

JAWAHARLAL NEHRU UNIVERSITY



**Annual Accounts
2019-20**

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JAWAHARLAL NEHRU UNIVERSITY

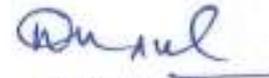
BALANCE SHEET AS AT MARCH 31, 2020

Liabilities	Schedule	Amount in Rs.	
		Current Year	Previous Year
Capital Fund			
Corpus Fund	2	45,29,65,537	40,27,43,758
Designated / Earmarked / Endowment Funds	3	1,40,94,96,505	1,34,45,88,852
Current Liabilities & Provisions	4	17,21,66,68,171	14,85,16,44,040
Total		19,07,91,30,214	16,59,89,76,650
Assets			
Fixed Assets (Net Block)	5	3,38,79,35,955	3,51,56,27,263
Tangible Assets		2,10,90,64,705	
Capital Work-in-Progress		1,26,92,35,507	
Intangible Assets		96,35,743	
Investments from Corpus /Earmarked / Endowment Funds	6	1,41,80,03,470	1,29,28,53,631
Debentures and Bonds (Long Term Investment)		7,45,62,000	
Others Bank FDRs (Short Term Investment)		1,34,34,41,470	
Current Assets	7	2,62,05,78,978	2,67,26,71,672
Loans, Advances & Deposits	8	1,09,46,19,877	81,66,68,216
Capital Fund	1	10,55,79,91,935	8,30,11,55,868
Total		19,07,91,30,214	16,59,89,76,650

Significant Accounting Policies 23

Contingent liabilities & Notes to Accounts 24


Poonam Lather
Section Officer(A/c)


Dharam Pal
Asst. Finance Officer


Gagandeep Singh
Deputy Registrar (Finance)


Sameer Sharma (IRS)
Finance Officer

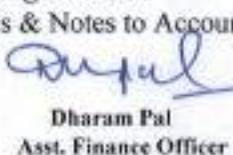
JAWAHARLAL NEHRU UNIVERSITY
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2020

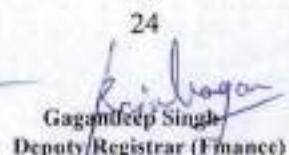
	Schedule	Current Year	Amount in Rs. Previous Year
A. Income			
Academic Receipts	9	6,49,36,698	3,18,05,475
Grants in Aid / Subsidies	10	4,11,49,91,966	4,10,60,20,667
Income from Investments	11	3,00,36,263	5,46,67,618
Interest Earned	12	86,91,885	1,02,99,466
Other Income	13	10,34,86,868	12,00,27,362
Prior Period Income	14	5,08,112	1,36,75,483
Total (A)		4,32,26,51,792	4,33,64,96,072
B. Expenditure			
Establishment Expenses	15	5,25,04,23,559	4,04,89,20,149
Academic Expenses	16	19,74,08,214	28,24,51,740
Administrative and General Expenses	17	92,38,49,947	87,83,05,711
Transportation Expenses	18	18,37,160	17,05,977
Repairs and Maintenance	19	4,81,75,218	7,87,98,699
Finance Costs	20	10,48,144	26,30,326
Other Expenses	21	44,00,779	49,33,343
Prior Period Expenditure	22	2,52,25,796	6,43,74,482
Depreciation	5	23,85,48,086	23,54,99,945
Total (B)		6,69,09,16,903	5,59,76,20,371
Balance being excess of Income over Expenditure (A-B)		-2,36,82,65,112	-1,26,11,24,299
Balance being surplus / (Deficit) carried to Capital Fund		-2,36,82,65,112	-1,26,11,24,299

Significant Accounting Policies 23

Contingent liabilities & Notes to Accounts 24


Poonam Lather
 Section Officer(A/c)


Dharam Pal
 Asst. Finance Officer

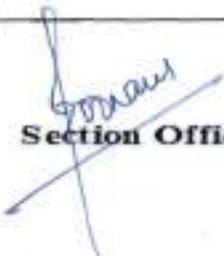

Gagandeep Singh
 Deputy Registrar (Finance)

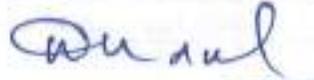

Sameer Sharma (IRS)
 Finance Officer

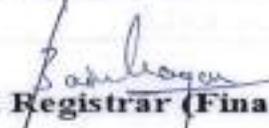
Schedules forming Part of Balance Sheet as at 31.03.2020

Schedule 1 – Capital Fund

		Amount in Rs.	
Particulars		Current Year 2019-20	Previous Year 2018-19
	Balance at the beginning of the year	-8,30,11,55,868	-7,17,35,66,185
Add:	Grants from UGC, Govt. of India, and State Govt. utilized for capital expenditure	10,55,16,285	13,24,18,992
Add:	Assets Purchased out of Corpus Fund & Earmarked Funds	57,000	2,68,845
Add:	Assets Purchased out of Sponsored Project Funds	52,81,982	3,61,807
Add:	Assets Donated/Gifts Received	5,73,778	4,84,973
Total		-8,18,97,26,823	-7,04,00,31,568
(Deduct)	Deficit transferred from the Income & expenditure account	-2,36,82,65,112	-1,26,11,24,299
Balance at the year end		-10,55,79,91,935	-8,30,11,55,868


Section Officer (A/c)


Asst. Finance Officer,

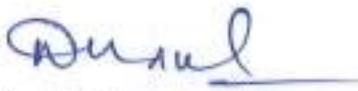

Dy. Registrar (Finance)

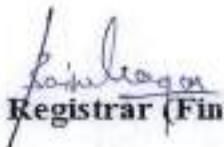

Finance Officer

Schedule 2 – Corpus Fund

Particulars	Current Year 2019-20	Previous Year 2018-19
Balance at the beginning of the year	40,27,43,758	35,83,55,066
Add: Recognition fees and Charges	2,74,93,838	2,21,75,453
Add: University share of Consultancy fees.	„	2,25,696
Add: Interest and Accrued Interest on Investment	2,44,12,661	2,73,84,304
Add: Interest on Savings Bank A/c	66,859	1,18,458
Total	45,47,17,116	40,82,58,977
Less : Revenue Expenditure	17,51,579	55,02,111
Less : Capital Expenditure	„	13,108
Total	17,51,579	55,15,219
Balance at the year end	45,29,65,537	40,27,43,758


Section Officer (A/c)


Asst. Finance Officer


Dy. Registrar (Finance)


Finance Officer

Schedule 3: Designated / Earmarked / Endowment Funds

Amount in Rs.

Fund-wise Break up

Particulars	Academic Development Fund	HBA Fund	Nippon Foundation Fund	UGC JRF Fund	Conveyance Fund	Exim Bank Library Fund	Centre of Applied Human Genetics Fund	Rajiv Gandhi National Fellowship Fund	JNU Alumni Endowment Funds	Endowment Funds	Current Year 2019-20	Previous Year 2018-19
A.												
a) Opening balance	12,56,54,368	25,49,25,479	9,21,45,181	66,67,593	6,41,36,753	35,51,176	84,348	35,37,74,601	...	44,36,49,352	1,34,45,88,850	1,24,85,04,065
b) Additions during the year	-	10,73,586	56,91,391	...	12,21,119	...	-	...	10,001	53,58,106	1,33,54,204	8,57,25,961
c) Income from investments from the	57,81,323	56,70,641	22,05,239	4,35,384	17,06,531	2,21,155	-	1,61,05,227	-	2,60,14,059	5,81,39,559	5,64,58,182
d) Accrued Interest on investments/advances	27,52,328	35,05,450	26,23,124	-	5,51,659	-	-	13,48,168	-	-	1,07,80,729	1,74,88,133
e) Interest on Savings Bank a/c	4,829	5,217	35,667	1,08,324	5,936	12,275	2,904	23,479	20	2,21,224	4,19,875	4,58,991
f) Other receipts/payable										2,39,813		
Total (A)	13,41,92,848	26,51,80,373	10,27,00,604	72,11,302	6,76,21,998	37,84,606	87,252	37,12,51,475	10,021	47,54,82,554	1,42,75,23,032	1,40,86,35,333

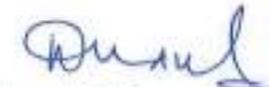
B. Utilisation/Expenditure towards objectives of funds

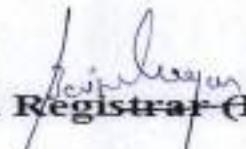
i) Capital Expenditure	-	-	-	-	-	-	-	-	-	57,000	57,000	2,55,737
ii) Revenue expenditure	6,59,313	-	-	...	6,50,000	...	-	-	-	1,66,60,214	1,79,69,527	6,37,90,744
iii) Other Payments	-	-	-	-	-	-	-	-	-
Total (B)	6,59,313	-	-	...	6,50,000	...	-	-	-	1,67,17,214	1,80,26,527	6,40,46,481

Closing balance at the year end (A- B)	13,35,33,535	26,51,80,373	10,27,00,604	72,11,302	6,69,71,998	37,84,606	87,252	37,12,51,475	10,021	45,87,65,340	1,40,94,96,505	1,34,45,88,852
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Represented by												
Cash And Bank Balance	1,90,63,207	9,54,12,071	76,74,205	72,11,302	1,32,16,046	37,84,606	87,252	8,40,11,900	10,021	14,02,45,674	37,07,16,283	28,59,03,704
Investment	11,10,00,000	16,25,00,000	9,24,03,275	-	3,50,00,000	-	-	27,61,68,624	-	31,79,63,016	99,50,34,915	96,97,03,076
Auto Sweep Investment (MOD)	7,18,000	-	-	-	1,25,00,000	-	-	96,62,129	-	-	2,28,80,129	-
Interest accrued but not due	27,52,328	72,68,302	26,23,124	-	62,55,952	-	-	13,48,168	-	-	2,02,47,874	2,83,64,768
Interest accrued but not due on Advances	-	-	-	-	-	-	-	-	-	-	-	-
Advances/Receivables out of Fund	-	...	-	-	-	-	-	60,654	-	5,56,650	6,17,304	6,06,17,304
Transfer Pending from Other Funds	-	-	-	-	-	-	-	-	-	-	-	-
Total	13,35,33,535	26,51,80,373	10,27,00,604	72,11,302	6,69,71,998	37,84,606	87,252	37,12,51,475	10,021	45,87,65,340	1,40,94,96,505	1,34,45,88,852


Section Officer (A/c)


Asst. Finance Officer


Dy. Registrar (Finance)

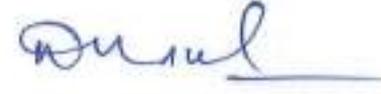

Finance Officer

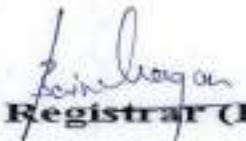
Schedule 3A - ENDOWMENT AND CHAIRS

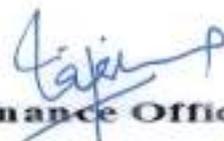
Sr. No.	2. Name of the Endowment	Opening Balance (1-4-2019)		Additions during the Year		Total		9. Expenditure on the object during the year	Closing Balance (31-3-2020)		Total (10+11)
		3. Endowment	4. Accumulated Interest/Grants	5. Endowment /Chair	6. Interest	7. Endowment	8. Accumulated Interest/Grants		10. Endowment	11. Accumulated Interest/Grants	
1	A N BHATT ENDOWMENT FUND	93,830	39,547	-	5,841	93,830	45,368		93,830	45,368	1,39,219
2	A RAMESH RAO ENDOWMENT	10,00,000	4,04,701	-	81,771	10,00,000	4,86,472		10,00,000	4,86,472	14,86,472
3	ANNUAL LECTURE J N FOREIGN POLICY	45,000	1,36,836	-	2,761	45,000	1,39,597		45,000	1,39,597	1,84,597
4	APPADORAI PROFESSORSHIP IN INTERNATIONAL STUDIES	28,00,000	52,44,344	-	2,08,412	28,00,000	54,53,756		28,00,000	54,53,756	82,53,756
5	AUSTRALIAN HIGH COMMISSION	4,00,000	4,60,637	-	25,098	4,00,000	4,85,735		4,00,000	4,85,735	8,85,735
6	BHAGAT SINGH CHAIR	2,50,00,000	1,25,26,329	-	15,63,193	2,50,00,000	1,40,89,522	5,936	2,50,00,000	1,40,83,586	3,90,83,586
7	BHARAT SEWASHRAM SANGHA	6,00,000	7,57,351	-	37,633	6,00,000	7,94,984		6,00,000	7,94,984	13,94,984
8	BINDU AGARWAL-ARPITA MISHRA AWARD	50,000	65,647	-	3,135	50,000	68,782		50,000	68,782	1,18,782
9	CENTRE FOR L&G FORD FOUNDATION	1,90,35,546	1,20,27,045	-	17,21,343	1,90,35,546	1,37,48,388		1,90,35,546	1,37,48,388	3,27,83,934
10	CHAIR FOR TRIBAL STUDIES	00	20,87,072	-	-	-	20,87,072	13,64,227	-	7,22,845	7,22,845
11	CHAIR IN CLASSICAL GREEK STUDIES	1,35,74,168	5,18,123	19,08,846	3,82,975	1,54,83,014	9,01,088	4,01,712	1,54,83,014	4,99,386	1,59,82,401
12	COM. H L PARIWANA ENDOWMENT	10,00,000	5,34,027	-	-	10,00,000	5,34,027		10,00,000	5,34,027	15,34,027
13	D S GARDUJI ENDOWMENT FUND/CENTRE FOR SS	16,00,000	8,30,568	-	1,00,347	16,00,000	9,30,915	4,065	16,00,000	9,26,850	25,26,850
14	DEVENDRA KUMAR GUPTA MEMORIAL GOLD MEDAL	10,000	8,990	-	627	10,000	9,617		10,000	9,617	19,617
15	DRVAKAR MEMORIAL AWARD ENDOWMENT	2,00,000	56,739	-	11,798	2,00,000	68,537		2,00,000	68,537	2,68,537
16	DR JAYSHREE RAY ENDOWMENT	5,00,000	71,786	-	30,884	5,00,000	1,02,670	51,605	5,00,000	51,065	5,51,065
17	DR RAFAEL IRUZU-BEITA FERNANDEZ	11,37,677	2,80,273	-	70,871	11,37,677	3,51,144	90,000	11,37,677	2,61,144	13,98,821
18	DR S D SHARMA GOLD MEDAL	15,000	13,298	-	918	15,000	14,216		15,000	14,216	29,216
19	DR SRIVIDYA SCHOLARSHIP AWARD	20,000	26,434	-	1,178	20,000	27,612		20,000	27,612	47,612
20	ENDOWMENT OF LATE J C TANDON	2,00,000	1,97,931	-	12,257	2,00,000	2,10,188		2,00,000	2,10,188	4,10,188
21	ENDOWMENT OF PROF MAHALE CFS, SLL & CS	10,000	11,145	-	615	10,000	11,762		10,000	11,762	21,762
22	G PARTHSARTHY SF FOR SUPPORTING SC/ST STUDENTS	13,79,041	23,71,907	-	86,533	13,79,041	24,58,440		13,79,041	24,58,440	38,37,481
23	G S SINGHAL ENDOWMENT	2,00,000	1,43,103	-	12,300	2,00,000	1,55,453		2,00,000	1,55,453	3,55,453
24	GOVT. OF BAHRAIN-ESTABLISHMENT OF CHAIR	20,00,000	26,58,842	-	1,38,650	20,00,000	27,97,492		20,00,000	27,97,492	47,97,492
25	H C PANDE MEDAL	50,000	19,516	-	3,088	50,000	22,584		50,000	22,584	72,584
26	INDO RAMA FELLOWSHIP FUND	100,000	1,22,550	-	6,127	100,000	1,28,677		100,000	1,28,677	2,28,677
27	IPR CHAIR ENDOWMENT-MHRD	00	10,29,413	-	-	-	10,29,413		-	10,29,413	10,29,413
28	J S KHURANA ENDOWMENT	5,00,000	3,83,635	-	30,876	5,00,000	4,14,511		5,00,000	4,14,511	9,14,511
29	JAWAHARLAL NEHRU PROF. CHAIR/ENVIRONMENTAL	35,00,000	15,04,997	-	3,05,974	35,00,000	18,11,971	78,382	35,00,000	17,33,589	52,33,589
30	JEAN MONNET CHAIR LECTURES/SEMINAR ENDOWMENT	10,44,974	1,16,533	-	-	10,44,974	1,16,533	1,88,747	10,44,974	-72,214	9,72,760
31	JOINT PLANT COMMITTEE-GOI	19,00,000	14,20,790	-	86,480	19,00,000	15,07,279		19,00,000	15,07,279	34,07,279
32	KANNADA LANGUAGE CHAIR	6,79,27,280	-75,68,226	-	30,91,432	5,79,27,280	-45,76,794	42,42,801	6,79,27,280	-88,19,595	5,91,07,685
33	KANUPRIYA BHARADWAJ AWARD	20,000	18,786	-	1,227	20,000	19,983		20,000	19,983	39,983
34	KOREAN FOUNDATION	65,71,000	59,27,967	-	7,08,568	65,71,000	66,36,536		65,71,000	66,36,536	1,32,07,536
35	LATE ADITYA C CENTRE FOR SPANISH STUDIES	13,149	7,397	-	805	13,149	8,202		13,149	8,202	21,351
36	AMBEDKAR CHAIR	00	-39,55,207	15,00,000	-	15,00,000	-39,55,207	15,85,397	15,00,000	-55,20,504	-40,20,504
37	LATE JUHI PRASAD AWARD	22,292	5,705	-	1,397	22,292	7,102		22,292	7,102	29,394
38	M/O PLANNING COMMISSION FOR CREATION OF CHAIR	1,35,00,000	44,14,532	-	8,34,797	1,35,00,000	52,49,329		1,35,00,000	52,49,329	1,87,49,329
39	MARATHI CHAIR ENDOWMENT	1,50,00,000	1,04,79,822	-	9,26,575	1,50,00,000	1,14,06,397		1,50,00,000	1,14,06,397	2,64,06,397
40	MJK THAVARAJ MEMORIAL MEMORIAL FUND	1,50,000	2,47,335	-	10,027	1,50,000	2,57,362		1,50,000	2,57,362	4,17,362
41	NURUL HASAN-ENDOWMENT ESRF SCHOLARSHIPS	7,50,000	6,61,612	-	62,249	7,50,000	7,23,861		7,50,000	7,23,861	14,73,861
42	PRAFULLA KR. PONNI ENDOWMENT	5,00,000	2,65,710	-	29,498	5,00,000	2,95,208		5,00,000	2,95,208	7,95,208
43	PROF APPADORAI & LAXMI APPADORAI TRUST	1,36,888	1,63,354	-	8,211	1,36,888	1,71,565		1,36,888	1,71,565	3,08,453

Sr. No.	2. Name of the Endowment	Opening Balance (1-4-2019)		Additions during the Year		Total		9. Expenditure on the object during the year	Closing Balance (31-3-2020)		Total (10+11)
		3. Endowment	4. Accumulated Interest/Grants	5. Endowment /Chair	6. Interest	7. Endowment	8. Accumulated Interest/Grants		10. Endowment	11. Accumulated Interest/Grants	
44	PROF DALEEP SINGH AWARD	25,000	33,044	-	1,474	25,000	34,518		25,000	34,518	69,518
45	PROF G K CHADDA ENDOWMENT	5,00,000	76,345	-	29,498	5,00,000	1,05,843		5,00,000	1,05,843	6,05,843
46	PROF LATE URMLA PHADNIS ENDOWMENT	10,000	9,208	-	626	10,000	9,835		10,000	9,835	19,835
47	PROF MARCANDNE GOLD MEDAL	10,000	12,347	-	816	10,000	12,963		10,000	12,963	22,963
48	PROF P N SRIVASTAVA ENDOWMENT	11,98,655	2,07,836	-	75,101	11,98,655	2,82,937	-26,362	11,98,655	3,09,299	15,07,954
49	PROF T K OMMAN END/CENTRE FOR STUDY ... SYSTEM/SSS	100,000	44,907	-	6,275	100,000	51,182	5,000	100,000	46,182	1,46,182
50	RAILWAY BOARD (ASHOK GUHA)	79,50,000	28,65,486	-	4,89,390	79,50,000	33,54,885	2,05,105	79,50,000	31,49,780	1,09,99,780
51	RAJIV GANDHI CHAIR	1,15,00,000	84,31,484	-	7,62,751	1,15,00,000	91,94,235	12,800	1,15,00,000	91,81,435	2,06,81,435
52	RAMAN PONNI ENDOWMENT	6,11,628	2,82,025	-	37,641	6,11,628	3,19,666		6,11,628	3,19,666	9,31,294
53	RBI ENDOWMENT CHAIR	4,13,50,000	38,99,106	-	33,64,458	4,13,50,000	72,63,564	-4,75,450	4,13,50,000	77,39,014	4,90,89,014
54	SAJJAD ZAHEER & RAZIR SAJJAD AWARD	100,000	9,947	-	6,271	100,000	16,218	4,900	100,000	11,318	1,11,318
55	SAROJINI NAIDU MEMORIAL FUND	30,608	1,00,502	-	1,882	30,608	1,02,384		30,608	1,02,384	1,32,992
56	SHEILA ZURBRIGG-FELLOWSHIP CENTRE FOR SS	25,000	15,804	-	1,531	25,000	17,335		25,000	17,335	42,335
57	SISIR GUPTA MEMORIAL FUND	14,040	33,641	-	872	14,040	34,513		14,040	34,513	48,553
58	SMT. KAILASH HANS BHALLA ENDOWMENT	5,00,000	68,092	-	30,873	5,00,000	98,965	22,183	5,00,000	76,782	6,76,782
59	SRI RAM MEMORIAL PRIZE FUND	9,946	29,087	-	607	9,946	29,694		9,946	29,694	39,640
60	SULAKSHNA DEVI MAHAJAN MEMORIAL PRIZE FUND	6,100	23,833	-	374	6,100	24,207		6,100	24,207	30,307
61	TAGORE SOCIETY/MADAM KIM YANG SHIK ENDOWMENT	5,00,000	3,22,823	-	31,361	5,00,000	3,54,284		5,00,000	3,54,284	8,54,284
62	TAMIL DEVELOPMENT CHAIR	50,00,000	29,21,351	-	3,53,448	50,00,000	32,74,797		50,00,000	32,74,797	82,74,797
63	TENDULKAR TRUST	84,641	2,19,450	-	5,241	84,641	2,24,691		84,641	2,24,691	3,09,332
64	VIMLA SARAN MEMORIAL CORPUS FUND	30,000	14,370	-	1,880	30,000	16,250		30,000	16,250	46,250
65	ODIA CHAIR	5,00,00,000	4,31,542	-	28,55,806	5,00,00,000	32,87,348	51,35,502	5,00,00,000	-18,48,154	4,81,51,846
66	SUNGUM SUDHAR SCHOLARSHIP ENDOWMENT	3,05,25,000	16,67,456	-	18,53,291	3,05,25,000	37,20,747	2,61,221	3,05,25,000	34,59,526	3,39,84,526
67	CJS ALUMNI END. ANNUAL ... MEMORIAL LECTURE	7,91,888	46,698	-	49,689	7,91,888	98,367	39,000	7,91,888	57,367	8,49,275
68	SHARDA PRIZE ENDOWMENT	11,00,000	63,279	-	68,984	11,00,000	1,32,263		11,00,000	1,32,263	12,32,263
69	NAMASTE- GOVERNORS ... ARUNACHAL AND NAGALAND	5,00,000	7,791	-	31,355	5,00,000	39,146		5,00,000	39,146	5,39,146
70	KANNADA LANGUAGE CHAIR ONLINE COURSE	29,72,720	-29,65,048	-	-	29,72,720	-29,65,048		29,72,720	-29,65,048	7,672
71	DR A S PAINTAL DISTINGUISHED SCIENTIST CHAIR OF ICM	16,25,000	-11,49,989	18,48,260	-	35,74,260	-11,49,989	17,25,157	35,74,260	-28,75,148	6,99,114
72	PASHTO CHAIR		-4,47,167				-4,47,167	18,15,288		-22,62,453	-22,62,453
	INCOME TAX PAYABLE			2,39,813						2,39,813	2,39,813
73	INTEREST ON AUTO SWEEP INVESTMENT	00	2,31,10,962	-	63,64,262		2,84,75,223			2,84,75,223	2,84,75,223
74	INTEREST ON OVERHEAD INVESTMENT	00	57,17,610	-			57,17,610			57,17,610	57,17,610
75	INTEREST ON SAVINGS BANK A/C	00	11,70,553	-	2,21,224		13,91,777			13,91,777	13,91,777
	Total	33,95,35,991	10,41,13,361	55,97,919	2,62,35,282	34,48,94,097	13,03,48,643	1,67,17,214	34,48,94,097	11,38,71,242	45,87,65,340


Section Officer (A/c)


Asst. Finance Officer

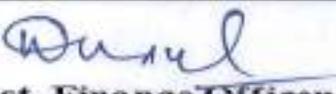

Dy. Registrar (Finance)

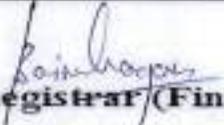

Finance Officer

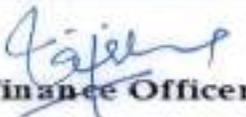
Schedule 4- Current Liabilities and Provisions

A. Current Liabilities	Amount in Rs.	
	Current Year 2019-20	Previous Year 2018-19
1 Deposits from Staff	9,33,469	19,23,539
2 Deposits from Students	42,26,174	42,93,899
3 Sundry Creditors		
a) For Goods	28,06,542	,45,79,051
4 Deposit-Others (including EMD, Security Deposit)		
a) Earnest Money Deposit	22,04,286	15,47,035
b) Security Deposit	32,19,041	36,76,564
c) Other Deposits	6,10,28,849	5,78,71,014
5 Statutory liabilities (GIS, GPF, CPF, TDS, Work Contract Tax, etc.):		
a) Overdue	-	-
b) Others	8,58,563	20,57,115
6 Other current liabilities		
a) Salaries	18,79,99,988	17,77,18,506
b) Receipts against ongoing sponsored/consultancy/ projects	69,05,46,551	70,34,05,071
c) Receipts against Sponsored Fellowship & Scholarships	40,29,95,465	37,97,40,803
d) Unutilized Grants	20,09,47,721	10,69,15,261
e) Grants in Advance	***	***
f) Other Liabilities	4,72,07,090	12,48,68,680
g) Transfer From Other Funds Awaiting Payment	73,60,98,537	59,15,00,000
7 Income received in Advance	1,03,89,717	48,65,140
Total (A)	2,35,14,61,991	2,16,49,61,676
B. Provisions	Current Year 2019-20	Previous Year 2018-19
1. Superannuation/Pension	12,96,58,18,949	11,02,21,26,968
2. Gratuity	89,39,22,680	79,51,53,340
3. Leave Encashment	100,54,64,551	86,94,02,056
Total (B)	14,86,52,06,180	12,68,66,82,364
Total (A + B)	17,21,66,68,171	14,85,16,44,040


Section Officer (A/c)


Asst. Finance Officer

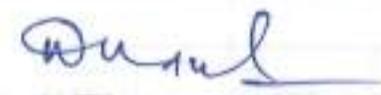

Dy. Registrar (Finance)


Finance Officer

Schedule 4.6(b) - Receipts against Sponsored Projects

1. Sr. No.	2. Name of the Project	3. Opening Balance as on 01.04.2019	4. Receipts during the year	5. Total	6. Expenditure during the year	7. Closing Balances as on 31.03.2020
1	UGC SPONSORED PROJECTS	67,41,448	55,30,177	1,22,71,625	86,78,123	35,93,502
2	GOVT OF INDIA SPONSORED PROJECTS	14,42,63,677	20,44,20,395	34,86,84,072	29,16,70,679	5,70,13,393
	DBT SPONSORED PROJECTS	9,79,51,817	7,76,03,370	17,55,55,187	17,55,55,187	''
	DST SPONSORED PROJECTS	4,63,11,860	12,68,16,373	17,31,28,233	11,61,15,492	5,70,12,742
	ENVIRONMENT & FOREST SPONSORED PROJECT		..651			
3	FOREIGN BODIES SPONSORED PROJECTS	1,69,18,604	3,12,36,873	4,81,55,477	2,82,59,119	1,98,96,358
4	OTHER BODIES SPONSORED PROJECT	4,33,76,410	8,88,08,731	13,21,85,141	7,14,50,201	6,07,34,940
	CSIR SPONSORED PROJECT	4,34,848	27,96,266	32,31,114	17,67,379	14,63,735
	ICMR SPONSORED PROJECT	27,04,917	2,05,35,267	2,32,40,184	1,03,18,803	1,29,21,381
	ICAR SPONSORED PROJECT		19,99,621		35,97,654	
	ICSSR SPONSORED PROJECT	47,39,022	85,99,417	1,33,38,439	76,76,354	56,62,085
	DEPARTMENT OF ELECTRONICS..... TECHNOLOGY	2,34,255	''	2,34,255	''	2,34,255
	OTHER BODIES - OTHER PROJECTS	3,52,63,368	5,48,78,160	9,01,41,528	4,80,90,011	4,20,51,517
5	DST PURSE PHASE-II	1,60,44,706	6,93,87,373	8,54,32,079	6,46,72,251	2,07,59,828
6	DST TRADITIONAL KNOWLEDGE SYSTEM	20,88,189	2,09,76,712	2,30,64,901	1,36,98,902	93,65,999
7	GLOBAL INITIATIVE ON ACADEMIC NETWORK	72,29,611	5,60,629	77,90,240	8,67,801	69,22,439
8	SPONSORED SEMINARS/WORKSHOPS	48,25,168	3,46,29,807	3,94,54,975	3,17,85,544	76,69,430
9	NATIONAL INSTITUTE OF ANIMAL WELFARE	22,80,451	99,946	23,80,397		23,80,397
10	ENVIRONMENTAL INFORMATION SYSTEM	11,46,043	73,693	12,19,736	11,75,418	44,318
11	OVERHEAD CHARGES/SEMINAR	53,10,833	1,89,54,842	2,42,65,675	1,58,97,850	83,67,825
12	Interest Accumulated over the Years	45,31,79,931	6,07,49,727	51,39,29,658	2,01,31,536	49,37,98,122
	Total	70,34,05,071	53,54,28,904	1,23,88,33,975	54,82,87,424	69,05,46,551


Section Officer (A/c)


Asst. Finance Officer

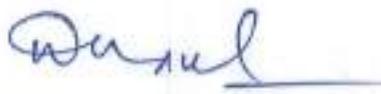

Dy. Registrar (Finance)

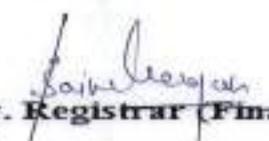

Finance Officer

Schedule 4.6(C) - Receipts against Sponsored Fellowships

HEAD OF ACCOUNT (Agency wise name of Projects/ Fellowships and Scholarships)	OPENING BALANCES AS ON 01.04.19	TRANSACTION DURING THE YEAR 2018-19		CLOSING BALANCE AS ON 31.03.20
		DR.	CR.	
UGC Sponsored Fellowship	3,92,16,450	12035470.26	2,41,18,010	5,12,98,990
Government of India Sponsored Fellowship	1,46,912	6,10,69,924	6,86,25,590	77,02,579
Other Bodies Sponsored Fellowship	1,12,96,056	5,90,70,932	5,50,36,145	72,61,269
Interest Accumulated Over the Year	32,90,81,385	-	74,43,367	33,65,24,752
Income Tax Payable			2,07,876	2,07,876
TOTAL	37,97,40,803	13,21,76,326	15,54,30,988	40,29,95,465


Section Officer (A/c)


Asst. Finance Officer


Dy. Registrar (Finance)


Finance Officer

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

	Amount in Rs.	
	Current Year 2019-20	Previous Year 2018-19
A Plan grants: Govt. of India		
Balance B/F	8,15,98,911	8,36,62,315
Add: Receipts during the year	47,75,034	61,29,000
Total (a)	8,63,73,945	8,97,91,315
Less: Refunds		
Less: Utilized for Revenue expr.	18,53,310	59,76,540
Less: Utilized for Capital expr.	10,30,103	22,15,864
Total (b)	8,34,90,532	8,15,98,911
Unutilized carried forward Total (a-b)	8,34,90,532	8,15,98,911
B UGC grants: Plan		
Balance B/F	2,53,16,350	14,07,45,975
Receipts during the year	25,45,48,524	23,19,74,201
Total (c)	27,98,64,874	37,27,20,176
Less: Refunds	4,59,847	8,85,726
Less: Utilized for Revenue expr.	6,30,88,629	23,25,94,891
Less: Utilized for capital expr.	9,88,59,209	11,39,23,209
Total (d)	11,74,57,189	2,53,16,350
Unutilized carried forward Total (c-d)	11,74,57,189	2,53,16,350
C UGC grants: Non-Plan		
Balance B/F	---	35,71,95,156
Add: Receipts during the year	4,05,56,77,000	3,52,65,34,000
Total (e)	4,05,56,77,000	3,88,37,29,156
Less: Utilized for Revenue expr.	4,05,00,50,027	3,86,74,49,237
Less: Utilized for Capital expr.	56,26,973	1,62,79,919
Total (f)	---	---
Unutilized carried forward Total (e-f)	---	---
Grand Total (A+B+C)	20,09,47,722	10,69,15,261

→ Note :-

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

Section Officer (A/c)

Asst. Finance Officer

Dy. Registrar (Finance)

Finance Officer

Schedule : 5 : Fixed Assets

Amount in Rs

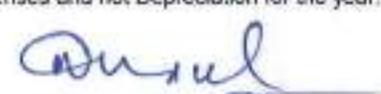
S.No	Assets Heads	Gross Block				Depreciation for the Year 2019-20				Net Block	
		Op Balance 01.04.2019	Additions	Deductions	Cl Balance	Dep Opening Balance	Depreciation for the Year	Deductions / Adjustment	Total Depreciation	31.03.2020	31.03.2019
1	Land	21,08,53,672	-	-	21,08,53,672	-	-	-	-	21,08,53,672	21,08,53,672
2	Site Development	7,84,58,621	43,83,092	-	8,28,41,713	-	-	-	-	8,28,41,713	7,84,58,621
3	Buildings	1,78,22,77,033	4,34,052	-	1,78,27,11,085	37,46,98,849	3,56,54,222	-	41,03,53,070	1,37,23,58,015	1,40,75,78,184
4	Roads & Bridges	7,44,33,209	-	-	7,44,33,209	61,55,872	14,88,664	-	76,44,537	6,67,88,672	6,82,77,337
5	Tubewells & Water Supply	4,18,01,300	7,17,476	-	4,25,18,776	1,16,39,511	8,50,376	-	1,24,89,887	3,00,28,889	3,01,61,789
6	Sewerage & Drainage	50,62,510	-	-	50,62,510	15,26,908	1,01,250	-	16,28,158	34,34,352	35,35,602
7	Electrical Installation and equipment	19,51,40,263	98,50,383	-	20,49,90,646	12,70,98,146	102,49,532	-	13,73,47,678	6,76,42,968	6,80,42,117
8	Plant & Machinery	4,39,08,781	22,55,496	-	4,61,64,187	1,82,81,921	23,08,209	-	2,05,90,130	2,55,74,057	2,56,26,860
9	Scientific & Laboratory Equipment	1,04,38,01,979	3,45,37,243	-	1,07,83,39,222	96,09,65,156	8,62,67,139	-	104,72,32,294	3,11,06,928	8,28,36,823
10	Office Equipment	5,94,04,648	32,43,604	-	6,26,48,252	4,25,24,819	46,98,619	-	4,72,23,438	1,54,24,814	1,68,79,829
11	Audio Visual Equipment	10,55,92,933	86,33,788	-	11,42,26,721	6,85,19,060	85,67,004	-	7,70,86,064	3,71,40,657	3,70,73,873
12	Computers & Peripherals	53,74,30,750	1,34,72,505	45,52,097	54,63,51,158	44,98,15,956	4,38,79,432	41,27,068	48,95,68,320	5,67,82,838	8,76,14,794
13	Furniture, Fixtures & Fittings	22,38,38,737	227,29,558	-	24,65,68,295	18,84,14,122	1,84,92,622	-	20,69,06,744	3,96,61,551	3,54,24,615
14	Vehicles	117,53,408	12,85,569	-	1,30,38,977	82,24,627	5,47,003	-	87,71,630	42,67,347	35,28,781
15	Lib. Books & Scientific Journals	67,36,22,066	76,15,727	28,266	68,12,09,527	59,14,79,354	2,45,71,941	-	61,60,51,295	6,51,58,232	8,21,42,712
16	Small Value Assets	98,78,650	85,404	-	99,64,054	98,78,650	85,404	-	99,64,054	-	-
17	Others	5,10,54,036	-	29,77,839	4,80,76,197	5,10,54,035	-	29,77,839	4,80,76,196	1	1
Total (A)		514,83,12,596	10,92,43,807	75,58,202	5,24,90,98,201	2,91,02,76,985	23,77,61,418	71,04,907	3,14,09,33,496	2,10,90,64,705	2,23,80,35,611
18	Capital Work in Progress (B)	1,26,72,58,892	19,76,615	-	1,26,92,35,507	-	-	-	-	1,26,92,35,507	1,26,72,58,892
S. No	Intangible Assets	Op Balance 01.04.2019	Additions	Deductions	Cl Balance	Amrt. Opening Balance	Amortization for the Year	Deductions/ Adjustments	Total Amortization/ Adjustments	31.03.2020	31.03.2019
19	Softwares	5,27,68,861	1,76,348	-	5,29,45,209	5,20,34,440	6,70,210	-	5,27,04,649	2,40,560	7,34,421
20	E - Journals	3,94,41,269	32,275	-	3,94,73,544	3,90,52,940	1,16,459	-	3,91,69,400	3,04,144	3,88,329
21	Patents	114,98,136	1,41,250	-	1,16,39,386	22,88,126	2,60,221	-	25,48,347	90,91,039	92,10,010
Total (C)		10,37,08,266	3,49,873	-	10,40,58,139	9,33,75,506	10,46,890	-	9,44,22,396	96,35,743	103,32,760
Grand Total (A+B+C)		6,51,92,79,754	11,15,70,295	75,58,202	6,62,32,91,847	3,00,36,52,491	23,88,08,307	71,04,907	3,23,53,88,892	3,38,79,35,985	3,51,56,27,263

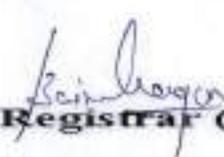
Note: The figure in Column "Deductions" under Gross Block against the head Capital Work in Progress represents the transfer from Work in Progress to Assets during the year.

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

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


Section Officer (A/c)


Asst. Finance Officer


Dy. Registrar (Finance)


Finance Officer

Schedule 5A - Fixed Assets (Plan)

S.No	Assets Heads	Gross Block				Depreciation for the Year 2019-20				Amount in Rs	
		Op Balance 01.04.2019	Additions	Deductions	Cl Balance	Dep Opening Balance	Depreciation for the Year	Deductions / Adjustment	Total Depreciation	31.03.2020	31.03.2019
1	Land	-	-	-	-	-	-	-	-	-	-
2	Site Development	2,31,56,673	43,83,092	-	2,75,39,765	-	-	-	-	2,75,39,765	2,31,56,673
3	Buildings	1,40,65,72,751	4,34,052	-	1,40,70,06,803	18,23,58,824	2,81,40,136	-	21,04,98,960	1,19,65,07,843	1,22,42,13,927
4	Roads & Bridges	5,40,81,118	-	-	5,40,81,118	23,84,823	10,81,622	-	34,66,445	5,06,14,673	5,16,96,295
5	Tubewells & Water Supply	2,70,54,804	5,53,804	-	2,76,08,608	59,22,141	5,52,172	-	64,74,313	2,11,34,295	2,11,32,663
6	Sewerage & Drainage	-	-	-	-	-	-	-	-	-	-
7	Electrical Installation and equipment	8,26,86,718	91,21,419	-	9,18,08,137	2,93,38,055	45,90,407	-	3,39,28,462	5,78,79,675	5,33,48,663
8	Plant & Machinery	3,41,37,375	22,55,406	-	3,63,92,781	92,09,954	18,19,639	-	110,29,593	2,53,63,188	2,49,27,421
9	Scientific & Laboratory Equipment	80,16,77,703	3,20,61,807	-	83,37,39,510	56,32,01,410	6,66,99,161	-	62,99,00,571	20,38,38,939	23,84,76,295
10	Office Equipment	3,36,78,326	30,72,332	-	3,67,50,658	107,11,740	27,56,299	-	1,34,68,039	2,32,82,619	2,29,66,586
11	Audio Visual Equipment	8,58,89,048	85,97,679	-	9,44,86,727	3,43,47,142	70,86,505	-	4,14,33,647	5,30,53,080	5,15,41,906
12	Computers & Peripherals	42,51,23,830	1,12,02,969	-	43,63,26,799	40,14,89,387	2,58,75,036	-	42,73,64,423	89,62,376	236,34,443
13	Furniture, Fixtures & Fittings	13,24,88,482	2,18,59,191	-	15,43,47,673	7,88,29,105	115,76,075	-	9,04,05,181	6,39,42,492	5,36,59,377
14	Vehicles	54,28,588	12,85,569	-	67,14,157	24,96,129	6,71,416	-	31,67,545	35,46,613	2,932,459
15	Lib. Books & Scientific Journals	23,71,52,969	39,11,363	-	24,10,64,332	19,89,11,030	241,06,433	-	22,30,17,464	1,80,46,868	3,82,41,939
16	Small Value Assets	64,30,564	82,552	-	65,13,116	64,30,564	82,552	-	65,13,116	-	-
17	Others	-	-	-	-	-	-	-	-	-	-
Total (A)		3,35,55,58,949	9,88,21,235	-	3,45,43,80,183	1,52,56,30,304	17,50,37,454	-	1,70,06,67,758	1,75,37,12,425	1,82,99,28,644
18	Capital Work in Progress (B)	1,02,04,83,831	8,91,729	-	1,02,13,75,560	-	-	-	-	1,02,13,75,560	1,02,04,83,831
S. No	Intangible Assets	Op. Balance 01.04.2019	Additions	Deductions	Cl. Balance	Amrt. Opening Balance	Amortization for the Year	Deductions/ Adjustments	Total Amortization/ Adjustments	31.03.2020	31.03.2019
19	Softwares	4,33,06,560	1,76,348	-	4,34,82,908	4,32,23,076	6,70,210	-	4,38,93,286	-410,378	83,484
20	E - Journals	3,17,74,436	-	-	3,17,74,436	3,17,74,435	-	-	3,17,74,435	1	1
21	Patents	1,14,90,136	1,41,250	-	1,16,31,386	19,70,061	29,173	-	19,99,234	96,32,152	95,20,075
Total (C)		8,65,71,132	3,17,598	-	8,68,88,730	769,67,572	6,99,383	-	7,76,66,955	92,21,775	96,03,560
Grand Total (A+B+C)		4,46,26,13,911	10,00,30,562	-	4,56,26,44,473	1,60,25,97,877	17,57,36,836	-	1,77,83,34,713	2,78,43,09,760	2,86,00,16,035


Section Officer (A/c)


Asst. Finance Officer


Dy. Registrar (Finance)

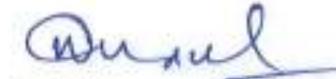

Finance Officer

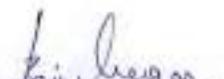
Schedule 5B - Fixed Assets(Non-Plan)

Amount in Rs

S.No	Assets Heads	Gross Block				Depreciation for the Year 2019-20				Net Block	
		Op Balance 01.04.2019	Additions	Deductions	Cl Balance	Dep Opening Balance	Depreciation for the Year	Deductions / Adjustment	Total Depreciation	31.03.2020	31.03.2019
1	Land	18,64,00,000	-	-	18,64,00,000	-	-	-	-	18,64,00,000	18,64,00,000
2	Site Development	14,34,798	-	-	14,34,798	-	-	-	-	14,34,798	14,34,798
3	Buildings	8,46,134	-	-	8,46,134	1,80,204	16,923	-	1,97,127	6,49,007	6,65,930
4	Roads & Bridges	50,000	-	-	50,000	5,000	1,000	-	6,000	44,000	45,000
5	Tubewells & Water Supply	60,59,668	1,63,672	-	62,23,340	11,62,416	1,24,467	-	12,86,883	49,36,457	48,97,252
6	Sewerage & Drainage	1,19,844	-	-	1,19,844	29,600	2,397	-	31,997	87,847	90,244
7	Electrical Installation and equipment	5,19,76,402	5,13,445	-	5,24,89,847	2,83,12,341	26,24,492	-	3,09,36,834	2,15,53,014	2,36,64,061
8	Plant & Machinery	58,46,282	-	-	58,46,282	22,58,651	2,92,314	-	25,50,965	32,95,317	35,87,631
9	Scientific & Laboratory Equipment	7,92,13,370	51,630	-	7,92,65,000	7,63,82,968	28,34,532	-	7,92,17,499	47,501	28,30,402
10	Office Equipment	1,60,16,677	1,71,272	-	1,61,87,949	99,56,162	12,14,096	-	1,11,70,258	50,17,691	60,60,515
11	Audio Visual Equipment	67,31,974	36,109	-	67,68,083	44,36,114	5,07,606	-	49,43,721	18,24,362	22,95,860
12	Computers & Peripherals	5,03,93,141	5,46,132	-	5,09,39,273	4,78,24,179	26,78,187	-	5,05,02,366	4,36,907	25,68,962
13	Furniture, Fixtures & Fittings	4,86,87,666	8,23,947	-	4,95,11,613	3,71,66,612	37,13,371	-	4,08,79,983	86,31,630	1,15,21,054
14	Vehicles	23,79,124	-	-	23,79,124	23,79,123	-	-	23,79,123	1	-
15	Lib. Books & Scientific Journals	13,02,93,883	22,00,753	28,266	13,24,66,370	12,37,33,186	67,80,771	-	13,05,13,957	19,52,413	65,60,697
16	Small Value Assets	34,33,429	2,852	-	34,36,281	34,33,428	2,852	-	34,36,280	1	1
17	Others	-	-	-	-	-	-	-	-	-	-
Total (A)		58,98,82,392	45,09,812	28,266	59,43,63,938	33,72,59,984	2,07,93,008	-	35,80,52,992	23,63,10,946	25,26,22,409
18	Capital Work in Progress (B)	8,04,69,458	10,84,886	-	8,15,54,344	-	-	-	-	8,15,54,344	8,04,69,458
S. No.	Intangible Assets	Op. Balance 01.04.2019	Additions	Deductions	CL Balance	Amrt. Opening Balance	Amortization for the Year	Deductions/ Adjustments	Total Amortization/ Adjustments	31.03.2020	31.03.2019
19	Softwares	92,62,607	-	-	92,62,607	84,95,237	7,67,369	-	92,62,606	1	7,67,370
20	E - Journals	76,66,833	32,275	-	76,99,108	75,12,504	1,67,238	-	76,79,742	19,366	1,54,329
21	Patents	8,000	-	-	8,000	-	-	-	-	8,000	8,000
Total (C)		1,69,37,440	32,275	-	1,69,69,715	1,60,07,741	9,34,607	-	1,69,42,348	27,367	9,29,699
Grand Total (A+B+C)		68,72,89,290	56,26,973	28,266	69,28,87,997	35,32,67,725	2,17,27,615	-	37,49,95,340	31,78,92,657	33,40,21,565


Section Officer (A/c)


Asst. Finance Officer

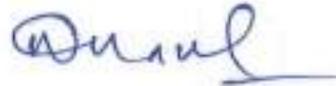

Dy. Registrar (Finance)


Finance Officer

Schedule 5C – Intangible Assets

S.No	Assets Heads	Gross Block				Amortization for the Year 2019-20				Net Block	
		Op Balance 01.04.2019	Additions	Deductions	Cl Balance	Amrt. Opening Balance	Amortization for the Year	Deductions / Adjustment	Total Amortization	31.03.2020	31.03.2019
1	Patents	114,98,136	1,41,250	-	1,16,39,386	22,88,126	2,60,221	-	25,48,347	90,91,039	92,10,010
2	Computer Software	5,27,68,861	1,76,348	-	5,29,45,209	5,20,34,440	6,70,210	-	5,27,04,649	2,40,560	7,34,421
3	E - Journals	3,94,41,269	,32,275	-	3,94,73,544	3,90,52,940	1,16,459	-	3,91,69,399	3,04,145	3,88,329
Total		10,37,08,266	3,49,873	-	10,40,58,139	9,33,75,506	10,46,890	-	9,44,22,395	,96,35,743	103,32,760


Section Officer (A/c)


Asst. Finance Officer

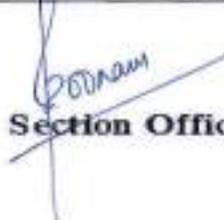

Dy. Registrar (Finance)

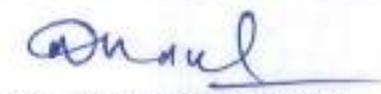

Finance Officer

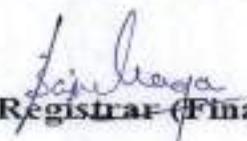
Schedule 5D- Patents and Copyrights

Amounts in Rs.

Particulars	Op. Balance	Addition	Gross	Amortization	Net Block 2019-20	Net Block 2018-19
A. Patents Granted						
1 Balance as on 31.03.20 of Patents obtained in 2012-13 (Original Value - Rs.10,07,965/-)	2,23,993	-	2,23,993	1,11,996	1,11,997	2,23,993
2 Balance as on 31.03.20 of Patents obtained in 2013-14 (Original Value - Rs.1,80,268/-)	60,088	-	60,088	20,030	40,058	60,088
3 Balance as on 31.03.20 of Patents obtained in 2016-17 (Original Value - Rs.8,00,803/-)	5,33,869	-	5,33,869	88,978	4,44,891	5,33,869
4 Balance as on 31.03.20 of Patents obtained in 2018-19 (Original Value - Rs. 2,62,560/-)	233387	-	2,33,387	29,173	2,04,214	2,33,387
5 Balance as on 31.03.20 of Patents obtained in 2019-20 (Original Value - Rs. 90,400/-)	-	90,400	90,400	10,044	80,356	-
Total (A)	10,51,337	90,400	11,41,737	2,60,221	8,81,516	10,51,337
B. Patents Pending						
Expenditure incurred in respect of Patents applied for pending decision.	81,58,673	1,41,250	82,99,923	90,400	82,09,523	81,58,673
Total (B)	81,58,673	1,41,250	82,99,923	90,400	82,09,523	81,58,673
C. Grand Total (A+B)	92,10,010	2,31,650	94,41,660	3,50,621	90,91,039	92,10,010


Section Officer (A/c)


Asst. Finance Officer


Dy. Registrar (Finance)


Finance Officer

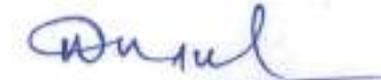
Schedule 5E - Fixed Assets(Others)

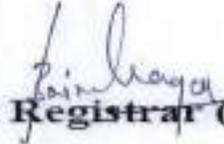
S.No	Assets Heads	Gross Block				Depreciation for the Year 2019-20				Amount in Rs	
		Op Balance 01.04.2019	Additions	Deductions	Cl Balance	Dep Opening Balance	Depreciation for the Year	Deductions / Adjustment	Total Depreciation	Net Block	
										31.03.2020	31.03.2019
1	Land	2,44,53,672	-	-	2,44,53,672	-	-	-	-	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	85,016	215,519	-	300,535	28,407	15,027	-	43,434	257,101	56,609
8	Plant & Machinery	-	-	-	-	-	-	-	-	-	-
9	Scientific & Laboratory Equipment	79,56,299	2423,806	-	103,80,105	39,79,771	8,30,408	-	48,10,180	55,69,925	39,76,528
10	Office Equipment	-	-	-	-	-	-	-	-	-	-
11	Audio Visual Equipment	50,000	-	-	50,000	7,500	3,750	-	11,250	38,750	42,500
12	Computers & Peripherals	43,97,261	17,23,404	-	61,20,665	42,74,125	12,24,133	-	54,98,258	6,22,407	1,23,136
	Softwares	1,99,694	-	-	1,99,694	1,99,693	-	-	1,99,693	1	1
13	Furniture, Fixtures & Fittings	6,96,290	46,420	-	7,42,710	3,78,036	55,703	-	4,33,740	3,08,970	3,18,254
14	Vehicles	-	-	-	-	-	-	-	-	-	-
15	Lib. Books & Scientific Journals	2,77,56,311	15,03,611	-	2,92,59,922	1,39,82,293	29,25,992	-	1,69,08,285	1,23,51,637	1,37,74,018
	E - Journals	-	-	-	-	-	-	-	-	-	-
16	Small Value Assets	14,656	-	-	14,656	14,655	-	-	14,655	1	1
17	Others	-	-	-	-	-	-	-	-	-	-
Total :		6,56,09,199	59,12,760	-	7,15,21,959	228,64,481	50,55,014	-	2,79,19,494	4,36,02,465	4,27,44,718
18	Capital Work in Progress	-	-	-	-	-	-	-	-	-	-
Grand Total (1-18)		6,56,09,199	59,12,760	-	7,15,21,959	228,64,481	50,55,014	-	2,79,19,494	4,36,02,465	4,27,44,718

Note: The additions during the Year includes additions from:

Gifted	5,73,778
Corpus	-
Endowment Fund	57,000
Sponsored Fellowship	52,81,982
Total	59,12,760


Section Officer (A/c)


Asst. Finance Officer


Dy. Registrar (Finance)

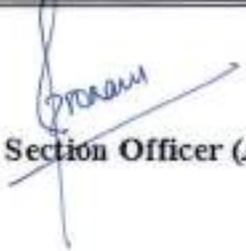

Finance Officer

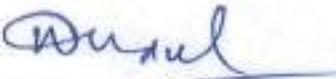
Schedule 6 - Investments from Corpus Fund and Earmarked/Endowment Funds

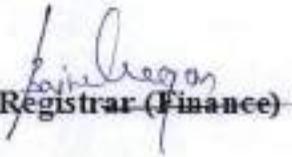
Investments	Amount in Rs.	
	Current Year 2019-20	Previous Year 2018-19
1 In Government Securities		
2 Other approved Securities		
3 Debentures and Bonds (Long Term Investment)	7,45,62,000	12,82,62,000
4 Others Bank FDRs (Short Term Investment)	1,34,34,41,470	1,16,45,91,631
Total	1,41,80,03,470	1,29,28,53,631

Earmarked/Endowment Funds (Fund wise)

Funds	Current Year	Previous Year
1 Corpus Fund Investments	42,29,68,555	33,63,68,555
2 Academic Development Fund Investments	11,10,00,000	11,10,00,000
3 House Building Advance Fund Investments	16,25,00,000	15,82,00,000
4 Exim Bank Library Fund	-	-
5 Nippon Foundation Fund Investments	9,24,03,275	6,47,47,899
6 Rajiv Gandhi National Fellowship Fund Investments	27,61,68,624	27,61,68,624
7 Endowment Fund Investments	31,79,63,016	31,13,68,553
8 Conveyance Investments	3,50,00,000	3,50,00,000
9 UGC JRF Investments	-	-
Total	1,41,80,03,470	1,29,28,53,631


Section Officer (A/c)


Asst. Finance Officer

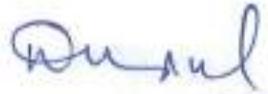

Dy. Registrar (Finance)


Finance Officer

Schedule 7 - Current Assets

Particulars	Amount in Rs.	
	Current Year 2019-20	Previous Year 2018-19
1 Stock:		
a) Laboratory Chemicals & Consumables	7,73,587	7,26,901
b) Building Material	9,41,402	13,70,968
c) Cleaning material	2,24,338	4,61,741
d) Electrical material	11,41,744	7,66,493
e) Liveries & uniforms	51,374	65,453
f) Medicines stock	3,61,441	1,41,527
g) Stationery	17,10,719	15,58,976
2 Sundry Debtors:		
a) Debts Outstanding for a period exceeding six months	49,473	49,473
b) Others		
3 Cash Balances		
a) Cash earmarked fund, sponsored fellowship		
b) Cash Maintenance, Cash Scholarship A/c		
c) Imprest Maintenance A/c	3,19,475	2,99,475
d) Imprest Plan A/c	3,000	3,000
e) Postage on hand	2,22,437	2,55,699
4 Bank Balances with scheduled banks (Annexure - A)		
a) in Saving Accounts	1,57,93,14,115	
b) in Current Accounts	6,97,31,667	
c) in Term Deposit (including Fixed Deposits & Auto Sweep)	96,57,34,207	2,66,69,71,965
Total	2,62,05,78,978	2,67,26,71,672


Section Officer (A/c)


Asst. Finance Officer


Dy. Registrar (Finance)


Finance Officer

2019-20

I. Bank Accounts

CORPUS FUND A/C		1,10,80,445
1	Corpus Fund A/c	1,10,80,445
DEPOSIT FUND A/Cs		3,94,14,411
2	Deposit A/c	1,76,91,568
3	Students' Aid Fund A/c	83,83,599
4	Students A/c	1,33,39,244
DEVELOPMENT PLAN FUND A/Cs		15,27,80,300
5	Capital Assets 035 A/c	13,89,70,722
6	Combined Entrance Exam CBT A/c	34,51,096
7	Development Plan A/c	1,03,11,065
8	Infrastructure Development Fund A/c	46,516
EARMARKED FUND A/C		37,07,16,282
9	Academic Development Fund A/c	190,63,207
10	CAHG Fund A/c	87,252
11	Conveyance Fund A/c	132,16,046
12	Exim Library Fund A/c	37,84,606
13	HBA Fund A/c	9,54,12,071
14	Nippon Foundation Fund A/c	76,74,205
15	Endowment & Chair A/c	14,02,45,674
16	UGC JRF Fellowship A/c	72,11,302
17	UGC Rajiv Gandhi National Fellowship A/c	8,40,11,900
18	JNU Aarini Endowment Fund	10,021
EMF A/C		71,79,33,485
19	DBT Sponsored Projects A/c	23,34,876
20	DST Traditional Knowledge Systems A/c	93,65,999
21	Environmental Information System	44,318
22	GIAN Programme A/c	69,22,438
23	National Institute of Animal Welfare	23,80,397
24	Purse Phase-I A/c	51,80,828
25	Seminar A/c	76,69,002
26	Sponsored Fellowship A/c	17,81,09,040
27	Sponsored Fellowship (Indian) A/c	12,64,72,755
28	Sponsored Project A/c	37,94,53,832
MAINTENANCE FUND A/Cs		35,71,20,859
29	Gomti Guest House A/c	10,459
30	JNU-School of Engineering A/c	1,40,47,698
31	Recruitment Fees-IDBI A/c	35,16,432
32	Recurring 031 A/c	11,88,537
33	Retirement Fund A/c	5,67,159
34	Salary A/c	21,21,75,539
35	Scholarship A/c	201,71,827
36	UGC Maintenance A/c	17,65,363
37	University Receipts A/c	28,84,184
38	UGC Plan Fellowship A/c	310,61,993
39	Pension Fund Current A/c	6,97,31,667

TOTAL

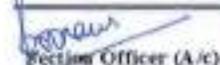
1,64,90,45,782

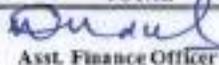
II. Term Deposit & Auto Sweep with Scheduled Banks

96,57,34,207

TOTAL

2,61,47,79,989


 Section Officer (A/c)


 Asst. Finance Officer


 Dy. Registrar (Finance)

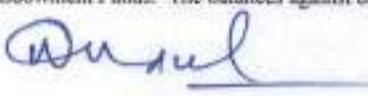

 Finance Officer

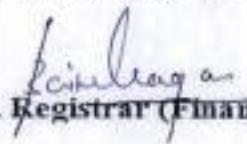
Schedule 8: Loans, Advances and Deposits

Particulars	Amount in Rs.	
	Current Year 2019-20	Previous Year 2018-19
Loans And Advances		
1 Advances To Employees (Non-Interest Bearing)		
- Festival	1,49,761	1,49,761
- LTC	24,81,888	50,61,350
2 Advances And Other Amounts Recoverable In Cash Or In Kind Or For Value To Be Received		
- Advances To Equipment Suppliers	3,46,25,682	3,46,25,682
- Advances On Capital A/C - Civil Works	14,52,62,635	4,29,12,796
- EMF Advances		
- Others	8,03,62,028	6,35,58,342
3 Prepaid Expenses		
- Insurance	29,479	
- Other Expenses	8,16,779	5,30,194
4 Income Accrued but not due		
- On Investments From		
Earmarked/Endowment Funds	67,23,620	1,25,93,546
Deposit Account	7,19,767	8,35,379
Corpus Fund	1,22,42,055	1,17,90,118
Sponsored Project/Sponsored Fellowship	64,56,431	59,00,447
Maintenance A/c		22,83,913
Fixed Deposits made out of Plan Account	32,46,475	33,92,152
- On Interest bearing Advances to employees	1,43,80,995	1,66,27,963
5 Others-Current Assets - Receivable		
- Receivable from UGC/GOI	8,80,375	8,80,375
-Receivables from Income Tax	41,72,086	35,84,944
-Receivables from NPS Tier-I	19,510	19,510
6 Income from Shops & Royalty Receivable	2,11,68,100	2,04,21,230
7 Transfer to other funds Awaiting Receipts	76,08,38,082	59,15,00,000
8 E-Journals/Periodicals Receivable	44,129	515
Total	1,09,46,19,877	81,66,68,216

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


Section Officer (A/c)


Asst. Finance Officer


Dy. Registrar (Finance)


Finance Officer

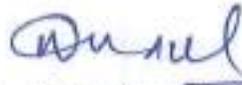
**Schedules forming Part of Income & Expenditure Account for the year
ended 31 March 2020**

Schedule 9 - Academic Receipts

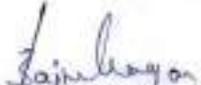
Particulars	Amount in Rs.	
	Current Year 2019-20	Previous Year 2018-19
a) Academic		
1. Admission/Enrolment/Registration/Tuition fees	5,53,61,481	2,53,07,661
2. Library fees	48,432	30,400
b) Examination		
1. Entrance Examination Fees (CEEB)	49,22,500	---
2. Marks sheet, Certificate fees	79,270	72,620
c) Other fees		
1. Identity Card fee	40,705	24,720
2. Medical fees	69,948	30,193
3. Other Miscellaneous fees	14,11,942	29,22,189
4. Hostel fees	10,24,922	15,04,786
d) Sale of Admission forms (JNU)	4,92,675	,11,45,376
e) Other Academic Receipts		
1. Registration Fee for Workshop, programmes etc.	-	.
2. Registration Fee (Academic Staff College)	10,95,000	7,29,000
3. Registration fee for Convocation	389,823	38,530
Total	6,49,36,698	3,18,05,475



Section Officer (A/c)



Asst. Finance Officer



Dy. Registrar (Finance)



Finance Officer

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

Amount in Rs.

Particulars	Plan			Total Plan	Maintenance UGC	Current year (2019-20) Total	Previous Year (2018-19) Total
	Govt. of India	UGC					
		Plan/Schemes	UPE-II				
Balance B/F	8,15,98,911	2,53,16,350	-	10,69,15,261	---	10,69,15,261	58,16,03,446
Add: Receipts During the year	47,75,034	25,45,48,524	-	25,93,23,558	4,05,56,77,000	4,31,50,00,558	3,76,46,37,201
Total	8,63,73,945	27,98,64,874	-	36,62,38,819	4,05,56,77,000	4,42,19,15,819	4,34,62,40,647
Less: Refund to UGC/Transfer to Maintenance	-	4,59,847	-	4,59,847	-	4,59,847	8,85,726
Balance	8,63,73,945	27,94,05,027	-	36,57,78,972	4,05,56,77,000	4,42,14,55,972	4,34,53,54,921
Less: Utilised for Capital Expenditure (A)	10,30,103	9,88,59,209	-	9,98,89,312	56,26,973	10,55,16,285	13,24,18,992
Balance	8,53,43,842	18,05,45,818	-	26,58,89,661	4,05,00,50,027	4,31,59,39,688	4,21,29,35,929
Less: Utilised for Revenue Expenditure (B)	18,53,310	6,30,88,629	-	6,49,41,939	4,05,00,50,027	411,49,91,966	4,10,60,20,667
Balance C/F (C)	8,34,90,532	11,74,57,189	---	20,09,47,722	---	20,09,47,722	10,69,15,261

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

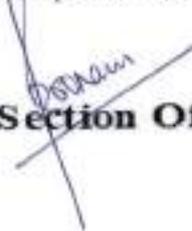
B. - Appears as income in the Income & Expenditure Account

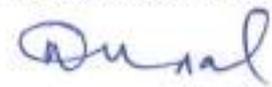
C. - I) Appears under Current Liabilities in the Balance Sheet and will become the opening balance next year

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

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

Note: Apart from above expenditure an amount of Rs.1,41,250/- has been incurred out of Plan & UPE Grants during 2019-20 for Patents, directly shown as Intangible Assets in the Balance Sheet.


Section Officer (A/c)


Asst. Finance Officer


Dy. Registrar (Finance)


Finance Officer

Schedule 11 - Income from Investments

Amount in Rs.

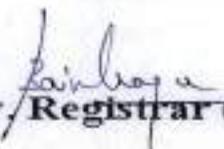
Particulars	Earmarked / Endowment Funds		Plan / Non-Plan	
	Current Year	Previous Year	Current Year	Previous Year
	2019-20	2018-19	2019-20	2018-19
1. Interest				
a. On Government Securities	-	-	-	-
b. On Debentures & Bonds	27,98,722	27,98,722	-	-
2. Interest on Term Deposits / Interest Bearing Advances	9,05,34,228	9,85,31,897	3,00,36,263	5,46,67,618
3. On Savings Accounts with Scheduled Banks	4,86,734	5,77,449	-	-
Total	9,38,19,684	10,19,08,068	3,00,36,263	5,46,67,618
Transferred to Corpus Fund and respective Earmarked / Endowment Fund	9,38,19,684	10,19,08,068		
Balance	Nil	Nil		

Note:

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


Section Officer (A/c)

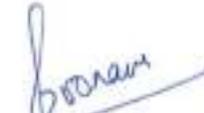

Asst. Finance Officer


Dy. Registrar (Finance)


Finance Officer

Schedule 12 - Interest Earned

Particulars	Amount in Rs.	
	Current Year 2019-20	Previous Year 2018-19
1. On Savings Accounts with Scheduled Banks	86,91,885	1,02,99,466
2. On Loans		
a. Employees/Staff	-	-
b. Others	-	-
3. On Debtors and other Receivables	-	-
Total	86,91,885	1,02,99,466


Section Officer (A/c)


Asst. Finance Officer

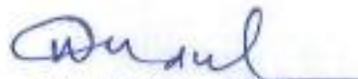

Dy. Registrar (Finance)

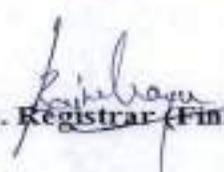

Finance Officer

Schedule 13 – Other Income

Particulars	Amount in Rs.	
	Current Year 2019-20	Previous Year 2018-19
A. Income from Land & Buildings		
1. Licence Fee from Staff Quarters	97,65,981	1,11,68,993
2. Electricity Charges	3,85,73,852	3,73,99,020
3. Water Charges	68,48,989	63,96,643
4. Conservancy Charges	2,38,110	2,37,886
5. Rent from Guest Houses	57,61,956	63,16,752
6. Rent from Shops, Accommodation-Post Office, Bank etc.	84,05,754	1,05,22,570
B. Income from Royalty	9,66,677	21,71,301
C Others		
1. RTI fees	2,302	6,280
2. Charges for use of Transport	25,200	25,900
3. Surplus on Sale/Disposal of Assets	1,25,404	1,24,668
4. CGHS Recoveries	2,07,47,185	1,24,89,942
5. Misc. receipts (Sale of tender form, waste paper, etc.)	66,384	87,363
6. Miscellaneous income (Sale Proceeds of unserviceable stores/empties, Prospectus, Fines and Penalties, other miscellaneous income)	1,19,59,074	3,30,80,044
Total	10,34,86,868	12,00,27,362


Section Officer (A/c)


Asst. Finance Officer

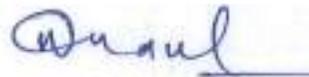

Dy. Registrar (Finance)


Finance Office

Schedule 14 – Prior Period Income

Particulars	Amount in Rs.	
	Current Year 2019-20	Previous Year 2018-19
1 Prior Period Income	5,08,112	1,36,75,483
2 Income from Investment		-
3 Interest earned		-
4 Other Income		-
Total	5,08,112	1,36,75,483


Section Officer (A/c)


Asst. Finance Officer


Dy. Registrar (Finance)

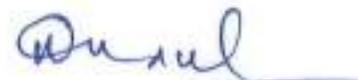

Finance Officer

Schedule 15 – Establishment Expenses

Amount in Rs.

Particulars	Current Year 2019-20			Previous Year 2018-19		
	Plan	Non Plan	Total	Plan	Non Plan	Total
A Salaries, Wages and Allowances	1,84,27,938	2,01,83,55,334	2,03,67,83,272	1,32,03,660	2,23,84,46,335	2,25,16,49,995
B Contribution to Provident Fund	-	85,92,343	85,92,343	-	99,29,426	99,29,426
C Bonus	-	-	-	-	-	-
D Leave Travel Concession	-	1,93,42,722	1,93,42,722	-	4,50,57,336	4,50,57,336
E Medical Reimbursement	-	4,60,26,994	4,60,26,994	-	6,41,06,643	6,41,06,643
F Reimbursement of Tuition Fees	-	1,13,67,847	1,13,67,847	-	90,98,522	90,98,522
G Staff Welfare Expenses	-	7,13,949	7,13,949	-	2,71,521	2,71,521
H Employees' Retirement and Terminal Benefits (Pension, Gratuity, Leave Encashment) etc.	10,45,150	3,11,31,63,604	3,11,42,08,754	6,62,000	1,65,34,97,540	1,65,41,59,540
I Fees & Honorarium	-	1,15,59,528	1,15,59,528	2,97,238	1,41,29,144	1,44,26,382
J Leave Salary and Pension Contribution	-	18,28,150	18,28,150	2,20,784	-	2,20,784
Gross Total	1,94,73,088	5,23,09,50,471	5,25,04,23,559	1,43,83,682	4,03,45,36,467	4,04,89,20,149


Section Officer (A/c)


Asst. Finance Officer


Dy. Registrar (Finance)

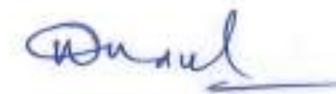

Finance Officer

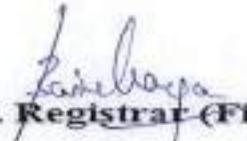
Schedule 15A - Employees Retirement & Terminal Benefits

Amount in Rs.

	Pension	Gratuity	Leave Encashment	Total
Opening Balance (01.04.2019)	11,02,21,26,968	79,51,53,340	86,94,02,056	12,68,66,82,364
Addition : Capitalized value of Contributions Received from other Organizations	1,83,30,946	25,94,427	28,68,659	2,37,94,032
Total (a)	11,04,04,57,914	79,77,47,767	87,22,70,715	12,71,04,76,396
Less : Actual Payment during the Year 2019-20 (b)	73,13,02,866	7,19,13,526	5,22,94,269	85,55,10,661
Balance Available on 31.03.2020 [c] = (a-b)	10,30,91,55,048	72,58,34,241	81,99,76,446	11,85,49,65,735
Provision required on 31.03.20 as per Actuarial Valuation (d)	12,96,58,18,949	89,39,22,680	1,00,54,64,551	14,86,52,06,180
A. Provision to be made in 2019-20 (d-c)	2,65,66,63,901	16,80,88,439	18,54,88,105	3,01,02,40,445
B. Contribution to New Pension Scheme				6,99,72,910
C. Medical Reimbursement to Retired Employees				3,02,80,566
D. Travel to Hometown on Retirement				36,54,833
E. Deposit Linked Insurance Payment				60,000
Total (A+B+C+D+E)				3,11,42,08,754


Section Officer (A/c)


Asst. Finance Officer


Dy. Registrar (Finance)

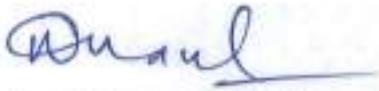

Finance Officer

Schedule 16 – Academic Expenses

Amount in Rs.

Particulars	Current Year 2019-20			Previous Year 2018-19		
	Plan	Non Plan	Total	Plan	Non Plan	Total
1 Laboratory Running Expenses	22,43,488	22,39,636	44,83,124	2,41,19,589	41,25,376	2,82,44,965
2 Fieldwork / Participation in Conferences	1,38,715	18,86,388	20,25,103	38,30,379	33,93,740	72,24,119
3 Teaching Aids	„560	4,42,529	4,43,089	45,102	7,64,881	8,09,983
4 Seminars / Workshops	43,38,712	1,79,306	45,18,018	1,43,10,269	5,25,151	1,48,35,420
5 Payment to Guest Faculty	21,07,177	22,23,121	43,30,298	12,23,874	22,19,369	34,43,243
6 Research Activities	2,37,404	1,740	2,39,144	1,50,000	22,853	1,72,853
7 Examination Expenses	46,04,207	1,11,24,038	157,28,245	33,11,000	1,20,64,584	1,53,75,584
8 Student Welfare Expenses	23,15,785	12,48,44,992	1271,60,777	11,31,51,084	3,42,58,452	14,74,09,536
9 Scholarship/Stipend to Students	„	2,39,64,023	239,64,023	1,18,816	2,55,90,010	2,57,08,826
10 Journals & Publications	1,13,600	114,09,244	115,22,844	87,87,293	1,88,96,329	2,76,83,622
11 Miscellaneous Academic Expenses	22,12,726	7,80,823	29,93,549	91,74,373	23,69,216	1,15,43,589
Gross Total	1,83,12,374	17,90,95,840	19,74,08,214	17,82,21,779	10,42,29,961	28,24,51,740


Section Officer (A/c)


Asst. Finance Officer


Dy. Registrar (Finance)


Finance Officer

Schedule 17 – Administrative Expenses and General Expenses

Amount in Rs.

Particulars	Current Year 2019-20			Previous Year 2018-19		
	Plan	Non Plan	Total	Plan	Non Plan	Total
A Infrastructure						
I) Rent, Rates & Taxes	-	15,03,75,992	15,03,75,992	---	9,87,28,720	9,87,28,720
II) Electricity Expenses	1,10,00,000	20,61,95,245	21,71,95,245	2,08,93,070	18,15,53,983	20,24,47,053
III) Water Expenses	---	15,34,77,830	15,34,77,830	2,59,48,237	8,78,45,389	11,37,93,626
IV) Security Expenses	-	15,34,60,565	15,34,60,565	---	18,54,64,845	18,54,64,845
V) Generator Running Expenses	---	1,99,935	1,99,935	---	14,77,548	14,77,548
VI) E-Governance	---	65,829	65,829	---	11,21,679	11,21,679
B Communication						
I) Postage & Telegram	-	20,33,056	20,33,056	---	5,89,805	5,89,805
II) Telephones & Fax	-	5,12,336	5,12,336	---	35,86,632	35,86,632
III) Internet Connectivity Charges	5,590	19,720	25,310	1,03,057	14,55,735	15,58,792
C Others						
I) Printing and Stationery (consumption)	3,73,007	52,52,724	56,25,731	18,38,801	57,12,819	75,51,620
II) Newspapers & Periodicals	14,460	3,97,997	4,12,457	18,902	9,24,338	9,43,240
III) Entertainment Expenses	1,75,962	18,95,860	20,71,822	2,53,258	21,83,903	24,37,161
IV) TA to Candidates	-	44,253	44,253	-	2,494	2,494
V) Labour Charges, Daily Wages & Contract Labour	1,06,411	22,41,89,683	22,42,96,094	1,69,777	24,29,97,824	24,31,67,601
VI) Local Conveyance	4,250	4,83,955	4,88,205	1,30,569	11,22,774	12,53,343
VII) Conservancy Expenses	-	91,39,992	91,39,992	---	81,86,160	81,86,160
VIII) Liveries	-	14,080	14,080	-	23,520	23,520
IX) Photocopying Charges	86,213	2,42,610	3,28,823	5,51,858	9,32,303	14,84,161
X) Subscriptions to Academic Institutions	-	3,04,149	3,04,149	---	2,81,280	2,81,280
XI) TA to Members of Advisory Committes, etc.	56,813	32,57,594	33,14,407	2,07,434	16,96,176	19,03,610
XII) Advertisement and Publicity	-	1,17,110	1,17,110	6,720	3,05,825	3,12,545
XIII) Legal Expenses	-	3,46,726	3,46,726	---	17,72,023	17,72,023
XIV) Contribution to VC Discretionary Fund, etc.	-	---	---	---	100,000	100,000
XV) Annual day Celebration	-	---	---	---	1,18,253	1,18,253
Total	1,18,22,706	91,20,27,241	92,38,49,947	5,01,21,683	82,81,84,028	87,83,05,711

Section Officer (A/c)

Asst. Finance Officer

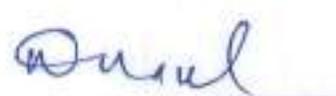
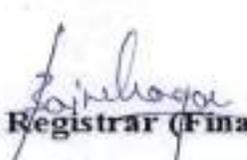
Dy. Registrar (Finance)

Finance Officer

Schedule 18 - Transportation Expenses

Amount in Rs.

Particulars	Current Year 2019-20			Previous Year 2018-19		
	Plan	Non Plan	Total	Plan	Non Plan	Total
1 Vehicles (owned by institution)						
a) Running Expenses		1,254,755	1,254,755	-	6,55,789	6,55,789
b) Repairs & Maintenance	37,096	2,84,781	3,21,877	-	8,23,814	8,23,814
c) Insurance Expenses	50,194	47,944	98,138	-	16,411	16,411
2 Vehicles taken on Rent/Lease						
a) Rent/Lease Expenses			-	-	-	-
3 Vehicle (Taxi) Hiring Expenses		1,62,390	1,62,390	-	2,09,963	2,09,963
Total	87,290	17,49,870	18,37,160	-	17,05,977	17,05,977

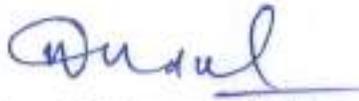

Section Officer (A/c)
Asst. Finance Officer
Dy. Registrar (Finance)
Finance Officer

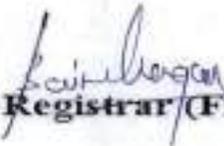
Schedule 19 – Repairs & Maintenance

Amount in Rs.

Particulars	Current Year 2019-20			Previous Year 2018-19		
	Plan	Non Plan	Total	Plan	Non Plan	Total
a) Cleaning Material & Services	80,533	23,19,792	24,00,325	70,409	25,14,668	25,85,077
b) Gardening	-	25,20,791	25,20,791	„529	11,65,735	11,66,264
c) Maintenance of Buildings	12,13,570	44,34,436	56,48,006	40,06,404	36,59,438	76,65,842
d) Maintenance of Estate	71,99,502	1,39,82,150	2,11,81,652	1,32,91,245	3,06,60,547	4,39,51,792
e) Maintenance of Office Equipment	20,45,803	85,06,324	1,05,52,127	16,31,013	94,27,877	1,10,58,890
f) Maintenance of Computers	1,18,219	49,19,303	50,37,522	23,35,638	45,36,274	68,71,912
g) Maintenance of Furniture & Fixtures	11,390	5,09,007	5,20,397	1,68,420	4,65,458	6,33,878
h) Maintenance of Lab Equipments	81,207	2,33,190	3,14,397	26,66,423	21,12,017	47,78,440
i) Book Binding Charges	,	,	,	,	86,604	86,604
Gross Total	1,07,50,224	3,74,24,994	4,81,75,218	2,41,70,081	5,46,28,618	7,87,98,699


Section Officer (A/c)


Asst. Finance Officer


Dy. Registrar (Finance)

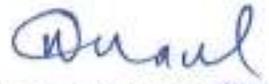

Finance Officer

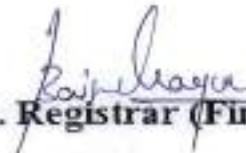
Schedule 20 - Finance Costs

Amount in Rs.

Particulars	Current Year 2019-20			Previous Year 2018-19		
	Plan	Non Plan	Total	Plan	Non Plan	Total
a) Bank Charges	9,939	10,38,205	10,48,144	3,303	26,27,023	26,30,326
b) Others (specify)			-	-	-	-
Total	9,939	10,38,205	10,48,144	3,303	26,27,023	26,30,326


Section Officer (A/c)


Asst. Finance Officer


Dy. Registrar (Finance)

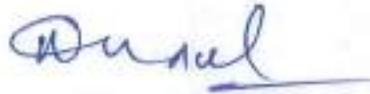

Finance Officer

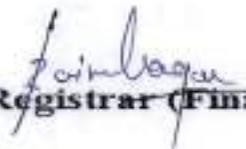
Schedule 21 - Other Expenses

Amount in Rs.

Particulars	Current Year 2019-20			Previous Year 2018-19		
	Plan	Non Plan	Total	Plan	Non Plan	Total
a) Provision for Bad and Doubtful Debts/Advances				-	-	-
b) Irrecoverable Balances Written - off				-	-	-
c) Grants/Subsidies to other institutions / organizations				-	-	-
d) Others (specify)				-	-	-
i.) Loss on Sale/Disposal of Assets		1,59,289		-	-	-
ii) Other Miscellaneous Administrative Expenses	3,61,725	38,79,765	42,41,490	5,00,914	44,32,429	49,33,343
Total	3,61,725	40,39,054	42,41,490	5,00,914	44,32,429	49,33,343


Section Officer (A/c)


Asst. Finance Officer


Dy. Registrar (Finance)

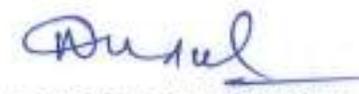

Finance Officer

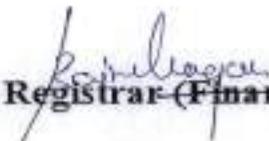
Schedule 22 – Prior Period Expenses

Amount in Rs.

Particulars	Current Year 2019-20			Previous Year 2018-19		
	Plan	Non Plan	Total	Plan	Non Plan	Total
1. Establishment Expenses		41,88,018	41,88,018	1,37,102	28,84,762	30,21,864
2. Academic Expenses	41,19,081	60,25,637	1,01,44,718	68,79,771	50,59,744	1,19,39,515
3. Administrative Expenses	12,501	67,59,621	67,72,122	17,42,310	4,65,41,989	4,82,84,299
4. Transportation Expenses		1,01,724	1,01,724	..	7,557	7,557
5. Repair & Maintenance Expenses	2,950	40,16,264	40,19,214	59,843	10,61,404	11,21,247
Total	41,34,532	2,10,91,264	2,52,25,796	88,19,026	5,55,55,456	6,43,74,482


Section Officer (A/c)


Asst. Finance Officer


Dy. Registrar (Finance)


Finance Officer

**SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE YEAR
ENDED 31 MARCH 2020**



SCHEDULE: 23: SIGNIFICANT ACCOUNTING POLICIES

1. BASIS FOR PREPARATION OF ACCOUNTS

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

2. REVENUE RECOGNITION

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

3. FIXED ASSETS AND DEPRECIATION

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

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

Tangible Assets

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

Intangible Assets (Amortization)

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

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

- 3.8 Assets the individual value of each of which is Rs. 2000 or less (except Library Books) are treated from 1.4.2010 as Small Value Assets, 100% depreciation is provided in respect of such assets at the time of their acquisition. However physical accounting and control are continued by the holders of such assets.

4. INTANGIBLE ASSETS

- 4.1 **PATENTS:** The expenditure incurred from time-to-time (application fees, legal expenses etc.) for obtaining Patents is temporarily capitalized and shown as a distinct head in the Balance Sheet. If applications for patents are rejected the cumulative expenditure incurred on the particular patent is written off to the Income & Expenditure Account in the year the application is rejected. The expenditure on Patents granted is written off over a life of 9 years on a conservative basis.
- 4.2 **ELECTRONIC JOURNALS (E-Journals):** Electronic Journals (E-Journals) are separated from Library Books in view of the limited benefit that could be derived from the on-line access provided. Though E-journals are not in a tangible form, they are temporarily capitalized in view of the magnitude of expenditure and the benefit derived in terms of perpetual knowledge acquired by the Academic and Research Staff; Depreciation is provided in respect of E-journals at a higher rate of 40% as against depreciation of 10% provided in respect of Library Books.
- 4.3 **COMPUTER SOFTWARE:** Expenditure on acquisition of software has been separated from computers and peripherals, as apart from being intangible assets, the rate of obsolescence in respect of these is very high. Depreciation is provided in respect of software at a higher rate of 40% as against depreciation of 20% provided in respect of Computers & Peripherals.
- 4.4 **SUBSCRIPTION OF JOURNALS:** The subscriptions for more than one Journal in a single payment for a period of one year or less for which subscription periods are differently overlapped with the current year are booked as current year expenditure.

5. STOCKS:

Expenditure on purchase of chemicals, glassware, publications and other stores is accounted as revenue expenditure, except that the value of closing stocks held on 31st March is set up as inventories by reducing the corresponding Revenue Expenditure on the basis of information obtained from Schools and Departments.

6. RETIREMENT BENEFITS

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

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

7. INVESTMENTS

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

8. Earmarked / Endowment Funds

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

- 8.1 **CORPUS FUND** was established in 1996-97. Matching contribution from University Grants Commission, Recognition /Affiliation fee received from Colleges and other academic institutions, University's share of Consultancy fees and contributions from Research Projects are treated as additions to Corpus fund. The matching contribution from UGC was received upto the year 2006-07 only.

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

8.2 **Academic Development Fund**

This fund was established on 1st February 2006. The fund is to be utilized for some of the innovative Programmes, and for sustenance of its research and such other development activities as laid down by the Executive Council from time to time.

8.3 **House Building Advances Fund**

A revolving fund for the purpose of paying interest bearing advances to the officers & staff for House Building.

8.4 **Nippon Foundation Fund**

The Fund provided by the Nippon Foundation of 1 million US Dollars was in two parts. The First Part of US Dollars 250,000 was invested in the State Bank of India, Bahrain and the interest earned was added to that part and reinvested. The second part of US Dollars 750000 was also invested in SBI Bahrain but the interest earned thereon was transferred quarterly to SBI JNU branch, for meeting the expenditure on the objects of the fund (Fellowships to outstanding students majoring in Social Sciences and Humanities fields). On 23rd September 2013, both the parts were combined and a portion was transferred to SBI JNU branch (FCRA account), and the other portion retained in Bahrain and invested on a cumulative basis. The Portion transferred to SBI JNU has been converted into three term Deposits with SBI. The expenditure on the object of the Fund is met from the quarterly interest on the Term Deposits credited by the Bank to the Savings Bank Account of the fund.

8.5 **UGC-JRF Fund**

Fund provided by the UGC for the purpose of paying Fellowships to Junior/ Senior Research Fellows.

8.6 **Conveyance Fund**

A revolving fund for the purpose of paying interest bearing advances to officers & staff for the purchase of motor cars, two wheelers and computers.

8.7 **Exim Bank Library Fund**

Fund provided by Exim Bank for construction of a library in its name and equipping it with Books & Scientific Journals.

8.8 **Centre of Applied Human Genetics fund**

Funds provided by the University Grants Commission for carrying out focused Research Programmes in the area of Human Genomics and associated disciplines and for establishing nationwide linkages & Partnerships.

8.9 **Rajiv Gandhi National Fellowship Fund**

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

8.10 **Endowment Funds**

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

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

9. **GOVERNMENT AND UGC GRANTS**

- 9.1 Government Grants and UGC grants are accounted on realization basis. However, where a sanction for release of grant pertaining to the financial year is received before 31st March and the grant is actually received in the next financial year, the grant is accounted on accrual basis and an equal amount is shown as recoverable from the Grantor.
- 9.2 To the extent utilized towards capital expenditure, (on accrual basis) government grants and grants from UGC are transferred to the Capital Fund.
- 9.3 Government and UGC grants for meeting Revenue Expenditure (on accrual basis) are treated, to the extent utilized, as income of the year in which they are realized.
- 9.4 Unutilized grants (including advances paid out of such grants) are carried forward and exhibited as a liability in the Balance Sheet.

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

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

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

11. SPONSORED PROJECTS

11.1 In respect of ongoing Sponsored Projects, the amounts received from sponsors are credited to the head "Current Liabilities and Provisions –Current Liabilities –Other Liabilities –Receipts against ongoing sponsored projects." As and when expenditure is incurred /advances are paid against such projects, or the concerned project account is debited with allocated overhead charges, the liability account is debited.

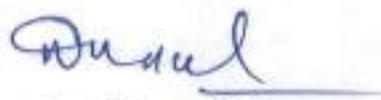
11.2 In addition to the Earmarked Fund for the Junior Research Fellowships funded by the University Grants Commission, Fellowships and Scholarships are also sponsored by various organizations. These are accounted in the same way as Sponsored Projects except that the expenditure generally is only on disbursement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

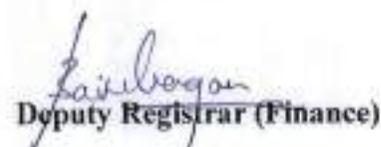
11.3 The University itself also awards Fellowships and Scholarships, which are accounted as Academic expenses of the University.

12. INCOME TAX

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


Section Officer (A/c)


Asst. Finance Officer


Deputy Registrar (Finance)


Finance Officer

SCHEDULE: 24:

CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS

1. CONTINGENT LIABILITIES:

- 1.1** As on 31.03.2020, 171(Previous Year130) Court Cases filed against JNU, by former / present employees of JNU, tenants and contractors and arbitration cases with contractors, were pending for decisions. The suits filed by employees were establishment related viz promotions, increments, pay scales, termination etc. The quantum of the claims is not ascertainable. The claim in the suits and arbitration cases by contractors amounted to NIL (Previous year NIL)
- 1.2** Letters of Credit opened by the Bank on behalf of JNU and outstanding as on 31.3.20 - Rs.6.88 lacs (Previous year Rs.94.80 Crores).

2. CAPITAL COMMITMENTS

The Value of contracts remaining to be executed on Capital Account and not provided for (Net of Advances) amounted to Rs. 94.80Crores as on 31.03.20 (Previous year Rs. 94.80 Crores).

3. FIXED ASSETS:

- 3.1** Additions in 2019-20 to Fixed Assets in Schedule 5 include Assets purchased out of Plan Funds (Rs.9,88,21,235/-), Non-Plan Funds (Rs.45,09,812 /-),Corpus Fund (NIL), Endowment Funds (Rs. 57,000/-), Sponsored Projects (Rs. 52,81,982/-) and Library Books and other assets of the value of Rs. 5,73,778/- gifted to the University. The Assets have been set up by credit to Capital Fund.

Fixed Assets amounting to Rs. 2.95 Crores purchased from the Grants for University with Potential for Excellence (UPE-II) Scheme during the year 2018-19 whereas addition to the Capital Fund of Rs. 62.01 lakhs only to the extent equivalent to available Grants have been done in the year 2018-19. On receipt of balance grants from UGC, the balance would also be capitalized under Capital Fund.

- 3.2** In the Balance Sheet as on 31.3.04 and the Balance Sheets of earlier years, Fixed Assets created out of plan funds and Fixed Assets created out of non-plan funds were not exhibited distinctly. The additions during the years from 2004-05, from plan, non- plan and other funds, and the depreciation on those additions respectively have been exhibited distinctly in Sub Schedules 5A,5B and 5C to the main schedule of Fixed Assets(Schedule 5)
- 3.3** Fixed assets as set out in Schedule 5 do not include assets purchased out of funds of sponsored projects, held and used by the University, as project contracts include stipulations that all such assets purchased out of projects funds will remain the property of the sponsors.

The details of such assets are:

Assets	Original Cost as on 1.4.2019 Rs.	Additions during the year Rs	Total Rs.	Depreciation Opening Balance	Notional Depreciation for the Year Rs.	Total Depreciation	Total Book value on 31.3.2020 Rs.
Laboratory Equipment	92,97,66,980	7,05,56,352	1,00,03,23,332	36,85,36,404	8,00,25,867	44,85,62,271	55,17,61,061
Computers	1,76,37,042	9,65,352	1,86,02,394	1,27,83,059	37,20,479	1,65,03,538	20,98,856
Electricals & Other Equipments	41,50,558	2,77,840	44,28,398	7,35,609	3,32,130	10,67,739	33,60,659

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

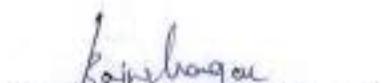
1. **Patents** - An accounting policy in respect of expenditure on Patents was evolved for the first time during 2011-12. The expenditure incurred on Patents granted during the years 2008-09 and 2010-11 and the expenditure on the applications for Patents pending as on 31.03.11 were set up in the accounts of 2011-12, by credit to Capital Fund. The expenditure incurred in 2012-13, 2013-14, 2014-15, 2015-16, 2016-17, 2017-18, 2018-19 and 2019-20 has directly been debited to the head. Amortization on Patents is however created as part of Other Expenses. Amortization on patents during the year 2019-20 amounting to Rs.2,60,221/- forms the part of Other Expenses and not the Depreciation in Income & Expenditure A/c.
2. **Grants**- The University was recognized as a University with Potential for Excellence, in the year 2014-15. Plan Grant to the extent of Rs. 60 Crores was sanctioned by UGC towards expenditure on University Potential for Excellence. A sum of Rs. 30 Crores was released in 2014-15 and has been accounted in schedule & distinctly under Plan Grant.

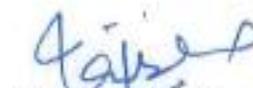
3. **Deposit Liabilities** – A sum of Rs. 4,26,002/- has been recouped in FY 2019-20 from the Revenue Account. The number of Security Deposits prior to the year 2018-19 released during the year 2019-20. Hence excess payment of Rs. 4,26,002/- was made from Deposit A/c which is now recouped from Revenue Account.
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 has been debited to Plan grants only.
6. **CURRENT ASSETS, LOANS AND ADVANCES**
In the opinion of the Management, the current assets, loans and advances have a value on realization in the ordinary course, equal at least to the aggregate amount shown in the Balance Sheet.
- 6.1. Due to non availability of Fund at a particular time and to discharge unavoidable committed liabilities the University makes temporary arrangements and transfer funds from one A/c to another A/c the same is recouped on receipt of Grant from UGC. The transfer of funds that could not be recouped due to non-receipt of Grants from UGC are reflected in Balance Sheet under Current Assets Loan Advance as well as under Current Liabilities.
7. The details of balances in Saving Bank Account, Current Account (Pensions) and Fixed Deposits Accounts with Banks are enclosed as Annexure 'A' to Schedule 7. Four Bank Accounts were also opened in SBI JNU Branch for online fees collection. As on 31st March 2020, the balances in these accounts have been shown on Receipt awaiting bank Transfer, hence not included in Annexure A.
8. Previous year's figure have been regrouped wherever necessary.

9. Figures in the Final Accounts have been rounded off to the nearest rupee.
10. Schedules 1 to 22 are annexed to form an integral part of the Balance Sheet as at 31 March 2020 and the Income & Expenditure account for the year ended on that date.
11. As the Provident Fund Accounts and the New Pension Scheme Account are owned by the members of those funds and not by the University, these accounts were separated from the University's Accounts from 2004-05. However, a Receipts & Payments Accounts, an Income & Expenditure Account (on Accrual basis) and a Balance Sheet of the Provident Fund Accounts as well as the New Pension Scheme for the year 2019-20 have been attached, to the University Accounts. A large portion of the New Pension Scheme funds (Rs.65.28 Crores) in respect of 718 employees who have been allotted PRA Numbers has been transferred up to 31.3.2020 to National Securities Depository Limited (NSDL) – Central Record keeping Agency (CRA).
12. The expenditure under Plan Column consist of Development Plan / Capital Assets Grant (035) and Plan Schemes as per UGC norms. The expenditure under Non-Plan Grants consist of Maintenance Grants, Salary Grant (036) and Recurring Grant (031) as per UGC norms.
13. The University has adopted the Revised Formats of Accounts for Financial Reporting from Financial Year 2014-15 based on the recommendation of MHRD vide letter No. 29-4/2012-IFD dated 17th April, 2015.


Section Officer (A/c)


Asst. Finance Officer


Deputy Registrar (Finance)


Finance Officer

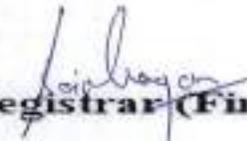
JAWAHARLAL NEHRU UNIVERSITY
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2020

Amount in Rs.

Receipts	Current Year	Previous Year	Payments	Current Year	Previous Year
I. Opening Balances			I. Expenditures:		
a) Cash in hand	5,58,174	3,34,411	a) Establishment	31,97,72,619	25,04,67,404
b) Bank Balances			b) Administrative	91,67,36,910	80,14,58,058
- in Current Accounts	6,87,04,992	6,87,04,992	c) Academic	19,06,38,445	25,83,78,599
- in Savings Accounts	1,82,01,95,064	1,61,92,25,133	d) Transportation Expenses	15,76,820	13,81,701
- in Deposit Accounts			e) Repairs and Maintenance	4,59,38,331	7,66,90,904
II. Grants Received	4,31,50,00,558	3,76,46,37,201	f) Finance Cost	10,48,144	26,30,326
a) Plan - Govt. of India			g) Prior Period Expenses	2,60,34,542	6,32,11,368
b) Plan - UGC			II. Corpus Fund	18,17,005	59,04,478
c) Non Plan - UGC			III. Payments against Earmarked / Endowment Funds	2,11,89,188	7,01,88,518
III. Academic Receipts	4,58,32,407	3,26,82,545	IV. Payments against Sponsored Projects / Schemes	52,88,40,878	56,71,57,742
IV. Capital/Corpus Fund	5,15,86,847	5,56,80,624	V. Payments against Sponsored Fellowships / Scholarships	13,77,82,537	14,60,37,182
V. Receipts against Earmarked / Endowments Funds	8,64,51,823	17,21,36,172	VI. Investments	3,98,30,72,650	2,58,33,42,092
VI. Receipts against Sponsored Projects/ Schemes	51,58,07,758	51,14,38,339	VII. a) Out of Earmarked / Endowments Funds		
VII. Receipts against Sponsored Fellowships / Scholarships	18,08,55,915	17,28,88,361	b) Out of Own Funds (Investment - Others)		
VIII. Income on Investments	3,24,29,964	7,00,93,393	Term Deposits with Scheduled Banks	11,73,12,09,755	9,83,53,64,041
a) Earmarked / Endowment funds			VIII. Expenditure on Fixed Assets & Capital work-in progress	10,48,80,094	14,36,75,375
b) Other Investments			a) Fixed Assets		
IX. Interest Received	89,49,331	1,02,97,210	b) Capital Work-in-progress		
a) Bank Deposits			IX. Other Payments including Statutory Payments	9,03,31,149	6,55,42,039
b) Savings Bank Accounts			X. Grants Refunded	4,59,847	8,85,726
X. Investments	3,86,55,78,187	2,63,82,04,672	XI. Deposits & Advances	31,03,83,225	28,32,85,506
XI. Term Deposits with Scheduled Banks	11,54,35,47,458	10,53,15,89,919	XII. Other Payments		
XII. Other Income	5,49,41,498	11,10,32,942	a) Salary Related Payments	3,21,63,33,552	3,11,52,21,003
XIII. Deposits and Advances	17,26,66,560	20,65,16,853	XIII. Closing Balances		
XIV. Misc. Receipts including Statutory Receipts	5,69,56,261	6,48,34,729	a) Cash in hand	5,44,912	5,58,174
XV. Other Receipts [Current Assets(Receivables)]	47,77,73,687	12,97,02,776	b) Bank Balances		
			- in Current Accounts	6,97,31,867	6,87,04,992
			- in Savings Accounts	1,57,93,14,115	1,82,01,95,064
Total	23,27,76,36,484	20,16,02,80,292	Total	23,27,76,36,484	20,16,02,80,292


Section Officer (A/c)


Asst. Finance Officer


Dy. Registrar (Finance)

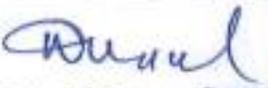

Finance Officer

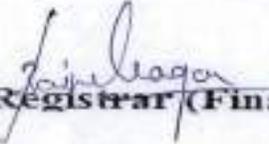
PROVIDENT FUND ACCOUNT

Balance Sheet as at March 31, 2020

Amount 31-Mar-19	Liability	Amount 31-Mar-20	Amount 31-Mar-19	Assets	Amount 31-Mar-20
1,24,77,34,706	GPF Opening Balance 1,24,77,34,706 Less: Subscription for March 2019 1,65,14,864 <u>1,23,12,19,842</u> Add: Subscription in the year 21,61,42,935 Add: Subscription for March 2020 1,67,51,429 Add: Interest credited 9,53,31,777 Less: Advance/withdrawal 21,53,90,202	1,34,40,55,781	1,24,24,45,723	Investment Investment as at 31/03/2019 1,24,24,45,723 Add: Investment during the year 30,95,00,000 Less: Investment encashed during the year 22,57,96,000	1,32,61,49,723
16,27,59,728	CPF Opening Balance 16,27,59,728 Less: Subscription for March 2019 17,05,883 <u>16,10,53,845</u> Add: Subscription in the year 2,16,73,213 Add: Subscription for March 2020 16,20,400 Add: Interest credited 1,19,13,278 Less: Advance/withdrawal 4,15,44,491	15,47,16,245	25,07,32,403	Interest accrued but not due Accrued interest as on 31.03.2019 25,07,32,403 Add: Interest accrued during the year 6,16,19,197 Less: Interest Accrued on March 2019 6,85,30,158	24,38,21,442
9,46,63,298	University Contribution Opening Balance 9,46,63,298 Less: Contribution for March 2019 7,26,665 <u>9,39,36,633</u> Add: Contribution in the year 87,64,058 Add: Contribution for March 2019 6,78,700 Add: Interest credited 82,92,979 Less: Advance/withdrawal 1,62,53,320	9,54,19,050	4,95,82,374	Auto Sweep Investments 74,60,534 Tax recovered on interest pending refund from Income Tax Deptt. 15,83,519	16,35,064
1,09,655	Gratuity, CVP etc. received in PF A/c - transferable to Maintenance A/c	48,23,751	5,06,18,490	Cash in Hand SBI JNU Branch-I 1,66,19,602 SBI JNU Branch-II 6,52,501 ICICI Bank 4,18,23,371	5,90,95,474
10,86,42,534	Interest Reserve Opening Balance 10,86,42,534 Less: Excess of Income over Expenditure 5,04,44,595	5,81,97,939			
1,61,39,09,921	Total	1,65,72,12,766	1,61,39,09,921	Total	1,65,72,12,766


Section Officer (A/c)


Asst. Finance Officer

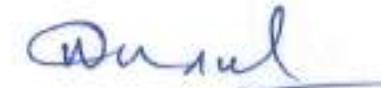

Dy. Registrar (Finance)

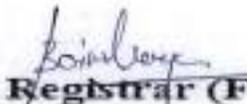

Finance Officer

PROVIDENT FUND ACCOUNT
Income and Expenditure Account for the Year Ended 31/03/2020

Amount 31-Mar-19	Expenditure	Amount 31-Mar-20	Amount 31-Mar-19	Income	Amount 31-Mar-20
1,416	Bank Charges	1,416	14,56,01,769	Interest earned on Investment and auto sweeps	7,20,05,816
	Interest Credited to:			Add: Interest accrued on March 2020	6,16,19,197
8,79,38,440	GPF Account	9,53,31,777		Less: Less: Interest accrued for March 2019	6,85,30,158
1,23,00,821	CPF Account	1,19,13,278			6,50,94,855
98,31,725	University Contribution	82,92,979		Deficit (Excess of Expenditure over income)	5,04,44,595
3,55,29,367	Excess of Income over Expenditure	0	-		
14,56,01,769	Total	11,55,39,450	14,56,01,769	Total	11,55,39,450


Section Officer (A/c)


Asst. Finance Officer

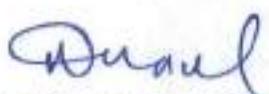

Dy. Registrar (Finance)

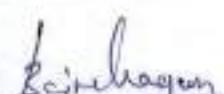

Finance Officer

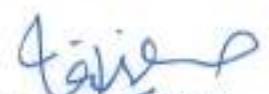
PROVIDENT FUND ACCOUNT
Receipts and Payments Accounts for the Financial Year 2019-20

Previous Year	Receipts		Current Year	Previous Year	Payments		Current Year
	Opening Balance as on 01/04/2019			21,70,38,833	GPF Adv./Withdrawal		21,53,90,202
	SBI, JNU Branch- I	65,94,013		5,15,04,206	CPF Adv./Withdrawal		4,15,44,491
	SBI, JNU Branch- II	1,650		2,34,63,546	University Contribution		1,62,53,320
1,69,27,494	ICICI Bank	4,40,22,827	5,06,18,490	1,416	Bank Charges		1,416
16,37,37,919	Auto Sweep as on 31/03/2020		4,95,82,374	35,00,00,000	Investment during the year		30,95,00,000
	GPF Subscriptions	21,61,42,935		4,95,82,374	Auto Sweep Balance as on 31/03/2020		74,60,534
	CPF Subscriptions	2,16,73,213		5,70,271	TDS deducted on Auto Sweep/Interest		51,545
24,62,00,271	University Contribution	87,64,058	24,65,80,206	7,08,341	Gratuity, CVP etc. Transfer to Maintenance A/c		20,000
18,25,00,085	Investment Encashed		22,57,96,000	Closing Balance as on 31/03/2020			
12,79,67,298	Interest on investment	7,14,42,592		SBI, JNU Branch- I		1,66,19,602	
44,29,410	Interest on Auto Sweep	5,63,224	7,20,05,816	SBI, JNU Branch- II		6,52,501	
17,25,000	Incentive on Investments		0	ICICI Bank		4,18,23,371	5,90,95,474
-	Gratuity, CVP etc. received in PF A/C - transferable to Maintenance A/c		47,34,096				
74,34,87,477	Total		64,93,16,982	74,34,87,477	Total		64,93,16,982


Section Officer (A/c)


Asst. Finance Officer


Dy. Registrar (Finance)


Finance Officer

NPS Tier - I Account
Balance Sheet as at March 31, 2020

Amount 31-Mar-19	Liability	Amount 31-Mar-20	Amount 31-Mar-19	Assets	Amount 31-Mar-20
	NPS Tier-I Account			NPS Tier-I Account	
6,04,368	Opening Balance	6,04,368		0	0
	Less: Sub+UC for 3/2019	0	92,23,358	Auto Sweep A/c : Opening Balance	92,23,358
		6,04,368		Less: Sweep Debited	0
	Add: Sub+UC during the year	0			92,23,358
	Add: Interest Credited to subscriber A/cs	0		Add:- Intrest on Auto Sweep re-invested	0
		6,04,368			92,23,358
	Less: Transfer to NSDL	0	1,02,271	Interest Accrued on Auto Sweep as on 31.03.2019	92,047
	Add: Sub+UC for 03/2019	0	6,04,368		
				36,290	36,290
				Tax recoverd on interest pending refund from Income Tax Deptt.	
87,61,175	Excess of Income Over Expenditure		3,624	Balance at Bank	6,69,208
	Balance as on 31.03.2019	87,61,175			
	Add: During the year	6,55,360	94,16,535		
93,65,543	Total	1,00,20,903	93,65,543	Total	1,00,20,903


Section Officer (A/c)


Asst. Finance Officer


Dy. Registrar (Finance)


Finance Officer

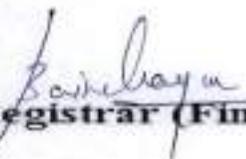
NPS Tier - I Account

Income and Expenditure Account for the Financial Year 2019-20

Amount 31-Mar-19	Expenditure	Amount 31-Mar-20	Amount 31-Mar-19	Income	Amount 31-Mar-20
	0 Interest Credited to Subscribers Account	0	5,59,794	Interest earned on saving and Auto Sweep Account	6,65,584
	30 Bank Charges	0		Add: Interest Accrued on Sweep Account as on 31/03/2020	92,047
					<u>7,57,631</u>
5,59,764	Excess of Income over Expenditure	6,55,360		Less: Interest Accrued 31/03/2019	1,02,271
					<u>6,55,360</u>
5,59,794	Total	6,55,360	5,59,794	Total	6,55,360


Section Officer (A/c)


Asst. Finance Officer


Dy. Registrar (Finance)

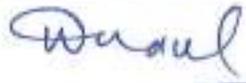

Finance Officer

NPS Tier - I Account

Receipt and Payments Account for the Financial Year 2019-20

Previous Year	Receipt	Amount	Previous Year	Payments	Amount
5,391	Opening Balance as on 01/04/2019	3,624	5,586	Amount transferred to NSDL	0
95,27,074	Auto Sweep as on 31/03/2020	92,23,358	0		
	Own Contribution	0			
0	University Contribution	0	92,23,358	Auto Sweep Investments	92,23,358
0	NPS amount in respect of employees whose cont. is sent to their ex. Employer wrongly traftd to NPS A/c payable to Maintenance Account	0	8,40,438	NPS amount in respect of employees whose contribution is sent to their ex. Employer wrongly transferred to NPS A/c - transferred to Maint. A/c	0
5,37,886	Interest credited in Operative Saving Account	2,805	30	Bank Charges	0
2,685	Interest on Auto Sweep Investments	6,62,779	3,624	Closing Balance as on 31/03/2019	6,69,208
1,00,73,036	Total	98,92,566	1,00,73,036	Total	98,92,566


Section Officer (A/c)


Asst. Finance Officer


Dy. Registrar (Finance)


Finance Officer

Audit of the Accounts

Separate Audit Report on the Comptroller and Auditor General of India on the Account of Jawaharlal Nehru University (JNU), New Delhi for the year ended 31 March 2020

We have audited the attached Balance Sheet of Jawaharlal Nehru University (JNU), New Delhi as on 31 March 2020, Income & Expenditure Account and Receipts and Payments Account for the year ended on that date under Section 19(2) of the Comptroller and Auditor General's (Duties, Powers & Conditions of Service) Act, 1971 read with Section 20(1) of the JNU Act, 1966. These financial statements are the responsibility of the management of JNU. Our responsibility is to express an opinion on these financial statements based on our audit.

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

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

4. Based on our audit, we report that:

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

ii. The Balance Sheet, Income & Expenditure Account and Receipts & Payments Accounts dealt with by this report have been drawn up in the format prescribed by the Government of India, Ministry of 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 Current Assets (Schedule 7)- Rs. 262.06 crore

Examination of cash book and Bank Reconciliation Statement of JNU-ICSSR IMPRESS account no.38878525246 revealed that there was a balance of Rs.32.16 lakh in ICSSR IMPRESS account as on 31.03.2020 as per Cash Book but the same was not taken in the annual accounts of JNU for the year 2019-20. This resulted in understatement of Current Assets (Cash at Bank) and Liabilities (Sponsored Projects) by Rs.32.16 lakh.

B. Grants in aid

During the year 2019-20, the University received Grant-in-aid of Rs. 431.50 crore (Non Recurring: Rs.25.93 crore and Recurring: Rs.405.57crore) out of which Rs.60.18 crore (Non- Recurring: Rs. 1.96 crore and Recurring Rs. 58.22 crore) was received in the month of March 2020. It had an opening balance of non-recurring grant of Rs. 10.69 crore. The University utilized Rs. 422.05 crore (Non Recurring: Rs. 16.48 crore and Recurring: Rs. 405.57 crore) and Plan Grant of Rs. 4.60 lakh was refunded during the year leaving a closing balance of Rs. 20.09 crore as on 31 March 2020.

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 and Expenditure Account and Receipts and Payments Account dealt with by this report are in agreement with the books of accounts.

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

a. in so far as they relate to the Balance Sheet of the state of affairs of the Jawaharlal Nehru University, New Delhi as at 31 March 2020; and

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

For and on behalf of the C&AG of India

4
8.4.2021

Place: New Delhi

Dated:

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

Annexure

1. Adequacy of Internal Audit System

- The university has an internal audit department. Against 30 units planned for audit, only 10 units were audited during 2019-20.
- The follow up was not adequate as 251 audit paras of internal audit were outstanding as on 31.03.2020.

2. Adequacy of Internal Control System

The internal control system needs to be strengthened in following areas:-

- Follow up action on the Bank Reconciliation Statement is inadequate.
- The Managements response to external audit objections is not effective as 63 paras were outstanding as on 31.03.2020.
- Certificate of physical verification of cash was not recorded in cash books.
- Certificate of surprise check was not recorded in cash books.

3. System of physical verification of fixed assets

- The physical verification of fixed assets for the year 2019-20 has been conducted by 45 School/Centers/Departments out of total 75 Schools/Centers/Departments.

4. System of Physical Verification of inventory

- The physical verification of stationery and consumable for the year 2019-20 has been conducted by 45 Schools/ Centers/ Departments out of total 75 Schools/ Centers/ Departments.

5. Regularity in payment of statutory dues

- No statutory due over six months was outstanding as on 31.3.2020.

**Reply to Separate Audit Report on the Account of Jawaharlal Nehru University (JNU),
Delhi for the year ended 31 March 2020**

A. Balance Sheet

A.1 Liabilities

A.1.1 Current Assets (Schedule 7)-Rs.262.06 crore

Examination of cash book and Bank Reconciliation Statement of JNU-ICSSR IMPRESS account no.38878525246 revealed that there was a balance of Rs.32,15,642 in ICSSR IMPRESS account as on 31.03.2020 as per Cash Book but the same was not taken in the annual accounts of JNU for the year 2019-20. This resulted in understatement of Current Assets (Cash at Bank) and Liabilities (Sponsored Projects) by Rs.32.16 lakh.

Reply of the University:

This has been noted and the same will be taken into accounts in the financial year 2020-21.

B. Grants in aid

During the year 2019-20, the University received Grant-in-aid of Rs.431.50 crore (Non Recurring: Rs.25.93 crore and Recurring: Rs.405.57crore) out of which Rs.60.18 crore (Non Recurring: Rs.1.96 crore and Recurring Rs.58.22 crore) was received in the month of March 2020. It had an opening balance of non-recurring grant of Rs.10.69 crore. The University utilized Rs.422.0.5 crore (Non Recurring: Rs.16.48 crore and Recurring: Rs.405.57 crore) and Plan Grant of Rs.4.60 lakh was refunded during the year leaving a closing balance of Rs.20.09 crore as on 31 March, 2020.

Reply of the University

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

v. Subject to our observations in the preceding paragraphs, we report that the Balance Sheet Income and 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 explanation given to us, the said financial statements, read together with the Notes on Accounts and Significant Accounting Policies, and subject to the significant matters stated above and other matters mentioned in Annexure to this Audit Report gives a true and fair view in conformity with accounting principles generally accepted in India:

a. in so far as they relate to the Balance Sheet of the state of affairs of the Jawaharlal Nehru University as at 31March 2020: and

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

Reply of the University

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

-sd-

Gagandeep Singh

Deputy Registrar (Finance)

Annexure

1. Adequacy of Internal Audit System

- The university has an internal audit department. Against 30 units planned for audit, only 10 units were audited during 2019-20.
- The follow up was not adequate as 251 audit paras of internal audit were outstanding as on 31.03.2020.

Reply of the University:

- i. Although 30 units were planned for Internal Audit but the same could be exercised in respect of 10 units only. The main reasons for this are shortfall of staff and lockdown of the University due to Students agitation. However, the University is in the process of engaging of suitable consultant(s) for the said job.*
- ii. The inadequacy for follow-up action for settlement of outstanding 251 audit paras of Internal Audit is due to shortage of man power in the Internal Audit Section and delay in response from the departments concerned. Point has been noted for strict future compliance and efforts would be made to settle audit paras earliest possible.*

2. Adequacy of Internal Control System

The internal control system needs to be strengthened in following areas:

- Follow up action on the Bank Reconciliation Statement is inadequate.
- The Managements response to external audit objections is not effective as 63 paras were outstanding as on 31.03.2020.
- Certificate of Physical Verification of Cash was not recorded in Cash Books.
- Certificate of Surprise Check was not recorded in Cash Books.

Reply of the University:

- i. Noted for future compliance*
- ii. The University has made concerted efforts in consultation with concerned departments for settlement the outstanding audit paras and same will be submitted to the audit party on their next visit.*
- iii. Noted for future compliance*
- iv. Noted for future compliance*

3. System of physical verification of fixed assets

- The physical verification of fixed assets for the year 2019-20 has been conducted by 45 School/Centers/Departments out of total 75 Schools/Centers/Departments.

Reply of the University:

The Internal Audit has invited the Physical Verification Report of Fixed Assets for the FY 2019-20 from all the Schools/Centers/Departments of the University. Out of 75 units only 45 Schools/Centers/Departments have submitted their replies. In this connection, Internal Audit has issued the reminders to them for submission of Physical Verification Report at the earliest.

4. System of Physical Verification of inventory

- The physical verification of stationery and consumable for the year 2019-20 has been conducted by 45 Schools/Centers/Departments out of total 75 Schools/Centers/Departments.

Reply of the University:

The Internal Audit has invited the Physical Verification Report of Stationery & Consumables for the FY 2019-20 from all the Schools/Centers/Departments of the University. Out of 75 units only 45 Schools/Centers/Departments have submitted their replies. In this connection, Internal Audit has issued the reminders to them for submission of Physical Verification Report at the earliest.

5. Regularity in payment of statutory dues

- No statutory due over six month was outstanding as on 31.3.2020.

Reply of the University:

No Comments

-sd-

***Gagandeep Singh
Deputy Registrar (Finance)***