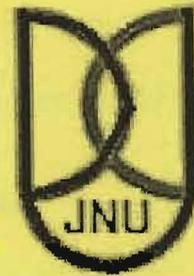


# JAWAHARLAL NEHRU UNIVERSITY



**Annual Accounts  
2022-23**

## INDEX

S. No	Particulars	Page No.
1	Balance Sheet	1
2	Income & Expenditure Account	2
<b>Schedules forming Part of Balance Sheet as at 31 March 2023</b>		
3	Schedule 1 - Capital Fund	3
4	Schedule 2 - Designated Earmarked/Endowment Funds	4-5
5	Schedule 2A - Endowment & Chairs	6-7
6	Schedule 3 - Current Liabilities and Provisions	8
7	Schedule 3.6(b) - Receipts against Sponsored Projects	9
8	Schedule 3.6(c) - Receipts against Sponsored Fellowships	10
9	Schedule 3.6(d) - Unutilised Grants from UGC and Government of India	11
10	Schedule 4 - Fixed Assets	12
11	Schedule 4A - Intangible Assets	13
12	Schedule 4B - Patents and Copyrights	14
13	Schedule 4C - Fixed Assets (Others)	15
14	Schedule 5 - Investments from Designated Earmarked/Endowment Funds	16
15	Schedule 6 - Current Assets	17
16	Annexure A of Schedule 6	18-19
17	Schedule 7 - Loans, Advances and Deposits	20
<b>Schedules forming Part of Income &amp; Expenditure Account for the year ended 31 March 2023</b>		
18	Schedule 8 - Academic Receipts	21
19	Schedule 9 - Grants/Subsidies (Irrevocable Grants and Subsidies Received)	22
20	Schedule 10 - Income from Investments	23
21	Schedule 11 - Interest Earned	24
22	Schedule 12 - Other Income	25
23	Schedule 13 - Prior Period Income	26
24	Schedule 14 - Establishment Expenses	27
25	Schedule 14A - Employees Retirement and Terminal Benefits	28
26	Schedule 15 - Academic Expenses	29
27	Schedule 16 - Administrative and General Expenses	30

28	Schedule 17 - Transportation Expenses	31
29	Schedule 18 - Repairs and Maintenance	32
30	Schedule 19 - Finance Costs	33
31	Schedule 20 - Other Expenses	34
32	Schedule 21 - Prior Period Expenses	35

**Schedules forming Part of the Accounts for the year ended 31 March, 2023**

33	Schedule 22 - Significant Accounting Policies	36-42
34	Schedule 23 - Contingent Liabilities and Notes to Accounts	43-46

**Receipts and Payments Account**

35	Receipts and Payments Account for the year ended 31 March 2023	47
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**Provident Fund and NPS Accounts**

36	Provident Fund Account-Balance Sheet as at 31 March, 2023	48
37	Provident Fund Account- Income and Expenditure Account for the Year Ended 31 March, 2023	49
38	Provident Fund Account - Receipts and Payments Accounts for the Financial Year 2022-23	50
39	NPS Tier-I Account - Balance Sheet as at 31 March, 2023	51
40	NPS Tier-I Account - Income and Expenditure Account for the Year Ended 31 March 2023	52
41	NPS Tier-I Account - Receipts and Payments Account for the Financial Year 2022-23	53

**Audit of the Accounts**

42	Separate Audit Report on the Account	54-56
43	Comments of the University on Separate Audit Report	57-60

# JAWAHARLAL NEHRU UNIVERSITY

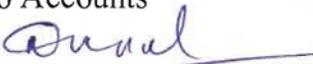
## BALANCE SHEET AS AT MARCH 31, 2023

		Amount in Rs.	
<b>Liabilities</b>	Schedule	Current Year	Previous Year
Capital Fund	1	-13,71,29,44,862	-13,02,19,64,670
Designated Earmarked / Endowment Funds	2	1,73,36,74,401	2,09,57,83,488
Current Liabilities & Provisions	3	20,55,54,02,818	19,61,48,99,327
<b>Total</b>		<b>8,57,61,32,357</b>	<b>8,68,87,18,144</b>
<hr/>			
<b>Assets</b>			
Fixed Assets (Net Block)	4	3,39,24,46,704	3,36,24,33,484
Tangible Assets		2,35,58,79,279	
Capital Work-in-Progress		1,01,96,97,677	
Intangible Assets		1,68,69,748	
Investments from Corpus and Earmarked / Endowment Funds	5	1,29,35,72,041	1,63,18,47,552
Government Securities		15,00,000	
Debentures and Bonds (Long Term Investment)		1,80,12,000	
Others Bank FDRs (Short Term Investment)		1,27,40,60,041	
Current Assets	6	2,63,12,19,742	2,45,94,53,073
Loans, Advances & Deposits	7	1,25,88,93,870	1,23,49,84,035
<b>Total</b>		<b>8,57,61,32,357</b>	<b>8,68,87,18,144</b>

Significant Accounting Policies 22

Contingent liabilities & Notes to Accounts 23

  
**Mayank Kashyap**  
Section Officer(A/c)

  
**Dharam Pal**  
Consultant (A/c)

  
**Shankar Dhar**  
Joint Registrar (Finance)

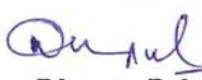
  
**Dr. Suman Kumar**  
Finance Officer

**JAWAHARLAL NEHRU UNIVERSITY**  
**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2023**

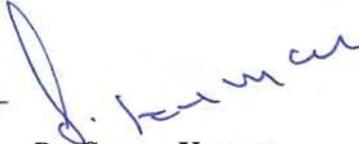
	Schedule	Amount in Rs.	
		Current Year	Previous Year
<b>A. Income</b>			
Academic Receipts	8	6,95,96,104	5,83,52,124
Grants / Subsidies	9	4,33,14,40,580	4,02,02,58,360
Income from Investments	10	2,34,50,717	2,22,14,862
Interest Earned	11	23,78,806	19,67,558
Other Income	12	10,36,14,200	9,48,03,465
Prior Period Income	13	1,64,38,352	7,20,45,566
<b>Total (A)</b>		<b>4,54,69,18,759</b>	<b>4,26,96,41,935</b>
<b>B. Expenditure</b>			
Establishment Expenses	14	4,73,99,97,024	4,43,81,81,163
Academic Expenses	15	17,69,35,707	13,15,03,249
Administrative and General Expenses	16	72,15,95,060	79,49,77,699
Transportation Expenses	17	7,58,125	8,16,159
Repairs and Maintenance	18	5,35,76,153	2,56,22,317
Finance Costs	19	20,41,711	14,62,296
Other Expenses	20	5,80,511	26,95,303
Prior Period Expenses	21	6,87,40,801	5,27,59,168
Depreciation	4	16,22,08,784	19,30,67,943
<b>Total (B)</b>		<b>5,92,64,33,877</b>	<b>5,64,10,85,297</b>
Balance being excess of Income over Expenditure (A-B)		-1,37,95,15,119	-1,37,14,43,362
Balance being surplus / (Deficit) carried to Capital Fund		-1,37,95,15,119	-1,37,14,43,362

Significant Accounting Policies 22  
Contingent liabilities & Notes to Accounts 23

  
Mayank Kashyap  
Section Officer(A/c)

  
Dharam Pal  
Consultant (A/c)

  
Shankar Dhar  
Joint Registrar (Finance)

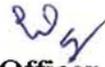
  
Dr. Suman Kumar  
Finance Officer

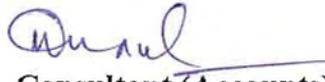
**Schedules forming Part of Balance Sheet as at 31.03.2023**

**Schedule 1 – Capital Fund**

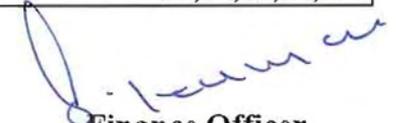
Amount in Rs.

Particulars		Current Year 2022-23	Previous Year 2021-22
	Balance at the beginning of the year	-13,02,19,64,670	-11,78,41,38,123
Add:	Grants from UGC, Govt. of India, and State Govt. utilized for capital expenditure	19,17,21,568	12,60,47,286
Add:	Assets Purchased out of Corpus Fund & Earmarked Funds	81,49,937	4,07,576
Add:	Assets Purchased out of Sponsored Project Funds	9,71,943	31,11,515
Add:	Assets Donated/Gifts Received	3,98,420	3,01,938
Add:	Other Additions	60,05,680	37,48,500
Add:	Grants Reimbursed from UGC	49,00,74,000	-
Less:	Adjustment in valuation of Buildings	87,86,621	-
<b>Total</b>		<b>-12,33,34,29,743</b>	<b>-11,65,05,21,308</b>
Add:	Surplus/Deficit transferred from the Income & expenditure account	-1,37,95,15,119	-1,37,14,43,362
<b>Balance at the year end</b>		<b>-13,71,29,44,862</b>	<b>-13,02,19,64,670</b>

  
Section Officer (A/c)

  
Consultant (Accounts)

  
Joint Registrar (Finance)

  
Finance Officer

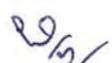
Schedule 2: Designated Earmarked / Endowment Funds

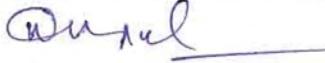
Amount in Rs.

Particulars	Fund-wise Break up						
	Academic Development Fund	HBA Fund	Nippon Foundation Fund	UGC JRF Fund	Conveyance Fund	Exim Bank Library Fund	Centre of Applied Human Genetics Fund
A.	(1)	(2)	(3)	(4)	(5)	(6)	(7)
a) Opening balance	14,64,77,622	29,67,84,335	10,98,37,426	80,33,891	7,37,70,114	40,35,245	91,492
b) Additions during the year	-	59,000	63,12,117	-79,43,766	11,31,088	-	-
c) Income from investments from the funds	25,47,009	38,52,818	17,59,894	46,055	6,64,021	-	-
d) Accrued Interest on investments/advances	-	1,21,47,881	21,61,707	-	30,40,018	-	-
e) Interest on Savings Bank a/c	2,15,287	32,416	19,560	878	13,328	1,10,060	-
<b>Total (A)</b>	<b>14,92,39,918</b>	<b>31,28,76,450</b>	<b>12,00,90,705</b>	<b>1,37,058</b>	<b>7,86,18,569</b>	<b>41,45,305</b>	<b>91,492</b>
<b>B. Utilisation/Expenditure towards objectives of funds</b>							
i) Capital Expenditure	81,10,587	-	-	-	-	-	-
ii) Revenue expenditure	13,49,40,163	-	15,89,057	-	7,50,059	-	-
<b>Total (B)</b>	<b>14,30,50,750</b>	<b>-</b>	<b>15,89,057</b>	<b>-</b>	<b>7,50,059</b>	<b>-</b>	<b>-</b>
<b>Closing balance at the year end (A- B)</b>	<b>61,89,168</b>	<b>31,28,76,450</b>	<b>11,85,01,648</b>	<b>1,37,058</b>	<b>7,78,68,510</b>	<b>41,45,305</b>	<b>91,492</b>

**Represented by**

Cash And Bank Balance	1,36,963	13,82,000	1,05,39,566	48,931	14,74,829	41,45,305	91,492
Investment	-	29,10,65,686	10,58,00,374	-	5,50,82,598	-	-
Auto Sweep Investment (MOD)	7,18,000	64,97,847	-	88,126	1,25,00,000	-	-
Interest accrued but not due	-	1,37,21,995	21,61,708	-	88,08,002	-	-
Advances/Receivables out of Fund	53,34,205	2,08,922	-	-	3,081	-	-
<b>Total</b>	<b>61,89,168</b>	<b>31,28,76,450</b>	<b>11,85,01,648</b>	<b>1,37,058</b>	<b>7,78,68,510</b>	<b>41,45,305</b>	<b>91,492</b>

  
Section Officer (A/c)

  
Consultant (Accounts)

  
Joint Registrar (Finance)

  
Finance Officer

Cont.to Pg 5

Schedule 2: Designated Earmarked / Endowment Funds

Amount in Rs.

Particulars	Fund-wise Break up					
	Rajiv Gandhi National Fellowship Fund	JNU Alumni Endowment Funds	University Corpus Fund	Endowment Funds	Current Year 2022-23	Previous Year 2021-22
A.	(8)	(9)	(10)	(11)	Total (1 to 11)	
a) Opening balance	42,50,89,792	12,458	53,73,35,351	49,43,15,762	2,09,57,83,488	1,48,73,46,820
b) Additions during the year	-40,86,36,668	-	5,22,60,526	7,72,80,249	-27,95,37,454	1,43,76,581
c) Income from investments from the funds	8,91,655	-	-	2,26,31,800	3,23,93,253	5,78,78,047
d) Accrued Interest on investments/advances	-	-	2,39,50,870	-	4,13,00,476	1,35,22,530
e) Interest on Savings Bank a/c	17,00,337	2,649	1,59,324	34,499	22,88,338	8,48,737
<b>Total (A)</b>	<b>1,90,45,116</b>	<b>15,107</b>	<b>61,37,06,071</b>	<b>59,42,62,310</b>	<b>1,89,22,28,100</b>	<b>1,57,39,72,715</b>
B. Utilisation/Expenditure towards objectives of funds						
i) Capital Expenditure	-	-	-	39,350	81,49,937	43,424
ii) Revenue expenditure	-	-	15,22,423	1,16,02,061	15,04,03,763	1,54,81,155
<b>Total (B)</b>	<b>-</b>	<b>-</b>	<b>15,22,423</b>	<b>1,16,41,411</b>	<b>15,85,53,700</b>	<b>1,55,24,579</b>
<b>Closing balance at the year end (A- B)</b>	<b>1,90,45,116</b>	<b>15,107</b>	<b>61,21,83,648</b>	<b>58,26,20,899</b>	<b>1,73,36,74,401</b>	<b>1,55,84,48,136</b>

Represented by

Cash And Bank Balance	45,16,100	15,107	12,05,18,469	19,64,01,602	33,92,70,363	35,74,35,010
Investment	-	-	45,54,04,086	38,62,19,297	1,29,35,72,041	1,14,23,56,897
Auto Sweep Investment (MOD)	1,45,29,016	-	64,59,000	-	4,07,91,989	3,51,53,547
Interest accrued but not due	-	-	1,71,18,146	-	4,18,09,851	2,32,83,910
Advances/Receivables out of Fund	-	-	1,26,83,947	-	1,82,30,155	2,18,772
<b>Closing balance at the year end (A- B)</b>	<b>1,90,45,116</b>	<b>15,107</b>	<b>61,21,83,648</b>	<b>58,26,20,899</b>	<b>1,73,36,74,401</b>	<b>1,55,84,48,136</b>

Section Officer (A/c)

Consultant (Accounts)

Joint Registrar (Finance)

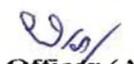
Finance Officer

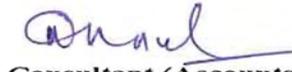
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Schedule 2A - ENDOWMENT AND CHAIRS

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	55,301	-	4,452	93,830	59,753	-	93,830	59,753	1,53,583
2	A RAMESH RAO ENDOWMENT	10,00,000	5,18,349	-	53,350	10,00,000	5,71,699	-	10,00,000	5,71,699	15,71,699
3	ANNUAL LECTURE-J N FOREIGN POLICY	45,000	1,44,706	-	2,092	45,000	1,46,798	-	45,000	1,46,798	1,91,798
4	APPADORAI PROFESSORSHIP IN INTERNATIONAL STUDIES	28,00,000	58,62,498	-	1,90,145	28,00,000	60,52,643	-	28,00,000	60,52,643	88,52,643
5	AUSTRALIAN HIGH COMMSION	4,00,000	5,26,752	-	18,708	4,00,000	5,45,460	-	4,00,000	5,45,460	9,45,460
6	BHAGAT SINGH CHAIR	2,50,00,000	1,67,49,678	-	12,30,185	2,50,00,000	1,79,79,863	-	2,50,00,000	1,79,79,863	4,29,79,863
7	BHARAT SEWASHRAM SANGHA	6,00,000	8,58,659	-	28,470	6,00,000	8,87,129	-	6,00,000	8,87,129	14,87,129
8	BINDU AGARWAL-ARPITA MISHRA AWARD	50,000	74,144	-	2,418	50,000	76,562	-	50,000	76,562	1,26,562
9	CENTRE FOR L&G FORD FOUNDATION	2,33,55,546	1,26,69,283	-	15,34,662	2,33,55,546	1,42,03,945	1,11,990	2,33,55,546	1,40,91,955	3,74,47,501
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	1,47,16,524	23,50,744	3,35,970	85,50,744	1,50,52,494	27,26,592	85,50,744	1,23,25,902	2,08,76,646
12	COM. H L PARWANA ENDOWMENT	10,00,000	6,88,563	-	46,509	10,00,000	7,35,072	-	10,00,000	7,35,072	17,35,072
13	D S GARDIJI ENDOWMENT FUND/CENTRE FOR SS	16,00,000	8,79,697	-	77,168	16,00,000	9,56,865	1,43,784	16,00,000	8,13,081	24,13,081
14	DEVENDRA KUMAR GUPTA MEMORIAL GOLD MEDAL	10,000	10,682	-	478	10,000	11,160	-	10,000	11,160	21,160
15	DIWAKAR MEMORIAL AWARD ENDOWMENT	2,00,000	91,916	-	9,301	2,00,000	1,01,217	-	2,00,000	1,01,217	3,01,217
16	DR JAYSHREE RAY ENDOWMENT	5,00,000	59,167	-	26,674	5,00,000	85,841	-	5,00,000	85,841	5,85,841
17	DR RAFAEL IRUZU-BEITA FERNANDEZ	11,43,059	3,75,177	-	54,347	11,43,059	4,29,524	2,40,000	11,43,059	1,89,524	13,32,583
18	DR S D SHARMA GOLD MEDAL	15,000	15,917	-	696	15,000	16,613	-	15,000	16,613	31,613
19	DR SRIVIDYA SCHOLARSHIP AWARD	20,000	29,890	-	929	20,000	30,819	-	20,000	30,819	50,819
20	ENDOWMENT OF LATE J C TANDON	2,00,000	2,32,745	-	12,037	2,00,000	2,44,782	-	2,00,000	2,44,782	4,44,782
21	ENDOWMENT OF PROF MAHALE CFS,SLL & CS	10,000	12,889	-	585	10,000	13,474	-	10,000	13,474	23,474
22	G PARTHSARTHY EF FOR SUPPORTING SC/ST STUDENTS	13,79,041	25,99,858	-	64,497	13,79,041	26,64,355	-	13,79,041	26,64,355	40,43,396
23	G S SINGHAL ENDOWMENT	2,00,000	1,76,347	-	9,160	2,00,000	1,85,507	-	2,00,000	1,85,507	3,85,507
24	GOVT. OF BAHRAIN-ESTABLISHMENT OF CHAIR	20,00,000	30,58,307	-	1,25,469	20,00,000	31,83,776	-	20,00,000	31,83,776	51,83,776
25	H C PANDE MEDAL	50,000	28,282	-	2,324	50,000	30,606	-	50,000	30,606	80,606
26	INDO RAMA FELLOWSHIP FUND	100,000	1,39,952	-	6,119	100,000	1,46,071	-	100,000	1,46,071	2,46,071
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	4,36,630	-	22,902	5,00,000	4,59,532	15,000	5,00,000	4,44,532	9,44,532
29	JAWAHARLAL NEHRU PROF. CHAIR/ENVIRONMENTAL	44,76,322	10,45,124	-	2,22,601	44,76,322	12,67,725	93,845	44,76,322	11,73,880	56,50,202
30	JEAN MONNET CHAIR LECTURES/SEMINAR ENDOWMENT	-	11,93,055	-	-	-	11,93,055	-	-	11,93,055	11,93,055
31	JOINT PLANT COMMITTEE-GOI	19,00,000	17,67,453	-	1,03,780	19,00,000	18,71,233	-	19,00,000	18,71,233	37,71,233
32	KANNADA LANGUAGE CHAIR	5,00,00,000	52,67,439	-	22,91,191	5,00,00,000	75,58,630	39,10,675	5,00,00,000	36,47,955	5,36,47,955
33	KANUPRIYA BHARADWAJ AWARD	20,000	22,261	-	929	20,000	23,190	-	20,000	23,190	43,190
34	KOREAN FOUNDATION	65,71,000	49,03,548	-	3,55,529	65,71,000	52,59,077	3,17,194	65,71,000	49,41,883	1,15,12,883
35	LATE ADITYA C CENTRE FOR SPANISH STUDIES	13,149	9,565	-	617	13,149	10,182	-	13,149	10,182	23,331
36	AMBEDKAR CHAIR	-	-2,96,512	-	-	-	-2,96,512	21,735	-	-3,18,247	-3,18,247
37	LATE JUHI PRASAD AWARD	22,292	9,405	-	1,068	22,292	10,473	-	22,292	10,473	32,765
38	M/O PLANNING COMMISSION FOR CREATION OF CHAIR	1,35,00,000	67,02,467	-	7,20,735	1,35,00,000	74,23,202	-	1,35,00,000	74,23,202	2,09,23,202
39	MARATHI CHAIR ENDOWMENT	1,50,00,000	1,30,84,585	-	8,00,261	1,50,00,000	1,38,84,846	-	1,50,00,000	1,38,84,846	2,88,84,846
40	MJK THAVARAJ MEMORIAL MEMORIAL FUND	1,59,920	2,73,976	-	7,326	1,59,920	2,81,302	-	1,59,920	2,81,302	4,41,222
41	NURUL HASAN-ENDOWMENT E&RF SCHOLARSHIPS	7,50,000	8,02,541	-	35,688	7,50,000	8,38,229	-	7,50,000	8,38,229	15,88,229
42	PRAFULLA KR PONNI ENDOWMENT	5,00,000	3,32,504	-	23,253	5,00,000	3,55,757	-	5,00,000	3,55,757	8,55,757
43	PROF APPADORAI & LAXMI APPADORAI TRUST	1,36,888	1,87,287	-	6,434	1,36,888	1,93,721	-	1,36,888	1,93,721	3,30,609
44	PROF DALEEP SINGH AWARD	25,000	37,472	-	1,162	25,000	38,634	-	25,000	38,634	63,634
45	PROF G K CHADDHA ENDOWMENT	5,00,000	1,62,437	-	23,253	5,00,000	1,85,690	-	5,00,000	1,85,690	6,85,690

46	PROF LATE URMILA PHADNIS ENDOWMENT	10,000	10,873	-	457	10,000	11,330	-	10,000	11,330	21,330
47	PROF MARCANDNE GOLD MEDAL	10,000	14,090	-	585	10,000	14,675	-	10,000	14,675	24,675
48	PROF P N SRIVASTAVA ENDOWMENT	11,98,655	4,37,775	-	57,506	11,98,655	4,95,281	-	11,98,655	4,95,281	16,93,936
49	PROF T K OMMAN END/CENTRE FOR STUDY ...SYSTEM/SSS	100,000	56,340	-	4,677	100,000	61,017	15,000	100,000	46,017	1,46,017
50	RAILWAY BOARD (ASHOK GUHA)	98,50,000	19,63,548	-	4,92,271	98,50,000	24,55,819	-	98,50,000	24,55,819	1,23,05,819
51	RAJIV GANDHI CHAIR	1,15,00,000	1,06,08,769	-	6,95,836	1,15,00,000	1,13,04,605	-	1,15,00,000	1,13,04,605	2,28,04,605
52	RAMAN PONNI ENDOWMENT	6,11,628	3,87,874	-	35,887	6,11,628	4,23,761	-	6,11,628	4,23,761	10,35,389
53	RBI ENDOWMENT CHAIR	4,47,50,000	97,44,658	-	20,79,662	4,47,50,000	1,18,24,320	-	4,47,50,000	1,18,24,320	5,65,74,320
54	SAJJAD ZAHEER & RAZIR SAJJAD AWARD	100,000	17,067	-	4,799	100,000	21,866	-	100,000	21,866	1,21,866
55	SAROJNI NAIDU MEMORIAL FUND	30,608	1,05,660	-	1,559	30,608	1,07,219	-	30,608	1,07,219	1,37,827
56	SHEILA ZURBRIGG-FELLOWSHIP CENTRE FOR SS	25,000	20,153	-	1,478	25,000	21,631	-	25,000	21,631	46,631
57	SISIR GUPTA MEMORIAL FUND	14,040	35,974	-	664	14,040	36,638	-	14,040	36,638	50,678
58	SMT. KAILASH HANS BHALLA ENDOWMENT	5,00,000	1,19,682	-	22,902	5,00,000	1,42,584	-	5,00,000	1,42,584	6,42,584
59	SRI RAM MEMORIAL PRIZE FUND	9,946	30,758	-	463	9,946	31,221	-	9,946	31,221	41,167
60	SULAKSHNA DEVI MAHAJAN MEMORIAL PRIZE FUND	6,100	24,881	-	248	6,100	25,129	-	6,100	25,129	31,229
61	TAGORE SOCIETY/MADAM KIM YANG SHIK ENDOWMENT	5,00,000	4,07,260	-	23,994	5,00,000	4,31,254	-	5,00,000	4,31,254	9,31,254
62	TAMIL DEVELOPMENT CHAIR	50,00,000	38,99,896	5,00,00,000	2,33,435	5,50,00,000	41,33,331	3,93,310	5,50,00,000	37,40,021	5,87,40,021
63	TENDULKAR TRUST	84,641	2,33,991	-	4,667	84,641	2,38,658	-	84,641	2,38,658	3,23,299
64	VIMLA SARAN MEMORIAL CORPUS FUND	30,000	19,365	-	1,373	30,000	20,738	-	30,000	20,738	50,738
65	ODIA CHAIR	4,46,00,000	24,85,524	-	22,07,708	4,46,00,000	46,93,232	15,21,769	4,46,00,000	31,71,463	4,77,71,463
66	SUNGUM SUDHAR SCHOLARSHIP ENDOWMENT	3,00,00,000	60,19,517	-	16,00,521	3,00,00,000	76,20,038	10,02,732	3,00,00,000	66,17,306	3,66,17,306
67	CJS ALUMNI END- ANNUAL ... MEMORIAL LECTURE	7,91,888	80,257	-	37,036	7,91,888	1,17,293	-	7,91,888	1,17,293	9,09,181
68	SHARDA PRIZE ENDOWMENT	11,00,000	2,49,697	-	53,213	11,00,000	3,02,910	-	11,00,000	3,02,910	14,02,910
69	NAMASTE- GOVERNORS... ARUNANCHAL AND NAGALAND	5,00,000	57,439	-	24,186	5,00,000	81,625	-	5,00,000	81,625	5,81,625
70	KANNADA LANGUAGE CHAIR ONLINE COURSE	-	-	-	-	-	-	-	-	-	-
71	DR A S PAINTAL DISTINGUISHED SCIENTIST CHAIR OF ICM	-	3,53,487	6,81,818	-	6,81,818	3,53,487	10,20,305	6,81,818	-6,66,818	15,000
72	PASHTO CHAIR	-	-37,47,687	37,47,687	-	37,47,687	-37,47,687	-	37,47,687	-37,47,687	-
73	MANOJ KR SRIVASTAVA GOLD MEDAL ENDOWMENT	-	-	5,00,000	-	5,00,000	-	20,000	5,00,000	-20,000	4,80,000
74	SCNSS CHAIR OF EXCELLENCE ENDOWMENT	-	-	2,00,00,000	-	2,00,00,000	-	-	2,00,00,000	-	2,00,00,000
75	INCOME TAX PAYABLE	-	1,364	-	-	-	1,364	87,480	-	-86,116	-
76	INTEREST ON AUTO SWEEP INVESTMENT	-	4,19,42,768	-	65,93,199	-	4,85,35,967	-	-	4,85,35,967	4,85,35,967
77	INTEREST ON OVERHEAD INVESTMENT	-	57,17,610	-	-	-	57,17,610	-	-	57,17,610	57,17,610
78	INTEREST ON SAVINGS BANK A/C	-	16,87,336	-	34,499	-	17,21,835	-	-	17,21,835	17,21,835
	<b>Total</b>	<b>31,33,68,553</b>	<b>18,09,47,209</b>	<b>7,72,80,249</b>	<b>2,26,66,299</b>	<b>39,06,48,802</b>	<b>20,36,13,508</b>	<b>1,16,41,411</b>	<b>39,06,48,802</b>	<b>19,19,72,097</b>	<b>58,26,20,899</b>

  
Section Officer (A/c)

  
Consultant (Accounts)

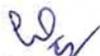
  
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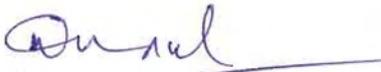
  
Finance Officer

**Schedule 3- Current Liabilities and Provisions**

Amount in Rs.

<b>A. Current Liabilities</b>	<b>Current Year 2022-23</b>	<b>Previous Year 2021-22</b>
<b>1 Deposits from Staff</b>	22,35,814	12,61,530
<b>2 Deposits from Students</b>	42,43,952	42,43,952
<b>3 Sundry Creditors</b>		
a) For Goods		-
<b>4 Deposit-Others (including EMD, Security Deposit)</b>		
a) Earnest Money Deposit	2,88,317	12,53,445
b) Security Deposit	45,09,367	44,44,837
c) Other Deposits	9,50,28,908	15,59,93,673
<b>5 Statutory liabilities (GIS, GPF, CPF, TDS, Work Contract Tax, etc.):</b>		
a) Overdue		
b) Others	1,48,62,056	71,08,111
<b>6 Other current liabilities</b>		
a) Salaries	21,65,71,689	22,52,01,425
b) Receipts against ongoing sponsored/consultancy/ projects	80,20,56,316	77,67,14,018
c) Receipts against Sponsored Fellowship & Scholarships	36,64,24,917	38,39,93,536
d) Unutilized Grants	13,82,35,462	5,44,05,597
e) Other Liabilities	5,53,98,650	9,70,90,935
f) Transfer From Other Funds Awaiting Payment	77,65,44,690	97,57,34,690
<b>7 Income received in Advance</b>	<b>1,02,45,556</b>	<b>85,88,157</b>
<b>Total (A)</b>	2,48,66,45,692	2,69,60,33,904
<b>B. Provisions</b>	<b>Current Year 2022-23</b>	<b>Previous Year 2021-22</b>
1. Superannuation/Pension	15,94,62,47,603	14,83,58,22,956
2. Gratuity	94,20,16,206	94,58,78,384
3. Leave Encashment	1,18,04,93,317	1,13,71,64,083
<b>Total (B)</b>	18,06,87,57,126	16,91,88,65,423
<b>Total (A + B)</b>	<b>20,55,54,02,818</b>	<b>19,61,48,99,327</b>

  
Section Officer (A/c)

  
Consultant (Accounts)

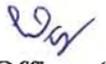
  
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Finance Officer

## Schedule 3.6(b) - Receipts against Sponsored Projects

Amount in Rs.

1. Sr. No.	2. Name of the Project	3. Opening Balance as on 01.04.2022	4. Receipts during the year	5. Total	6. Expenditure during the year	7. Closing Balances on 31.03.2023
1	UGC SPONSORED PROJECTS	19,50,305	1,22,132	20,72,437	17,21,541	3,50,896
2	GOVT OF INDIA SPONSORED PROJECTS	8,53,85,443	1,69,20,211	10,23,05,654	9,93,12,072	29,93,582
3	FOREIGN BODIES SPONSORED PROJECTS	3,37,08,233	2,93,72,624	6,30,80,856	3,41,41,698	2,89,39,158
4	OTHER BODIES SPONSORED PROJECT	9,43,01,515	5,01,15,021	14,44,16,536	7,01,26,205	7,42,90,331
	CSIR SPONSORED PROJECT	2,18,14,807	22,98,390	2,41,13,197	49,59,903	1,91,53,294
	ICMR SPONSORED PROJECT	3,46,88,679	4,27,23,765	7,74,12,444	3,51,23,069	4,22,89,375
	ICSSR SPONSORED PROJECT	34,63,731	3,51,500	38,15,231	33,55,601	4,59,630
	DEPARTMENT OF ELECTRONICS..... TECHNOLOGY	2,34,255	-	2,34,255	-	2,34,255
	OTHER BODIES - OTHER PROJECTS	3,41,00,043	47,41,366	3,88,41,409	2,66,87,632	1,21,53,777
5	DST PURSE PHASE-II	26,216	30,02,606	30,28,822	21,25,692	9,03,130
6	DST TRADITIONAL KNOWLEDGE SYSTEM	33,722	2,42,282	2,76,004	-	2,76,004
7	GLOBAL INITIATIVE ON ACADEMIC NETWORK	42,15,679	1,16,424	43,32,103	5,39,802	37,92,301
8	SPONSORED SEMINARS/WORKSHOPS	96,04,392	78,84,142	1,74,88,534	82,75,022	92,13,512
9	NATIONAL INSTITUTE OF ANIMAL WELFARE	26,59,142	1,20,073	27,79,215	-	27,79,215
10	ENVIRONMENTAL INFORMATION SYSTEM	47,04,271	2,59,310	49,63,581	46,73,882	2,89,699
11	ICSSR IMPRESS	10,75,137	61,95,512	72,70,649	45,19,285	27,51,364
12	OVERHEAD CHARGES/SEMINAR	89,31,062	40,64,607	1,29,95,669	4,35,108	1,25,60,561
13	DBT-0150 (ICICI)	-	11,85,98,775	11,85,98,775	2,22,52,287	9,63,46,488
14	SCHEME-1817	-	20,56,573	20,56,573	12,72,138	7,84,435
15	SCHEME-2401	-	23,81,370	23,81,370	22,29,105	1,52,265
16	SCHEME-3237	-	25,23,037	25,23,037	25,23,037	-
17	SCHEME-3668	-	19,60,225	19,60,225	19,01,270	58,955
18	Interest Accumulated over the Years	53,01,18,900	3,54,55,518	56,55,74,418	-	56,55,74,418
	<b>Total</b>	<b>77,67,14,018</b>	<b>28,13,90,442</b>	<b>1,05,81,04,460</b>	<b>25,60,48,144</b>	<b>80,20,56,316</b>


  
Section Officer (A/c)


  
Consultant (Accounts)

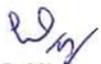

  
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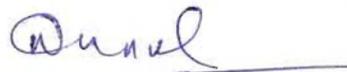

  
Finance Officer

Schedule 3.6(C) - Receipts against Sponsored Fellowships

Amount in Rs.

HEAD OF ACCOUNT (Agency wise name of Projects/ Fellowships and Scholarships)	OPENING BALANCES AS ON 01.04.22	TRANSACTION DURING THE YEAR 2022-23		CLOSING BALANCE AS ON 31.03.23
		DR.	CR.	
UGC Sponsored Fellowship	3,12,80,723	2,17,05,022	12,18,000	1,07,93,701
Government of India Sponsored Fellowship	1,80,50,137	4,44,58,324	3,77,04,468	1,12,96,281
Other Bodies Sponsored Fellowship	16,77,766	5,23,34,247	5,45,97,539	39,41,058
Interest Accumulated Over the Year	33,18,66,686	-	69,01,053	33,87,67,739
Income Tax Payable	11,18,225	6,619	5,14,533	16,26,139
<b>TOTAL</b>	<b>38,39,93,536</b>	<b>11,84,97,593</b>	<b>10,09,35,593</b>	<b>36,64,24,917</b>

  
Section Officer (A/c)

  
Consultant (Accounts)

  
Joint Registrar (Finance)

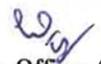
  
Finance Officer

**Schedule 3.6(d) - Unutilised grants from UGC/Government of India**

Amount in Rs.

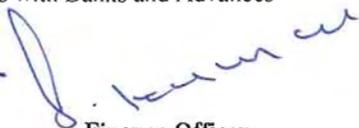
	Current Year 2022-23	Previous Year 2021-22
<b>A Govt. of India</b>		
Balance B/F	1,99,01,864	8,26,34,208
Add: Receipts during the year	5,805,000	-
Total (a)	2,57,06,864	8,26,34,208
Less: Refunds	75,594	47,151
Less: Utilized for Revenue expr.	48,62,757	9,61,047
Less: Utilized for Capital expr	35,91,475	6,17,24,146
Total (b)	85,29,826	6,27,32,344
Unutilized carried forward Total (a-b)	1,71,77,038	1,99,01,864
<b>B UGC grants: Capital/Schemes</b>		
Balance B/F	34,503,733	-
Receipts during the year	38,41,38,554	17,19,36,445
Total (c)	41,86,42,287	17,19,36,445
Less: Refunds	6,44,38,697	4,32,83,424
Less: Utilized for Revenue expr.	5,48,17,755	4,34,57,893
Less: Utilized for capital expr.	17,83,27,411	5,06,91,395
Total (d)	29,75,83,863	13,74,32,712
Unutilised carried forward Total (c-d)	12,10,58,424	3,45,03,733
<b>C UGC grants: Salary/Recurring</b>		
Balance B/F	-	-
Add: Receipts during the year	4,82,47,00,000	4,00,47,13,000
Total (e)	4,82,47,00,000	4,00,47,13,000
Less: Refunds	5,30,63,250	1,52,41,835
Less: Grants Reimbursed from UGC	49,00,74,000	-
Less: Utilized for Revenue expr	4,27,17,60,068	3,97,58,39,420
Less: Utilized for Capital expr.	98,02,682	1,36,31,745
Total (f)	4,82,47,00,000	4,00,47,13,000
Unutilized carried forward Total (e-f)	-	-
<b>Grand Total (A+B+C) →</b>	<b>13,82,35,462</b>	<b>5,44,05,597</b>

→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)

  
Consultant (Accounts)

  
Joint Registrar (Finance)

  
Finance Officer

## Schedule : 4 : Fixed Assets

Amount in Rs

S.No	Assets Heads	Gross Block				Depreciation for the Year 2022-23				Net Block	
		Op Balance 01.04.2022	Additions	Deductions	Cl Balance	Dep Opening Balance	Depreciation for the Year	Deductions / Adjustment	Total Depreciation	31.03.2023	31.03.2022
1	Land	21,08,53,672	-	-	21,08,53,672	-	-	-	-	21,08,53,672	21,08,53,672
2	Site Development	15,37,00,012	40,69,308	17,83,313	15,59,86,007	-	-	-	-	15,59,86,007	15,37,00,012
3	Buildings	2,13,32,43,085	3,54,000	50,94,736	2,12,85,02,349	49,29,67,094	4,25,70,047	-	53,55,37,141	1,59,29,65,208	1,64,02,75,991
4	Roads & Bridges	13,22,82,251	-	-	13,22,82,251	1,23,55,847	26,45,645	-	1,50,01,492	11,72,80,759	11,99,26,404
5	Tubewells & Water Supply	8,11,47,952	38,985	-	8,11,86,937	1,50,47,122	16,23,739	-	1,66,70,860	6,45,16,077	6,61,00,830
6	Sewerage & Drainage	1,23,22,510	62,00,000	19,08,572	1,66,13,938	19,75,858	3,32,279	-	23,08,137	1,43,05,801	1,03,46,652
7	Electrical Installation and equipment	22,58,18,325	73,91,640	1,11,55,308	22,20,54,657	15,96,46,969	1,11,02,733	1,11,00,737	15,96,48,965	6,24,05,693	6,61,71,357
8	Plant & Machinery	5,24,96,437	6,38,269	-	5,31,34,706	2,55,38,124	26,56,735	-	2,81,94,859	2,49,39,847	2,69,58,313
9	Scientific & Laboratory Equipment	1,14,66,20,279	1,46,22,026	2,83,57,336	1,13,28,84,969	1,12,88,26,311	1,89,63,729	2,83,57,334	1,11,94,32,706	1,34,52,263	1,77,93,968
10	Office Equipment	6,65,85,372	7,12,298	36,998	6,72,60,672	5,71,65,858	50,44,550	12,750	6,21,97,658	50,63,014	94,19,514
11	Audio Visual Equipment	11,70,30,702	24,84,353	4,09,000	11,91,06,055	9,45,93,281	89,32,954	4,08,999	10,31,17,237	1,59,88,818	2,24,37,421
12	Computers & Peripherals	59,08,95,209	1,70,88,893	79,34,921	60,00,49,181	55,27,31,272	2,22,38,621	79,03,716	56,70,66,177	3,29,83,004	3,81,63,937
13	Furniture, Fixtures & Fittings	26,21,53,095	42,17,666	4,58,123	26,59,12,638	24,56,32,687	1,99,43,448	4,57,422	26,51,18,713	7,93,925	1,65,20,408
14	Vehicles	1,48,39,690	-	-	1,48,39,690	1,02,08,565	7,22,126	-	1,09,30,691	39,08,999	46,31,125
15	Lib. Books & Scientific Journals	69,47,55,203	1,48,28,395	28,168	70,95,55,430	65,43,12,984	1,50,42,764	28,168	66,93,27,580	4,02,27,851	4,04,42,219
16	Small Value Assets	1,01,20,863	9,904	-	1,01,30,767	1,01,20,863	9,904	-	1,01,30,767	-	-
17	Others	4,73,08,728	2,31,490	-	4,75,40,218	4,73,08,727	23,149	-	4,73,31,876	2,08,342	1
Total (A)		5,95,21,73,384	7,28,87,227	5,71,66,475	5,96,78,94,137	3,50,84,31,561	15,18,52,422	4,82,69,126	3,61,20,14,857	2,35,58,79,280	2,44,37,41,824
18	Capital Work in Progress (B)	90,43,48,152	13,93,91,525	2,40,42,000	1,01,96,97,677	-	-	-	-	1,01,96,97,677	90,43,48,152
S. No	Intangible Assets	Op Balance 01.04.2022	Additions	Deductions	Cl Balance	Amrt. Opening Balance	Amortization for the Year	Deductions/ Adjustments	Total Amortization/ Adjustments	31.03.2023	31.03.2022
19	Softwares	7,58,01,638	1,23,06,964	-	8,81,08,602	7,08,85,152	97,41,104	-	8,06,26,257	74,82,345	49,16,486
20	E - Journals	4,05,08,986	7,03,832	-	4,12,12,818	3,98,15,288	6,15,258	-	4,04,30,545	7,82,273	6,93,698
21	Patents	1,16,90,116	-	-	1,16,90,116	29,56,791	1,28,195	-	30,84,986	86,05,130	87,33,325
Total [C]		12,80,00,740	1,30,10,796	-	14,10,11,536	11,36,57,231	1,04,84,557	-	12,41,41,788	1,68,69,748	1,43,43,509
Grand Total (A+B+C)		6,98,45,22,276	22,52,89,548	8,12,08,475	7,12,86,03,349	3,62,20,88,792	16,23,36,979	4,82,69,126	3,73,61,56,645	3,39,24,46,704	3,36,24,33,484

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.

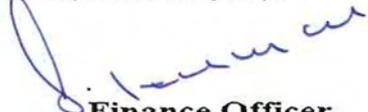
The figures in column "Additions" during the year under Gross Block against Assets 1 to 14 includes transfer from Work in Progress during the year, as well as further acquisitions during the year.

The Amortization on Patents forms part of Other Expenses and not Depreciation for the year.

  
Section Officer (A/c)

  
Consultant (Accounts)

  
Joint Registrar (Finance)

  
Finance Officer

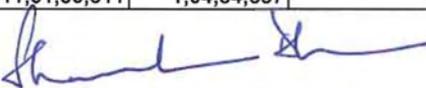
**Schedule 4A – Intangible Assets**

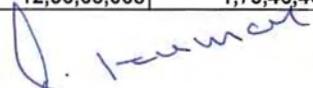
Amount in Rs.

S.No	Assets Heads	Gross Block				Amortization for the Year 2022-23				31.03.2023	31.03.2022
		Op Balance 01.04.2022	Additions	Deductions	Cl Balance	Amrt. Opening Balance	Amortization for the Year	Deductions / Adjustment	Total Amortization		
1	Patents	1,16,90,116	-	-	1,16,90,116	29,56,791	1,28,195	-	30,84,986	86,05,130	87,33,325
2	Computer Software	7,58,01,638	1,23,06,964	-	8,81,08,602	7,04,08,433	,97,41,104	-	8,01,49,537	79,59,065	42,01,405
3	E - Journals	4,05,08,986	7,03,832	-	4,12,12,818	3,98,15,287	6,15,258	-	4,04,30,545	7,82,273	6,93,699
<b>Total</b>		<b>12,80,00,740</b>	<b>1,30,10,796</b>	<b>-</b>	<b>14,10,11,536</b>	<b>11,31,80,511</b>	<b>1,04,84,557</b>	<b>-</b>	<b>12,36,65,068</b>	<b>1,73,46,468</b>	<b>1,36,28,429</b>

  
Section Officer (A/c)

  
Consultant (Accounts)

  
Joint Registrar (Finance)

  
Finance Officer

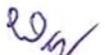
**Schedule 4B- Patents and Copyrights**

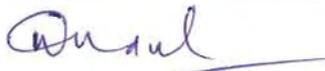
Amounts in Rs.

Particulars	Op. Balance	Addition	Total	Amortization	Net Block 2022-23	Net Block 2021-22
<b>A. Patents Granted</b>						
2 Balance as on 31.03.20 of Patents obtained in 2016-17 ( Original Value - Rs.8,00,803/-)	2,66,935	-	2,66,935	88,978	1,77,957	2,66,935
3 Balance as on 31.03.20 of Patents obtained in 2018-19 ( Original Value - Rs. 2,62,560/-)	1,45,868	-	1,45,868	29,173	1,16,695	1,45,868
4 Balance as on 31.03.20 of Patents obtained in 2019-20 ( Original Value - Rs. 90,400/-)	60,268	-	60,268	10,044	50,224	60,268
<b>Total (A)</b>	<b>4,73,071</b>	<b>-</b>	<b>4,73,071</b>	<b>1,28,195</b>	<b>3,44,876</b>	<b>4,73,071</b>

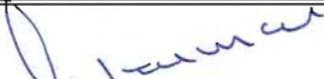
Particulars	Op. Balance	Addition	Gross	Patents Granted/Rejected	Net Block 2022-23	Net Block 2021-22
<b>B. Patents Pending</b>						
Expenditure incurred in respect of Patents applied for pending decision.	82,60,253	-	82,60,253	-	82,60,253	82,60,253
<b>Total (B)</b>	<b>82,60,253</b>	<b>-</b>	<b>82,60,253</b>	<b>-</b>	<b>82,60,253</b>	<b>82,60,253</b>

<b>C. Grand Total (A+B)</b>	<b>87,33,324</b>	<b>-</b>	<b>87,33,324</b>	<b>1,28,195</b>	<b>86,05,129</b>	<b>87,33,324</b>
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Section Officer (A/c)

  
Consultant (Accounts)

  
Joint Registrar (Finance)

  
Finance Officer

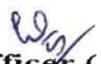
## Schedule 4C - Fixed Assets(Others)

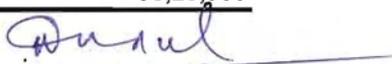
Amount in Rs

S.No	Assets Heads	Gross Block				Depreciation for the Year 2022-23				31.03.2023	31.03.2022
		Op Balance 01.04.2022	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	4,87,450	-	-	4,87,450	90,069	24,373	-	1,14,442	3,73,008	3,97,381
8	Plant & Machinery	-	-	-	-	-	-	-	-	-	-
9	Scientific & Laboratory Equipment	1,32,53,345	46,936	-	1,33,00,281	68,35,035	10,64,022	-	78,99,057	54,01,224	64,18,310
10	Office Equipment	-	5,680	-	5,680	-	426	-	426	5,254	-
11	Audio Visual Equipment	1,61,771	24,300	-	1,86,071	31,223	13,955	-	45,178	1,40,893	1,30,548
12	Computers & Peripherals	1,28,95,815	8,18,183	-	1,37,13,998	1,02,91,814	27,42,800	-	1,30,34,614	6,79,384	26,04,001
	Softwares	1,99,694	-	-	1,99,694	1,99,693	-	-	1,99,693	1	1
13	Furniture, Fixtures & Fittings	10,04,646	2,87,675	-	12,92,321	5,74,796	96,924	-	6,71,720	6,20,601	4,29,850
14	Vehicles	-	-	-	-	-	-	-	-	-	-
15	Lib. Books & Scientific Journals	2,99,47,008	21,43,206	-	3,20,90,214	2,28,40,366	32,09,021	-	2,60,49,387	60,40,827	71,06,642
	E - Journals	-	-	-	-	-	-	-	-	-	-
16	Small Value Assets	16,291	-	-	16,291	16,290	-	-	16,290	1	1
17	Others	-	-	-	-	-	-	-	-	-	-
Total :		8,24,19,692	33,25,980	-	8,57,45,672	4,08,79,286	71,51,521	-	4,80,30,807	3,77,14,865	4,15,40,406
18	Computer Software	-	62,00,000	-	62,00,000	-	-	-	-	62,00,000	-
Grand Total (1-18)		8,24,19,692	95,25,980	-	9,19,45,672	4,08,79,286	71,51,521	-	4,80,30,807	4,39,14,865	4,15,40,406

Note: The additions during the Year includes additions from:

Gifted	3,98,420
Academic Development Fund	81,10,587
Deposit	5,680
Endowment Fund	39,350
Sponsored Project/Fellowship	9,71,943
<b>Total</b>	<b>95,25,980</b>

  
Section Officer (A/c)

  
Consultant (Accounts)

  
Joint Registrar (Finance)

  
Finance Officer

**Schedule 5 - Investments from Corpus Fund and Earmarked/Endowment Funds**

Amount in Rs.

<b>Investments</b>	<b>Current Year 2022-23</b>	<b>Previous Year 2021-22</b>
1 In Government Securities	15,00,000	1,26,50,000
2 Other approved Securities	-	-
3 Debentures and Bonds (Long Term Investment)	1,80,12,000	5,89,12,000
4 Others Bank FDRs (Short Term Investment)	1,27,40,60,041	1,56,02,85,552
<b>Total</b>	<b>1,29,35,72,041</b>	<b>1,63,18,47,552</b>

**Earmarked/Endowment Funds (Fund wise)**

<b>Funds</b>	<b>Current Year</b>	<b>Previous Year</b>
1 Corpus Fund Investments	45,54,04,086	48,94,90,655
2 Academic Development Fund Investments	-	12,12,00,000
3 House Building Advance Fund Investments	29,10,65,686	28,05,00,000
4 Nippon Foundation Fund Investments	10,58,00,374	9,71,19,720
5 Rajiv Gandhi National Fellowship Fund Investments	-	27,61,68,624
6 Endowment Fund Investments	38,62,19,297	31,33,68,553
7 Conveyance Fund Investments	5,50,82,598	5,40,00,000
<b>Total</b>	<b>1,29,35,72,041</b>	<b>1,63,18,47,552</b>

  
Section Officer (A/c)

  
Consultant (Accounts)

  
Joint Registrar (Finance)

  
Finance Officer

**Schedule 6 - Current Assets**

Amount in Rs.

Particulars	Current Year 2022-23	Current Year 2021-22
<b>1 Stock:</b>		
a) Laboratory Chemicals & Consumables	7,52,580	4,38,719
b) Building Material	10,68,041	8,85,821
c) Cleaning material	2,40,446	3,15,898
d) Electrical material	13,50,452	2,50,036
e) Liveries & uniforms	1,52,102	50,093
f) Medicines stock	2,84,443	3,92,112
g) Stationery	11,36,592	11,89,614
h) Sports	1,60,000	
<b>2 Sundry Debtors:</b>		
a) Debts Outstanding for a period exceeding six months	26,037	49,473
b) Others		
<b>3 Cash Balances</b>		
a) Cash earmarked fund, sponsored fellowship	-	-
b) Cash Maintenance, Cash Scholarship A/c	-	-
c) Imprest Maintenance A/c	2,79,975	2,75,987
d) Imprest Plan A/c	3,000	3,000
e) Postage on hand	62,841	2,54,668
<b>4 Bank Balances with scheduled banks (Annexure - A)</b>		
a) in Saving Accounts	1,44,94,38,199	
b) in Current Accounts pension	8,37,86,983	
c) in Term Deposit (including Fixed Deposits & Auto Sweep)	1,09,24,78,051	
	2,62,57,03,233	2,45,53,47,652
<b>Total</b>	<b>2,63,12,19,742</b>	<b>2,45,94,53,073</b>

*Wij*  
Section Officer (A/c)

*Anand*  
Consultant (Accounts)

*Joint Registrar*  
Joint Registrar (Finance)

*Finance Officer*  
Finance Officer

## Closing Balance as on 31.03.2023

**I. Bank Accounts**

<b>DEPOSIT FUND BANK A/Cs</b>			6,31,18,057
1	Bank (Deposit) A/c	4,58,61,215	
2	Bank (Students' Aid Fund) A/c	14,17,261	
3	Bank (Students) A/c	1,58,39,581	
<b>DEVELOPMENT PLAN FUND BANK A/Cs</b>			11,20,25,354
4	Bank (Capital Assets 035) A/c	4,69,78,641	
5	Bank (Combined Entrance Exam CBT) A/c	87,41,846	
6	Bank (Development) Plan	5,62,54,429	
7	Bank (Infrastructure Development) Fund A/c IDF	50,437	
8	Bank (JNU RBI - Capital Assets) A/c	-	
	Bank (JNU RBI Plan) A/c	-	
<b>EARMARKED FUND BANK A/Cs</b>			33,92,70,363
9	Bank (Academic Development Fund) A/c	1,36,963	
10	Bank (CAHG Fund) A/c	91,492	
11	Bank (Conveyance Fund) A/c	14,74,829	
12	Bank (Corpus Fund) A/c	12,05,18,469	
13	Bank (Endowment & Chair ) A/c	19,64,01,603	
14	Bank (Exim Bank Library Fund) A/c	41,45,305	
15	Bank (HBA Fund) A/c	13,82,000	
16	Bank (JNU ALUMNI Endowment Fund) A/c	15,107	
17	Bank (Nippon Foundation Fund )A/c	1,05,39,566	
18	Bank (UGC JRF Fellowship) A/c	48,931	
19	Bank (UGC Rajiv Gandhi National Fellowship) A/c	45,16,099	
<b>EMF BANK A/Cs</b>			61,68,51,738
20	Bank (DBT-0150) ICICI A/c	9,63,46,488	
21	Bank (DBT Sponsored Projects) A/c	25,31,684	
22	Bank (DST PURSE Ph-II) BoM	5,20,975	
23	Bank (DST-Traditional Knowledge System)	2,76,004	
24	Bank (Environmental Information System)	2,89,699	
25	Bank (GIAN Programme) A/c	37,92,301	
26	Bank (ICSSR IMPRESS) A/c	27,51,364	

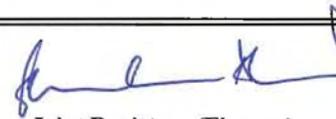
27	Bank (National Institute of Animal Welfare)	27,79,215	
28	Bank (Purse Phase-II)	3,82,155	
29	Bank (SCHEME 1817)	7,84,435	
30	Bank (SCHEME 2401)	1,52,265	
31	Bank (SCHEME 3237)	-	
32	Bank (SCHEME 3668)	58,955	
33	Bank (Seminar) A/c	92,13,512	
34	Bank (Sponsored Fellowship) A/c	82,09,191	
35	Bank (Sponsored Fellowship-Indian) A/c	9,69,91,654	
36	Bank (Sponsored Project) A/c	39,17,71,841	
	<b>MAINTENANCE FUND BANK A/Cs</b>		40,19,59,670
37	Bank (Gomti Guest House) A/c	1,08,452	
38	Bank (JNU RBI Non-Net) A/c	-	
39	Bank (JNU RBI - Recurring) A/c	-	
40	Bank (JNU RBI - Salary) A/c	-	
41	Bank (JNU-School of Engineering) A/c	80,37,157	
42	Bank (Pension Fund) A/c	8,37,86,983	
43	Bank (Recruitment Fees) IDBI A/c	18,02,507	
44	Bank (Recurring 031) A/c	14,22,411	
45	Bank (Retirement Fund) A/c	10,29,913	
46	Bank (Salary 036) A/c	17,54,90,442	
47	Bank (Scholarship) A/c	3,31,48,026	
48	Bank (UGC Maintenance) A/c	4,70,60,021	
49	Bank (UGC Plan Fellowship) Non-Net	5,00,73,759	
<b>Total</b>			<b>1,53,32,25,182</b>

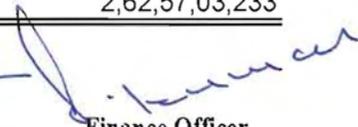
**II. Term Deposit & Auto Sweep with Scheduled Banks** 1,09,24,78,051

<b>Total (I and II)</b>			<b>2,62,57,03,233</b>
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Section Officer (A/c)

  
Consultant (Accounts)

  
Joint Registrar (Finance)

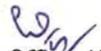
  
Finance Officer

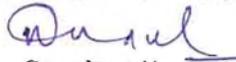
Schedule 7: Loans, Advances and Deposits

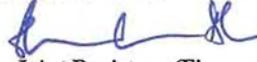
Amount in Rs.

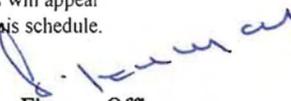
Particulars	Current Year 2022-23	Previous Year 2021-22
<b>Loans And Advances</b>		
<b>1 Advances To Employees (Non-Interest Bearing)</b>		
- Festival	15,000	15,000
- LTC	14,70,633	99,684
<b>2 Advances And Other Amounts Recoverable In Cash Or In Kind Or For Value To Be Received</b>		
- Advances To Equipment Suppliers	3,10,62,566	3,10,62,566
- Advances On Capital A/C - Civil Works	29,25,18,874	10,24,61,513
- Others	2,61,20,069	4,18,02,652
<b>3 Prepaid Expenses</b>		
- Insurance	35,021	51,692
- Other Expenses	1,49,18,726	16,56,524
<b>4 Income Accrued but not due</b>		
- On Investments From		
Earmarked/Endowment Funds	21,61,707	1,05,09,903
Deposit Account	14,30,933	5,60,436
Corpus Fund	1,71,18,146	93,73,735
Sponsored Project/Sponsored Fellowship	42,77,505	41,66,927
Maintenance A/c	5,86,471	18,22,548
Fixed Deposits made out of Plan Account	31,09,397	23,84,581
- On Interest bearing Advances to employees	2,33,86,738	1,36,30,748
<b>5 Others-Current Assets - Receivable</b>		
-Receivables from Income Tax	86,66,802	41,49,207
-Receivables from NPS Tier-I	19,510	19,510
<b>6 Income Receivable from Rent of Shops, Royalty, etc.</b>	3,16,71,830	3,02,34,297
<b>7 Transfer to other Funds Awaiting Receipts</b>	77,65,44,690	97,57,34,690
<b>8 E-Journals/Periodicals Receivable</b>		14,99,322
<b>9 Receivable from UGC</b>	52,20,753	
<b>10 Recoverable from Financial Misappropriation</b>	88,10,000	
<b>11 Security Deposits by University</b>	97,48,500	37,48,500
<b>Total</b>	<b>1,25,88,93,870</b>	<b>1,23,49,84,035</b>

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)

  
Consultant (Accounts)

  
Joint Registrar (Finance)

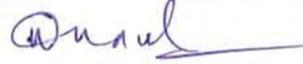
  
Finance Officer

**Schedules forming Part of Income & Expenditure Account for the year  
ended 31 March 2023**

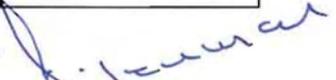
**Schedule 8 - Academic Receipts**

Particulars	Amount in Rs.	
	Current Year 2022-23	Previous Year 2021-22
a) Academic		
1. Admission/Enrolment/Registration/Tuition Fees	6,59,64,463	5,54,52,215
b) Examination		
1. Marks sheet, Certificate Fees	400	-
c) Other Fees		
1. Identity Card Fee	725	2,025
2. Other Miscellaneous Fees	8,33,372	6,44,664
d) Sale of Admission forms (JNU)	-	-
e) Other Academic Receipts		
1. Registration Fee (HRDC)	20,90,544	15,18,020
2. Registration Fee for Convocation	7,06,600	7,35,200
<b>Total</b>	<b>6,95,96,104</b>	<b>5,83,52,124</b>

  
Section Officer (A/c)

  
Consultant (Accounts)

  
Joint Registrar (Finance)

  
Finance Officer

**Schedule 9 - Grants/Subsidies (Irrevocable Grants and Subsidies received)**

Amount in Rs.

Particulars	Govt. of India	UGC		Current year (2022-23) Total	Previous year (2021-22) Total
		Capital/Schemes	Salary / Recurring		
Balance B/F	1,99,01,864	3,45,03,733	-	5,44,05,597	8,26,34,208
Add: Receipts During the year	58,05,000	38,41,38,554	4,82,47,00,000	5,21,46,43,554	4,17,66,49,445
Total	2,57,06,864	41,86,42,287	4,82,47,00,000	5,26,90,49,151	4,25,92,83,653
Less: Refund to UGC/Transfer to Maintenance	75,594	6,44,38,697	5,30,63,250	11,75,77,541	5,85,72,410
Less: Grants Reimbursed from UGC	-	-	49,00,74,000	49,00,74,000	-
Balance	2,56,31,270	35,42,03,590	4,28,15,62,750	4,66,13,97,610	4,20,07,11,243
Less: Utilised for Capital Expenditure (A)	35,91,475	17,83,27,411	98,02,682	19,17,21,568	12,60,47,286
Balance	2,20,39,795	17,58,76,179	4,27,17,60,068	4,46,96,76,042	4,07,46,63,957
Less: Utilised for Revenue Expenditure (B)	48,62,757	5,48,17,755	4,27,17,60,068	4,33,14,40,580	4,02,02,58,360
<b>Balance C/F (C)</b>	<b>1,71,77,038</b>	<b>12,10,58,424</b>	<b>-</b>	<b>13,82,35,462</b>	<b>5,44,05,597</b>

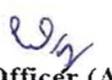
A. - Appears as addition to Capital Fund as well as additions to Fixed Assets during the year.

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

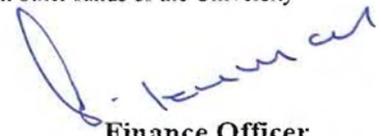
II) Represented by Bank balances, Investments and Advances on the assets side.

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 grant from UGC

  
Section Officer (A/c)

  
Consultant (Accounts)

  
Joint Registrar (Finance)

  
Finance Officer

**Schedule 10 - Income from Investments**

Amount in Rs.

Particulars	Earmarked / Endowment Funds		Capital/Schemes/Recurring	
	Current Year	Previous Year	Current Year	Previous Year
	2022-23	2021-22	2022-23	2021-22
1. Interest				
a. On Government Securities	1,32,889	27,98,722	-	-
b. On Debentures & Bonds	-	-	-	-
2. Interest on Term Deposits / Interest Bearing Advances	7,35,60,840	8,65,57,654	2,34,50,717	2,22,14,862
3. On Savings Accounts with Scheduled Banks	22,88,338	8,79,384		-
<b>Total</b>	<b>7,58,49,178</b>	<b>8,74,37,038</b>	<b>2,34,50,717</b>	<b>2,22,14,862</b>
<b>Transferred to respective Earmarked / Endowment Fund</b>	<b>7,58,49,178</b>	<b>8,74,37,038</b>		
<b>Balance</b>	<b>Nil</b>	<b>Nil</b>		

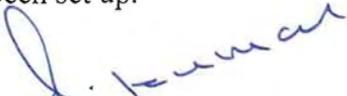
**Note:**

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)

  
Consultant (Accounts)

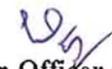
  
Joint Registrar (Finance)

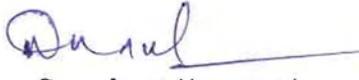
  
Finance Officer

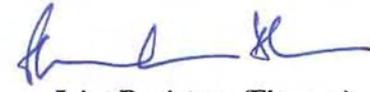
**Schedule 11 - Interest Earned**

Amount in Rs.

Particulars	Current Year 2022-23	Previous Year 2021-22
1. On Savings Accounts with Scheduled Banks	23,78,806	19,67,558
2. On Loans		
a. Employees/Staff	-	-
b. Others	-	-
3. On Debtors and other Receivables	-	-
<b>Total</b>	<b>23,78,806</b>	<b>19,67,558</b>

  
Section Officer (A/c)

  
Consultant (Accounts)

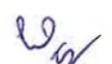
  
Joint Registrar (Finance)

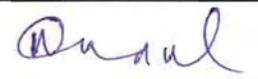
  
Finance Officer

**Schedule 12 – Other Income**

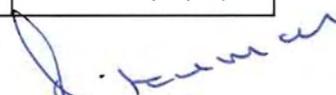
Amount in Rs.

Particulars	Current Year 2022-23	Previous Year 2021-22
<b>A. Income from Land &amp; Buildings</b>		
1. Licence Fee from Staff Quarters	1,00,63,065	1,01,89,736
2. Electricity Charges	3,49,46,351	3,85,35,483
3. Water Charges	44,29,757	53,25,577
4. Conservancy Charges	4,55,923	3,06,742
5. Rent from Guest Houses	52,73,517	15,29,470
6. Rent from Shops, Post Office, Bank etc.	1,57,14,016	1,39,45,154
<b>B. Income from Royalty</b>	10,00,285	7,07,054
<b>C Others</b>		
1. RTI Fees	3,64,259	630
2. Charges for use of Transport	-	17,500
3. Surplus on Sale/Disposal of Assets	14,06,026	3,36,786
4. CGHS Recoveries	1,20,20,959	1,39,31,310
5. Misc. Receipts (Sale of tender form, waste paper, etc.)	44,037	-
6. Miscellaneous Income (Sale Proceeds of unserviceable stores/empties, Prospectus, Fines and Penalties, other miscellaneous income)	1,78,96,006	99,78,023
<b>Total</b>	<b>10,36,14,200</b>	<b>9,48,03,465</b>

  
Section Officer (A/c)

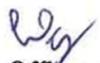
  
Consultant (Accounts)

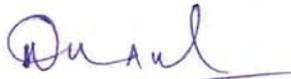
  
Joint Registrar (Finance)

  
Finance Officer

**Schedule 13 – Prior Period Income**

Particulars	Current Year 2022-23	Previous Year 2021-22
1 Prior Period Income	1,64,38,352	7,20,45,566
2 Income from Investment	-	-
3 Interest earned	-	-
4 Other Income	-	-
<b>Total</b>	<b>1,64,38,352</b>	<b>7,20,45,566</b>

  
Section Officer (A/c)

  
Consultant (Accounts)

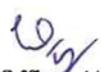
  
Joint Registrar (Finance)

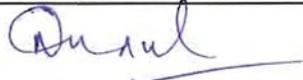
  
Finance Officer

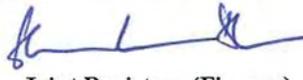
**Schedule 14 – Establishment Expenses**

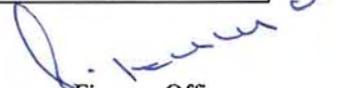
Amount in Rs.

Particulars	Current Year 2022-23	Previous Year 2021-22
	Total	Total
A Salaries, Wages and Allowances	2,22,48,64,267	2,14,39,59,643
B Contribution to Provident Fund	57,31,390	65,86,120
C Bonus	-	-
D Leave Travel Concession	1,83,77,050	1,31,09,690
E Medical Reimbursement	7,20,56,729	4,77,96,592
F Reimbursement of Tuition Fees	1,69,76,250	1,64,34,000
G Staff Welfare Expenses	3,15,356	4,71,700
H Employees' Retirement and Terminal Benefits (Pension, Gratuity, Leave Encashment) etc.	2,39,24,91,998	2,19,80,20,361
I Fees & Honorarium	85,01,098	84,16,643
J Leave Salary and Pension Contribution Payments	6,82,886	33,86,414
<b>Gross Total</b>	<b>4,73,99,97,024</b>	<b>4,43,81,81,163</b>

  
Section Officer (A/c)

  
Consultant (Accounts)

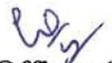
  
Joint Registrar (Finance)

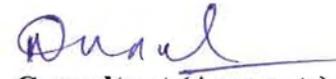
  
Finance Officer

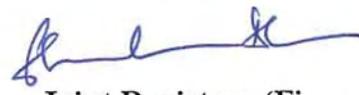
**Schedule 14A - Employees Retirement & Terminal Benefits**

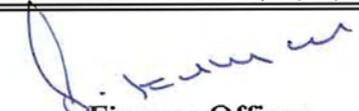
Amount in Rs.

Particulars	Pension	Gratuity	Leave Encashment	Total
Opening Balance (01.04.2022)	14,83,58,22,956	94,58,78,384	1,13,71,64,083	<b>16,91,88,65,423</b>
Addition : Capitalized value of Contributions Received from other Organizations	3,46,52,755	70,75,857	79,83,429	<b>4,97,12,041</b>
<b>Total (a)</b>	<b>14,87,04,75,711</b>	<b>95,29,54,241</b>	<b>1,14,51,47,512</b>	<b>16,96,85,77,464</b>
Less : Actual Payment during the Year 2022-23 (b)	90,20,45,649	9,23,33,304	10,36,71,808	<b>1,09,80,50,761</b>
Balance Available on 31.03.2023 [c] = (a-b)	13,96,84,30,062	86,06,20,937	1,04,14,75,704	<b>15,87,05,26,703</b>
Provision required on 31.03.23 as per Acturial Valuation (d)	15,94,62,47,603	94,20,16,206	1,18,04,93,317	<b>18,06,87,57,126</b>
<b>A. Provision to be made in 2022-23 (d-c)</b>	<b>1,97,78,17,541</b>	<b>8,13,95,269</b>	<b>13,90,17,613</b>	<b>2,19,82,30,423</b>
<b>B. Contribution to New Pension Scheme</b>				<b>13,82,00,990</b>
<b>C. Medical Reimbursement to Retired Employees</b>				<b>5,43,53,126</b>
<b>D. Travel to Hometown on Retirement</b>				<b>17,07,459</b>
<b>Total (A+B+C+D)</b>				<b>2,39,24,91,998</b>

  
Section Officer (A/c)

  
Consultant (Accounts)

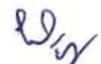
  
Joint Registrar (Finance)

  
Finance Officer

**Schedule 15 – Academic Expenses**

Amount in Rs.

Particulars	Current Year 2022-23	Previous Year 2021-22
	Total	Total
1 Laboratory Running Expenses	52,06,628	35,91,268
2 Fieldwork / Participation in Conferences	14,53,071	8,38,322
3 Teaching Aids	6,24,279	2,00,429
4 Seminars / Workshops	5,84,817	37,51,541
5 Payment to Guest Faculty	5,50,000	12,46,875
6 Research Activities	22,378	-
7 Examination Expenses	1,44,30,268	36,54,767
8 Student Welfare Expenses	10,45,22,395	8,44,70,457
9 Scholarship/Stipend to Students	3,85,49,510	1,99,79,385
10 Journals & Publications	92,35,690	1,28,68,702
11 Convocation Expenses	4,44,939	-
12 Miscellaneous Academic Expenses	13,11,732	9,01,503
<b>Gross Total</b>	<b>17,69,35,707</b>	<b>13,15,03,249</b>

  
Section Officer (A/c)

  
Consultant (Accounts)

  
Joint Registrar (Finance)

  
Finance Officer

**Schedule 16 – Administrative and General Expenses**

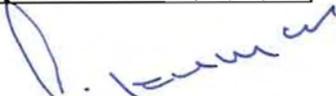
Amount in Rs.

Particulars	Current Year 2022-23	Previous Year 2021-22
	Total	Total
<b>A Infrastructure</b>		
I) Rent, Rates & Taxes	15,03,77,940	15,03,75,992
II) Electricity Expenses	15,57,89,044	18,73,15,471
III) Water Expenses	3,84,95,625	7,69,97,067
IV) Security Expenses	15,41,32,306	16,26,48,763
V) Generator Running Expenses	3,00,157	2,00,000
VI) E-Governance	36,61,805	50,93,344
VII) Rent of NAA Campus	16,00,949	-
<b>B Communication</b>		
I) Postage & Telegram	2,86,844	1,74,354
II) Telephones & Fax	14,10,787	14,08,120
III) Internet Connectivity Charges	120,893	39,641
<b>C Others</b>		
I) Printing and Stationery (consumption)	37,45,105	25,72,953
II) Newspapers & Periodicals	3,62,448	5,579
III) Entertainment Expenses	14,58,473	4,90,368
IV) TA to Candidates	-	-
V) Labour Charges, Daily Wages & Contract Labour	17,88,95,513	17,50,90,040
VI) Local Conveyance	2,71,214	4,87,470
VII) Conservancy Expenses	2,57,46,212	3,01,71,945
VIII) Liveries	50,093	960
IX) Photocopying Charges	1,05,560	1,10,718
X) Subscriptions to Academic Institutions	3,67,749	2,37,620
XI) TA to Members of Advisory Committes, etc.	12,59,210	5,71,750
XII) Advertisement and Publicity	1,87,762	2,39,251
XIII) Legal Expenses	19,78,270	7,46,293
XIV) Contribution to VC Discretionary Fund, etc.	-	-
XV) Annual day Celebration	-	-
XVI) Other Miscellaneous Administrative Expenses	9,91,101	-
<b>Total</b>	<b>72,15,95,060</b>	<b>79,49,77,699</b>

  
Section Officer (A/c)

  
Consultant (Accounts)

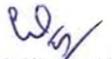
  
Joint Registrar (Finance)

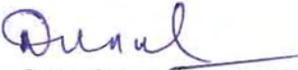
  
Finance Officer

### Schedule 17 - Transportation Expenses

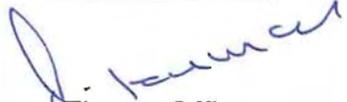
Amount in Rs.

Particulars	Current Year 2022-23	Previous Year 2021-22
1 Vehicles (owned by institution)		
a) Running Expenses	6,19,652	3,15,707
b) Repairs & Maintenance	,19,999	4,10,968
c) Insurance Expenses	1,18,474	69,386
2 Vehicles taken on Rent/Lease		
a) Rent/Lease Expenses	-	-
3 Vehicle (Taxi) Hiring Expenses	-	20,098
<b>Total</b>	<b>7,58,125</b>	<b>8,16,159</b>

  
Section Officer (A/c)

  
Consultant (Accounts)

  
Joint Registrar (Finance)

  
Finance Officer

**Schedule 18 – Repairs & Maintenance**

Amount in Rs.

Particulars	Current Year 2022-23	Previous Year 2021-22
a) Cleaning Material & Services	19,15,781	16,77,260
b) Gardening	1,00,989	32,426
c) Maintenance of Buildings	1,74,90,291	8,76,492
d) Maintenance of Estate	47,64,999	1,11,29,491
e) Maintenance of Office Equipment	1,41,53,093	34,96,993
f) Maintenance of Computers	1,07,99,940	78,38,800
g) Maintenance of Furniture & Fixtures	3,64,656	42,493
h) Maintenance of Lab Equipments	36,70,528	4,99,491
i) Book Binding Charges	,58,963	-
j) Maintenance of Tubewell & Water Supply	2,40,688	28,871
k) Maintenance of Audio Visual Equipments	16,225	-
<b>Gross Total</b>	<b>5,35,76,153</b>	<b>2,56,22,317</b>

  
Section Officer (A/c)

  
Consultant (Accounts)

  
Joint Registrar (Finance)

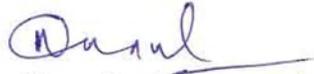
  
Finance Officer

## Schedule 19 - Finance Costs

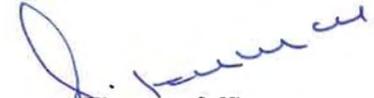
Amount in Rs.

Particulars	Current Year 2022-23	Previous Year 2021-22
	Total	Total
a) Bank Charges	20,41,711	14,62,296
b) Others (specify)	-	-
<b>Total</b>	<b>20,41,711</b>	<b>14,62,296</b>

  
Section Officer (A/c)

  
Consultant (Accounts)

  
Joint Registrar (Finance)

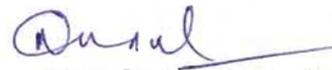
  
Finance Officer

**Schedule 20 - Other Expenses**

Amount in Rs.

Particulars	Current Year 2022-23	Previous Year 2021-22
	Total	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	32,696	67,572
ii) Other Miscellaneous Administrative Expenses	5,47,815	26,27,731
<b>Total</b>	<b>5,80,511</b>	<b>26,95,303</b>

  
Section Officer (A/c)

  
Consultant (Accounts)

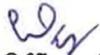
  
Joint Registrar (Finance)

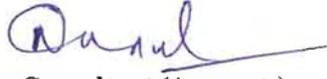
  
Finance Officer

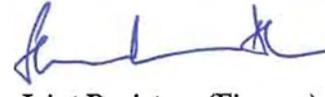
### Schedule 21 – Prior Period Expenses

Amount in Rs.

Particulars	Current Year	Previous Year
	2022-23	2021-22
	<b>Total</b>	<b>Total</b>
1. Establishment Expenses	28,54,947	24,96,797
2. Academic Expenses	1,13,29,277	1,11,87,214
3. Administrative Expenses	4,39,49,649	3,37,28,819
4. Transportation Expenses	-	78,735
5. Repair & Maintenance Expenses	1,06,06,928	52,67,603
<b>Total</b>	<b>6,87,40,801</b>	<b>5,27,59,168</b>

  
Section Officer (A/c)

  
Consultant (Accounts)

  
Joint Registrar (Finance)

  
Finance Officer

**SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE YEAR  
ENDED 31 MARCH 2023**



# JAWAHARLAL NEHRU UNIVERSITY

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## SCHEDULE: 22: 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 the 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 each year's additions separately at the depreciation rate 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 31<sup>st</sup> 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 University's Executive Council 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 1<sup>st</sup> February 2006. The fund is to be utilized for some of the innovative Programmes, and for the sustenance of its research and other development activities as laid down by the Executive Council occasionally.

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 23<sup>rd</sup> 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**

The fund was 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 31<sup>st</sup> 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**

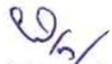
11.1 In respect of ongoing Sponsored Projects, the amounts received from sponsors are credited to the head “Current Liabilities and Provisions –Current Liabilities –Other Liabilities –Receipts against ongoing sponsored projects.” As and when expenditure is incurred /advances are paid against such projects, 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.

  
Section Officer (A/c)

  
Consultant (Accounts)

  
Joint Registrar (Finance)

  
Finance Officer

## **SCHEDULE: 23:**

### **CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS**

#### **1. CONTINGENT LIABILITIES:**

- 1.1** As of 31.03.2023, 177 (Previous Year 180) 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 Ten Lakhs plus interest (Previous year NIL)
- 1.2** Letters of Credit opened by the Bank on behalf of JNU and outstanding as of 31.03.23 – Rs.62.54 Lakhs (Previous year Rs.98.48 Lakhs).
- 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. 84.40 Crores as of 31.03.22 (Previous year Rs. 63.81 Crores).

#### **3. FIXED ASSETS:**

- 3.1** Additions in 2022-23 to Fixed Assets in Schedule 4 include Assets purchased out of Capital/Scheme Grants & University Funds (Rs.19,17,21,568/-), Academic Development Fund (Rs.81,10,587/-), Endowment Funds (Rs.39,350/-), Sponsored Fellowships/Projects (Rs.9,71,943/-), Deposit (Rs.5,680/-) and Library Books and other assets of the value of Rs.3,98,420/- gifted to the University. The Assets have been set up by credit to Capital Fund.
- 3.2** Fixed assets as set out in Schedule 4 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 1.4.2022 Rs.	Additions during the year Rs	Total Rs.	Depreciation Opening Balance	Notional Depreciation for the Year Rs.	Total Depreciation	Total Book value on 31.3.2023 Rs.
Laboratory Equipment	1,07,16,71,600	4,44,18,087	1,11,60,89,687	61,71,63,420	8,92,87,175	70,64,50,595	40,96,39,092
Computers	2,29,91,086	57,32,405	2,87,23,491	2,29,91,085	57,32,405	2,87,23,490	1
Electricals & Other Equipment	71,57,967	48,95,161	1,20,53,128	16,52,733	6,02,656	22,55,389	97,97,739

**3.3** 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 2022-23 has directly been debited to the head. Amortization on Patents is however created as part of Other Expenses. Amortization on patents during the year 2022-23 amounting to Rs.1,28,195/- 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. 5,39,383/-towards unclaimed deposits, before the Financial Year 2020-21 was transferred to Revenue Account and accounted as Miscellaneous Income in the year 2022-23.
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. Pension, Gratuity & Leave Encashment benefits are governed by the rules of the Government of India/Payment of Gratuity Act./University Rules.
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.
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 23 and Receipts & Payments A/c are annexed to form an integral part of the Balance Sheet as of 31 March 2023 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. The Atal Incubation Centre (AIC) – JNUFI, a special purpose vehicle under Section 8 of the Companies Act has been established at JNU Campus.
13. 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 2022-23 have been attached, to the University Accounts. A large portion of the New Pension Scheme funds (Rs.112.02 Crores) in respect of 780 employees who have been allotted PRA Numbers has been transferred up to 31.03.2023 to National Securities Depository Limited (NSDL) – Central Recordkeeping Agency (CRA).
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 17<sup>th</sup> April 2015.

  
Section Officer (A/c)

  
Consultant (Accounts)

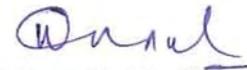
  
Joint Registrar (Finance)

  
Finance Officer

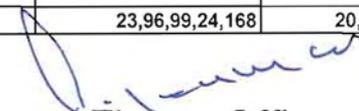
**JAWAHARLAL NEHRU UNIVERSITY**  
**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2023**

Receipts		Current Year	Previous Year	Payments		Current Year	Previous Year
I. Opening Balances				I. Expenditures:			
a) Cash in hand		5,33,655	7,34,852	a) Establishment		34,85,56,208	31,83,78,418
b) Bank Balances				b) Academic		17,17,46,262	12,66,66,828
- in Current Accounts		3,70,30,300	12,60,596	c) Administrative		67,48,46,957	73,61,26,430
- in Savings Accounts		1,70,92,35,609	1,53,99,39,235	d) Transportation Expenses		6,82,410	2,28,50,194
II. Grants Received		5,31,33,88,911	4,17,66,49,445	e) Repairs and Maintenance		3,71,41,668	5,08,90,756
III. Academic Receipts		7,12,53,502	5,50,03,411	f) Finance Cost		20,41,711	7,69,677
IV. Receipts against Earmarked /Endowments Funds		20,29,33,044	13,62,94,648	g) Prior Period Expenses		6,38,12,989	14,62,296
V. Receipts against Sponsored Projects/ Schemes		43,94,80,912	33,12,34,193	h) Other Expenses		4,19,620	-
VI. Receipts against Sponsored Fellowships / Scholarships		11,03,24,801	15,28,50,479	II. Payments against Earmarked / Endowment Funds		58,28,74,991	2,07,62,840
VII. Income from Investments		2,05,14,582	2,32,20,285	III. Payments against Sponsored Projects /Schemes		42,32,39,245	27,88,06,631
VIII. Interest Received		23,78,806	19,67,558	IV. Payments against Sponsored Fellowships / Scholarships		12,77,13,367	14,83,52,836
IX. Investments		4,03,42,43,637	2,83,65,01,045	V. Investments		3,68,72,87,472	3,00,74,01,045
X. Term Deposits with Scheduled Banks		11,36,92,45,539	10,18,96,30,406	VI. Term Deposits with Scheduled Banks		11,75,26,41,847	10,05,61,81,353
XI. Other Income		11,02,09,497	13,70,19,413	VII. Expenditure on Fixed Assets & Capital work-in progress		6,23,85,016	4,69,92,701
XII. Deposits and Advances		31,40,43,181	22,60,30,347	VIII. Other Payments including Statutory Payments		2,38,68,89,729	2,57,48,518
XIII. Misc. Receipts including Statutory Receipts		22,36,23,039	24,95,08,294	IX. Grants Refunded		22,15,43,651	5,85,72,410
XIV. Other Receipts [Current Assets(Receivables)]		1,14,85,153	2,07,10,256	X. Deposits & Advances		71,31,43,393	33,43,30,731
				XI. Other Payments			
				a) Salary Related Payments		1,17,93,86,636	3,09,74,61,234
				XII. Closing Balances			
				a) Cash in hand		3,45,816	5,33,655
				b) Bank Balances			
				- In Current Accounts		8,37,86,983	3,70,30,300
				- In Savings Accounts		1,44,94,38,199	1,70,92,35,609
<b>Total</b>		<b>23,96,99,24,168</b>	<b>20,07,85,54,462</b>	<b>Total</b>		<b>23,96,99,24,168</b>	<b>20,07,85,54,462</b>

  
**Section Officer (A/c)**

  
**Consultant (Accounts)**

  
**Joint Registrar (Finance)**

  
**Finance Officer**

**PROVIDENT FUND ACCOUNT**

Balance Sheet as at March 31, 2023

Amount in Rs.

Amount 31-Mar-22	Liability	Amount 31-Mar-23	Amount 31-Mar-22	Assets	Amount 31-Mar-23
1,44,97,44,146	<b>GPF</b>		1,41,95,51,732	<b>Investment</b>	
	Opening Balance	1,44,97,44,146		Investment as at 31/03/2022	1,41,95,51,732
	Less: Subscription for March 2022	1,61,92,648		Add: Investment during the year	16,45,50,000
		1,43,35,51,498		Less: Investment encashed during the year	9,69,35,760
	Add: Subscription in the year	20,71,29,066			
	Add: Subscription for March 2023	1,38,26,408	25,36,80,523	<b>Interest accrued but not due</b>	
	Add: Interest credited	9,78,77,656		Accrued interest as on 31.03.2022	25,36,80,523
	Less: Advance/withdrawal	27,87,07,937	1,47,36,76,691	Add: Interest accrued during the year	7,44,12,594
				Less: Interest Accrued on March 2022	7,14,78,278
14,88,87,696	<b>CPF</b>		1,80,14,024	Subscription due for March 2023	
	Opening Balance	14,88,87,696		GPF	1,38,26,408
	Less: Subscription for March 2022	12,95,256		CPF	10,69,825
		14,75,92,440		UC	4,55,960
	Add: Subscription in the year	1,54,93,099			
	Add: Subscription for March 2023	10,69,825	15,10,88,982	<b>Auto Sweep Investments</b>	25,18,159
	Add: Interest credited	79,47,357			
	Less: Advance/withdrawal	2,10,13,739		1,47,70,763	
				Tax recovered on interest pending refund from Income Tax Deptt.	2,29,70,452
10,00,52,445	<b>University Contribution</b>			Less: Tax Received	60,73,111
	Opening Balance	10,00,52,445			
	Less: Contribution for March 2022	5,26,120		<b>Cash in Hand</b>	-
		9,95,26,325		<b>Bank Balances</b>	
	Add: Contribution in the year	65,47,408		SBI JNU Branch-I	1,56,41,066
	Add: Contribution for March 2023	4,55,960		SBI JNU Branch-II	7,07,500
	Add: Interest credited	66,45,568		ICICI Bank	17,037
	Less: Advance/withdrawal	42,05,394	10,89,69,867		
67,81,667	Gratuity CVP etc. received in PF A/c - transferable to Maintenance A/c		61,81,667		
5,69,47,835	<b>Interest Reserve</b>				
	Opening Balance	5,69,47,835			
	Less: Excess of Expenditure over Income	19,50,935	5,49,96,900		
1,76,24,13,789	<b>Total</b>	1,79,49,14,107	1,76,24,13,789	<b>Total</b>	1,79,49,14,107

Section Officer (A/c)

Consultant (Accounts)

Joint Registrar (Finance)

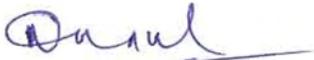
Finance Officer

**PROVIDENT FUND ACCOUNT**  
Income and Expenditure Account for the Year Ended 31/03/2023

Amount in Rs.

Amount 31-Mar-22	Expenditure	Amount 31-Mar-23	Amount 31-Mar-22	Income	Amount 31-Mar-23
1,416	Bank Charges	11,210	8,91,31,614	Interest earned on Investment and auto sweeps	10,31,12,187
	<b>Interest Credited to:</b>			Add: Interest accrued on March 2023	7,44,12,594
9,60,11,804	GPF Account	9,78,77,656		Add: TDS deducted on Cumulative Interest	44,84,353
1,02,14,930	CPF Account	79,47,357		Less: Less: Interest accrued for March 2022	7,14,78,278
76,20,706	University Contribution	66,45,568			<b>11,05,30,856</b>
	- Excess of Income over Expenditure	-	2,47,17,242	Deficit (Excess of Expenditure over income)	<b>19,50,935</b>
<b>11,38,48,856</b>	<b>Total</b>	<b>11,24,81,791</b>	<b>11,38,48,856</b>	<b>Total</b>	<b>11,24,81,791</b>

  
**Section Officer (A/c)**

  
**Consultant (Accounts)**

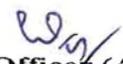
  
**Joint Registrar (Finance)**

  
**Finance Officer**

**PROVIDENT FUND ACCOUNT**  
**Receipts and Payments Accounts for the Financial Year 2022-23**

Amount in Rs.

Previous Year	Receipts	Current Year	Previous Year	Payments	Current Year
	<b>Opening Balance as on 01.04.2022</b>		<b>25,00,90,254</b>	GPF Adv./Withdrawal	<b>27,87,07,937</b>
	SBI JNU Branch- I	5,37,94,412	3,41,71,361	CPF Adv./Withdrawal	2,10,13,739
	SBI JNU Branch- II	6,88,716	87,69,400	University Contribution	42,05,394
<b>8,71,80,571</b>	ICICI Bank	15,70,475	5,60,53,603	1,416 Bank Charges	1,416
<b>4,69,55,539</b>	Auto Sweep as on 31.03.2022	3,43,144	12,90,00,000	Investment during the year	16,45,50,000
	GPF Subscriptions	20,63,99,066	3,43,144	Auto Sweep Balance as on 31.03.2023	25,18,159
	CPF Subscriptions	1,54,93,099	51,32,852	TDS deducted on Auto Sweep/Interest	37,15,336
<b>22,48,35,639</b>	University Contribution	65,47,408	56,94,744	Gratuity CVP etc.received in PF A/C - transferable to Maintenance A/c	1,21,16,514
<b>5,00,00,000</b>	Investment Encashed	22,84,39,573		<b>Closing Balance as on 31.03.2023</b>	
	Interest on investment	10,28,13,883	9,69,25,966	SBI JNU Branch- I	1,56,41,066
<b>7,26,88,480</b>	Interest on Auto Sweep	2,98,304	10,31,12,187	SBI JNU Branch- II	7,07,500
	- Income Tax Received	60,73,111	5,60,53,603	ICICI Bank	17,037
<b>75,96,545</b>	Gratuity CVP etc.received in PF A/c - transferable to Maintenance A/c	1,22,46,514			<b>1,63,65,603</b>
<b>48,92,56,774</b>	<b>Total</b>	<b>50,31,94,098</b>	<b>48,92,56,774</b>	<b>Total</b>	<b>50,31,94,098</b>

  
**Section Officer (A/c)**

  
**Consultant (Accounts)**

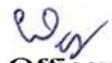
  
**Joint Registrar (Finance)**

  
**Finance Officer**

**NPS Tier - I Account**  
**Balance Sheet as at March 31, 2023**

Amount in Rs.

Amount 31-Mar-22	Liability	Amount 31-Mar-23	Amount 31-Mar-22	Assets	Amount 31-Mar-23
	<b>NPS Tier-I Account</b>			<b>NPS Tier-I Account</b>	
6,04,368	Opening Balance	6,04,368	-	- Subscription due for March 2022	-
	Less: Sub+UC for March 2022	-	92,23,358	Auto Sweep A/c : Opening Balance	92,23,358
		6,04,368		Less: Sweep Debited	-
	Add: Sub+UC during the year	-			92,23,358
	Add: Interest Credited to subscriber A/cs	-		Add:- Intrest on Auto Sweep re-invested	-
		6,04,368			92,23,358
	Less: Transfer to NSDL	-		- Interest Accrued on Auto Sweep as on 31.03.2023	98,610
	Add: Sub+UC for March 2022	-	6,04,368		
		6,04,368		36,290 Tax recoverd on interest pending refund from Income Tax Deptt.	36,290
1,04,70,957	Excess of Income Over Expenditure			Less: Tax Received	36,290
	Balance as on 31.03.2022	1,04,70,957		18,15,677 Balance at Bank	23,74,377
	Add: During the year	6,21,020	1,10,91,977		
1,10,75,325	<b>Total</b>	1,16,96,345	1,10,75,325	<b>Total</b>	1,16,96,345

  
**Section Officer (A/c)**

  
**Consultant (Accounts)**

  
**Joint Registrar (Finance)**

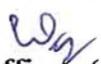
  
**Finance Officer**

NPS Tier - I Account

**Income and Expenditure Account for the Financial Year 2022-23**

Amount in Rs.

Amount 31-Mar-22	Expenditure	Amount 31-Mar-23	Amount 31-Mar-22	Income	Amount 31-Mar-23
4,54,648	- Bank Charges Excess of Income over Expenditure	590 6,21,020	4,54,648	Interest earned on saving and Auto Sweep Account 5,23,000  Add: Interest Accrued on Sweep Account as on 31/03/2023 98610 <hr/> 6,21,610  Less: Interest Accrued 31/03/2022 - <hr/>	6,21,610
4,54,648	<b>Total</b>	6,21,610	4,54,648	<b>Total</b>	6,21,610

  
Section Officer (A/c)

  
Consultant (Accounts)

  
Joint Registrar (Finance)

  
Finance Officer

NPS Tier - I Account

**Receipt and Payments Account for the Financial Year 2022-23**

Amount in Rs.

Previous Year	Receipt	Current Year	Previous Year	Payments	Current Year
				0 Bank Charges	590.00
12,84,323	Opening Balance as on 01/04/2022	18,15,677	92,23,358	Auto Sweep Investments	92,23,358
92,23,358	Auto Sweep as on 31/03/2023	92,23,358	18,15,677	Closing Balance as on 31/03/2023	23,74,377
37,509	Interest credited in Operative Saving Account	53,111			
	- Tax Received	36,290			
4,93,845	Interest on Auto Sweep Investments	4,69,889			
<b>1,10,39,035</b>	<b>Total</b>	<b>1,15,98,325</b>	<b>1,10,39,035</b>	<b>Total</b>	<b>1,15,98,325</b>

  
Section Officer (A/c)

  
Consultant (Accounts)

  
Joint Registrar (Finance)

  
Finance Officer

# **Audit of the Accounts**

**Separate Audit Report of the Comptroller & Auditor General of India on the Accounts of Jawaharlal Nehru University, New Delhi for the year ended 31 March 2023**

We have audited the attached Balance Sheet of Jawaharlal Nehru University (JNU), New Delhi as on 31 March 2023, 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. Balance Sheet**

**A.1 Assets**

**A.1.1 Fixed Assets (Schedule 4): Rs. 339.24 crore**

The work in progress of Rs. 101.97 crore shown in the above schedule also includes amount utilized for repair & maintenance work, which on completion do not create new asset/capital and is booked under the Repair & Maintenance Expenditure. The accounting treatment of repair & maintenance expenditure first booked in Capital Work in Progress and then on completion booked in repair & maintenance head is not correct. The University should directly book all repair & maintenance expenses under Repair & maintenance head instead of routing through Capital Work in Progress. Thus the work-in progress shown in the accounts does not depict a correct picture. Further JNU did not provide the bifurcation of above said amount in new construction work and repair/maintenance work.

**B. Grants-in-aid**

As per Accounts during 2022-23, JNU received Grants-in-aid of Rs. 521.46 crore (Non-recurring: Rs. 38.99 crore and Recurring: Rs. 482.47 crore) inclusive of reimbursement of excess expenditure of previous years of Rs. 49.00 crore. It had an opening balance of non-recurring grant of Rs. 5.44 crore. Out of the total available funds of Rs. 477.90 crore it utilized Rs. 452.32 Crore (Non-recurring: Rs. 19.17 crore and Recurring: Rs. 433.14 crore), and Grant of Rs. 11.76 crore (Non-recurring: Rs. 6.45 crore and Recurring: Rs. 5.31 Crore) was refunded/lapsed during the year leaving a closing balance of Rs. 13.82 crore as on 31<sup>st</sup> March 2023.

**C. 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 2023; 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



Director General of Audit  
(Central Expenditure)

Place: New Delhi

Dated: 20.09.2023

## Annexure to Audit Report

### 1. Adequacy of Internal Audit System

- Internal audit of JNU has been conducted by its own internal wing up to 2021-22. During the year 2022-23, 25 units were planned out of which internal audit of 07 units has been conducted.
- Followup of internal audit paras is inadequate as 244 internal audit paras were outstanding as on 31.03.2023. .

### 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 83 external audit paras for the period from 2002-03 to 2022-23 were outstanding as on 31.03.2023.

### 3. System of physical verification of fixed assets

- The physical verification of Fixed Assets including Books & Publications had been conducted up to 2022-23.

### 4. System of physical verification of inventory

- The physical verification of stationery and consumables had been conducted up to 2022-23.

### 5. Regularity in payment of statutory dues

- As per accounts, no payment over six months in respect of statutory dues was outstanding as on 31 March 2023.

**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 2023**

**A. Balance Sheet**

**A.1 Assets**

**A.1.1 Fixed Assets (Schedule 4): Rs. 339.24 crore**

The work in progress of Rs. 101.97 crore shown in the above schedule also includes amount utilized for repair & maintenance work, which on completion do not create new asset/capital and is booked under the Repair & Maintenance Expenditure. The accounting treatment of repair & maintenance expenditure first booked in Capital Work in Progress and than on completion booked in repair & maintenance head is not correct. The University should directly booked all repair & maintenance expenses under Repair & maintenance head instead of routing through Capital Work in Progress. Thus the work-in progress shown in the accounts does not depict a correct picture. Further JNU did not provide the bifurcation of above said amount in new construction work and repair/maintenance work.

***Reply of the University:***

*The Accounting procedure for booking of Work-in-Progress and other major repairs is as follows;*

- 1. The advances paid to construction agencies (M/s CPWD, M/s Rites, etc.) for new construction and repair works are booked as Sch-7: Loans, Advances and Deposits-2-Advances on Capital A/c-Civil Works.*
- 2. The Advances at the year-end adjusted as per details provided by construction agencies by debiting Sch-4:Fixed Assets-18-Capital Work-in-Progress and crediting the advances.*
- 3. The completed works/repairs as per details provided by construction agencies are then booked as completed works in Sch-4:Fixed Assets and Sch-18:Repairs & Maintenance.*

*The Accounting procedure for Repair works is usually completed and booked as revenue expenditure in a financial year whereas the accounting treatment for capital works spread to different financial years. In the Financial Year 2022-23 a total of Rs.1.75 Crore of repair works is added to Sch-4:Fixed Assets-18-Capital Work in Progress and an equal amount of repair works deducted from Sch-4:Fixed Assets-18-Capital Work in Progress and booked as revenue expenditure in Sch-18:Repairs & Maintenance.*

*The University has provided the details of works in addition to Capital Work-in-Progress and also as a deduction to Capital Work-in-Progress during the audit and also*

*as an Annex to reply to draft separate audit report. However, the observation of the audit has been noted for compliance in the next financial year.*

**B. Grants-in-aid**

As per Accounts during 2022-23, JNU received Grants-in-aid of Rs. 521.46 crore (Non-recurring: Rs. 38.99 crore and Recurring: Rs. 482.47 crore) inclusive of reimbursement of excess expenditure of previous years of Rs. 49.00 crore. It had an opening balance of non-recurring grant of Rs. 5.44 crore. Out of the total available funds of Rs. 477.90 crore it utilized Rs. 452.32 Crore (Non-recurring: Rs. 19.17 crore and Recurring: Rs. 433.14 crore), and Grant of Rs. 11.76 crore (Non-recurring: Rs. 6.45 crore and Recurring: Rs. 5.31 Crore) was refunded/lapsed during the year leaving a closing balance of Rs. 13.82 crore as on 31<sup>st</sup> March 2023.

*Reply of the University*

*The figures mentioned by the Audit are factual representations of Non-Recurring/Recurring grants and agree with Schedule 9 – Grants / Subsidies.*

**C. Management letter**

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

*Reply of the University*

*Deficiencies that 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

## Annexure to Audit Report

### 1. Adequacy of Internal Audit System

- Internal audit of JNU has been conducted by its own internal wing up to 2021-22. During the year 2022-23, 25 units were planned out of which internal audit of 07 units has been conducted.
- Followup of internal audit paras is inadequate as 244 internal audit paras were outstanding as on 31.03.2023.

#### *Reply of the University:*

*During the FY 2022-23, 25 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 reports 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 83 external audit paras for the period from 2002-03 to 2022-23 were outstanding as on 31.03.2023.

#### *Reply of the University:*

*Internal Audit has already issued reminders to the respective units to submit compliance reports 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 had been conducted up to 2022-23.

#### *Reply of the University:*

*No Comments.*

**4. System of physical verification of inventory**

- The physical verification of stationery and consumables had been conducted up to 2022-23.

***Reply of the University:***

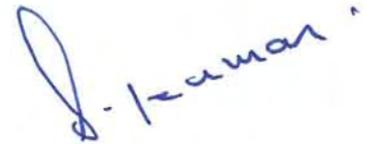
*No Comments.*

**5. Regularity in payment of statutory dues**

- As per accounts, no payment over six months in respect of statutory dues was outstanding as on 31 March 2023.

***Reply of the University:***

*No Comments.*



**Dr. Suman Kumar**

**Finance Officer**