,29,34,52,055
18	Capital Work in Progress (B)	1,11,02,41,845	6,94,23,307	27,53,17,000	90,43,48,152	-	-	-	-	90,43,48,152	1,11,02,41,845
S. No	Intangible Assets	Op Balance 01.04.2021	Additions	Deductions	Cl Balance	Amrt. Opening Balance	Amortization for the Year	Deductions/ Adjustments	Total Amortization/ Adjustments	31.03.2022	31.03.2021
19	Softwares	7,45,66,473	12,35,165	-	7,58,01,638	6,17,07,311	91,77,841	-	7,08,85,152	49,16,486	1,28,59,162
20	E - Journals	3,98,75,803	6,33,183	-	4,05,08,986	3,93,94,656	4,20,632	-	3,98,15,288	6,93,698	4,81,147
21	Patents	1,16,39,386	50,730	-	1,16,90,116	28,08,568	1,48,223	-	29,56,791	87,33,325	88,30,818
Total [C]		12,60,81,662	19,19,078	-	12,80,00,740	10,39,10,535	97,46,696	-	11,36,57,231	1,43,43,509	2,21,71,127
Grand Total (A+B+C)		6,85,81,55,705	40,52,36,045	27,88,69,474	6,98,45,22,276	3,43,22,90,678	19,32,16,167	34,18,053	3,62,20,88,792	3,36,24,33,484	3,42,58,65,027

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


Section Officer (A/c)


Asst. Finance Officer


Joint Registrar (Finance)


Finance Officer

Schedule 5A - Fixed Assets (Plan)

Amount in Rs

S.No	Assets Heads	Gross Block				Depreciation for the Year 2021-22				31.03.2022	31.03.2021
		Op Balance 01.04.2021	Additions	Deductions	Cl Balance	Dep Opening Balance	Depreciation for the Year	Deductions / Adjustment	Total Depreciation		
1	Land	-	-	-	-	-	-	-	-	-	-
2	Site Development	3,18,44,405	5,05,17,659	-	8,23,62,064	-	-	-	-	8,23,62,064	3,18,44,405
3	Buildings	1,62,17,53,803	13,11,74,000	-	1,75,29,27,803	24,29,34,036	3,50,58,556	-	27,79,92,592	1,47,49,35,211	1,37,88,19,767
4	Roads & Bridges	7,27,02,453	71,96,000	-	7,98,98,453	49,20,494	15,97,969	-	65,18,464	7,33,79,990	6,77,81,959
5	Tubewells & Water Supply	3,14,44,636	3,37,76,573	-	6,52,21,209	71,03,206	13,04,424	-	84,07,630	5,68,13,579	2,43,41,430
6	Sewerage & Drainage	-	-	-	-	-	-	-	-	-	-
7	Electrical Installation and equipment	9,98,49,248	20,45,181	-	10,18,94,429	3,89,20,924	50,94,721	-	4,40,15,646	5,78,78,783	6,09,28,323
8	Plant & Machinery	3,66,92,031	60,33,000	-	4,27,25,031	1,28,64,194	21,36,252	-	1,50,00,446	2,77,24,585	2,38,27,837
9	Scientific & Laboratory Equipment	88,23,11,120	1,78,82,235	-	90,01,93,355	70,04,85,461	7,20,15,468	-	77,25,00,929	12,76,92,426	18,18,25,659
10	Office Equipment	4,00,63,838	5,27,976	-	4,05,91,814	1,64,72,827	30,44,386	-	1,95,17,213	2,10,74,601	2,35,91,011
11	Audio Visual Equipment	9,64,72,782	5,50,841	-	9,70,23,623	4,86,69,106	72,76,772	-	5,59,45,877	4,10,77,746	4,78,03,676
12	Computers & Peripherals	46,66,16,367	1,03,25,555	-	47,69,41,922	44,23,84,712	2,62,96,766	-	46,86,81,477	82,60,445	2,42,31,656
13	Furniture, Fixtures & Fittings	16,10,26,523	46,50,838	-	16,56,77,361	10,24,82,170	1,24,25,802	-	11,49,07,972	5,07,69,389	5,85,44,353
14	Vehicles	84,33,706	81,164	-	85,14,870	40,10,915	8,51,487	-	48,62,402	36,52,468	44,22,791
15	Lib. Books & Scientific Journals	24,19,84,380	37,873	-	24,20,22,253	24,11,56,336	8,31,830	-	24,19,88,166	34,087	8,28,044
16	Small Value Assets	65,14,916	-	-	65,14,916	65,14,916	-	-	65,14,916	-	-
17	Others	-	-	-	-	-	-	-	-	-	-

Total (A)		3,79,77,10,208	26,47,98,895	-	4,06,25,09,103	1,86,89,19,297	16,79,34,434	-	2,03,68,53,730	2,02,56,55,372	1,92,87,90,911
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18	Capital Work in Progress (B)	87,77,64,565	6,91,68,846	22,27,44,000	72,41,89,411	-	-	-	-	72,41,89,411	87,77,64,565
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S. No	Intangible Assets	Op. Balance 01.04.2021	Additions	Deductions	Cl. Balance	Amrt. Opening Balance	Amortization for the Year	Deductions/ Adjustments	Total Amortization/ Adjustments	31.03.2022	31.03.2021
19	Softwares	6,50,29,862	11,91,800	-	6,62,21,662	5,21,01,689	1,34,04,892	-	6,55,06,581	7,15,081	1,29,28,173
20	E - Journals	3,17,74,436	-	-	3,17,74,436	3,17,74,435	-	-	3,17,74,435	1	1
21	Patents	1,16,31,386	31,730	-	1,16,63,116	20,28,407	-	-	20,28,407	96,34,709	96,02,979
Total (C)		10,84,35,684	12,23,530	-	10,96,59,214	8,59,04,531	1,34,04,892	-	9,93,09,423	1,03,49,791	2,25,31,153

Grand Total (A+B+C)		4,78,39,10,456	33,51,91,271	22,27,44,000	4,89,63,57,727	1,95,48,23,827	18,13,39,326	-	2,13,61,63,153	2,76,01,94,574	2,82,90,86,629
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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 2021-22				31.03.2022	31.03.2021
		Op Balance 01.04.2021	Additions	Deductions	Cl Balance	Dep Opening Balance	Depreciation for the Year	Deductions / Adjustment	Total Depreciation		
1	Land	18,64,00,000	-	-	18,64,00,000	-	-	-	-	18,64,00,000	18,64,00,000
2	Site Development	14,34,798	1,60,36,000	-	1,74,70,798	-	-	-	-	1,74,70,798	14,34,798
3	Buildings	8,46,134	46,11,000	-	54,57,134	2,14,049	1,09,143	-	3,23,192	51,33,942	6,32,085
4	Roads & Bridges	1,02,78,707	2,18,03,000	-	3,20,81,707	2,11,574	6,41,634	-	8,53,208	3,12,28,499	1,00,67,133
5	Tubewells & Water Supply	65,82,317	6,57,598	-	72,39,915	14,18,529	1,44,798	-	15,63,328	56,76,587	51,63,788
6	Sewerage & Drainage	1,19,844	72,60,000	-	73,79,844	34,394	1,47,597	-	1,81,991	71,97,853	85,450
7	Electrical Installation and equipment	5,94,80,847	35,63,472	-	6,30,44,319	3,39,10,876	31,52,216	-	3,70,63,092	2,59,81,227	2,55,69,971
8	Plant & Machinery	58,46,282	-	-	58,46,282	28,43,279	2,92,314	-	31,35,593	27,10,689	30,03,003
9	Scientific & Laboratory Equipment	7,92,70,650	2,63,035	-	7,95,33,685	7,92,65,451	26,241	-	7,92,91,692	2,41,993	5,199
10	Office Equipment	1,62,06,748	77,165	-	1,62,83,913	1,23,85,764	12,21,293	-	1,36,07,057	26,76,856	38,20,984
11	Audio Visual Equipment	68,99,637	23,760	-	69,23,397	54,61,193	5,19,255	-	59,80,448	9,42,949	14,38,444
12	Computers & Peripherals	5,11,19,145	1,53,389	-	5,12,72,534	5,09,75,246	1,74,575	-	5,11,49,821	1,22,712	1,43,898
13	Furniture, Fixtures & Fittings	5,03,23,877	31,80,912	-	5,35,04,789	4,46,54,274	40,12,859	-	4,86,67,133	48,37,656	56,69,604
14	Vehicles	23,79,124	-	-	23,79,124	23,79,123	-	-	23,79,123	1	1
15	Lib. Books & Scientific Journals	13,67,91,571	75,98,208	22,740	14,43,67,039	13,29,01,088	46,50,302	-	13,75,51,391	68,15,648	38,90,482
16	Small Value Assets	35,43,458	46,197	-	35,89,655	35,43,457	46,197	-	35,89,654	1	1
17	Others	-	-	-	-	-	-	-	-	-	-

Total (A)		61,75,23,139	6,52,73,736	22,740	68,27,74,135	37,01,98,298	1,51,38,425	-	38,53,36,723	29,74,37,412	24,73,24,841
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18	Capital Work in Progress (B)	9,95,53,007	2,54,461	5,25,73,000	4,72,34,468	-	-	-	-	4,72,34,468	4,72,34,468
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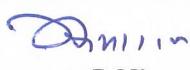
S. No.	Intangible Assets	Op. Balance 01.04.2021	Additions	Deductions	Cl. Balance	Amrt. Opening Balance	Amortization for the Year	Deductions/ Adjustments	Total Amortization/ Adjustments	31.03.2022	31.03.2021
19	Softwares	93,36,917	43,365	-	93,80,282	92,92,330	61,932	-	93,54,262	26,020	44,587
20	E - Journals	81,01,367	6,33,183	-	87,34,550	78,60,011	4,94,629	-	83,54,639	3,79,911	2,41,356
21	Patents	8,000	19,000	-	27,000	-	-	-	-	27,000	8,000
Total (C)		1,74,46,284	6,95,548	-	1,81,41,832	1,71,52,341	5,56,561	-	1,77,08,901	4,32,931	2,93,943

Grand Total (A+B+C)		73,45,22,430	6,62,23,745	5,25,95,740	74,81,50,435	38,73,50,639	1,56,94,985	-	40,30,45,624	34,51,04,811	29,48,53,252
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Section Officer (A/C)


Asst. Finance Officer


Joint Registrar (Finance)


Finance Officer

Schedule 5C – Intangible Assets

Amount in Rs.

S.No	Assets Heads	Gross Block				Amortization for the Year 2021-22				31.03.2022	31.03.2021
		Op Balance 01.04.2021	Additions	Deductions	Cl Balance	Amrt. Opening Balance	Amortization for the Year	Deductions / Adjustment	Total Amortization		
1	Patents	1,16,39,386	50,730	-	1,16,90,116	28,08,568	1,48,223	-	29,56,791	87,33,325	88,30,818
2	Computer Software	7,45,66,473	,12,35,165	-	7,58,01,638	6,17,07,311	91,77,841	-	7,08,85,153	49,16,485	1,28,59,162
3	E - Journals	3,98,75,803	6,33,183	-	4,05,08,986	3,93,94,655	4,20,632	-	3,98,15,287	6,93,699	4,81,148
	Total	12,60,81,662	,19,19,078	-	12,80,00,740	10,39,10,535	97,46,696	-	11,36,57,231	1,43,43,509	2,21,71,127


Section Officer (A/c)


Asst. Finance Officer


Joint Registrar (Finance)


Finance Officer

Schedule 5D- Patents and Copyrights

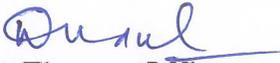
Amounts in Rs.

Particulars	Op. Balance	Addition	Total	Amortization	Net Block 2021-22	Net Block 2020-21
A. Patents Granted						
1 Balance as on 31.03.20 of Patents obtained in 2013-14 (Original Value - Rs.1,80,268/-)	20,028	-	20,028	20,028	-	20,028
2 Balance as on 31.03.20 of Patents obtained in 2016-17 (Original Value - Rs.8,00,803/-)	3,55,913	-	3,55,913	88,978	2,66,935	3,55,913
3 Balance as on 31.03.20 of Patents obtained in 2018-19 (Original Value - Rs. 2,62,560/-)	1,75,041	-	1,75,041	29,173	1,45,868	1,75,041
4 Balance as on 31.03.20 of Patents obtained in 2019-20 (Original Value - Rs. 90,400/-)	70,312	-	70,312	10,044	60,268	70,312
Total (A)	6,21,294	-	6,21,294	1,48,223	4,73,071	6,21,294

Particulars	Op. Balance	Addition	Gross	Patents Granted/Rejected	Net Block 2021-22	Net Block 2020-21
B. Patents Pending						
Expenditure incurred in respect of Patents applied for pending decision.	82,09,523	50,730	82,60,253	-	82,60,253	82,09,523
Total (B)	82,09,523	50,730	82,60,253	-	82,60,253	82,09,523

C. Grand Total (A+B)	88,30,817	50,730	88,81,547	1,48,223	87,33,324	88,30,817
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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 2021-22				31.03.2022	31.03.2021
		Op Balance 01.04.2021	Additions	Deductions	Cl Balance	Dep Opening Balance	Depreciation for the Year	Deductions / Adjustment	Total Depreciation		
1	Land	2,44,53,672	-	-	2,44,53,672	-	-	-	-	2,44,53,672	2,44,53,672
2	Site Development	-	-	-	-	-	-	-	-	-	-
3	Buildings	-	-	-	-	-	-	-	-	-	-
4	Roads & Bridges	-	-	-	-	-	-	-	-	-	-
5	Tubewells & Water Supply	-	-	-	-	-	-	-	-	-	-
6	Sewerage & Drainage	-	-	-	-	-	-	-	-	-	-
7	Electrical Installation and equipment	4,45,260	42,190	-	4,87,450	65,697	24,373	-	90,069	3,97,381	3,79,563
8	Plant & Machinery	-	-	-	-	-	-	-	-	-	-
9	Scientific & Laboratory Equipment	1,20,57,347	11,95,998	-	1,32,53,345	57,74,767	10,60,268	-	68,35,035	64,18,310	62,82,580
10	Office Equipment	-	-	-	-	-	-	-	-	-	-
11	Audio Visual Equipment	1,04,530	57,241	-	1,61,771	19,090	12,133	-	31,223	1,30,548	85,440
12	Computers & Peripherals	1,10,71,967	18,23,848	-	1,28,95,815	77,12,651	25,79,163	-	1,02,91,814	26,04,001	33,59,315
	Softwares	1,99,694	-	-	1,99,694	1,99,693	-	-	1,99,693	1	1
13	Furniture, Fixtures & Fittings	8,76,106	1,28,540	-	10,04,646	4,99,448	75,348	-	5,74,796	4,29,850	3,76,658
14	Vehicles	-	-	-	-	-	-	-	-	-	-
15	Lib. Books & Scientific Journals	2,93,73,796	5,73,212	-	2,99,47,008	1,98,45,665	29,94,701	-	2,28,40,366	71,06,642	95,28,131
	E - Journals	-	-	-	-	-	-	-	-	-	-
16	Small Value Assets	16,291	-	-	16,291	16,290	-	-	16,290	1	1
17	Others	-	-	-	-	-	-	-	-	-	-
Total :		7,85,98,663	38,21,029	-	8,24,19,692	3,41,33,301	67,45,985	-	4,08,79,286	4,15,40,406	4,44,65,362
18	Capital Work in Progress	-	-	-	-	-	-	-	-	-	-
Grand Total (1-18)		7,85,98,663	38,21,029	-	8,24,19,692	3,41,33,301	67,45,985	-	4,08,79,286	4,15,40,406	4,44,65,362

Note: The additions during the Year includes additions from:

Gifted	3,01,938
Corpus	3,64,152
Endowment Fund	43,424
Sponsored Fellowship	31,11,515
Total	38,21,029


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 2021-22	Previous Year 2020-21
1 In Government Securities	1,26,50,000	1,26,50,000
2 Other approved Securities	-	-
3 Debentures and Bonds (Long Term Investment)	5,89,12,000	6,19,12,000
4 Others Bank FDRs (Short Term Investment)	1,56,02,85,552	1,38,10,55,049
Total	1,63,18,47,552	1,45,56,17,049

Earmarked/Endowment Funds (Fund wise)

Funds	Current Year	Previous Year
1 Corpus Fund Investments	48,94,90,655	46,52,90,655
2 Academic Development Fund Investments	12,12,00,000	11,10,00,000
3 House Building Advance Fund Investments	28,05,00,000	16,25,00,000
4 Nippon Foundation Fund Investments	9,71,19,720	9,22,89,217
5 Rajiv Gandhi National Fellowship Fund Investments	27,61,68,624	27,61,68,624
6 Endowment Fund Investments	31,33,68,553	31,33,68,553
7 Conveyance Fund Investments	5,40,00,000	3,50,00,000
Total	1,63,18,47,552	1,45,56,17,049


Section Officer (A/c)


Asst. Finance Officer


Joint Registrar (Finance)


Finance Officer

Schedule 7 - Current Assets

Amount in Rs.

Particulars	Current Year 2021-22	Previous Year 2020-21
1 Stock:		
a) Laboratory Chemicals & Consumables	4,38,719	3,43,179
b) Building Material	8,85,821	9,76,060
c) Cleaning material	3,15,898	2,76,123
d) Electrical material	2,50,036	8,20,163
e) Liveries & uniforms	50,093	51,053
f) Medicines stock	3,92,112	
g) Stationery	11,89,614	14,49,337
2 Sundry Debtors:		
a) Debts Outstanding for a period exceeding six months	49,473	49,473
b) Others		
3 Cash Balances		
a) Cash earmarked fund, sponsored fellowship		
b) Cash Maintenance, Cash Scholarship A/c		
c) Imprest Maintenance A/c	2,75,987	3,19,975
d) Imprest Plan A/c	3,000	3,000
e) Postage on hand	2,54,668	4,11,877
4 Bank Balances with scheduled banks (Annexure - A)		
a) in Saving Accounts	1,70,92,35,609	
b) in Current Accounts	3,70,30,300	
c) in Term Deposit (including Fixed Deposits & Auto Sweep)	70,90,81,743	
	2,45,53,47,652	2,38,34,15,671
Total	2,45,94,53,073	2,38,81,15,911


Section Officer (A/c)


Asst. Finance Officer


Joint Registrar (Finance)


Finance Officer

		2021-22
I. Bank Accounts		
	CORPUS FUND A/C	3,17,11,215
1	Corpus Fund A/c	3,17,11,215
	DEPOSIT FUND A/Cs	12,53,56,337
2	Deposit A/c	10,89,96,078
3	Students' Aid Fund A/c	14,16,398
4	Students A/c	1,49,43,861
	DEVELOPMENT PLAN FUND A/Cs	13,35,67,562
5	JNU RBI Capital Assets A/c	-
6	JNU RBI Plan A/c	-
7	Capital Assets 035 A/c	4,42,26,059
8	Combined Entrance Exam CBT A/c	13,16,806
9	Development Plan A/c	8,79,75,599
10	Infrastructure Development Fund A/c	49,098
	EARMARKED FUND A/C	35,74,35,009
11	Academic Development Fund A/c	2,24,49,108
12	CAHG Fund A/c	91,492
13	Conveyance Fund A/c	7,73,776
14	Endowment & Chair A/c	18,09,47,209
15	Exim Library Fund A/c	40,35,245
16	HBA Fund A/c	33,08,998
17	JNU Alumni Endowment Fund A/c	12,458
18	Nippon Foundation Fund A/c	1,06,14,543
19	UGC JRF Fellowship A/c	79,43,766
20	UGC Rajiv Gandhi National Fellowship A/c	12,72,58,415
	EMF A/C	80,80,39,153
21	DBT Sponsored Projects A/c	24,64,463
22	DST Traditional Knowledge Systems A/c	33,722
23	Environmental Information System a/c	47,04,271
24	GIAN Programme A/c	42,15,679
25	ICSSR IMPRESS A/c	10,75,137
26	National Institute of Animal Welfare A/c	26,59,142
27	Purse Phase-II A/c	26,216
28	Seminar A/c	96,04,392
29	Sponsored Fellowship A/c	20,74,29,056
30	Sponsored Fellowship (Indian) A/c	10,41,01,705
31	Sponsored Project A/c	47,17,25,370
	MAINTENANCE FUND A/Cs	29,01,56,633
32	Gomti Guest House A/c	72,191
33	JNU RBI Non-Net A/c	-
34	JNU RBI Recurring A/c	-
35	JNU RBI Salary A/c	-
36	JNU-School of Engineering A/c	78,19,394
37	Recruitment Fees-IDBI A/c	80,220
38	Recurring 031 A/c	91,972
39	Retirement Fund A/c	3,28,88,900
40	Salary 036 A/c	14,22,18,485
41	Scholarship A/c	2,55,03,937
42	UGC Maintenance A/c	1,15,27,461
43	UGC Plan Fellowship A/c	3,29,23,773
44	Pension Fund Current A/c	3,70,30,300
TOTAL		1,74,62,65,909
II. Term Deposit & Auto Sweep with Scheduled Banks		70,90,81,743
TOTAL		2,45,53,47,652

Section Officer (A/c)

Asst. Finance Officer

Joint Registrar (Finance)

Finance Officer

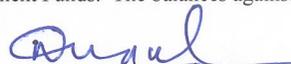
Schedule 8: Loans, Advances and Deposits

Amount in Rs.

Particulars	Current Year 2021-22	Previous Year 2020-21
Loans And Advances		
1 Advances To Employees (Non-Interest Bearing)		
- Festival	15,000	6,90,761
- LTC	99,684	6,73,149
2 Advances And Other Amounts Recoverable In Cash Or In Kind Or For Value To Be Received		
- Advances To Equipment Suppliers	3,10,62,566	3,46,25,682
- Advances On Capital A/C - Civil Works	10,24,61,513	6,95,71,294
- EMF Advances		
- Others	4,18,02,652	6,68,38,893
3 Prepaid Expenses		
- Insurance	51,692	-
- Other Expenses	16,56,524	15,18,064
4 Income Accrued but not due		
- On Investments From Earmarked/Endowment Funds	1,05,09,903	1,12,30,280
Deposit Account	5,60,436	5,94,140
Corpus Fund	93,73,735	96,66,031
Sponsored Project/Sponsored Fellowship	41,66,927	44,23,397
Maintenance A/c	18,22,548	50,13,515
Fixed Deposits made out of Plan Account	23,84,581	23,64,032
- On Interest bearing Advances to employees	1,36,30,748	1,54,24,150
5 Others-Current Assets - Receivable		
-Receivables from Income Tax	41,49,207	22,86,350
-Receivables from NPS Tier-I	19,510	19,510
6 Income from Shops & Royalty Receivable	3,02,34,297	2,56,91,738
7 Transfer to other Funds Awaiting Receipts	97,57,34,690	90,90,41,102
8 E-Journals/Periodicals Receivable	14,99,322	6,11,629
9 Security Deposits by University	37,48,500	-
Total	1,23,49,84,035	1,16,02,83,717

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


Section Officer (A/c)


Asst. Finance Officer


Joint Registrar (Finance)


Finance Officer

**Schedules forming Part of Income & Expenditure Account for the year
ended 31 March 2022**

Schedule 9 - Academic Receipts

Particulars	Amount in Rs.	
	Current Year 2021-22	Previous Year 2020-21
a) Academic		
1. Admission/Enrolment/Registration/Tuition Fees	5,54,52,215	3,55,22,557
b) Examination		
1. Marks sheet, Certificate Fees	-	2,100
c) Other Fees		
1. Identity Card Fee	2,025	-
2. Other Miscellaneous Fees	6,44,664	2,05,224
d) Sale of Admission forms (JNU)	-	49,996
e) Other Academic Receipts		
1. Registration Fee (Academic Staff College)	15,18,020	31,25,527
2. Registration Fee for Convocation	7,35,200	3,000
Total	5,83,52,124	3,89,08,404


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 (2021-22) Total	Previous year (2020-21) Total
	Govt. of India	UGC				
		Plan/Schemes				
Balance B/F	8,26,34,208	-	8,26,34,208	-	8,26,34,208	20,09,47,722
Add: Receipts During the year	-	17,19,36,445	17,19,36,445	4,00,47,13,000	4,17,66,49,445	3,84,30,88,787
Total	8,26,34,208	17,19,36,445	25,45,70,653	4,00,47,13,000	4,25,92,83,653	4,04,40,36,509
Less: Refund to UGC/Transfer to Maintenance	47,151	4,32,83,424	4,33,30,575	1,52,41,835	5,85,72,410	3,51,74,385
Balance	8,25,87,057	12,86,53,021	21,12,40,078	3,98,94,71,165	420,07,11,243	4,00,88,62,124
Less: Utilised for Capital Expenditure (A)	6,17,24,146	5,06,91,395	11,24,15,541	1,36,31,745	12,60,47,286	22,95,41,081
Balance	2,08,62,911	7,79,61,626	9,88,24,537	3,97,58,39,420	407,46,63,957	3,77,93,21,043
Less: Utilised for Revenue Expenditure (B)	9,61,047	4,34,57,893	4,44,18,940	3,97,58,39,420	4,02,02,58,360	3,69,66,86,834
Balance C/F (C)	1,99,01,864	3,45,03,733	5,44,05,597	-	5,44,05,597	8,26,34,208

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

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

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

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

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


Section Officer (A/c)


Asst. Finance Officer


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
	2021-22	2020-21	2021-22	2020-21
1. Interest				
a. On Government Securities	-	-	-	-
b. On Debentures & Bonds	27,98,722	27,98,722	-	-
2. Interest on Term Deposits / Interest Bearing Advances	8,65,57,654	10,10,01,469	2,22,14,862	4,11,68,549
3. On Savings Accounts with Scheduled Banks	8,79,384	5,26,281	-	-
Total	9,02,35,760	10,43,26,472	2,22,14,862	4,11,68,549
Transferred to Corpus Fund and respective Earmarked / Endowment Fund	9,02,35,760	10,43,26,472		
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

Amount in Rs.

Particulars	Current Year 2021-22	Previous Year 2020-21
1. On Savings Accounts with Scheduled Banks	19,67,558	30,92,831
2 On Loans		
a. Employees/Staff	-	-
b. Others	-	-
3. On Debtors and other Receivables	-	-
Total	19,67,558	30,92,831


Section Officer (A/c)


Asst. Finance Officer


Joint Registrar (Finance)


Finance Officer

Schedule 13 – Other Income

Particulars	Amount in Rs.	
	Current Year 2021-22	Previous Year 2020-21
A. Income from Land & Buildings		
1. Licence Fee from Staff Quarters	1,01,89,736	96,30,886
2. Electricity Charges	3,85,35,483	3,12,26,094
3. Water Charges	53,25,577	77,94,444
4. Conservancy Charges	3,06,742	2,42,638
5. Rent from Guest Houses	15,29,470	86,200
6. Rent from Shops, Post Office, Bank etc.	1,39,45,154	1,06,73,468
B. Income from Royalty	7,07,054	7,60,211
C Others		
1. RTI Fees	630	734
2. Charges for use of Transport	17,500	22,400
3. Surplus on Sale/Disposal of Assets	3,36,786	1,01,234
4. CGHS Recoveries	1,39,31,310	1,23,30,500
5. Misc. Receipts (Sale of tender form, waste paper, etc.)	-	19,187
6. Miscellaneous Income (Sale Proceeds of unserviceable stores/empties, Prospectus, Fines and Penalties, other miscellaneous income)	99,78,023	3,09,18,119
Total	9,48,03,465	10,38,06,114


Section Officer (A/c)


Asst. Finance Officer


Joint Registrar (Finance)

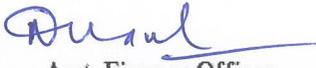

Finance Officer

Schedule 14 – Prior Period Income

Amount in Rs.

Particulars	Current Year 2021-22	Previous Year 2020-21
1 Prior Period Income	7,20,45,566	12,80,110
2 Income from Investment	-	-
3 Interest earned	-	-
4 Other Income	-	-
Total	7,20,45,566	12,80,110


Section Officer (A/c)


Asst. Finance Officer


Joint Registrar (Finance)


Finance Officer

Schedule 15 – Establishment Expenses

Amount in Rs.

Particulars	Current Year 2021-22			Previous Year 2020-21		
	Plan	Non Plan	Total	Plan	Non Plan	Total
A Salaries, Wages and Allowances	1,32,53,797	2,13,07,05,846	2,14,39,59,643	1,10,13,731	2,01,19,60,359	2,02,29,74,090
B Contribution to Provident Fund	-	65,86,120	65,86,120	-	72,06,680	72,06,680
C Bonus	-	-	-	-	-	-
D Leave Travel Concession	54,000	1,30,55,690	1,31,09,690	-	99,19,460	99,19,460
E Medical Reimbursement	-	4,77,96,592	4,77,96,592	-	4,70,54,979	4,70,54,979
F Reimbursement of Tuition Fees	27,000	1,64,07,000	1,64,34,000	-	4,55,416	4,55,416
G Staff Welfare Expenses	-	4,71,700	4,71,700	-	2,76,050	2,76,050
H Employees' Retirement and Terminal Benefits (Pension, Gratuity, Leave Encashment) etc.	9,65,091	2,19,70,55,270	2,19,80,20,361	6,95,341	1,98,38,01,937	1,98,44,97,278
I Fees & Honorarium	5,21,592	78,95,051	84,16,643	3,83,950	82,15,986	85,99,936
J Leave Salary and Pension Contribution	-	33,86,414	33,86,414	-	22,31,535	22,31,535
Gross Total	1,48,21,480	4,42,33,59,683	4,43,81,81,163	1,20,93,022	4,07,11,22,402	4,08,32,15,424


Section Officer (A/c)


Asst. Finance Officer


Joint Registrar (Finance)


Finance Officer

Schedule 15A - Employees Retirement & Terminal Benefits

Amount in Rs.

Particulars	Pension	Gratuity	Leave Encashment	Total
Opening Balance (01.04.2021)	13,84,02,88,806	89,71,05,536	1,04,42,49,439	15,78,16,43,781
Addition : Capitalized value of Contributions Received from other Organizations	2,62,61,704	38,41,620	70,09,682	3,71,13,006
Total (a)	13,86,65,50,510	90,09,47,156	1,05,12,59,121	15,81,87,56,787
Less : Actual Payment during the Year 2021-22 (b)	76,37,80,259	6,91,83,910	6,05,10,881	89,34,75,050
Balance Available on 31.03.2022 [c] = (a-b)	13,10,27,70,251	83,17,63,246	99,07,48,240	14,92,52,81,737
Provision required on 31.03.22 as per Actuarial Valuation (d)	14,83,58,22,956	94,58,78,384	1,13,71,64,083	16,91,88,65,423
A. Provision to be made in 2021-22 (d-c)	1,73,30,52,705	11,41,15,138	14,64,15,843	1,99,35,83,686
B. Contribution to New Pension Scheme				13,49,52,300
C. Medical Reimbursement to Retired Employees				6,69,03,993
D. Travel to Hometown on Retirement				25,80,382
Total (A+B+C+D)				2,19,80,20,361


Section Officer (A/c)


Asst. Finance Officer


Joint Registrar (Finance)


Finance Officer

Schedule 16 – Academic Expenses

Amount in Rs.

Particulars	Current Year 2021-22			Previous Year 2020-21		
	Plan	Non Plan	Total	Plan	Non Plan	Total
1 Laboratory Running Expenses	7,54,527	28,36,741	35,91,268	32,03,673	35,20,552	67,24,225
2 Fieldwork / Participation in Conferences	-	8,38,322	8,38,322	86,854	56,300	1,43,154
3 Teaching Aids	-	2,00,429	2,00,429	-	2,44,371	2,44,371
4 Seminars / Workshops	37,31,793	19,748	37,51,541	9,05,958	55,294	9,61,252
5 Payment to Guest Faculty	12,46,875	-	12,46,875	12,28,500	2,95,000	15,23,500
6 Research Activities	-	-	-	-	-	-
7 Examination Expenses	42,500	36,12,267	36,54,767	4,59,205	38,16,172	42,75,377
8 Student Welfare Expenses	-	8,44,70,457	8,44,70,457	14,23,861	6,53,24,742	6,67,48,603
9 Scholarship/Stipend to Students	-	1,99,79,385	1,99,79,385	-	1,86,09,917	1,86,09,917
10 Journals & Publications	1,09,11,587	19,57,115	1,28,68,702	1,65,22,769	25,83,749	1,91,06,518
11 Miscellaneous Academic Expenses	-	9,01,503	9,01,503	4,72,531	11,32,369	16,04,900
Gross Total	1,66,87,282	11,48,15,967	13,15,03,249	2,43,03,351	9,56,38,465	11,99,41,816


Section Officer (A/c)


Asst. Finance Officer


Joint Registrar (Finance)

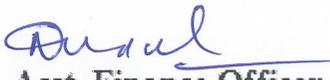

Finance Officer

Schedule 17 – Administrative Expenses and General Expenses

Amount in Rs.

Particulars	Current Year 2021-22			Previous Year 2020-21		
	Plan	Non Plan	Total	Plan	Non Plan	Total
A Infrastructure						
I) Rent, Rates & Taxes		15,03,75,992	15,03,75,992	-	15,13,77,622	15,13,77,622
II) Electricity Expenses		18,73,15,471	18,73,15,471	-	14,93,87,973	14,93,87,973
III) Water Expenses		7,69,97,067	7,69,97,067	-	10,53,33,103	10,53,33,103
IV) Security Expenses		16,26,48,763	16,26,48,763	-	16,25,41,025	16,25,41,025
V) Generator Running Expenses		2,00,000	2,00,000	-	1,99,964	1,99,964
VI) E-Governance	50,01,067	92,277	50,93,344	-	-	-
B Communication						
I) Postage & Telegram		1,74,354	1,74,354	-	2,24,437	2,24,437
II) Telephones & Fax		14,08,120	14,08,120	-	17,02,847	17,02,847
III) Internet Connectivity Charges		39,641	39,641	-	60,215	60,215
C Others						
I) Printing and Stationery (consumption)	11,427	25,61,526	25,72,953	3,87,558	29,89,669	33,77,227
II) Newspapers & Periodicals		5,579	5,579	-	4,30,022	4,30,022
III) Entertainment Expenses		4,90,368	4,90,368	5,914	3,43,265	3,49,179
IV) TA to Candidates		-	-	-	-	-
V) Labour Charges, Daily Wages & Contract Labour	5,38,123	17,45,51,917	17,50,90,040	4,43,449	16,20,26,152	16,24,69,601
VI) Local Conveyance		4,87,470	4,87,470	1,300	3,58,489	3,59,789
VII) Conservancy Expenses		3,01,71,945	3,01,71,945	-	3,00,56,252	3,00,56,252
VIII) Liveries		960	960	-	320	320
IX) Photocopying Charges		1,10,718	1,10,718	20,500	1,95,516	2,16,016
X) Subscriptions to Academic Institutions		2,37,620	2,37,620	-	1,47,225	1,47,225
XI) TA to Members of Advisory Committes, etc.		5,71,750	5,71,750	6,000	10,81,969	10,87,969
XII) Advertisement and Publicity		2,39,251	2,39,251	-	1,69,569	1,69,569
XIII) Legal Expenses		7,46,293	7,46,293	-	20,08,541	20,08,541
XIV) Contribution to VC Discretionary Fund, etc.		-	-	-	-	-
XV) Annual day Celebration		-	-	-	-	-
Total	55,50,617	78,94,27,082	79,49,77,699	8,64,721	77,06,34,175	77,14,98,896


Section Officer (A/c)


Asst. Finance Officer


Joint Registrar (Finance)


Finance Officer

Schedule 18 - Transportation Expenses

Amount in Rs.

Particulars	Current Year 2021-22			Previous Year 2020-21		
	Plan	Non Plan	Total	Plan	Non Plan	Total
1 Vehicles (owned by institution)						
a) Running Expenses	-	3,15,707	3,15,707	-	6,68,757	6,68,757
b) Repairs & Maintenance	-	4,10,968	4,10,968	-	89,434	89,434
c) Insurance Expenses	-	69,386	69,386	69,449	1,49,186	2,18,635
2 Vehicles taken on Rent/Lease						
a) Rent/Lease Expenses	-	-	-	-	-	-
3 Vehicle (Taxi) Hiring Expenses	-	20,098	20,098	-	17,870	17,870
Total	-	8,16,159	8,16,159	69,449	9,25,247	9,94,696


Section Officer (A/c)


Asst. Finance Officer


Joint Registrar (Finance)


Finance Officer

Schedule 19 – Repairs & Maintenance

Amount in Rs.

Particulars	Current Year 2021-22			Previous Year 2020-21		
	Plan	Non Plan	Total	Plan	Non Plan	Total
a) Cleaning Material & Services	-	16,77,260	16,77,260	41,077	13,58,130	13,99,207
b) Gardening	-	32,426	32,426	-	87,726	87,726
c) Maintenance of Buildings	-	8,76,492	8,76,492	15,24,180	42,03,348	57,27,528
d) Maintenance of Estate	-	1,11,29,491	1,11,29,491	41,24,200	1,05,49,761	1,46,73,961
e) Maintenance of Office Equipment	11,45,939	23,51,054	34,96,993	38,76,876	85,49,300	1,24,26,176
f) Maintenance of Computers	-	78,38,800	78,38,800	51,755	54,60,133	55,11,888
g) Maintenance of Furniture & Fixtures	-	42,493	42,493	10,767	9,04,294	9,15,061
h) Maintenance of Lab Equipments	1,47,000	3,52,491	4,99,491	63,67,457	13,00,871	76,68,328
i) Book Binding Charges	-	-	-	-	-	-
j) Maintenance of Tubewell & Water Supply	4,037	24,834	28,871	-	-	-
Gross Total	12,96,976	2,43,25,341	2,56,22,317	1,59,96,312	3,24,13,563	4,84,09,875


Section Officer (A/c)


Asst. Finance Officer


Joint Registrar (Finance)

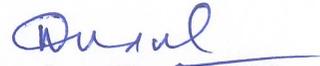

Finance Officer

Schedule 20 - Finance Costs

Amount in Rs.

Particulars	Current Year 2021-22			Previous Year 2020-21		
	Plan	Non Plan	Total	Plan	Non Plan	Total
a) Bank Charges	6,281	14,56,015	14,62,296	3,653	15,02,434	15,06,086
b) Others (specify)	-	-	-	-	-	-
Total	6,281	14,56,015	14,62,296	3,653	15,02,434	15,06,086


Section Officer (A/c)


Asst. Finance Officer


Joint Registrar (Finance)


Finance Officer

Schedule 21 - Other Expenses

Amount in Rs.

Particulars	Current Year 2021-22			Previous Year 2020-21		
	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	-	67,572	67,572	-	82,294	82,294
ii) Other Miscellaneous Administrative Expenses	6,46,602	19,81,129	26,27,731	2,83,083	35,92,691	38,75,774
Total	6,46,602	20,48,701	26,95,303	2,83,083	36,74,984	39,58,067


Section Officer (A/c)


Asst. Finance Officer


Joint Registrar (Finance)


Finance Officer

Schedule 22 – Prior Period Expenses

Amount in Rs.

Particulars	Current Year 2021-22			Previous Year 2020-21		
	Plan	Non Plan	Total	Plan	Non Plan	Total
1. Establishment Expenses	14,19,542	10,77,255	24,96,797	1,06,477	2,50,50,927	2,51,57,404
2. Academic Expenses	23,39,377	88,47,837	1,11,87,214	35,07,025	1,30,89,325	1,65,96,350
3. Administrative Expenses	17,21,106	3,20,07,713	3,37,28,819	1,03,491	6,86,36,656	6,87,40,147
4. Transportation Expenses	-	78,735	78,735	-	2,80,878	2,80,878
5. Repair & Maintenance Expenses	2,36,038	50,31,565	52,67,603	26,71,188	65,84,443	92,55,631
Total	57,16,063	4,70,43,105	5,27,59,168	63,88,181	11,36,42,229	12,00,30,410


Section Officer (A/c)


Asst. Finance Officer


Joint Registrar (Finance)


Finance Officer

**SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE YEAR
ENDED 31 MARCH 2022**



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 accounts are accounted for on a cash basis. Tuition Fees collected separately for each semester are accounted for on an accrual basis.

2.2 Income from Land, Buildings and Other Property and Interest on Investments (except for Endowment Funds) are accounted for on an accrual basis. Investments against most individual Endowment Funds are small and presenting the income with the inclusion of accrued interest would also not reflect correctly the amount 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 an 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, taxes, and incidental and direct expenses related to the 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 given the limited benefit that could be derived from the online access provided. Though E-journals are not in a tangible form, they are temporarily capitalized given 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 the 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 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 the 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 based on information obtained from Schools and Departments.

6. RETIREMENT BENEFITS

Retirement benefits i.e., pension, gratuity and leave encashment are provided based on 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. The 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 for on an 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 of 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 a 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 the 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 contributions from the University Grants Commission, Recognition /Affiliation fees received from Colleges and other academic institutions, the University's share of Consultancy fees, and contributions from Research Projects are treated as additions to the Corpus fund. The matching contribution from UGC was received up to the year 2006-07 only.

Income from investments of the fund is added to the Fund. The Corpus Fund is utilized for both Revenue and Capital expenditure based on the guidelines by the University Grants Commission and the Executive council of the University from time to time. The assets created out of the Corpus Fund are merged with the assets of the University by crediting an equal amount to the Capital Fund. The balance in the Corpus Fund which is carried forward is represented by the balance in a separate Bank account, investment in RBI Bonds and Fixed Deposits with the Bank, and Accrued

interest on investments (Current Assets). View of the substantial balance in the Corpus Fund 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 the 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 to pay 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 the 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 parts were combined and a portion was transferred to the SBI JNU branch (FCRA account), and the other portion was 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**

The fund is provided by the UGC to pay Fellowships to Junior/ Senior Research Fellows.

8.6 **Conveyance Fund**

A revolving fund to pay 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 the 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**

The fund is provided by the University Grants Commission for fellowship to SC/ST Students of the University.

8.10 **Alumni Endowment fund**

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

8.11 **Endowment Funds**

Endowments are funds received from various individual donors, Trusts, and other organizations, for establishing Chairs and for Medals, Prizes, and Scholarships as specified by the Donors. While each of the Endowment funds has its 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 the 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 for on a realization basis. However, where a sanction for the release of a grant of the financial year is received before 31st March and the grant is received in the next financial year, the grant is accounted on the accrual basis and an equal amount is shown as recoverable from the Grantor.

9.2 To the extent utilized towards capital expenditure, (on an 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 an 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 ACCRUED 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 a 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.

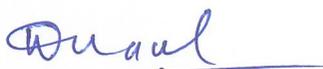
11.2 In addition to the Earmarked Fund for the Junior Research Fellowships funded by the University Grants Commission, Fellowships and Scholarships are also sponsored by various organizations. These are accounted for in the same way as Sponsored Projects except that the expenditure generally is only on the 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)


Finance Officer

SCHEDULE: 24:

CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS

1. CONTINGENT LIABILITIES:

- 1.1** As of 31.03.2022, 180 (Previous Year 175) Court Cases were filed against JNU, by former/present employees of JNU, tenants, and contractors, and arbitration cases with contractors were pending for decisions. The suits filed by employees were establishment related viz promotions, increments, pay scales, termination, etc. The quantum of the claims is not ascertainable. The claim in the suits and arbitration cases by contractors amounted to NIL (Previous year NIL)
- 1.2** Letters of Credit opened by the Bank on behalf of JNU and outstanding as of 31.3.22 - Rs.98.48 Lakhs (Previous year Rs. 1.69 Crore).
- 1.3** The matter relating to cases that were reviewed by the JNU Committee set up to examine the cases of faculty members for counting their past services for the Career Advance Scheme is pending clarification from the Ministry of Education.

2. CAPITAL COMMITMENTS

The Value of contracts remaining to be executed on the Capital Account and not provided for (Net of Advances) amounted to Rs. 63.81 Crores as of 31.03.22 (Previous year Rs. 84.27 Crores).

3. FIXED ASSETS:

- 3.1** Additions in 2021-22 to Fixed Assets in Schedule 5 include Assets purchased out of Plan Funds (Rs. 11,24,15,541), Non-Plan Funds (Rs.1,36,31,745/-), Corpus Fund (3,64,152/-), Endowment Funds (Rs.43,424/-), Sponsored Fellowships/Projects (Rs.31,11,515/-) and Library Books and other assets of the value of Rs.3,01,938/- gifted to the University. The Assets have been set up by credit to Capital Fund.
- 3.2** In the Balance Sheet as of 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 2005-06, from the 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 project funds will remain the property of the sponsors.

The details of such assets are:

Assets	Original Cost as on 1.4.2021 Rs.	Additions during the year Rs	Total Rs.	Depreciation Opening Balance	Notional Depreciation for the Year Rs.	Total Depreciation	Total Book value on 31.3.2022 Rs.
Laboratory Equipment	1,03,58,42,767	3,58,28,833	1,07,16,71,600	53,14,29,692	8,57,33,728	61,71,63,420	45,45,08,180
Computers	2,06,06,043	23,85,043	2,29,91,086	2,06,24,746	23,66,339	2,29,91,085	1
Electricals & Other Equipment	45,41,914	26,16,053	71,57,967	12,94,835	3,57,898	16,52,733	55,05,234

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

- 1. Patents** - An accounting policy in respect of expenditure on Patents was evolved for the first time during 2011-12. The expenditure incurred on Patents granted during the years 2008-09 and 2010-11 and the expenditure on the applications for Patents pending as of 31.03.11 was set up in the accounts of 2011-12, by credit to Capital Fund. The expenditure incurred from FY 2013-14 to FY 2021-22 has directly been debited to the head. Amortization on Patents is however created as part of Other Expenses. Amortization on patents during the year 2021-22 amounting to Rs.1,48,223/- forms part of Other Expenses and not the Depreciation in Income & Expenditure A/c.
- 2. Grants**- The University has adopted the Single Treasury Account (TSA) system from FY 2020-21. The TSA system for Autonomous Bodies (AB) is intended to facilitate the release of Government Grants to Autonomous Bodies just in time and avoid parking of funds with ABs. This would also avoid cash transfers in a lump sum and facilitate draw down from Govt. Accounts as and when required. The University presently has five Accounts/Cash Books under the TSA system.

3. **Deposit Liabilities** – The amount outstanding as Earnest Money Deposits & Security Deposits of Rs.10,42,604/-towards unclaimed deposits, before the Financial Year 2019-20 was transferred to Revenue Account and accounted as Miscellaneous Income in the year 2021-22.
4. **Nippon Foundation Fund**- During the year 2013-14 there was a change in the Accounting Policy for this fund. Till 23.9.2013, the entire corpus of the fund was invested in Bahrain. The first part of US Dollars 250,000 was invested separately and the interest earned was added and reinvested. The second part of US Dollars 750,000 was also invested but the interest was transferred to JNU's account in SBI every quarter. This was used for the expenditure on Fellowship to students. On 24.9.2013, US Dollars 300,000 was transferred to JNU's A/c in SBI(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.
5. **Retirement Benefits**- As per UGC guidelines during the Year 2012-13, the Retirement benefits and Establishment expenditure paid against Plan posts have been debited to Plan grants only.
6. **CURRENT ASSETS, LOANS, AND ADVANCES**

In the opinion of the Management, the current assets, loans, and advances have a value on realization in the ordinary course, equal at least to the aggregate amount shown in the Balance Sheet.
- 6.1. Due to the non-availability of Funds at a particular time and to discharge unavoidable committed liabilities the University makes temporary arrangements and transfers funds from one A/c to another A/c the same is recouped on receipt of the Grant from UGC. The transfer of funds that could not be recouped due to the non-receipt of Grants from UGC is reflected in the Balance Sheet under Current Assets Loan Advance as well as under Current Liabilities.
7. The details of balances in Saving Bank Accounts, Current Accounts (Pensions), and Fixed Deposits Accounts with Banks are enclosed as Annexure 'A' to Schedule 7. Four Bank Accounts were also opened in SBI JNU Branch for online fee collection. As on 31st March 2022, the balances, if any, in these accounts have been shown on the Receipt awaiting bank Transfer, hence not included in Annexure A.
8. Previous year's figures have been regrouped wherever necessary.

9. Figures in the Final Accounts have been rounded off to the nearest rupee.
10. Schedules 1 to 24 and Receipts & Payments A/c are annexed to form an integral part of the Balance Sheet as of 31 March 2022 and the Income & Expenditure account for the year ended on that date.
11. The Delhi Development Authority (DDA) has not yet issued the land allotment letter in favor of the University despite providing relevant details/documents to DDA.
12. 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 Account, an Income & Expenditure Account (on an Accrual basis), and a Balance Sheet of the Provident Fund Accounts as well as the New Pension Scheme for the year 2021-22 have been attached, to the University Accounts. A large portion of the New Pension Scheme funds (Rs.88.86 Crores) in respect of 786 employees who have been allotted PRA Numbers has been transferred up to 31.3.2022 to National Securities Depository Limited (NSDL) – Central Recordkeeping Agency (CRA).
13. The expenditure under the Plan Column consists of Development Plan / Capital Assets Grant (035) and Plan Schemes as per UGC norms. The expenditure under Non-Plan Grants consists of Maintenance (Internal Receipts), Salary Grant (036), and Recurring Grant (031) as per UGC norms.
14. 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 2022

Amount in Rs.

Receipts	Current Year	Previous Year	Payments	Current Year	Previous Year
I. Opening Balances			I. Expenditures:		
a) Cash in hand	7,34,852	5,44,912	a) Establishment	31,83,78,418	30,67,01,792
b) Bank Balances			b) Administrative	12,66,66,828	76,25,59,584
- in Current Accounts	12,60,596	6,97,31,667	c) Academic	73,61,26,430	11,46,02,497
- in Savings Accounts	1,53,99,39,235	1,57,93,14,115	d) Transportation Expenses	2,28,50,194	8,30,113
II. Grants Received	4,17,66,49,445	3,86,19,10,311	e) Repairs and Maintenance	5,08,90,756	3,06,95,125
a) Plan - Govt. of India			f) Finance Cost	7,69,677	15,06,086
b) Plan - UGC			g) Prior Period Expenses	14,62,296	12,16,58,784
c) Non Plan - UGC			II. Corpus Fund	17,59,799	29,56,268
III. Academic Receipts	5,50,03,411	3,48,21,631	III. Payments against Earmarked / Endowment Funds	1,90,03,041	18,94,56,873
IV. Capital/Corpus Fund	4,90,07,016	4,29,47,185	IV. Payments against Sponsored Projects /Schemes	27,88,06,631	27,85,64,482
V. Receipts against Earmarked /Endowments Funds	8,72,87,632	26,64,65,895	V. Payments against Sponsored Fellowships / Scholarships	14,83,52,836	12,02,63,668
VI. Receipts against Sponsored Projects/ Schemes	33,12,34,193	31,47,49,920	VI. Investments	3,00,74,01,045	1,84,03,92,067
VII. Receipts against Sponsored Fellowships / Scholarships	15,28,50,479	9,67,65,427	a) Out of Earmarked / Endowments Funds		
VIII. Income from Investments	2,32,20,285	3,71,63,507	b) Out of Own Funds (Investment - Others)		
a) Earmarked / Endowment funds			VII. Term Deposits with Scheduled Banks	10,05,61,81,353	9,56,45,49,288
b) Other Investments			VIII. Expenditure on Fixed Assets & Capital work-in progress	4,69,92,701	9,62,37,421
IX. Interest Received	19,67,558	30,93,421	a) Fixed Assets		
a) Bank Deposits			b) Capital Work-in-progress		
b) Savings Bank Accounts			IX. Other Payments including Statutory Payments	2,57,48,518	1,03,20,031
X Investments	2,83,65,01,045	1,79,80,69,967	X. Grants Refunded	5,85,72,410	5,39,95,909
XI. Term Deposits with Scheduled Banks	10,18,96,30,406	9,68,79,09,892	XI. Deposits & Advances	33,43,30,731	20,66,93,736
XII. Other Income	13,70,19,413	4,67,52,585	XII. Other Payments		
XIII. Deposits and Advances	22,60,30,347	23,34,70,485	a) Salary Related Payments	3,09,74,61,234	2,95,81,99,444
XIV. Misc. Receipts including Statutory Receipts	24,95,08,294	4,51,72,880	XIII. Closing Balances		
XV. Other Receipts [Current Assets(Receivables)]	2,07,10,256	8,32,34,052	a) Cash in hand	5,33,655	7,34,852
			b) Bank Balances		
			- In Current Accounts	3,70,30,300	12,60,596
			- In Savings Accounts	1,70,92,35,609	1,53,99,39,235
Total	20,07,85,54,462	18,20,21,17,851	Total	20,07,85,54,462	18,20,21,17,851


Section Officer (A/c)


Asst. Finance Officer


Joint Registrar (Finance)


Finance Officer

PROVIDENT FUND ACCOUNT

Balance Sheet as at March 31, 2022

Amount in Rs.

Amount 31-Mar-21	Liability	Amount 31-Mar-22	Amount 31-Mar-21	Assets	Amount 31-Mar-22
1,40,12,43,630	GPF Opening Balance 1,40,12,43,630 Less: Subscription for March 2021 1,58,72,083 <u>1,38,53,71,547</u> Add: Subscription in the year 20,22,58,401 Add: Subscription for March 2022 1,61,92,648 Add: Interest credited 9,60,11,804 Less: Advance/withdrawal 25,00,90,254	1,44,97,44,146	1,34,05,51,732	Investment Investment as at 31/03/2021 1,34,05,51,732 Add: Investment during the year 12,90,00,000 Less: Investment encashed during the year 5,00,00,000 <u>1,41,95,51,732</u> Interest accrued but not due Accrued interest as on 31.03.2021 24,08,02,189 Add: Interest accrued during the year 7,14,78,278 Less: Interest Accrued on March 2021 5,85,99,944 <u>25,36,80,523</u>	1,41,95,51,732
15,73,37,099	CPF Opening Balance 15,73,37,099 Less: Subscription for March 2021 12,58,866 <u>15,60,78,233</u> Add: Subscription in the year 1,54,70,638 Add: Subscription for March 2022 12,95,256 Add: Interest credited 1,02,14,930 Less: Advance/withdrawal 3,41,71,361	14,88,87,696	1,76,90,669	Subscription due for March 2022 GPF 1,61,92,648 CPF 12,95,256 UC 5,26,120 <u>1,80,14,024</u> Auto Sweep Investments 3,43,144 Tax recovered on interest pending refund from Income Tax Deptt. 1,47,70,763	1,80,14,024
9,41,28,139	University Contribution Opening Balance 9,41,28,139 Less: Contribution for March 2021 5,59,720 <u>9,35,68,419</u> Add: Contribution in the year 71,06,600 Add: Contribution for March 2022 5,26,120 Add: Interest credited 76,20,706 Less: Advance/withdrawal 87,69,400	10,00,52,445	4,69,55,539	8,71,80,571	5,60,53,603
48,79,866	Gratuity CVP etc. received in PF A/c - transferable to Maintenance A/c	67,81,667	60,73,111	Cash in Hand Bank Balances SBI JNU Branch-I 5,37,94,412 SBI JNU Branch-II 6,88,716 ICICI Bank 15,70,475	1,47,70,763
8,16,65,077	Interest Reserve Opening Balance 8,16,65,077 Less: Excess of Expenditure over Income 2,47,17,242	5,69,47,835	8,71,80,571		
1,73,92,53,811	Total	1,76,24,13,789	1,73,92,53,811	Total	1,76,24,13,789


Section Officer (A/c)


Asst. Finance Officer


Joint Registrar (Finance)

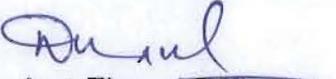

Finance Officer

PROVIDENT FUND ACCOUNT
Income and Expenditure Account for the Year Ended 31/03/2022

Amount in Rs.

Amount 31-Mar-21	Expenditure	Amount 31-Mar-22	Amount 31-Mar-21	Income	Amount 31-Mar-22
1,711	Bank Charges	1,416	13,56,35,175	Interest earned on Investment and auto sweeps	7,26,88,480
	Interest Credited to:			Add: Interest accrued on March 2022	7,14,78,278
9,36,40,087	GPF Account	9,60,11,804		Add: TDS deducted on Cumulative Interest	35,64,800
1,03,13,541	CPF Account	1,02,14,930		Less: Less: Interest accrued for March 2021	5,85,99,944
82,12,698	University Contribution	76,20,706			
2,34,67,138	Excess of Income over Expenditure	-		- Deficit (Excess of Expenditure over income)	2,47,17,242
13,56,35,175	Total	11,38,48,856	13,56,35,175	Total	11,38,48,856


Section Officer (A/c)


Asst. Finance Officer


Joint Registrar (Finance)

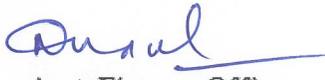

Finance Officer

PROVIDENT FUND ACCOUNT
Receipts and Payments Accounts for the Financial Year 2021-22

Amount in Rs.

Previous Year	Receipts	Current Year	Previous Year	Payments	Current Year
	Opening Balance as on 01.04.2021		23,98,41,022	GPF Adv./Withdrawal	25,00,90,254
	SBI JNU Branch- I 8,41,19,692		2,52,75,409	CPF Adv./Withdrawal	3,41,71,361
	SBI JNU Branch- II 6,70,429		1,70,15,717	University Contribution	87,69,400
5,90,95,474	ICICI Bank 23,90,450	8,71,80,571	1,711	Bank Charges	1,416
74,60,534	Auto Sweep as on 31.03.2021	4,69,55,539	30,00,00,000	Investment during the year	12,90,00,000
	GPF Subscriptions 20,22,58,401		4,69,55,539	Auto Sweep Balance as on 31.03.2022	3,43,144
	CPF Subscriptions 1,54,70,638		31,08,067	TDS deducted on Auto Sweep/Interest	51,32,852
22,98,43,474	University Contribution 71,06,600	22,48,35,639	15,14,815	Gratuity CVP etc.received in PF A/C - transferable to Maintenance A/c	56,94,744
28,55,97,991	Investment Encashed	5,00,00,000		Closing Balance as on 31.03.2022	
	Interest on investment 6,96,09,460			SBI JNU Branch- I 5,37,94,412	
13,73,24,448	Interest on Auto Sweep 30,79,020	7,26,88,480		SBI JNU Branch- II 6,88,716	
15,70,930	Gratuity CVP etc.received in PF A/c - transferable to Maintenance A/c	75,96,545	8,71,80,571	ICICI Bank 15,70,475	5,60,53,603
72,08,92,851	Total	48,92,56,774	72,08,92,851	Total	48,92,56,774


Section Officer (A/c)


Asst. Finance Officer


Joint Registrar (Finance)


Finance Officer

NPS Tier - I Account
Balance Sheet as at March 31, 2022

Amount in Rs.

Amount 31-Mar-21	Liability	Amount 31-Mar-22	Amount 31-Mar-21	Assets	Amount 31-Mar-22
	NPS Tier-I Account			NPS Tier-I Account	
6,04,368	Opening Balance	6,04,368		0 Subscription due for March 2022	0
	Less: Sub+UC for March 2021	0	92,23,358	Auto Sweep A/c : Opening Balance	92,23,358
		6,04,368		Less: Sweep Debited	0
	Add: Sub+UC during the year	0			92,23,358
	Add: Interest Credited to subscriber A/cs	0		Add:- Intrest on Auto Sweep re-invested	0
		6,04,368			92,23,358
	Less: Transfer to NSDL	0	76,706	Interest Accrued on Auto Sweep as on 31.03.2022	0
	Add: Sub+UC for March 2021	0	6,04,368	36,290 Tax recoverd on interest pending refund from Income Tax Deptt.	36,290
1,00,16,309	Excess of Income Over Expenditure			12,84,323 Closing Balance	18,15,677
	Balance as on 31.03.2021	1,00,16,309			
	Add: During the year	4,54,648	1,04,70,957		
1,06,20,677	Total	1,10,75,325	1,06,20,677	Total	1,10,75,325


Section Officer (A/c)


Asst. Finance Officer


Joint Registrar (Finance)


Finance Officer

NPS Tier - I Account

Income and Expenditure Account for the Financial Year 2021-22

Amount in Rs.

Amount 31-Mar-21	Expenditure	Amount 31-Mar-22	Amount 31-Mar-21	Income	Amount 31-Mar-22
5,99,774	Excess of Income over Expenditure	4,54,648	5,99,774	Interest earned on saving and Auto Sweep Account 5,31,354 Add: Interest Accrued on Sweep Account as on 31/03/2022 0 5,31,354 Less: Interest Accrued 31/03/2021 76,706 <hr style="width: 10%; margin-left: auto; margin-right: 0;"/>	4,54,648
5,99,774	Total	4,54,648	5,99,774	Total	4,54,648


Section Officer (A/c)


Asst. Finance Officer


Joint Registrar (Finance)


Finance Officer

NPS Tier - I Account

Receipt and Payments Account for the Financial Year 2021-22

Amount in Rs.					
Previous Year	Receipt	Current Year	Previous Year	Payments	Current Year
6,69,208	Opening Balance as on 01/04/2021	12,84,323	92,23,358	Auto Sweep Investments	92,23,358
92,23,358	Auto Sweep as on 31/03/2022	92,23,358	12,84,323	Closing Balance as on 31/03/2022	18,15,677
20,168	Interest credited in Operative Saving Account	37,509			
5,94,947	Interest on Auto Sweep Investments	4,93,845			
1,05,07,681	Total	1,10,39,035	1,05,07,681	Total	1,10,39,035


Section Officer (A/c)


Asst. Finance Officer


Joint Registrar (Finance)


Finance Office ✓

Audit of the Accounts

Separate Audit Report of the Comptroller & Auditor General of India on the Accounts of Jawaharlal Nehru University, New Delhi for the year ended 31 March 2022

We have audited the attached Balance Sheet of Jawaharlal Nehru University (JNU), New Delhi as on 31 March 2022, Income & Expenditure Account and Receipts & Payments Account for the year ended on that date under Section 19 (2) of the Comptroller & Auditor General's (Duties, Powers & Conditions of Service) Act, 1971 read with Section 20(1) of the JNU Act 1966. These financial statements are the responsibility of the management of JNU. Our responsibility is to express an opinion on these financial statements based on our audit.

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

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

4. Based on our audit, we report that:

i. We have obtained all the information and explanations, subject to the observation in the report, which to the best of our knowledge and belief were necessary for the purpose of our audit.

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

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

iv. We further report that:

A. General

Examination of accounts, cash books and other records of JNU revealed that expenditure of administrative nature were being incurred by JNU from funds available in its dedicated funds/accounts. Moreover, funds were being transferred from one account to another, some of such transactions during 2021-22 are illustrated below:

- Electricity expenses and water charges of Rs. 1.57 crore was incurred by JNU from its Retirement Fund account.
- Fund of Rs. 4.66 crore was transferred from Pension Account to Plan Account.
- Fund of Rs. 8.87 crore was transferred by JNU from its Retirement Fund account to Maintenance Account.
- Fund of Rs. 3.27 crore was transferred by JNU from its Maintenance Account to Retirement Fund account.

Balance of these transferred amounts amounting to Rs. 97.57 crore were shown in the accounts of JNU as Current Liabilities as well as Loans, Advances & Deposits under the head 'Transfer from other Funds awaiting Payment and 'Transfer to other Funds awaiting receipts' respectively.

As this amount of Rs. 97.57 crore in internal transfer and these amounts are not to be paid or received, the same needs to be depicted in the Notes to Accounts for more clarity which has not been done.

B. Income and Expenditure Account

B.1 Income

B.1.1 Grants-in-Aid/Subsidies (Schedule-10) – Rs.402.02 crore

JNU had received grants from Ministry of Development of North Eastern Region (MDONER) for construction of Hostel for North East students w.e.f. 2016-17 with sanctioned cost of Rs. 28.67 crore. The MDONER grants are depicted in the UGC plan grants (Schedule 10). The position of funds received and expenditure done is as under:

(Rs. in crore)

Year	Opening balance	Funds received	Funds released	Closing balance
2016-17	0	0.55	0	0.55
2017-18	0.55	1.36	1.36 (RMB) 0.05(CPWD)	0.50
2018-19	0.50	0	0.30 (Forest Deptt.)	0.20
2019-20	0.20	9.10	9.30	0
2020-21	0	9.25	0	9.25
2021-22	9.25	8	9.10	8.15

The unspent balance of Rs. 8.15 crore was not taken as closing balance as on 31.03.2022. This has resulted in understatement of Current Liabilities & Provisions -unutilized grants-in-aid and overstatement of Capital Fund by Rs. 8.15 crore.

Further, despite instructions for interest earned to be shown separately in UC, no interest was shown and not refunded back to UGC. The amount of interest earned on unutilised MDONER grants was not provided by JNU.

C. Grants-in-aid

As per Accounts during 2021-22, JNU received Grants-in-aid of Rs. 417.66 crore (Non-recurring: Rs. 17.19 crore and Recurring: Rs. 400.47 crore). It had an opening balance of non-recurring grant of Rs. 8.26 crore. JNU utilized Rs. 414.63 Crore (Non-recurring: Rs. 15.68 crore and Recurring: Rs. 398.95 crore) and grant of Rs. 5.85 crore (Non-recurring: Rs. 4.33 crore and Recurring: Rs. 1.52 Crore) was refunded/lapsed during the year leaving a closing balance of Rs. 5.44 crore as on 31 March 2022.

This is subject to comment No. B.1.1

D. Management letter

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

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

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

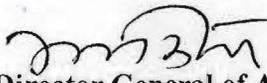
a. *In so far as it relates to the Balance Sheet, of the state of affairs of the Jawaharlal Nehru University, New Delhi as at 31 March 2022; and*

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

For and on behalf of the C&AG of India

Place: New Delhi

Dated: 01.03.2023


Director General of Audit
(Central Expenditure)

Annexure to Audit Report

1. Internal Audit System

- Internal audit of JNU has been conducted by the Ministry upto 2020-21.
- In respect of internal audit wing of JNU, 207 audit paras were outstanding as on 31.03.2022. During the year 2021-22 only 15 units were planned out of which 7 were covered.

2. Adequacy of Internal Control System

- The internal control system of the University needs to be strengthened in following areas:
 - Follow up action on the Bank Reconciliation Statements.
 - The response of the management to statutory audit objections is not effective as 75 external audit paras for the period from 2002-03 to 2020-21 were outstanding as on 31.03.2022.

3. System of physical verification of fixed assets

- The physical verification of Fixed Assets including Books & Publications has been conducted up to 31.03.2022.

4. System of physical verification of inventory

- Physical verification of stationery and consumables items has been conducted up to 31.03.2022.

5. Regularity in payment of statutory dues

- No payments for over six months in respect of statutory dues were outstanding as on 31.03.2022.

Reply to Separate Audit Report of the Comptroller & Auditor General of India on the Accounts of Jawaharlal Nehru University, New Delhi for the year ended 31 March 2022

A. General

Examination of accounts, cash books and other records of JNU revealed that expenditure of administrative nature were being incurred by JNU from funds available in its dedicated funds/accounts. Moreover, funds were being transferred from one account to another, some of such transactions during 2021-22 are illustrated below:

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As this amount of Rs. 97.57 crore in internal transfer and these amounts are not to be paid or received, the same needs to be depicted in the Notes to Accounts for more clarity which has not been done.

Reply of the University:

The University maintains 44 bank accounts for separate funds under different groups. Due to the non-receipt of grants from UGC for making urgent and essential liabilities such as salary payments, water and electricity bill charges, the fund had to be transferred from one fund (non-salary) to another fund.

As per accounting procedure, any payment not an expenditure such as advances, investments, or temporary transfer is treated as Current Assets in the accounts of the payer as the same has to be received back and becomes Current Liability for the receiver as the amount received has to be returned. Accordingly, all the payments transferred have been taken as Current Assets in the accounts of payers. On the other hand, the funds received in the accounts have been taken as Current Liabilities in the accounts of receivers. Since a consolidated annual account of the University is prepared under a single umbrella and all the accounts are part of the University's annual accounts, the payments have been disclosed and shown as Assets of the University. On the other hand, all the receipts have been disclosed and shown as Liabilities of the University. As suggested by Audit, the same will henceforth be depicted in Notes to Accounts..

B. Income and Expenditure Account

B.1 Income

B.1.1 Grants-in-Aid/Subsidies (Schedule-10) – Rs.402.02 crore

JNU had received grants from Ministry of Development of North Eastern Region (MDONER) for construction of Hostel for North East students w.e.f. 2016-17 with sanctioned cost of Rs. 28.67 crore. The MDONER grants are depicted in the UGC plan grants (Schedule 10). The position of funds received and expenditure done is as under:

(Rs. in crore)

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Further, despite instructions for interest earned to be shown separately in UC, no interest was shown and not refunded back to UGC. The amount of interest earned on unutilised MDONER grants was not provided by JNU.

Reply of the University:

The University has completely utilized the Grant-in-aid released under the NEC funded project “Construction of a Hostel for the North East Students at JNU”. The University has earned interest amount of Rs.4,12,960/- on the grant which had been remitted to the funding agency vide DD No.030142 dated 09.02.2023.

C. Grants-in-aid

As per Accounts during 2021-22, JNU received Grants-in-aid of Rs. 417.66 crore (Non-recurring: Rs. 17.19 crore and Recurring: Rs. 400.47 crore). It had an opening balance of non-recurring grant of Rs. 8.26 crore. JNU utilized Rs. 414.63 Crore (Non-recurring: Rs. 15.68 crore and Recurring: Rs. 398.95 crore) and grant of Rs. 5.85 crore (Non-recurring: Rs. 4.33 crore and Recurring: Rs. 1.52 Crore) was refunded/lapsed during the year leaving a closing balance of Rs. 5.44 crore as on 31 March 2022.

This is subject to comment No. B.1.1

Reply of the University

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

D. Management letter

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

Reply of the University

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

Dr. Suman Kumar

Finance Officer

वित्त अधिकारी / Finance Officer
जवाहरलाल नेहरू विश्वविद्यालय
Jawaharlal Nehru University
नई दिल्ली / New Delhi-110067

Annexure to Audit Report

1. Internal Audit System

- Internal audit of JNU has been conducted by the Ministry upto 2020-21.
- In respect of internal audit wing of JNU, 207 audit paras were outstanding as on 31.03.2022. During the year 2021-22 only 15 units were planned out of which 7 were covered.

Reply of the University:

During the FY 2021-22, 15 units were planned for audit, but only 07 units were covered because of the shortage of staff in the Internal Audit II & III Sections.

The Internal Audit has already issued reminders to the respective units for submitting compliance report of the outstanding paras and replies are still awaited.

2. Adequacy of Internal Control System

- The internal control system of the University needs to be strengthened in following areas:
- Follow up action on the Bank Reconciliation Statements.
- The response of the management to statutory audit objections is not effective as 75 external audit paras for the period from 2002-03 to 2020-21 were outstanding as on 31.03.2022.

Reply of the University:

Internal Audit has already issued reminders to the respective units for submitting compliance report of the outstanding paras so the paras could be settled.

3. System of physical verification of fixed assets

- The physical verification of Fixed Assets including Books & Publications has been conducted up to 31.03.2022.

Reply of the University:

No Comments.

4. System of physical verification of inventory

- Physical verification of stationery and consumables items has been conducted up to 31.03.2022.

Reply of the University:

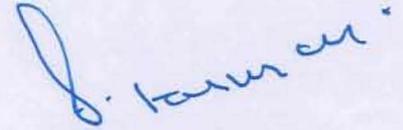
No Comments.

5. Regularity in payment of statutory dues

- No payments for over six months in respect of statutory dues were outstanding as on 31.03.2022.

Reply of the University:

No Comments.



Dr. Suman Kumar

Finance Officer
वित्त अधिकारी / Finance Officer
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