

# JAWAHARLAL NEHRU UNIVERSITY



**Annual Accounts  
2024-25**

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# JAWAHARLAL NEHRU UNIVERSITY

## BALANCE SHEET AS AT MARCH 31, 2025

Amount in Rs.			
<b>Liabilities</b>	<b>Schedule</b>	<b>Current Year</b>	<b>Previous Year</b>
Capital Fund	1	-15,63,92,61,697	-14,87,84,19,439
Designated Earmarked / Endowment Funds	2	2,56,03,07,952	2,21,56,91,500
Current Liabilities & Provisions	3	22,85,91,86,907	21,64,83,46,003
<b>Total</b>		<b>9,78,02,33,162</b>	<b>8,98,56,18,064</b>
<b>Assets</b>			
Fixed Assets (Net Block)	4	3,76,25,02,911	3,61,91,16,763
Tangible Assets		2,79,21,20,636	
Capital Work-in-Progress		96,04,52,719	
Intangible Assets		99,29,556	
Investments from Corpus and Earmarked / Endowment Funds	5	2,23,96,33,726	1,76,87,38,165
Government Securities		6,01,61,296	
Debentures and Bonds (Long Term Investment)		-	
Others Bank FDRs (Short Term Investment)		2,17,94,72,430	
Current Assets	6	2,66,61,78,151	2,74,60,18,243
Loans, Advances & Deposits	7	1,11,19,18,374	85,17,44,893
<b>Total</b>		<b>9,78,02,33,162</b>	<b>8,98,56,18,064</b>

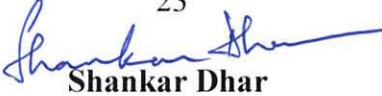
Significant Accounting Policies

22

Contingent liabilities & Notes to Accounts

23

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

  
**Shankar Dhar**  
 Joint Registrar (Finance)

  
**Dr. Suman Kumar**  
 Finance Officer



**JAWAHARLAL NEHRU UNIVERSITY**  
**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2025**

		Amount in Rs.	
	Schedule	Current Year	Previous Year
<b>A. Income</b>			
Academic Receipts	8	8,63,38,171	6,39,04,468
Grants / Subsidies	9	5,94,28,74,771	5,65,42,75,998
Income from Investments	10	4,87,29,438	4,92,60,464
Interest Earned	11	44,80,360	54,63,032
Other Income	12	11,04,36,991	10,12,66,560
Prior Period Income	13	53,55,295	1,52,08,022
<b>Total (A)</b>		<b>6,19,82,15,026</b>	<b>5,88,93,78,544</b>
<b>B. Expenditure</b>			
Establishment Expenses	14	5,84,12,53,109	5,01,09,17,173
Academic Expenses	15	19,28,95,071	20,30,61,308
Administrative and General Expenses	16	97,94,93,484	89,78,40,279
Transportation Expenses	17	9,43,955	10,73,266
Repairs and Maintenance	18	5,67,90,416	4,84,90,491
Finance Costs	19	18,55,476	21,87,027
Other Expenses	20	7,07,988	5,67,943
Prior Period Expenses	21	2,91,27,543	20,66,95,897
Depreciation	4	15,67,01,562	14,71,72,441
<b>Total (B)</b>		<b>7,25,97,68,603</b>	<b>6,51,80,05,824</b>
Balance being excess of Income over Expenditure (A-B)		-1,06,15,53,577	-62,86,27,280
Balance being surplus / (Deficit) carried to Capital Fund		-1,06,15,53,577	-62,86,27,280
Significant Accounting Policies	22		
Contingent liabilities & Notes to Accounts	23		
<b>Mayank Kashyap</b> Section Officer(A/c)	<b>Shankar Dhar</b> Joint Registrar (Finance)	<b>Dr. Suman Kumar</b> Finance Officer	

**Schedules forming Part of Balance Sheet as at 31.03.2025**

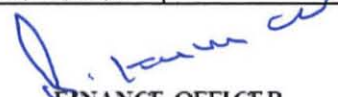
# Schedule 1 – Capital Fund

Amount in Rs.

Particulars		Current Year 2024-25	Previous Year 2023-24
	Balance at the beginning of the year	-14,87,84,19,439	-13,71,29,44,862
Add:	Grants from UGC, Govt. of India, and State Govt. utilized for capital expenditure	29,85,74,500	33,98,35,811
Add:	Assets Purchased out of Corpus Fund & Earmarked Funds	-	39,63,237
Add:	Assets Purchased out of Sponsored Project Funds	18,75,232	21,78,894
Add:	Assets Donated/Gifts Received	2,61,587	2,08,926
Add:	Other Additions	-	39,000
Less:	Other Deductions	-	88,30,73,166
<b>Total</b>		<b>-14,57,77,08,120</b>	<b>-12,48,36,45,827</b>
Add:	Surplus/Deficit transferred from the Income & expenditure account	-1,06,15,53,577	-62,86,27,280
<b>Balance at the year end</b>		<b>-15,63,92,61,697</b>	<b>-14,87,84,19,439</b>

  
SECTION OFFICER (A/C)

  
JOINT REGISTRAR (FINANCE)

  
FINANCE OFFICER

## Schedule 2: Designated Earmarked / Endowment Funds

Amount in

Fund-wise Break up						
Particulars	Academic Development Fund	HBA Fund	Nippon Foundation Fund	UGC JRF Fund	Conveyance Fund	Exim Bank Library Fund
A.	(1)	(2)	(3)	(4)	(5)	(6)
a) Opening balance	14,67,15,861	33,05,89,702	12,45,89,261	1,38,395	8,17,99,281	40,14,785
b) Additions/Refunds during the year	3,96,00,000	2,93,903	22,69,362	-88,126	6,06,780	-
c) Income from investments from the funds	32,37,050	36,06,315	32,01,452		3,70,610	-
d) Accrued Interest on investments/advances	37,15,767	27,173	47,22,573		61,214	-
e) Interest on Savings Bank a/c	8,91,688	3,067	2,643	1,367	1,944	1,09,270
<b>Total (A)</b>	19,41,60,366	33,45,20,160	13,47,85,291	51,635	8,28,39,829	41,24,055
B. Utilisation/Expenditure towards objectives of funds						
i) Capital Expenditure		-	-	-	-	-
ii) Revenue expenditure		-	23,98,452	-		
<b>Total (B)</b>	-	-	23,98,452	-	-	-
<b>Closing balance at the year end (A- B)</b>	19,41,60,366	33,45,20,160	13,23,86,839	51,635	8,28,39,829	41,24,055

Represented by

Cash And Bank Balance	3,63,61,237	28,09,784	78,84,789	51,635	19,25,597	41,24,055
Investment	15,33,64,494	30,37,17,938	11,97,79,477	-	5,79,81,212	-
Auto Sweep Investment (MOD)	7,18,000	64,97,847	-	-	1,25,00,000	-
Interest accrued but not due	37,15,767	2,14,98,667	47,22,573	-	1,04,21,801	-
Advances/Receivables out of Fund	,868	-4,076	-	-	11,219	-
<b>Total</b>	<b>19,41,60,366</b>	<b>33,45,20,160</b>	<b>13,23,86,839</b>	<b>51,635</b>	<b>8,28,39,829</b>	<b>41,24,055</b>

SECTION OFFICER (A/C)

JOINT REGISTRAR (FINANCE)

FINANCE OFFICER



## Schedule 2: Designated Earmarked / Endowment Funds

Amount in Rs.

Fund-wise Break up						
Particulars	Rajiv Gandhi National Fellowship Fund	JNU Alumni Endowment Funds	University Corpus Fund	Endowment Funds	Current Year 2024-25	Previous Year 2023-24
A.	(8)	(9)	(10)	(11)		Total (1 to 11)
a) Opening balance	1,90,66,502	17,835	79,09,27,580	71,78,32,299	2,21,56,91,500	1,73,36,74,400
b) Additions/Refunds during the year	-1,91,47,670	-	13,71,51,766	11,38,78,743	27,45,64,758	40,76,73,545
c) Income from investments from the funds		-		4,10,31,946	5,14,47,373	5,49,67,020
d) Accrued Interest on investments/advances	-	-	2,87,81,270	9,44,169	3,82,52,166	4,29,65,802
e) Interest on Savings Bank a/c	1,13,179	3,577	13,27,140		24,53,875	37,38,418
<b>Total (A)</b>	32,011	21,412	95,81,87,757	87,36,87,157	2,58,24,09,672	2,24,30,19,185
B. Utilisation/Expenditure towards objectives of funds						
i) Capital Expenditure	-	-	-		-	39,63,237
ii) Revenue expenditure	-	-	29,24,252	1,67,79,016	2,21,01,720	2,33,64,448
<b>Total (B)</b>	-	-	29,24,252	1,67,79,016	2,21,01,720	2,73,27,685
<b>Closing balance at the year end (A- B)</b>	32,011	21,412	95,52,63,505	85,69,08,141	2,56,03,07,952	2,21,56,91,500
<b>Represented by</b>						
Cash And Bank Balance	32,011	21,412	1,43,69,472	14,02,38,297	20,78,18,287	31,04,74,418
Investment	-	-	88,90,70,414	71,57,20,191	2,23,96,33,726	1,77,46,14,739
Auto Sweep Investment (MOD)	-	-	64,59,000	-	2,61,74,847	4,21,60,378
Interest accrued but not due	-	-	4,39,74,966	-	8,43,33,774	7,48,22,003
Advances/Receivables out of Fund	-	-	13,89,653	9,49,654	23,47,318	1,36,19,962
<b>Closing balance at the year end (A- B)</b>	32,011	21,412	95,52,63,505	85,69,08,141	2,56,03,07,952	2,21,56,91,500

SECTION OFFICER (A/C)

JOINT REGISTRAR (FINANCE)

FINANCE OFFICER

Cont. from Pg 4

Schedule 2A - ENDOWMENT AND CHAIRS

1. Sr. No.	2. Name of the Endowment	Opening Balance		Additions during the Year			Total		10. Expenditure on the object during the year	Closing Balance		Total (11+12)
		3. Endowment	4. Accumulated Interest/Grants	5. Endowment /Chair	6. Interest on Investments	7. Interest on Savings A/c	8. Endowment	9. Accumulated Interest/Grants		11. Endowment	12. Accumulated Interest/Grants	
1	A N BHATT ENDOWMENT FUND	93,830	79,551	-	2,943	3,094	93,830	85,588	-	93,830	85,588	1,79,418
2	A RAMESH RAO ENDOWMENT	10,00,000	7,64,624	-	67,154	32,142	10,00,000	8,63,921	54,000	10,00,000	8,09,921	18,09,921
3	ANNUAL LECTURE-J N FOREIGN POLICY	45,000	1,68,869	-	2,910	3,804	45,000	1,75,583	-	45,000	1,75,583	2,20,583
4	APPADORAI PROFESSORSHIP IN INTERNATIONAL STUDIES	28,00,000	71,59,459	-	1,93,494	1,78,154	28,00,000	75,31,107	-	28,00,000	75,31,107	1,03,31,107
5	AUSTRALIAN HIGH COMMISSION	4,00,000	6,71,784	-	-	18,807	4,00,000	6,90,591	-	4,00,000	6,90,591	10,90,591
6	BHAGAT SINGH CHAIR	2,50,00,000	2,43,25,418	-	3,35,770	8,71,406	2,50,00,000	2,55,32,593	-	2,50,00,000	2,55,32,593	5,05,32,593
7	BHARAT SEWASHRAM SANGHA	6,00,000	10,88,397	-	-	29,626	6,00,000	11,18,023	-	6,00,000	11,18,023	17,18,023
8	BINDU AGARWAL-ARPITA MISHRA AWARD	50,000	63,602	-	-	1,993	50,000	65,596	-	50,000	65,596	1,15,596
9	CENTRE FOR L&G FORD FOUNDATION	2,33,55,546	1,90,80,183	-	14,90,155	7,70,768	2,33,55,546	2,13,41,107	-	2,33,55,546	2,13,41,107	4,46,96,653
10	CHAIR FOR TRIBAL STUDENTS	-	4,57,737	-	-	8,032	-	4,65,769	-	-	4,65,769	4,65,769
11	CHAIR IN CLASSICAL GREEK STUDIES	85,50,744	1,49,98,938	26,51,100	4,16,355	4,20,532	85,50,744	1,84,86,924	17,27,846	85,50,744	1,67,59,078	2,53,09,822
12	COM. H L PARWANA ENDOWMENT	10,00,000	9,67,496	-	64,695	35,659	10,00,000	10,67,850	-	10,00,000	10,67,850	20,67,850
13	D S GARDIJI ENDOWMENT FUND/CENTRE FOR SS	16,00,000	11,91,348	-	-	48,980	16,00,000	12,40,328	-	16,00,000	12,40,328	28,40,328
14	DEVENDRA KUMAR GUPTA MEMORIAL GOLD MEDAL	10,000	14,143	-	-	424	10,000	14,567	-	10,000	14,567	24,567
15	DIWAKAR MEMORIAL AWARD ENDOWMENT	2,00,000	1,43,064	-	12,938	6,247	2,00,000	1,62,249	-	2,00,000	1,62,249	3,62,249
16	DR JAYSHREE RAY ENDOWMENT	5,00,000	7,15,747	-	33,577	21,922	5,00,000	7,71,246	-	5,00,000	7,71,246	12,71,246
17	DR RAFAEL IRUZU-BEITA FERNANDEZ	11,43,059	4,05,918	-	32,957	27,758	11,43,059	4,66,633	1,90,000	11,43,059	2,76,633	14,19,692
18	DR S D SHARMA GOLD MEDAL	15,000	20,670	-	970	643	15,000	22,283	-	15,000	22,283	37,283
19	DR SRIVIDYA SCHOLARSHIP AWARD	20,000	37,115	-	1,292	1,025	20,000	39,431	-	20,000	39,431	59,431
20	ENDOWMENT OF LATE J C TANDON	2,00,000	3,02,541	-	13,431	9,054	2,00,000	3,25,026	-	2,00,000	3,25,026	5,25,026
21	ENDOWMENT OF PROF MAHALE CFS.SLL & CS	10,000	16,487	-	-	465	10,000	16,952	-	10,000	16,952	26,952
22	G PARTHSARTHY EF FOR SUPPORTING SC/ST STUDENTS	13,79,041	31,85,914	-	-	80,101	13,79,041	32,66,016	-	13,79,041	32,66,016	46,45,057
23	G S SINGHAL ENDOWMENT	2,00,000	2,37,335	-	12,953	7,901	2,00,000	2,58,189	10,000	2,00,000	2,48,189	4,48,189
24	GOVT. OF BAHRAIN-ESTABLISHMENT OF CHAIR	20,00,000	38,48,836	-	1,08,200	1,04,528	20,00,000	40,61,565	-	20,00,000	40,61,565	60,61,565
25	H C PANDE MEDAL	50,000	41,607	-	3,234	1,664	50,000	46,505	-	50,000	46,505	96,505
26	INDO RAMA FELLOWSHIP FUND	100,000	1,77,366	-	6,715	4,985	100,000	1,89,066	-	100,000	1,89,066	2,89,066
27	IPR CHAIR ENDOWMENT-MHRD	-	11,34,468	-	-	19,907	-	11,54,375	-	-	11,54,375	11,54,375
28	J S KHURANA ENDOWMENT	5,00,000	5,72,140	-	32,384	19,381	5,00,000	6,23,905	15,932	5,00,000	6,07,973	11,07,973
29	JAWAHARLAL NEHRU PROF. CHAIR/ENVIRONMENTAL/RAM RAH	44,76,322	17,71,850	-	2,29,244	1,13,659	44,76,322	21,14,753	2,09,121	44,76,322	19,05,632	63,81,954
30	JEAN MONNET CHAIR LECTURES/SEMINAR ENDOWMENT	-	13,14,811	-	-	23,071	-	13,37,882	-	-	13,37,882	13,37,882
31	JOINT PLANT COMMITTEE-GOI	19,00,000	23,74,138	-	1,27,593	77,237	19,00,000	25,78,968	-	19,00,000	25,78,968	44,78,968
32	KANNADA LANGUAGE CHAIR	5,00,00,000	94,78,637	-	33,32,949	11,02,156	5,00,00,000	1,39,13,741	13,88,312	5,30,00,000	95,25,429	6,25,25,429
33	KANUPRIYA BHARADWAJ AWARD	20,000	28,707	-	1,292	877	20,000	30,877	-	20,000	30,877	50,877
34	KOREAN FOUNDATION	65,71,000	50,47,087	-	4,26,535	2,11,347	65,71,000	56,84,969	-	65,71,000	56,84,969	1,22,55,969
35	LATE ADITYA C CENTRE FOR SPANISH STUDIES	13,149	13,384	-	883	481	13,149	14,748	-	13,149	14,748	27,897
36	AMBEDKAR CHAIR	-	-	54,42,663	-	-	-	54,42,663	53,84,307	-	58,356	58,356
37	LATE JUHI PRASAD AWARD	22,292	15,655	-	-	666	22,292	16,321	2,000	22,292	14,321	36,613
38	M/O PLANNING COMMISSION FOR CREATION OF CHAIR/SUKHAM	1,35,00,000	99,10,236	-	8,52,855	4,25,745	1,35,00,000	1,11,88,837	5,76,712	1,35,00,000	1,06,12,125	2,41,12,125
39	MARATHI CHAIR ENDOWMENT	1,50,00,000	1,77,60,274	-	27,35,309	6,22,841	1,50,00,000	2,11,18,425	1,52,944	1,50,00,000	2,09,65,481	3,59,65,481
40	MJK THAVARAJ MEMORIAL MEMORIAL FUND	1,59,920	3,36,219	-	10,739	8,894	1,59,920	3,55,853	-	1,59,920	3,55,853	5,15,773
41	NURUL HASAN-ENDOWMENT E&RF SCHOLARSHIPS	7,50,000	10,18,181	-	16,212	31,311	7,50,000	10,65,703	-	7,50,000	10,65,703	18,15,703
42	PRAFULLA KR. PONNI ENDOWMENT	5,00,000	4,47,516	-	32,348	17,194	5,00,000	4,97,058	-	5,00,000	4,97,058	9,97,058
43	PROF APPADORAI & LAXMI APPADORAI TRUST	1,36,888	2,77,305	-	6,468	7,381	1,36,888	2,91,154	-	1,36,888	2,91,154	4,28,042
44	PROF DALEEP SINGH AWARD	25,000	46,515	-	1,616	1,283	25,000	49,414	-	25,000	49,414	74,414
45	PROF G K CHADDHA ENDOWMENT	5,00,000	2,83,343	-	32,348	14,313	5,00,000	3,30,004	5,000	5,00,000	3,25,004	8,25,004

SECTION OFFICER (A/C)

JOINT REGISTRAR (FINANCE)

FINANCE OFFICER



46	PROF LATE URMILA PHADNIS ENDOWMENT	10,000	14,124	-	,672	,435	10,000	15,230	-	10,000	15,230	25,230
47	PROF MARCANDNE GOLD MEDAL	10,000	17,811	-	1,343	,512	10,000	19,665	-	10,000	19,665	29,665
48	PROF P N SRIVASTAVA ENDOWMENT	11,98,655	7,65,731	-	3,147	34,524	11,98,655	8,03,403	-	11,98,655	8,03,403	20,02,058
49	PROF T K OMMAN END/CENTRE FOR STUDY SYSTEM/SSS	100,000	68,062	-	6,482	3,063	100,000	77,607	10,000	100,000	67,607	1,67,607
50	RAILWAY BOARD (ASHOK GUHA)/FORD FOUNDATION	98,50,000	46,40,226	-	5,27,159	2,63,510	98,50,000	54,30,895	1,16,389	98,50,000	53,14,506	1,51,64,506
51	RAJIV GANDHI CHAIR	1,15,00,000	1,43,52,373	-	7,51,922	4,66,826	1,15,00,000	1,55,71,121	-	1,15,00,000	1,55,71,121	2,70,71,121
52	RAMAN PONNI ENDOWMENT	6,11,628	5,69,423	-	34,329	21,326	6,11,628	6,25,078	-	6,11,628	6,25,078	12,36,706
53	RBI ENDOWMENT CHAIR	5,55,74,320	1,06,54,025	-	38,39,758	12,29,486	5,55,74,320	1,57,23,269	16,631	5,55,74,320	1,57,06,638	7,12,80,958
54	SAJJAD ZAHEER & RAZIR SAJJAD AWARD	100,000	42,552	-	2,501	100,000	45,053	-	100,000	45,053	1,45,053	
55	SAROJNI NAIDU MEMORIAL FUND	30,608	1,23,236	-	1,245	2,721	30,608	1,27,202	-	30,608	1,27,202	1,57,810
56	SHEILA ZURBRIGG-FELLOWSHIP CENTRE FOR SS	25,000	30,676	-	1,679	1,006	25,000	33,362	-	25,000	33,362	58,362
57	SISIR GUPTA MEMORIAL FUND	14,040	42,683	-	,943	1,012	14,040	44,638	-	14,040	44,638	58,678
58	SMT KAILASH HANS BHALLA ENDOWMENT	5,00,000	2,19,377	-	32,384	13,191	5,00,000	2,64,952	16,524	5,00,000	2,48,428	7,48,428
59	SRI RAM MEMORIAL PRIZE FUND	9,946	36,010	-	,427	,814	9,946	37,251	-	9,946	37,251	47,197
60	SULAKSHNA DEVI MAHAJAN MEMORIAL PRIZE FUND	6,100	28,659	-	,396	,617	6,100	29,672	-	6,100	29,672	35,772
61	TAGORE SOCIETY/MADAM KIM YANG SHIK ENDOWMENT	5,00,000	5,67,542	-	-	18,732	5,00,000	5,86,274	-	5,00,000	5,86,274	10,86,274
62	TAMIL DEVELOPMENT CHAIR	5,50,00,000	1,28,61,861	-	33,39,683	12,49,374	5,50,00,000	1,74,50,919	2,93,856	5,70,00,000	1,51,57,063	7,21,57,063
63	TENDULKAR TRUST	84,641	2,77,685	-	3,108	6,412	84,641	2,87,205	-	84,641	2,87,205	3,71,846
64	VIMLA SARAN MEMORIAL CORPUS FUND	30,000	27,770	-	2,015	1,049	30,000	30,834	-	30,000	30,834	60,834
65	ODIA CHAIR	4,46,00,000	83,62,349	-	29,10,515	9,80,402	4,46,00,000	1,22,53,266	17,97,283	4,46,00,000	1,04,55,983	5,50,55,983
66	SUNGUM SUDHAR SCHOLARSHIP ENDOWMENT	3,00,00,000	1,06,22,116	-	20,14,619	7,48,147	3,00,00,000	1,33,84,883	6,57,354	3,00,00,000	1,27,27,529	4,27,27,529
67	CJS ALUMNI END- ANNUAL MEMORIAL LECTURE	7,91,888	2,65,620	-	-	18,556	7,91,888	2,84,176	64,582	7,91,888	2,19,594	10,11,482
68	SHARDA PRIZE ENDOWMENT	11,00,000	5,36,836	-	-	28,722	11,00,000	5,65,557	-	11,00,000	5,65,557	16,65,557
69	NAMASTE- GOVERNORS ARUNANCHAL AND NAGALAND	5,00,000	1,82,232	-	-	11,971	5,00,000	1,94,203	56,911	5,00,000	1,37,292	6,37,292
70	DR A S PAINTAL DISTINGUISHED SCIENTIST CHAIR OF ICM	-	16,531	-	-	,290	-	16,821	-	-	16,821	16,821
71	PASHTO CHAIR	-	-	38,86,980	-	-	-	38,86,980	36,01,780	-	2,85,200	2,85,200
72	MANOJ KR SRIVASTAVA GOLD MEDAL ENDOWMENT	5,00,000	63,391	-	31,214	10,434	5,00,000	1,05,038	8,984	5,00,000	96,054	5,96,054
73	SCNSS CHAIR OF EXCELLENCE ENDOWMENT	2,00,00,000	34,17,303	-	12,48,616	4,32,813	2,00,00,000	50,98,732	-	2,00,00,000	50,98,732	2,50,98,732
74	ARUN TRIPATHI FOUNDATION ENDOWMENT	20,00,000	2,04,108	-	-	38,676	20,00,000	2,42,783	-	20,00,000	2,42,783	22,42,783
75	ASSAM GOVERNMENT	10,10,00,000	1,03,07,452	-	-	19,53,113	10,10,00,000	1,22,60,566	-	10,10,00,000	1,22,60,566	11,32,60,566
76	NIRMAN FOUNDATION	58,76,574	5,99,728	-	-	1,13,640	58,76,574	7,13,368	-	58,76,574	7,13,368	65,89,942
77	CHATTRAPATI SHIVAJI CENTRE FOR SECURITY ENDOWMENT	-	-	10,00,00,000	17,28,000	17,85,023	10,00,00,000	35,13,023	3,30,510	10,00,00,000	31,82,513	10,31,82,513
78	WRITER RAJAN KRISHNAN CENTERNARY ENDOWMENT	-	-	10,48,000	-	17,547	10,00,000	65,547	28,000	10,00,000	37,547	10,37,547
79	LATE PROF SIPRA GUHA MUKHERJEE ENDOWMENT	-	-	8,50,000	-	14,038	8,00,000	64,038	64,038	8,00,000	(0)	8,00,000
Total		50,59,20,191	21,19,12,108	11,38,78,743	2,71,18,173	1,48,57,942	60,77,20,191	26,59,66,966	1,67,79,016	61,27,20,191	24,41,87,950	85,69,08,141

SECTION OFFICER (A/C)

JOINT REGISTRAR (FINANCE)

FINANCE OFFICER

**Schedule 3- Current Liabilities and Provisions**

<b>A. Current Liabilities</b>	<b>Current Year 2024-25</b>	<b>Previous Year 2023-24</b>
<b>1 Deposits from Staff</b>	<b>40,09,708</b>	<b>40,52,499</b>
<b>2 Deposits from Students</b>	<b>35,22,378</b>	<b>40,93,952</b>
<b>3 Sundry Creditors</b>		
a) For Goods		-
<b>4 Deposit-Others (including EMD, Security Deposit)</b>		
a) Earnest Money Deposit	7,29,761	13,74,830
b) Security Deposit	50,71,103	22,13,795
c) Other Deposits	9,26,38,114	10,13,01,605
<b>5 Statutory liabilities (GIS, GPF, CPF, TDS, Work Contract Tax, etc.):</b>		
a) Overdue	-	-
b) Others	8,49,42,726	5,25,54,966
<b>6 Other current liabilities</b>		
a) Salaries	25,51,81,687	27,18,79,235
b) Receipts against ongoing sponsored/consultancy/ projects	77,40,01,518	71,55,28,311
c) Receipts against Sponsored Fellowship & Scholarships	38,23,63,880	36,01,08,740
d) Unutilized Grants	21,46,54,138	43,25,79,917
e) Other Liabilities	5,01,77,797	8,87,82,499
f) HEFA Loan	38,71,51,000	-
g) Payable to CPWD	90,59,000	-
h) Transfer From Other Funds Awaiting Payment	34,76,44,690	52,12,44,690
i) Refundable to UGC	-	20,91,00,000
<b>7 Income received in Advance</b>	<b>1,56,22,880</b>	<b>1,62,16,789</b>
<b>Total (A)</b>	<b>2,62,67,70,380</b>	<b>2,78,10,31,826</b>
<b>B. Provisions</b>	<b>Current Year 2024-25</b>	<b>Current Year 2023-24</b>
1. Superannuation/Pension	17,76,41,52,281	16,53,44,94,500
2. Gratuity	1,05,90,21,263	1,00,10,67,244
3. Leave Encashment	1,40,92,42,983	1,33,17,52,433
<b>Total (B)</b>	<b>20,23,24,16,527</b>	<b>18,86,73,14,177</b>
<b>Total (A + B)</b>	<b>22,85,91,86,907</b>	<b>21,64,83,46,003</b>

  
SECTION OFFICER (A/C)

  
JOINT REGISTRAR (FINANCE)

  
FINANCE OFFICER

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

Amount in Rs.

1. Sr. No.	2. Name of the Project	3. Opening Balance as on 01.04.2024	4. Receipts during the year	5. Total	6. Expenditure during the year	7. Closing Balance as on 31.03.2025
1	DST PURSE PHASE-II	5,958	,108	6,066		6,066
2	DST TRADITIONAL KNOWLEDGE SYSTEM	2,84,693	9,701	2,94,394	-	2,94,394
3	GLOBAL INITIATIVE ON ACADEMIC NETWORK	36,19,022	9,57,416	45,76,438	21,000	45,55,438
4	SPONSORED SEMINARS/WORKSHOPS	20,12,339	2,16,64,630	2,36,76,969	2,04,26,357	32,50,612
5	NATIONAL INSTITUTE OF ANIMAL WELFARE	29,07,404	1,78,739	30,86,143		30,86,143
6	ENVIRONMENTAL INFORMATION SYSTEM	3,07,667	19,236	3,26,903	-	3,26,903
7	ICSSR IMPRESS	7,40,878	1,48,44,403	1,55,85,281	96,42,905	59,42,376
8	OVERHEAD CHARGES/SEMINAR	2,86,58,449	2,45,55,817	5,32,14,266	30,34,793	5,01,79,473
9	DBT-0150 (ICICI)	-	12,07,05,399	12,07,05,399	12,07,05,399	-
10	SCHEME-1817	-	59,15,973	59,15,973	59,15,973	-
11	SCHEME-1819	-	68,59,362	68,59,362	68,59,362	-
12	SCHEME-2354	-	66,87,000	66,87,000	66,87,000	-
13	SCHEME-2401	-	21,72,601	21,72,601	21,72,601	-
14	SCHEME-3237	-	24,55,820	24,55,820	24,55,820	-
15	SCHEME-3614	-	48,67,028	48,67,028	48,67,028	-
16	SCHEME-3668	-	1,02,42,798	1,02,42,798	1,02,42,798	-
17	SCHEME-3987	-	3,03,958	3,03,958	3,03,958	-
18	SCHEME-1826		11,21,250	11,21,250	11,21,250	-
19	SCHEME-2792		2,21,831	2,21,831	2,21,831	-
20	SCHEME-3356		89,64,000	89,64,000	89,64,000	-
21	SCHEME-3988		3,45,19,995	3,45,19,995	3,45,19,995	-
22	JNU CSR		84,03,675	84,03,675		84,03,675
23	SPONSORED PROJECTS (UGC/Govt./Other)	6,60,97,635	22,07,77,258	28,68,74,893	24,80,52,066	3,88,22,827
24	Interest Accumulated over the Years	61,08,94,265	8,09,79,068	69,18,73,333	3,27,39,723	65,91,33,610
Total		71,55,28,311	57,74,27,066	129,29,55,378	51,89,53,859	77,40,01,518

SECTION OFFICER (A/C)

JOINT REGISTRAR (FINANCE)

FINANCE OFFICER



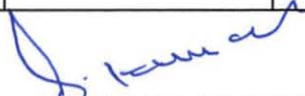
Schedule 3.6(C) - Receipts against Sponsored Fellowships

Amount in Rs.

HEAD OF ACCOUNT (Agency wise name of Projects/ Fellowships and Scholarships)		OPENING BALANCES AS ON 01.04.23	TRANSACTION DURING THE YEAR 2023-24		CLOSING BALANCE AS ON 31.03.24
			DR.	CR.	
A.	UGC Sponsored Fellowship	1,13,12,990		3,98,411	1,17,11,401
B.	Government of India Sponsored Fellowship	10,07,784	4,89,89,285	4,80,57,089	75,588
C.	Other Bodies Sponsored Fellowship	23,41,561	5,65,44,896	6,99,78,987	1,57,75,651
D.	Interest Accumulated Over the Year	34,48,08,534		93,86,201	35,41,94,735
E.	Income Tax Payable	6,37,871	17,60,459	17,29,093	6,06,505
TOTAL		36,01,08,740	10,72,94,640	12,95,49,781	38,23,63,880

  
SECTION OFFICER (A/C)

  
JOINT REGISTRAR (FINANCE)

  
FINANCE OFFICER

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

Amount in Rs.

	Current Year 2024-25	Previous Year 2023-24
<b>A Govt. of India</b>		
Balance B/F	1,22,51,037	1,71,77,038
Add: Receipts during the year	22,94,735	22,61,900
Total (a)	1,45,45,772	1,94,38,938
Less: Refunds	31,089	1,52,558
Less: Utilized for Revenue expr.	24,69,585	40,10,148
Less: Utilized for Capital expr.	11,36,043	30,25,195
Total (b)	36,36,717	71,87,901
Unutilized carried forward Total (a-b)	1,09,09,055	1,22,51,037
<b>B UGC grants: Capital/Schemes</b>		
Balance B/F	42,03,28,880	12,10,58,424
Receipts during the year	25,95,28,675	98,73,83,318
Total (c)	67,98,57,555	1,10,84,41,742
Add: Grants (Prior Period)	1,28,16,236	
Less: Refunds	25,27,767	32,65,48,235
Less: Utilized for Revenue expr.	19,80,19,216	3,51,32,161
Less: Utilized for capital expr.	28,83,81,725	32,64,32,466
Total (d)	47,61,12,472	68,81,12,862
Unutilised carried forward Total (c-d)	20,37,45,083	42,03,28,880
<b>C UGC grants: Salary/Recurring</b>		
Balance B/F	-	-
Add: Receipts during the year	5,77,96,00,000	5,90,88,54,000
Total (e)	5,77,96,00,000	5,90,88,54,000
Less: Refunds	2,81,57,298	28,33,03,161
Less: Grants Reimbursed from UGC	-	39,000
Less: Utilized for Revenue expr.	5,74,23,85,970	5,61,51,33,689
Less: Utilized for Capital expr.	90,56,732	1,03,78,150
Total (f)	5,77,96,00,000	5,90,88,54,000
Unutilized carried forward Total (e-f)	-	-
<b>Grand Total (A+B+C) →</b>	<b>21,46,54,138</b>	<b>43,25,79,917</b>

→  
\* Note :- Unutilized grants are represented on the Assets side by Bank balances and Investments

  
SECTION OFFICER (A/C)

  
JOINT REGISTRAR (FINANCE)

  
FINANCE OFFICER

## Schedule : 4 : Fixed Assets

Amount in Rs

S.No	Assets Heads	Gross Block				Depreciation for the Year 2024-25				Net Block	
		Op Balance 01.04.2024	Additions	Deductions	CI Balance	Dep Opening Balance	Depreciation for the Year	Deductions / Adjustment	Total Depreciation	31.03.2025	31.03.2024
1	Land	21,08,53,672	-	-	21,08,53,672	-	-	-	-	21,08,53,672	21,08,53,672
2	Site Development	16,57,30,936	34,31,634	-	16,91,62,570	-	-	-	-	16,91,62,570	16,57,30,936
3	Buildings	2,50,83,12,349	16,52,22,782	1,34,91,733	2,66,00,43,398	58,57,03,388	5,32,00,868	-4,44,000	63,93,48,256	2,02,06,95,142	1,92,26,08,961
4	Roads & Bridges	13,89,82,251	-	-	13,89,82,251	1,77,81,137	27,79,645	-	2,05,60,782	11,84,21,469	12,12,01,114
5	Tubewells & Water Supply	8,16,26,201	21,36,884	-	8,37,63,085	1,83,03,384	16,75,262	-	1,99,78,646	6,37,84,439	6,33,22,817
6	Sewerage & Drainage	2,28,13,938	1,08,000	53,87,000	1,75,34,938	27,64,416	3,50,699	-	31,15,115	1,44,19,824	2,00,49,522
7	Electrical Installation and equipment	22,50,21,108	1,54,21,709	45,04,390	23,59,38,427	17,03,67,954	1,17,96,921	44,90,732	17,76,74,143	5,82,64,284	5,46,53,154
8	Plant & Machinery	5,34,98,146	22,000	-	5,35,20,146	3,08,69,767	26,76,007	-	3,35,45,774	1,99,74,372	2,26,28,379
9	Scientific & Laboratory Equipment	1,13,91,36,812	65,02,195	6,62,08,035	1,07,94,30,972	1,11,92,01,346	2,04,55,640	6,62,08,031	1,07,34,48,956	59,82,016	1,99,35,465
10	Office Equipment	6,78,82,164	16,64,282	3,34,546	6,92,11,900	6,69,39,933	10,67,052	3,34,543	6,76,72,441	15,39,459	9,42,231
11	Audio Visual Equipment	11,96,85,907	15,58,841	4,98,358	12,07,46,390	11,10,99,304	90,55,979	4,98,354	11,96,56,929	10,89,461	85,86,603
12	Computers & Peripherals	64,38,58,725	3,28,43,599	4,69,08,304	62,97,94,021	58,83,41,334	2,90,79,051	4,69,08,295	57,05,12,091	5,92,81,930	5,55,17,391
13	Furniture, Fixtures & Fittings	27,11,27,701	58,24,480	1,61,235	27,67,90,946	26,60,89,404	54,75,131	1,61,233	27,14,03,303	53,87,643	50,38,296
14	Vehicles	1,09,02,370	-	-	1,09,02,370	77,10,409	7,14,503	-	84,24,912	24,77,458	31,91,961
15	Lib. Books & Scientific Journals	72,15,95,932	1,47,38,656	37,734	73,62,96,854	68,25,55,402	1,29,54,557	-	69,55,09,959	4,07,86,895	3,90,40,530
16	Small Value Assets	1,01,58,046	31,983	-	1,01,90,029	1,01,58,046	31,983	-	1,01,90,029	-	-
17	Others	4,75,40,218	-	-	4,75,40,218	4,75,40,217	-	-	4,75,40,217	1	1
Total (A)		6,43,87,26,474	24,95,07,045	13,75,31,334	6,55,07,02,186	3,72,54,25,438	15,13,13,298	11,81,57,187	3,75,85,81,550	2,79,21,20,636	2,71,33,01,036
18	Capital Work in Progress (B)	89,06,27,949	26,25,06,124	19,26,81,354	96,04,52,719	-	-	-	-	96,04,52,719	89,06,27,949
S. No	Intangible Assets	Op Balance 01.04.2024	Additions	Deductions	CI Balance	Amrt. Opening Balance	Amortization for the Year	Deductions/ Adjustments	Total Amortization/ Adjustments	31.03.2025	31.03.2024
19	Softwares	9,16,00,838	1,09,705	-	9,17,10,543	8,71,92,970	39,02,169	-	9,10,95,139	6,15,404	44,07,868
20	E - Journals	4,44,27,606	1,48,532	-	4,45,76,138	4,21,24,630	14,86,094	-	4,36,10,724	9,65,414	23,02,976
21	Patents	1,16,90,116	-	-	1,16,90,116	32,13,182	1,28,196	-	33,41,378	83,48,738	84,76,934
Total [C]		14,77,18,560	2,58,237	-	14,79,76,797	13,25,30,782	55,16,460	-	13,80,47,241	99,29,556	1,51,87,778
Grand Total (A+B+C)		7,47,70,72,983	51,22,71,406	33,02,12,688	7,65,91,31,701	3,85,79,56,220	15,68,29,758	11,81,57,187	3,89,66,28,791	3,76,25,02,911	3,61,91,16,763

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)

JOINT REGISTRAR (FINANCE)

FINANCE OFFICER



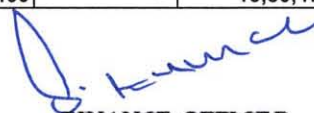
**Schedule 4A – Intangible Assets**

Amount in Rs.

S.No	Assets Heads	Gross Block				Amortization for the Year 2024-25				31.03.2025	31.03.2024
		Op Balance 01.04.2024	Additions	Deductions	Cl Balance	Amrt. Opening Balance	Amortization for the Year	Deductions / Adjustment	Total Amortization		
1	Patents	1,16,90,116	-	-	1,16,90,116	32,13,182	1,28,196	-	33,41,378	83,48,738	84,76,934
2	Computer Software	9,16,00,838	1,09,705	-	9,17,10,543	8,71,92,970	39,02,169	-	9,10,95,139	6,15,404	44,07,868
3	E - Journals	4,44,27,606	1,48,532	-	4,45,76,138	4,21,24,630	14,86,094	-	4,36,10,724	9,65,414	23,02,976
<b>Total</b>		<b>14,77,18,560</b>	<b>2,58,237</b>	<b>-</b>	<b>14,79,76,797</b>	<b>13,25,30,782</b>	<b>55,16,460</b>	<b>-</b>	<b>13,80,47,241</b>	<b>99,29,556</b>	<b>1,51,87,778</b>

  
SECTION OFFICER (A/C)

  
JOINT REGISTRAR (FINANCE)

  
FINANCE OFFICER

**Schedule 4B- Patents and Copyrights**

Amounts in Rs.

Particulars	Op. Balance	Addition	Total	Amortization	Net Block 2024-25	Net Block 2023-24
A. Patents Granted						
1 Balance as on 31.03.20 of Patents obtained in 2016-17 ( Original Value - Rs.8,00,803/-)	88,979	-	88,979	88,979	-	88,979
2 Balance as on 31.03.20 of Patents obtained in 2018-19 ( Original Value - Rs. 2,62,560/-)	87,522	-	87,522	29,173	58,349	87,522
3 Balance as on 31.03.20 of Patents obtained in 2019-20 ( Original Value - Rs. 90,400/-)	40,180	-	40,180	10,044	30,136	40,180
<b>Total (A)</b>	<b>2,16,681</b>	<b>-</b>	<b>2,16,681</b>	<b>1,28,196</b>	<b>88,485</b>	<b>2,16,681</b>

Particulars	Op. Balance	Addition	Gross	Patents Granted/Rejec	Net Block 2024-25	Net Block 2023-24
B. Patents Pending						
Expenditure on pending patent applications.						
2024-25 NIL						
2023-24 NIL						
2022-23 NIL						
2021-22 50,730						
2020-21 NIL						
2019-20 1,41,250	82,60,253	-	82,60,253	-	82,60,253	82,60,253
2018-19 17,43,633						
2017-18 18,93,370						
2016-17 11,89,982						
2015-16 7,05,567						
2014-15 25,35,721						
& Before						
<b>Total (B)</b>	<b>82,60,253</b>	<b>-</b>	<b>82,60,253</b>	<b>-</b>	<b>82,60,253</b>	<b>82,60,253</b>

<b>C. Grand Total (A+B)</b>	<b>84,76,934</b>	<b>-</b>	<b>84,76,934</b>	<b>1,28,196</b>	<b>83,48,738</b>	<b>84,76,934</b>
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# Schedule 4C - Fixed Assets(Others)

Amount in Rs

S.No	Assets Heads	Gross Block				Depreciation for the Year 2024-25				Net Block	
		Op Balance 01.04.2024	Additions	Deductions	CI Balance	Dep Opening Balance	Depreciation for the Year	Deductions / Adjustment	Total Depreciation	31.03.2025	31.03.2024
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	7,89,633	-	-	7,89,633	1,53,924	39,482	-	1,93,405	5,96,228	6,35,709
8	Plant & Machinery	-	-	-	-	-	-	-	-	-	-
9	Scientific & Laboratory Equipment	1,68,76,305	12,45,159	-	1,81,21,464	92,49,162	14,49,717	-	1,06,98,879	74,22,585	76,27,143
10	Office Equipment	5,680	-	-	5,680	852	426	-	1,278	4,402	4,828
11	Audio Visual Equipment	1,86,071	-	-	1,86,071	59,133	13,955	-	73,089	1,12,982	1,26,938
12	Computers & Peripherals	1,49,39,236	2,09,000	-	1,51,48,236	1,39,59,044	10,21,990	-	1,49,81,035	1,67,201	9,80,191
13	Softwares	63,99,694	-	-	63,99,694	27,59,571	25,59,878	-	53,19,448	10,80,246	36,40,123
14	Furniture, Fixtures & Fittings	15,71,619	-	-	15,71,619	7,89,592	1,17,871	-	9,07,463	6,64,156	7,82,027
15	Vehicles	-	-	-	-	-	-	-	-	-	-
16	Lib. Books & Scientific Journals	3,30,58,528	6,82,660	-	3,37,41,188	2,93,55,240	33,74,119	-	3,27,29,359	10,11,829	37,03,288
17	E - Journals	-	-	-	-	-	-	-	-	-	-
18	Small Value Assets	16,291	-	-	16,291	16,290	-	-	16,290	1	1
19	Others	-	-	-	-	-	-	-	-	-	-
Total :		9,82,96,729	21,36,819	-	10,04,33,548	5,63,42,807	85,77,438	-	6,49,20,245	3,55,13,302	4,19,53,922
Grand Total (1-19)		9,82,96,729	21,36,819	-	10,04,33,548	5,63,42,807	85,77,438	-	6,49,20,245	3,55,13,302	4,19,53,922

Note: The additions during the Year includes additions from:

Gifted	2,61,587
Sponsored Project/Fellowship	18,75,232
<b>Total</b>	<b>21,36,819</b>

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

Amount in Rs.

Investments	Current Year 2024-25	Previous Year 2023-24
1 In Government Securities	6,01,61,296	6,01,61,296
2 Other approved Securities	-	-
3 Debentures and Bonds (Long Term Investment)	-	-
4 Others Bank FDRs (Short Term Investment)	2,17,94,72,430	1,70,85,76,869
<b>Total</b>	<b>2,23,96,33,726</b>	<b>1,76,87,38,165</b>

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

Funds	Current Year	Previous Year
1 Corpus Fund Investments	88,90,70,414	55,76,17,498
2 Academic Development Fund Investments	15,33,64,494	13,92,00,000
3 House Building Advance Fund Investments	30,37,17,938	30,13,33,899
4 Nippon Foundation Fund Investments	11,97,79,477	10,95,61,939
5 Endowment Fund Investments	71,57,20,191	60,30,43,617
6 Conveyance Fund Investments	5,79,81,212	5,79,81,212
<b>Total</b>	<b>2,23,96,33,726</b>	<b>1,76,87,38,165</b>

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**Schedule 6 - Investments - Others**

Amount in Rs.

<b>Investments</b>	<b>Current Year</b>	<b>Previous Year</b>
	<b>2024-25</b>	<b>2023-24</b>
1 In Central Government Securities	-	-
2 In State Government Securities	-	-
3 Other approved Securities	-	-
4 Shares	-	-
5 Debentures and Bonds (Long Term Investment)	-	-
6 Others	-	-
<b>Total</b>	-	-

  
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**Schedule 7 - Current Assets**

Amount in Rs.

Particulars	Current Year 2024-25	Previous Year 2023-24
<b>1 Stock:</b>		
a) Laboratory Chemicals & Consumables	9,36,434	15,41,108
b) Building Material	21,73,196	11,45,440
c) Cleaning material	10,98,928	3,87,757
d) Electrical material	5,04,074	5,12,830
e) Liveries & uniforms	2,00,848	1,11,898
f) Medicines stock	9,10,229	17,55,135
g) Stationery	33,74,168	13,00,150
h) Sports	1,21,734	1,60,000
<b>2 Sundry Debtors:</b>		
a) Debts Outstanding for a period exceeding six months	26,037	26,037
b) Others		
<b>3 Cash Balances</b>		
a) Cash earmarked fund, sponsored fellowship	-	-
b) Cash Maintenance, Cash Scholarship A/c	-	-
c) Imprest Maintenance A/c	2,68,975	2,86,975
d) Imprest Plan A/c	3,000	3,000
e) Postage on hand	38,938	1,99,641
<b>4 Bank Balances with scheduled banks (Annexure - A)</b>		
a) in Saving Accounts	1,43,20,79,066	
b) in Current Accounts pension	8,55,50,937	
c) in Term Deposit (including Fixed Deposits & Auto Sweep)	1,13,88,91,587	
<b>Total</b>	<b>2,66,61,78,151</b>	<b>2,74,60,18,243</b>

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## Closing Balance as on 31.03.2025

## I. Bank Accounts

<b>DEPOSIT FUND BANK A/Cs</b>		3,40,76,052
1	Bank (Deposit) A/c	1,60,87,736
2	Bank (Students' Aid Fund) A/c	16,97,439
3	Bank (Students) A/c	1,62,90,877
<b>DEVELOPMENT PLAN FUND BANK A/Cs</b>		19,57,87,302
4	Bank (Capital Assets 035) A/c	4,58,39,987
5	Bank (Combined Entrance Exam CBT) A/c	3,85,23,836
6	Bank (Development) Plan	11,13,66,923
7	Bank (Infrastructure Development) Fund A/c IDF	53,228
8	Bank (JNU RBI - Capital Assets) A/c	-
9	Bank (JNU RBI Plan) A/c	-
10	Bank (MMTTC) A/c	3,327
11	Bank (NEDFI) A/c	-
<b>EARMARKED FUND BANK A/Cs</b>		20,78,18,287
12	Bank (Academic Development Fund) A/c	3,63,61,237
13	Bank (CAHG Fund) A/c	-
14	Bank (Conveyance Fund) A/c	19,25,597
15	Bank (Corpus Fund) A/c	1,43,69,472
16	Bank (Endowment & Chair ) A/c	14,02,38,297
17	Bank (Exim Bank Library Fund) A/c	41,24,055
18	Bank (HBA Fund) A/c	28,09,784
19	Bank (JNU ALUMNI Endowment Fund) A/c	21,412
20	Bank (Nippon Foundation Fund )A/c	78,84,789
21	Bank (UGC JRF Fellowship) A/c	51,635
22	Bank (UGC Rajiv Gandhi National Fellowship) A/C	32,011
<b>EMF BANK A/Cs</b>		58,96,99,695
23	Bank (DBT-0150) ICICI A/c	-
24	Bank (DBT Sponsored Projects) A/c	27,14,138
25	Bank (DST PURSE Ph-II) BoM	-
26	Bank (DST-Traditional Knowledge System)	2,94,394
27	Bank (Environmental Information System)	3,26,903
28	Bank (GIAN Programme) A/c	45,55,438
29	Bank (ICSSR IMPRESS) A/c	59,42,376
30	Bank (JNU CSR) A/c	5,00,000

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31	Bank (National Institute of Animal Welfare)	30,86,143	
32	Bank (Purse Phase-II)	6,066	
33	Bank (SCHEME 1817)	-	
34	Bank (SCHEME 1819)	-	
35	Bank (SCHEME 1826)	-	
36	Bank (SCHEME 2354)	-	
37	Bank (SCHEME 2401)	-	
38	Bank (SCHEME 2792)	-	
39	Bank (SCHEME 3237)	-	
40	Bank (SCHEME 3356)	-	
41	Bank (SCHEME 3614)	-	
42	Bank (SCHEME 3668)	-	
43	Bank (SCHEME 3987)	-	
44	Bank (SCHEME 3988)	-	
45	Bank (Seminar) A/c	28,03,612	
46	Bank (Sponsored Fellowship) A/c	1,54,16,381	
47	Bank (Sponsored Fellowship-Indian) A/c	10,93,09,197	
48	Bank (Sponsored Project) A/c	44,47,45,046	
	<b>MAINTENANCE FUND BANK A/Cs</b>		49,02,48,667
49	Bank (Gomti Guest House) A/c	56,569	
50	Bank (JNU RBI Non-Net) A/c	-	
51	Bank (JNU RBI - Recurring) A/c	-	
52	Bank (JNU RBI - Salary) A/c	-	
53	Bank (JNU-School of Engineering) A/c	2,11,16,865	
54	Bank (Pension Fund) A/c	8,55,50,937	
55	Bank (Recruitment Fees) IDBI A/c	33,98,953	
56	Bank (Recurring 031) A/c	6,84,573	
57	Bank (Retirement Fund) A/c	40,476	
58	Bank (Salary 036) A/c	24,49,52,877	
59	Bank (Scholarship) A/c	7,07,11,012	
60	Bank (UGC Maintenance) A/c	1,12,64,339	
61	Bank (UGC Plan Fellowship) Non-Net	5,24,72,066	
<b>Total</b>			<b>1,51,76,30,003</b>
<b>II. Term Deposit &amp; Auto Sweep with Scheduled Banks</b>			<b>1,13,88,91,587</b>
<b>Total (I and II)</b>			<b>2,65,65,21,590</b>

  
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## Schedule 8: Loans, Advances and Deposits

Amount in Rs.

Particulars	Current Year 2024-25	Previous Year 2023-24
<b>Loans And Advances</b>		
1 <b>Advances To Employees (Non-Interest Bearing)</b>		
- Festival	15,000	15,000
- LTC	8,75,000	4,18,838
2 <b>Advances And Other Amounts Recoverable In Cash Or In Kind Or For Value To Be Received</b>		
- Advances To Equipment Suppliers	1,26,09,662	1,26,09,662
- Advances On Capital A/C - Civil Works	44,91,00,931	6,05,81,563
- Others	5,32,73,513	1,75,99,012
3 <b>Prepaid Expenses</b>		
- Insurance	18,843	46,660
- Other Expenses	55,41,413	38,42,818
4 <b>Income Accrued but not due</b>		
- On Investments From		
Earmarked/Endowment Funds	84,38,340	52,44,313
Deposit Account	2,91,766	3,19,101
Corpus Fund	4,39,74,966	3,82,25,497
Sponsored Project/Sponsored Fellowship	3,38,67,803	3,27,39,723
Maintenance A/c	89,84,611	83,43,856
Fixed Deposits made out of Plan Account	19,07,718	1,08,24,159
- On Interest bearing Advances to employees	3,19,20,468	3,13,52,193
5 <b>Others-Current Assets - Receivable</b>		
-Receivables from Income Tax	1,28,50,671	3,19,02,151
-Receivables from NPS Tier-I	19,510	19,510
-Receivables from Endowment/Chair	9,49,654	5,34,543
6 <b>Income Receivable from Rent of Shops, Royalty, etc.</b>	4,14,75,314	3,67,86,540
7 <b>Transfer to other Funds Awaiting Receipts</b>	38,72,44,690	52,12,44,690
8 <b>Tuition Fee receivable from Bank</b>	-	2,05,36,564
9 <b>Receivable from UGC</b>	-	-
10 <b>Recoverable from Financial Misappropriation</b>	88,10,000	88,10,000
11 <b>Security Deposits by University</b>	97,48,500	97,48,500
<b>Total</b>	<b>1,11,19,18,374</b>	<b>85,17,44,893</b>

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

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**Schedules forming Part of Income & Expenditure Account for the year  
ended 31 March 2025**

# **Schedule 9 - Academic Receipts**

Amount in Rs.

Particulars	Current Year 2024-25	Previous Year 2023-24
a) Academic		
1. Admission/Enrolment/Registration/Tuition Fees	8,48,00,248	6,17,06,337
b) Examination		
1. Marks sheet, Certificate Fees	-	-
c) Other Fees		
1. Identity Card Fee	38,030	24,750
2. Other Miscellaneous Fees	7,86,393	7,09,451
d) Sale of Admission forms (JNU)		-
e) Other Academic Receipts		
1. Registration Fee (HRDC)	6,85,300	14,41,930
2. Registration Fee for Convocation	28,200	22,000
<b>Total</b>	<b>8,63,38,171</b>	<b>6,39,04,468</b>

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

Amount in Rs.

Particulars	Govt. of India	UGC		Current year (2024-25) Total	Previous year (2023-24) Total
		Capital/Schemes	Salary / Recurring		
Balance B/F	1,22,51,037	42,03,28,880	-	43,25,79,917	13,82,35,462
Add: Receipts During the year	22,94,735	25,95,28,675	5,77,96,00,000	6,04,14,23,410	6,01,54,26,052
Add: Transfer from Capital Fund	-	-	-	-	,88,30,73,166
Total	1,45,45,772	67,98,57,555	5,77,96,00,000	6,47,40,03,327	7,03,67,34,680
Add: Grants (Prior Period)	-	1,28,16,236	-	1,28,16,236	-
Less: Refund to UGC/Transfer to Other Funds	31,089	25,27,767	2,81,57,298	3,07,16,154	61,00,03,954
Less: Grants Reimbursed from UGC	-	-	-	-	39,000
Balance	1,45,14,683	69,01,46,024	5,75,14,42,702	6,45,61,03,409	6,42,66,91,726
Less: Utilised for Capital Expenditure (A)	11,36,043	28,83,81,725	90,56,732	29,85,74,500	33,98,35,811
Balance	1,33,78,640	40,17,64,299	5,74,23,85,970	6,15,75,28,909	6,08,68,55,915
Less: Utilised for Revenue Expenditure (B)	24,69,585	19,80,19,216	5,74,23,85,970	5,94,28,74,771	5,65,42,75,998
<b>Balance C/F (C)</b>	<b>1,09,09,055</b>	<b>20,37,45,083</b>	<b>-</b>	<b>21,46,54,138</b>	<b>43,25,79,917</b>


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

B. - Appears as income in the Income &amp; 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 and Investments on the assets side.

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

  
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# Schedule 11 - Income from Investments

Amount in Rs.

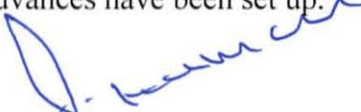
Particulars	Earmarked / Endowment Funds		Capital/Schemes/Recurring	
	Current Year	Previous Year	Current Year	Previous Year
	2024-25	2023-24	2024-25	2023-24
1. Interest				
a. On Government Securities	48,87,561	48,87,561	-	-
b. On Debentures & Bonds	-	-	-	-
2. Interest on Term Deposits / Interest Bearing Advances	8,96,99,539	9,30,45,261	4,87,29,438	4,92,60,464
3. On Savings Accounts with Scheduled Banks	24,53,875	37,38,418		-
<b>Total</b>	<b>9,70,40,975</b>	<b>10,16,71,240</b>	<b>4,87,29,438</b>	<b>4,92,60,464</b>
<b>Transferred to respective Earmarked / Endowment Fund</b>	<b>9,70,40,975</b>	<b>10,16,71,240</b>		
<b>Balance</b>	<b>Nil</b>	<b>Nil</b>		

## Note:

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

  
SECTION OFFICER (A/C)

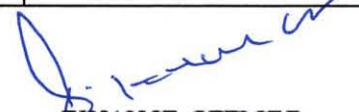
  
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**Schedule 12 - Interest Earned**

Amount in Rs.

Particulars	Current Year 2024-25	Previous Year 2023-24
1. On Savings Accounts with Scheduled Banks	44,80,360	54,63,032
2. On Loans		
a. Employees/Staff	-	-
b. Others	-	-
3. On Debtors and other Receivables	-	-
<b>Total</b>	<b>44,80,360</b>	<b>54,63,032</b>

  
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**Schedule 13 – Other Income**

Particulars	Amount in Rs.	
	Current Year 2024-25	Previous Year 2023-24
<b>A. Income from Land &amp; Buildings</b>		
1. Licence Fee from Staff Quarters	1,79,33,232	1,25,58,401
2. Electricity Charges	3,43,76,264	3,19,60,863
3. Water Charges	46,70,018	38,76,153
4. Conservancy Charges	4,54,247	4,56,357
5. Rent from Guest Houses	55,12,900	52,59,096
6. Rent from Shops, Post Office, Bank etc.	1,93,04,315	1,64,11,142
<b>B. Income from Royalty</b>	10,70,193	9,82,443
<b>C Others</b>		
1. RTI Fees	3,022	972
2. Charges for use of Transport	-	-
3. Surplus on Sale/Disposal of Assets	15,65,005	13,14,336
4. CGHS Recoveries	1,68,95,081	1,36,84,071
5. Misc. Receipts (Sale of tender form, waste paper, etc.)	12,056	5,94,912
6. Miscellaneous Income (Sale Proceeds of unserviceable stores/empties, Prospectus, Fines and Penalties, other miscellaneous income)	86,40,658	1,41,67,815
<b>Total</b>	<b>11,04,36,991</b>	<b>10,12,66,560</b>

  
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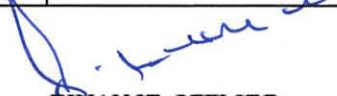
  
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**Schedule 14 – Prior Period Income**

Particulars	Current Year 2024-25	Previous Year 2023-24
1 Prior Period Income	53,55,295	1,52,08,022
2 Income from Investment	-	-
3 Interest earned	-	-
4 Other Income	-	-
<b>Total</b>	<b>53,55,295</b>	<b>1,52,08,022</b>

  
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# **Schedule 15 – Establishment Expenses**

Amount in Rs.

Particulars	Current Year	Previous Year
	2024-25	2023-24
A Salaries, Wages and Allowances	2,92,41,88,588	2,68,49,10,023
B Contribution to Provident Fund	56,02,940	57,72,486
C Leave Travel Concession	1,71,69,247	1,75,97,015
D Medical Reimbursement	8,27,35,063	10,71,98,206
E Reimbursement of Tuition Fees	1,71,80,708	1,60,52,792
F Staff Welfare Expenses	6,30,000	3,45,387
G Employees' Retirement and Terminal Benefits (Pension, Gratuity, Leave Encashment) etc.	2,78,83,22,679	2,17,06,79,119
H Fees & Honorarium	42,66,325	72,30,723
I Leave Salary and Pension Contribution Payments	11,57,559	11,31,422
<b>Gross Total</b>	<b>5,84,12,53,109</b>	<b>5,01,09,17,173</b>

  
SECTION OFFICER (A/C)

  
JOINT REGISTRAR (FINANCE)

  
FINANCE OFFICER

**Schedule 15A - Employees Retirement & Terminal Benefits**

Amount in Rs.

Particulars	Pension	Gratuity	Leave Encashment	Total
Opening Balance (01.04.2024)	16,53,44,94,500	1,00,10,67,244	1,33,17,52,433	<b>18,86,73,14,177</b>
Addition : Capitalized value of Contributions Received from other Organizations	73,69,114	65,99,584	60,04,111	<b>1,99,72,809</b>
Total (a)	16,54,18,63,614	1,00,76,66,828	1,33,77,56,544	<b>18,88,72,86,986</b>
Less : Actual Payment during the Year 2024-25 (b)	1,01,62,59,597	9,09,43,449	7,98,82,874	<b>1,18,70,85,920</b>
Balance Available on 31.03.2025 [c] = (a-b)	15,52,56,04,017	91,67,23,379	1,25,78,73,670	<b>17,70,02,01,066</b>
Provision required on 31.03.25 as per Acturial Valuation (d)	17,76,41,52,281	1,05,90,21,263	1,40,92,42,983	<b>20,23,24,16,527</b>
<b>A. Provision to be made in 2024-25 (d-c)</b>	<b>2,23,85,48,264</b>	<b>14,22,97,884</b>	<b>15,13,69,313</b>	<b>2,53,22,15,461</b>
<b>B. Contribution to New Pension Scheme</b>				<b>19,03,99,087</b>
<b>C. Medical Reimbursement to Retired Employees</b>				<b>6,15,18,623</b>
<b>D. Travel to Hometown on Retirement</b>				<b>40,69,508</b>
<b>E. Deposit Linked Insurance Payment</b>				<b>1,20,000</b>
<b>Total (A+B+C+D+E)</b>				<b>2,78,83,22,679</b>

SECTION OFFICER (A/C)

JOINT REGISTRAR (FINANCE)

FINANCE OFFICER

**Schedule 16 – Academic Expenses**

Amount in Rs.

Particulars	Current Year	Previous Year
	2024-25	2023-24
1 Laboratory Running Expenses	74,63,332	78,28,219
2 Fieldwork / Participation in Conferences	22,37,440	11,23,115
3 Teaching Aids	5,55,075	9,78,032
4 Seminars / Workshops	4,63,137	6,84,169
5 Payment to Guest Faculty	13,14,535	17,53,500
6 Research Activities	10,000	16,500
7 Examination Expenses	1,15,64,825	1,57,24,348
8 Student Welfare Expenses	10,45,77,441	11,65,21,744
9 Scholarship/Stipend to Students	4,87,33,202	3,58,15,960
10 Journals & Publications	1,43,43,037	1,94,88,319
11 Convocation Expenses	1,66,097	1,49,624
12 Miscellaneous Academic Expenses	14,66,950	29,77,778
<b>Gross Total</b>	<b>19,28,95,071</b>	<b>20,30,61,308</b>

  
SECTION OFFICER (A/C)  
JOINT REGISTRAR (FINANCE)  
FINANCE OFFICER

# Schedule 17 – Administrative and General Expenses

Amount in Rs.

Particulars		Current Year 2024-25	Previous Year 2023-24
<b>A</b>	<b>Infrastructure</b>		
I)	Rent, Rates & Taxes	15,97,63,219	15,97,61,809
II)	Electricity Expenses	23,33,66,024	21,13,41,331
III)	Water Expenses	11,98,09,793	7,87,59,991
IV)	Security Expenses	13,98,55,703	13,20,01,982
V)	Generator Running Expenses	5,08,765	3,86,710
VI)	E-Governance	12,100	55,11,738
VII)	Rent of NAA Campus	-	-
<b>B</b>	<b>Communication</b>		
I)	Postage & Telegram	2,00,662	2,09,057
II)	Telephones & Fax	17,38,890	12,85,842
III)	Internet Connectivity Charges	9,34,966	50,028
<b>C</b>	<b>Others</b>		
I)	Printing and Stationery (consumption)	63,67,143	76,91,289
II)	Newspapers & Periodicals	2,06,746	3,75,095
III)	Entertainment Expenses	22,59,877	14,31,032
IV)	TA to Candidates	-	-
V)	Labour Charges, Daily Wages & Contract Labour	28,65,75,717	26,65,49,029
VI)	Local Conveyance	3,14,035	3,76,894
VII)	Conservancy Expenses	1,25,35,496	1,24,27,171
VIII)	Liveries	-	-
IX)	Photocopying Charges	4,31,607	2,84,026
X)	Subscriptions to Academic Institutions	14,19,386	3,49,478
XI)	TA to Members of Advisory Committes, etc.	13,24,122	36,49,790
XII)	Advertisement and Publicity	19,766	2,95,145
XIII)	Legal Expenses	37,35,898	14,06,451
XIV)	Contribution to VC Discretionary Fund, etc.	-	-
XV)	Annual day Celebration	-	-
XVI)	Other Miscellaneous Administrative Expenses	81,13,569	1,36,96,391
<b>Total</b>		<b>97,94,93,484</b>	<b>89,78,40,279</b>

SECTION OFFICER (A/C)

JOINT REGISTRAR (FINANCE)

FINANCE OFFICER




## Schedule 18 - Transportation Expenses

Amount in Rs.

Particulars	Current Year 2024-25	Previous Year 2023-24
1 Vehicles (owned by institution)		
a) Running Expenses	5,40,399	5,36,400
b) Repairs & Maintenance	2,12,915	4,23,153
c) Insurance Expenses	99,195	94,761
2 Vehicles taken on Rent/Lease		
a) Rent/Lease Expenses	-	-
3 Vehicle (Taxi) Hiring Expenses	91,446	18,952
<b>Total</b>	<b>9,43,955</b>	<b>10,73,266</b>

  
SECTION OFFICER (A/C)

  
JOINT REGISTRAR (FINANCE)

  
FINANCE OFFICER

## Schedule 19 – Repairs & Maintenance

Amount in Rs.

Particulars	Current Year 2024-25	Previous Year 2023-24
a) Cleaning Material & Services	31,19,534	38,87,469
b) Gardening	50,485	73,177
c) Maintenance of Buildings	24,67,478	19,61,377
d) Maintenance of Estate	2,42,32,372	1,46,67,775
e) Maintenance of Office Equipment	1,03,02,985	1,10,93,880
f) Maintenance of Computers	1,29,55,884	1,19,92,052
g) Maintenance of Furniture & Fixtures	4,68,265	7,67,627
h) Maintenance of Lab Equipments	30,59,617	38,25,330
i) Book Binding Charges	-	1,88,346
j) Maintenance of Tubewell & Water Supply	1,07,600	-
k) Maintenance of Audio Visual Equipments	26,196	33,458
<b>Gross Total</b>	<b>5,67,90,416</b>	<b>4,84,90,491</b>

  
SECTION OFFICER (A/C)

  
JOINT REGISTRAR (FINANCE)

  
FINANCE OFFICER


## Schedule 20 - Finance Costs

Amount in Rs.

Particulars	Current Year 2024-25	Previous Year 2023-24
a) Bank Charges	18,55,476	21,87,027
b) Others (specify)		
<b>Total</b>	<b>18,55,476</b>	<b>21,87,027</b>

  
SECTION OFFICER (A/C)

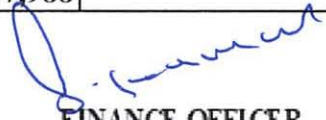
  
JOINT REGISTRAR (FINANCE)

  
FINANCE OFFICER

**Schedule 21 - Other Expenses**

Amount in Rs.

Particulars	Current Year	Previous Year
	2024-25	2023-24
a) Provision for Bad and Doubtful Debts/Advances	-	-
b) Irrecoverable Balances Written - off	-	-
c) Grants/Subsidies to other institutions / organizations	-	-
d) Others (specify)	-	-
i.) Loss on Sale/Disposal of Assets	-	-
ii) Other Miscellaneous Administrative Expenses	7,07,988	5,67,943
<b>Total</b>	<b>7,07,988</b>	<b>5,67,943</b>

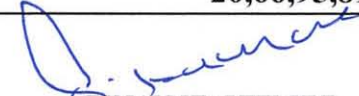
  
SECTION OFFICER (A/C)  
JOINT REGISTRAR (FINANCE)  
FINANCE OFFICER



**Schedule 22 – Prior Period Expenses**

Amount in Rs.

Particulars	Current Year 2024-25	Previous Year 2023-24
1. Establishment Expenses	-	13,32,570
2. Academic Expenses	1,34,17,481	16,34,98,730
3. Administrative Expenses	1,42,66,210	3,59,06,421
4. Transportation Expenses	42,976	-
5. Repair & Maintenance Expenses	14,00,876	59,58,176
<b>Total</b>	<b>2,91,27,543</b>	<b>20,66,95,897</b>

  
SECTION OFFICER (A/C)  
JOINT REGISTRAR (FINANCE)  
FINANCE OFFICER

**SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE YEAR  
ENDED 31 MARCH 2025**



# JAWAHARLAL NEHRU UNIVERSITY

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## SCHEDULE: 23:

### SIGNIFICANT ACCOUNTING POLICIES

#### 1. BASIS FOR PREPARATION OF ACCOUNTS

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

#### 2. REVENUE RECOGNITION

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

#### 3. FIXED ASSETS AND DEPRECIATION

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

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

**Tangible Assets**

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

**Intangible Assets (Amortization)**

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

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



- 3.8 Assets the individual value of each of which is Rs. 2000 or less (except Library Books) are treated from 1.4.2010 as Small Value Assets, 100% depreciation is provided in respect of such assets at the time of their acquisition. However physical accounting and control are continued by the holders of such assets.
4. **INTANGIBLE ASSETS**
- 4.1 **PATENTS:** The expenditure incurred from time to time (application fees, legal expenses, etc.) for obtaining Patents is temporarily capitalized and shown as a distinct head in the Balance Sheet. If applications for patents are rejected the cumulative expenditure incurred on the particular patent is written off to the Income & Expenditure Account in the year the application is rejected. The expenditure on Patents granted is written off over a life of 9 years on a conservative basis.
- 4.2 **ELECTRONIC JOURNALS (E-Journals):** Electronic Journals (E-Journals) are separated from Library Books given the limited benefit that could be derived from the online access provided. Though E-journals are not in a tangible form, they are temporarily capitalized given the magnitude of expenditure and the benefit derived in terms of perpetual knowledge acquired by the Academic and Research Staff; Depreciation is provided in respect of E-journals at a higher rate of 40% as against depreciation of 10% provided in respect of Library Books.
- 4.3 **COMPUTER SOFTWARE:** Expenditure on the acquisition of software has been separated from computers and peripherals, as apart from being intangible assets, the rate of obsolescence in respect of these is very high. Depreciation is provided in respect of software at a higher rate of 40% as against depreciation of 20% provided in respect of Computers & Peripherals.
- 4.4 **SUBSCRIPTION OF JOURNALS:** The subscriptions for more than one Journal in a single payment for one year or less for which subscription periods are differently overlapped with the current year are booked as current year expenditure.
5. **STOCKS:**  
Expenditure on the purchase of chemicals, glassware, publications, and other stores is accounted as revenue expenditure, except that the value of closing stocks held on 31<sup>st</sup> March is set up as inventories by reducing the corresponding Revenue Expenditure based on information obtained from Schools and Departments.
6. **RETIREMENT BENEFITS**  
Retirement benefits i.e., pension, gratuity, and leave encashment are provided based on actuarial valuation. Capitalized Value of pension and gratuity received from previous employers of the University employees, who have been absorbed in the University, is credited to the respective Provision Accounts. The pension contribution received in respect of JNU employees on deputation is also credited to the Provision for Pension Account.

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

## 7. **INVESTMENTS**

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

## 8. **Earmarked / Endowment Funds**

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

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

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



interest on investments (Current Assets). View of the substantial balance in the Corpus Fund is shown distinctly in the Balance Sheet, as per past practice

8.2 **Academic Development Fund**

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

8.3 **House Building Advances Fund**

A revolving fund to pay interest-bearing advances to the officers & staff for House Building.

8.4 **Nippon Foundation Fund**

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

8.5 **UGC-JRF Fund**

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

8.6 **Conveyance Fund**

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

8.7 **Exim Bank Library Fund**

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

8.8 **Centre of Applied Human Genetics fund**

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

8.9 **Rajiv Gandhi National Fellowship Fund**

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

8.10 **Alumni Endowment Fund**

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

8.11 **Endowment Funds**

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

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

9. **GOVERNMENT AND UGC GRANTS**

- 9.1 Government Grants and UGC grants are accounted for on a realization basis. However, where a sanction for the release of a grant of the financial year is received before 31<sup>st</sup> March and the grant is received in the next financial year, the grant is accounted on the accrual basis and an equal amount is shown as recoverable from the Grantor.
- 9.2 To the extent utilized towards capital expenditure, (on an accrual basis) government grants and grants from UGC are transferred to the Capital Fund.
- 9.3 Government and UGC grants for meeting Revenue Expenditure (on an accrual basis) are treated, to the extent utilized, as income of the year in which they are realized.



9.4 Unutilized grants (including advances paid out of such grants) are carried forward and exhibited as a liability in the Balance Sheet.

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

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

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

**11. SPONSORED PROJECTS**

- 11.1 In respect of ongoing Sponsored Projects, the amounts received from sponsors are credited to the head "Current Liabilities and Provisions –Current Liabilities –Other Liabilities –Receipts against ongoing sponsored projects." As and when expenditure is incurred /advances are paid against such projects, or the concerned project account is debited with allocated overhead charges, the liability account is debited.
- 11.2 In addition to the Earmarked Fund for the Junior Research Fellowships funded by the University Grants Commission, Fellowships and Scholarships are also sponsored by various organizations. These are accounted for in the same way as Sponsored Projects except that the expenditure generally is only on the disbursement of Fellowships and Scholarships, which may include allowances for contingent expenditure by the Fellows and scholars.
- 11.3 The University itself also awards Fellowships and Scholarships, which are accounted as Academic expenses of the University.

**12. INCOME TAX**

The income of the University is exempted from Income Tax under Section 10(23c) of the Income Tax Act.

  
Section Officer (A/c)

  
Joint Registrar (Finance)

  
Finance Officer

## **SCHEDULE: 24:**

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

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

- 1.1** As of 31.03.2025, 169 (Previous Year 179) Court Cases were filed against JNU, by former/present employees of JNU, tenants, and contractors, and arbitration cases with contractors were pending for decisions. The suits filed by employees pertained to establishment-related matters, such as promotions, increments, pay scales, and termination. The quantum of the claims is not ascertainable.
- 1.2** Letters of Credit opened by the Bank on behalf of JNU and outstanding as of 31.03.25 – 62.54 Lakhs (Previous year Rs.86.60 Lakhs).
- 1.3** The matter relating to cases that the JNU Committee reviewed, set up to examine the cases of faculty members for counting their past services for the Career Advance Scheme, is pending clarification from the Ministry of Education.

#### **2. CAPITAL COMMITMENTS**

The Value of contracts remaining to be executed on the Capital Account and not provided for (Net of Advances) amounted to Rs. 497.66 Crores as of 31.03.25 (Previous year Rs. 17.59 Crores).

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

- 3.1** Additions in 2024-25 to Fixed Assets in Schedule 4 include Assets purchased out of Capital/Scheme Grants & University Funds (Rs.29,85,74,500/-), Sponsored Fellowships/Projects (Rs. 18,75,232/-), and Library Books and other assets of the value of (Rs.2,61,587/-) gifted to the University. The Assets have been set up by credit to the Capital Fund.
- 3.2** Fixed assets as set out in Schedule 4 do not include assets purchased out of funds of sponsored projects, held and used by the University, as project contracts include stipulations that all such assets purchased out of project funds will remain the property of the sponsors.

The details of such assets are:

Assets	Original Cost as on 1.4.2024 Rs.	Additions during the year Rs	Total Rs.	Depreciation Opening Balance	Notional Depreciation for the Year Rs.	Total Depreciation	Total Book value on 31.3.2025 Rs.
Laboratory Equipment	1,13,42,37,708	3,94,73,795	1,17,37,11,503	79,71,89,611	9,38,96,920	89,10,86,531	28,26,24,972
Computers	2,89,62,551	12,45,159	3,02,07,710	2,89,62,550	12,45,159	3,02,07,709	1
Electricals & Other Equipment	1,54,45,300	-	1,54,45,300	30,27,654	7,72,265	37,99,919	1,16,45,381

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

- 1. Patents** - An accounting policy for expenditure on Patents was introduced during 2011-12. The expenditure incurred on Patents granted during the years 2008-09 and 2010-11, and the expenditure on the applications for Patents pending as of 31.03.11, was set up in the accounts of 2011-12, by credit to Capital Fund. The expenditure incurred from FY 2013-14 to FY 2023-24 has been directly debited to the head. Amortization on Patents is, however, created as part of Other Expenses. Amortization on patents during the year 2023-24, amounting to Rs. 1,28,195/-, forms part of Other Expenses and not the Depreciation in Income & Expenditure A/c.

The university has secured 14 patents across various sponsored projects during FY 2022-23 to 2024-25, showcasing its dedication to research and innovation. These patents are funded directly from project budgets.

- 2. Grants-** The University has adopted the Single Treasury Account (TSA) system from FY 2020-21. The TSA system for Autonomous Bodies (AB) is intended to facilitate the release of Government Grants to Autonomous Bodies just in time and



avoid parking of funds with ABs. This would also avoid cash transfers in a lump sum and facilitate drawdown from the government. Accounts as and when required. The University presently has five Accounts/Cash Books under the TSA system.

3. **Deposit Liabilities** – The amount outstanding as Earnest Money Deposits & Security Deposits of Rs. 5,39,383/-towards unclaimed deposits, before the Financial Year 2021-22 was transferred to Revenue Account and accounted as Miscellaneous Income in the year 2023-24.
4. **Nippon Foundation Fund-** In 2013-14, the fund's accounting policy changed: until September 23, 2013, the entire corpus was invested in Bahrain, with USD 250,000 earning and reinvesting interest, and USD 750,000 transferring interest quarterly to JNU's SBI account for student fellowships. On September 24, 2013, USD 300,000 was transferred to JNU's SBI account (equivalent to Rs.1,86,94,500), and USD 812,476.29 (including USD 112,476.79 interest) remained in a Bahrain fixed deposit. The Rs. 1,86,94,500, along with Rs. 13,05,500 from savings, was converted into three term deposits (Rs. 70 lakh, Rs. 70 lakh, Rs. 60 lakh), with quarterly interest credited to the savings account for fellowship disbursements.
5. **Retirement Benefits-** As per UGC guidelines during the Year 2012-13, the Retirement benefits and Establishment expenditure paid against Plan posts have been debited to Plan grants only. Pension, Gratuity & Leave Encashment benefits are governed by the rules of the Government of India/Payment of Gratuity Act./University Rules.
6. **CURRENT ASSETS, LOANS, AND ADVANCES**  
In the opinion of the Management, the current assets, loans, and advances have a value on realization in the ordinary course, equal at least to the aggregate amount shown in the Balance Sheet.
  - 6.1. Due to the non-availability of Funds at a particular time and to discharge unavoidable committed liabilities the University makes temporary arrangements and transfers funds from one A/c to another A/c the same is recouped on receipt of the Grant from UGC. The transfer of funds that could not be recouped due to the non-receipt of Grants from UGC is reflected in the Balance Sheet under Current Assets Loan Advance as well as under Current Liabilities.
7. The details of balances in Saving Bank Accounts, Current Accounts (Pensions), and Fixed deposit accounts with Banks are enclosed as Annexure 'A' to Schedule 6. Four Bank Accounts were also opened in the SBI JNU Branch for online fee collection.
8. Previous year's figures have been regrouped wherever necessary.

9. Figures in the Final Accounts have been rounded off to the nearest rupee.
10. Schedules 1 to 21 and Receipts & Payments A/c are annexed to form an integral part of the Balance Sheet as of 31 March 2025 and the Income & Expenditure account for the year ended on that date.
11. Entries have been passed to ensure that the balance in the Capital/Schemes Account reflects the balance in the corresponding investments/savings bank account at year-end.
12. The Delhi Development Authority (DDA) has not yet issued the land allotment letter in favor of the University despite providing relevant details/documents to DDA.
13. The Atal Incubation Centre (AIC) – JNUFI, a special purpose vehicle under Section 8 of the Companies Act has been established at JNU Campus.
14. As the Provident Fund Accounts and the New Pension Scheme Account are owned by the members of those funds and not by the University, these accounts were separated from the University's Accounts from 2004-05. However, a Receipts & Payments Account, an Income & Expenditure Account (on an Accrual basis), and a Balance Sheet of the Provident Fund Accounts as well as the New Pension Scheme for the year 2024-25 have been attached to the University Accounts. A large portion of the New Pension Scheme funds (Rs. 130.89 Crores) in respect of 1063 employees who have been allotted PRA Numbers has been transferred up to 31.03.2025 to National Securities Depository Limited (NSDL) – Central Recordkeeping Agency (CRA).
15. The University has adopted the Revised Formats of Accounts for Financial Reporting from Financial Year 2014-15 based on the recommendation of MHRD vide letter No. 29-4/2012-IFD dated 17<sup>th</sup> April 2015.



**Section Officer (A/c)**



**Joint Registrar (Finance)**



**Finance Officer**



**JAWAHARLAL NEHRU UNIVERSITY**  
**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2025**

Receipts		Current Year	Previous Year	Payments		Current Year	Previous Year
I.	Opening Balances			I.	Expenditures:		
	a) Cash in hand	4,89,616	3,45,816		a) Establishment	50,67,31,909	53,98,33,171
	b) Bank Balances				b) Academic	18,75,13,476	18,70,39,654
	- in Current Accounts	9,01,66,806	8,37,86,983		c) Administrative	94,22,51,391	81,77,75,295
	- in Savings Accounts	1,55,53,90,142	1,44,94,38,199		d) Transportation Expenses	8,30,605	8,69,656
II.	Grants Received	6,05,74,38,827	6,16,15,24,294		e) Repairs and Maintenance	5,46,88,471	4,47,47,026
III.	Academic Receipts	8,57,44,262	4,93,39,137		f) Finance Cost	18,55,476	21,87,027
IV.	Receipts against Earmarked /Endowments Funds	37,88,32,868	58,79,98,125		g) Prior Period Expenses	2,91,27,543	20,35,06,538
V.	Receipts against Sponsored Projects/ Schemes	53,22,04,882	43,53,84,738		h) Other Expenses	5,79,792	4,39,747
VI.	Receipts against Sponsored Fellowships / Scholarships	13,45,69,272	9,95,67,875		II. Payments against Earmarked / Endowment Funds	3,54,09,798	14,99,03,803
VII.	Income from Investments	5,38,08,161	1,02,49,881		III. Payments against Sponsored Projects /Schemes	47,48,59,755	55,03,74,961
VIII.	Interest Received	44,80,360	54,63,032		IV. Payments against Sponsored Fellowships / Scholarships	11,23,14,131	10,58,84,053
IX.	Investments	1,66,87,68,483	3,03,66,01,470		V. Investments	2,12,65,30,190	3,50,72,68,085
X.	Term Deposits with Scheduled Banks	10,69,97,78,945	10,25,68,46,577		VI. Term Deposits with Scheduled Banks	10,76,51,68,950	10,24,98,46,350
XI.	Other Income	5,93,88,332	8,43,71,377		VII. Expenditure on Fixed Assets & Capital work-in progress	8,02,56,723	10,37,96,167
XII.	Deposits and Advances	45,84,60,210	32,96,26,913		VIII. Other Payments including Statutory Payments	4,02,12,24,090	3,17,46,23,012
XIII.	Misc. Receipts including Statutory Receipts	83,13,32,389	78,18,90,501		IX. Grants Refunded	3,39,15,335	75,61,02,196
XIV.	Other Receipts [Current Assets(Receivables)]	20,45,63,430	28,03,65,293		X. Deposits & Advances	67,32,44,781	35,82,40,382
Total		22,81,54,16,983	23,65,28,00,211	Total		22,81,54,16,983	23,65,28,00,211

SECTION OFFICER (A/C)

JOINT REGISTRAR (FINANCE)

FINANCE OFFICER

**PROVIDENT FUND ACCOUNT**  
Balance Sheet as at March 31, 2025

Amount in Rs.

Amount 31-Mar-24	Liability	Amount 31-Mar-25	Amount 31-Mar-24	Assets	Amount 31-Mar-25
	<b><u>GPF</u></b>			<b><u>Investment</u></b>	
	Opening Balance 1,46,97,54,061			Investment as at 31/03/2024 1,50,49,21,972	
	Less: Subscription for March 2024 1,31,16,304			Add: Investment during the year 35,00,00,000	
	1,45,66,37,757		1,504,921,972	Less: Investment encashed during the year 38,87,50,000	1,46,61,71,972
	Add: Subscription in the year 17,07,00,451				
	Add: Subscription for March 2025 1,26,87,610			<b><u>Interest accrued but not due</u></b>	
1,46,97,54,061	Add: Interest credited 9,55,48,726			Accrued interest as on 31.03.2024 22,11,11,030	
	Less: Advance/withdrawal 31,46,91,763	1,42,08,82,781		Add: Interest accrued during the year 4,65,49,145	
			221,111,030	Less: Interest Accrued on March 2024 3,89,08,785	22,87,51,390
	<b><u>CPF</u></b>				
	Opening Balance 16,76,73,042			Subscription due for March 2025	
	Less: Subscription for March 2024 11,87,085			GPF 1,26,87,610	
	16,64,85,957		14,819,759	CPF 10,38,282	
	Add: Subscription in the year 1,38,92,308			UC 4,40,830	1,41,66,722
	Add: Subscription for March 2025 10,38,282				
	Add: Interest credited 99,01,200		294,48,514	<b><u>Auto Sweep Investments</u></b>	
16,76,73,042	Less: Advance/withdrawal 4,10,49,933	15,02,67,814		- Tax recovered on interest pending refund from Income Tax Deptt. 1,92,49,313	-
				10,724,675 Less: Tax Received 21,26,578	1,71,22,735
	<b><u>University Contribution</u></b>			14,770,763 Receivable from Maintenance A/c	
	Opening Balance 12,47,78,256				
	Less: Contribution for March 2024 5,16,370			<b><u>Cash in Hand</u></b>	-
	12,42,61,886			- <b><u>Bank Balances</u></b>	-
	Add: Contribution in the year 58,66,227			SBI JNU Branch-I 12,93,96,086	
	Add: Contribution for March 2025 4,40,830			SBI JNU Branch-II 7,46,621	
	Add: Interest credited 85,27,244			ICICI Bank 170,66,748	14,72,09,455
12,47,78,256	Less: Advance/withdrawal 1,10,32,332	12,80,63,855	82,274,350		
94,41,281	Gratuity CVP etc. received in PF A/c - transferable to Maintenance A/c	114,60,807			
	<b><u>Interest Reserve</u></b>				
	Opening Balance 10,64,24,423				
10,64,24,423	Less: Excess of Expenditure over Income 5,63,22,794	16,27,47,217			
1,87,80,71,063	<b>Total</b>	1,87,34,22,474	1,87,80,71,063	<b>Total</b>	1,87,34,22,274

SECTION OFFICER (A/C)

JOINT REGISTRAR (FINANCE)

FINANCE OFFICER


**PROVIDENT FUND ACCOUNT**  
**Income and Expenditure Account for the Year Ended 31/03/2025**

Amount in Rs.

Amount 31-Mar-24	Expenditure	Amount 31-Mar-25	Amount 31-Mar-24	Income	Amount 31-Mar-25
16,04,010	Bank Charges	1,003		Interest earned on Investment and auto sweeps	16,02,81,884
	<b>Interest Credited to:</b>			Add: Interest accrued on March 2025	4,65,49,145
10,00,56,259	GPF Account	9,55,48,726		Add: TDS deducted on Cumulative Interest	23,78,723
96,22,224	CPF Account	99,01,200	16,90,13,325	Less: Less: Interest accrued for March 2024	3,89,08,785
63,03,309	University Contribution	85,27,244			
5,14,27,523	Excess of Income over Expenditure	5,63,22,794		Deficit (Excess of Expenditure over income)	-
<b>16,90,13,325</b>	<b>Total</b>	<b>17,03,00,967</b>	<b>16,90,13,325</b>	<b>Total</b>	<b>17,03,00,967</b>

  
SECTION OFFICER (A/C)

  
JOINT REGISTRAR (FINANCE)

  
FINANCE OFFICER

**PROVIDENT FUND ACCOUNT**  
**Receipts and Payments Accounts for the Financial Year 2024-25**

Amount in Rs.

Previous Year	Receipts	Current Year	Previous Year	Payments	Current Year
	<b>Opening Balance as on 01.04.2024</b>		<b>27,79,25,135</b>	GPF Adv./Withdrawal	<b>31,46,91,763</b>
	SBI JNU Branch- I 7,99,40,665		<b>1,40,23,289</b>	CPF Adv./Withdrawal	<b>3,81,49,735</b>
	SBI JNU Branch- II 7,26,839		-	University Contribution	<b>1,10,32,332</b>
<b>1,63,65,603</b>	ICICI Bank 16,06,846	<b>8,22,74,350</b>	<b>16,04,010</b>	Bank Charges	<b>1,003</b>
<b>25,18,159</b>	Auto Sweep as on 31.03.2024	<b>2,94,48,514</b>	<b>41,50,01,000</b>	Investment during the year	<b>35,00,00,000</b>
	GPF Subscriptions 16,67,82,570		<b>2,94,48,514</b>	Auto Sweep Balance as on 31.03.2025	
	CPF Subscriptions 1,38,92,308		<b>45,34,497</b>	TDS deducted on Auto Sweep/Interest	<b>61,45,915</b>
<b>20,49,68,885</b>	University Contribution 58,66,227	<b>18,65,41,105</b>	-	Gratuity CVP etc.received in PF A/C - transferable to Maintenance A/c	<b>17,52,573</b>
<b>39,72,45,000</b>	Investment Encashed	<b>38,87,50,000</b>		<b>Closing Balance as on 31.03.2025</b>	
	Interest on investment 16,00,26,463.00			SBI JNU Branch- I 12,93,96,086	
<b>20,04,53,534</b>	Interest on Auto Sweep 2,55,420.52	<b>16,02,81,884</b>	<b>8,22,74,350</b>	SBI JNU Branch- II 7,46,621	
	Income Tax Received	<b>1,68,97,341</b>		ICICI Bank 1,70,66,948	<b>14,72,09,655</b>
<b>32,59,614</b>	Gratuity CVP etc.received in PF A/c - transferable to Maintenance A/c	<b>47,89,782</b>			
<b>82,48,10,795</b>	<b>Total</b>	<b>86,89,82,976</b>	<b>82,48,10,795</b>	<b>Total</b>	<b>86,89,82,976</b>

  
SECTION OFFICER (A/C)

  
JOINT REGISTRAR (FINANCE)

  
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**NPS Tier - I Account**  
**Balance Sheet as at March 31, 2025**

Amount in Rs.

Amount 31-Mar-24	Liability	Amount 31-Mar-25	Amount 31-Mar-24	Assets	Amount 31-Mar-25
	<b>NPS Tier-I Account</b>			<b>NPS Tier-I Account</b>	
	Opening Balance 6.04,368			- Subscription due for March 2024 -	
	Less: Sub+UC for March 2024 -			Auto Sweep A/c : Opening Balance 92,23,358	
	6.04,368			Less: Sweep Debited -	
	Add: Sub+UC during the year -			92,23,358	
	Add: Interest Credited to subscriber A/cs -		92,23,358	Add:- Intrest on Auto Sweep re-invested -	92,23,358
	6.04,368				
	Less: Transfer to NSDL -		1,00,082	Interest Accrued on Auto Sweep as on 31.03.2025	1,10,088
6,04,368	Add: Sub+UC for March 2024 -	6,04,368		Tax recoverd on interest pending refund from Income Tax Deptt.	10,007
	Excess of Income Over Expenditure				
	Balance as on 31.03.2024 1,18,01,069		30,81,997	Closing Balance as on 31.03.2025	38,20,398
1,18,01,069	Add: During the year 7.58.414	1,25,59,483			
1,24,05,437	<b>Total</b>	1,31,63,851	1,24,05,437	<b>Total</b>	1,31,63,851

  
SECTION OFFICER (A/C)

  
JOINT REGISTRAR (FINANCE)

  
FINANCE OFFICER



NPS Tier - I Account

**Income and Expenditure Account for the Financial Year 2024-25**

Amount in Rs.

Amount 31-Mar-24	Expenditure	Amount 31-Mar-25	Amount 31-Mar-24	Income	Amount 31-Mar-25
	- Bank Charges	118		Interest earned on saving and Auto Sweep Account	7,38,519
7,09,092	Excess of Income over Expenditure	7,58,414	7,09,092	Add: Interest Accrued on Sweep Account as on 31/03/2025	1,10,088
				Add: TDS deducted on Auto Sweep/Interest	10,007
					8,58,614
				Less: Interest Accrued 31/03/2024	1,00,082
					7,58,532
7,09,092	Total	7,58,532	7,09,092	Total	7,58,532

  
SECTION OFFICER (A/C)

  
JOINT REGISTRAR (FINANCE)

  
FINANCE OFFICER

**NPS Tier - I Account**

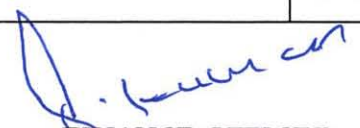
**Receipt and Payments Account for the Financial Year 2024-25**

Amount in Rs.

Previous Year	Receipt	Current Year	Previous Year	Payments	Current Year
23,74,377	Opening Balance as on 01/04/2024	30,81,997	0	Bank Charges	118.00
92,23,358	Auto Sweep as on 31/03/2024	92,23,358	92,23,358	Auto Sweep Investments	92,23,358
69,127	Interest credited in Operative Saving Account	1,06,919	30,81,997	Closing Balance as on 31/03/2025	38,20,398
-	- Tax Received				
6,38,493	Interest on Auto Sweep Investments	6,31,600			
1,23,05,355	<b>Total</b>	1,30,43,874	1,23,05,355	<b>Total</b>	1,30,43,874

  
SECTION OFFICER (A/C)

  
JOINT REGISTRAR (FINANCE)

  
FINANCE OFFICER

# **Audit of the Accounts**

**Separate Audit Report on the accounts of Jawahar Lal Nehru University, New Delhi for  
the year ended 31 March 2025**

**A. Balance Sheet**

**A.1 Sources of Fund**

**A.1.1 Designated Earmarked/ Endowment Fund (Schedule 2)-Rs. 256.03 crore**

The closing balance under the University Corpus Fund includes an amount of Rs. 95.53 crore. As per Schedule 23 – Significant Accounting Policies (8.1) of the University, the sources of income credited to this fund include recognition/affiliation fees received from colleges and other academic institutions, the University's share of consultancy fees and contributions from research projects, along with matching contributions from the University Grants Commission, which were received only up to the financial year 2006-07. Contrary to this policy, an amount of Rs.10.75 crore comprising Enrolment Fee (Rs.2.44 crore), Registration Fee (Rs.1.44 crore), and Degree Verification/Migration/Transcript Fee (Rs.6.87 crore) which are classified as revenue receipts under the Uniform Format of Accounts and therefore should have been accounted as income of the University was inappropriately credited to the Corpus Fund during the year. This has resulted in understatement of both income and Capital Fund and overstatement of the Designated Earmarked/Endowment Fund by Rs.10.75 crore.

**B. General**

**B.1** An amount of Rs.1.32 crore has been depicted under assets as on 31.03.2025 including investments, accrued interest, TDS recoverable and balances in savings bank accounts in the NPS Balance Sheet against which liability of Rs. 6.04 lakh has been shown. Since this money belongs to the subscriber, necessary disclosure of the same should have been made in the Notes to Accounts of JNU accounts. Further proper reconciliation of the Assets and Liabilities depicted in the NPS Balance Sheet should be done by JNU and necessary action taken as per NPS Rules and directions of Government/PFRDA.

**B.2** As per annual accounts opening balance of Capital work-in-progress was depicted as Rs. 89.06 crore but the work-wise detail of these was not furnished to Audit. Further the closing balance of Capital work-in-progress as per annual accounts was Rs. 96.04 crore whereas as per the information furnished by Engineering Wing of JNU works of Rs. 28.08 crore are under progress as on 31st March 2025. The difference of Rs. 67.96 crore was not reconciled and clarified to Audit. In the absence of which Audit could not verify the same.

**C. Management letter:** Deficiencies which have not been included in this Separate Audit Report have been brought to the notice of the Management through a Management Letter issued separately for remedial/corrective action

**D. Assessment of Internal Controls**

**(i) Adequacy of internal control system:** The internal control system of the University needs to be strengthened in following areas:

- Follow up action on the Bank Reconciliation Statements. An amount of Rs. 39.17 crore lakh represents amount credited by bank but not taken in cash book. Thus, amount of Rs. 39.17 crore has remained out of accounts. Some amounts are very old and existed since 2016.
- The response of the management to statutory audit objections is not effective as 57 external audit paras for the period from 2003-04 to 2022-23 were outstanding as on 31.03.2025.
- Non closing of cashbook RBI Capital Asset Account No. 10671301063, RBI Salary and RBI Recurring Cash Book at the year end.

**(ii) Adequacy of internal audit system:**

Internal audit of JNU has been conducted by its own internal wing up to 2024-25.

- During the year 2024-2025, 25 units were planned out of which internal audit of 19 units has been conducted.



- Follow up of internal audit paras is inadequate as 481 internal audit paras were outstanding as on 31.03.2025.

**(iii) System of physical verification of fixed assets**

- The physical verification of Fixed Assets including library books and journals was conducted upto 2024-25. However the physical verification report of closing balance of the Fixed Assets as on 31 March 2025 was provided to Audit in respect of central store only. As per annual accounts fixed assets amounting to Rs. 275.13 crore exists excluding library books and journals. In the absence of the all the Physical verification reports Audit could not verify the existence of these assets.

- The sample physical verification of books and publications was conducted up to 2024-25.

**(iv) System of physical verification of inventory:**

Physical verification of inventory like stationery and consumable items was conducted up to 31.03.2025.

**(v) Regularity in payment of statutory dues**

As per accounts, no payments for over six months in respect of statutory dues were outstanding as on 31.03.2025.

**E. Grant-in-Aid**

As per accounts during 2024-25, JNU received Grants-in-aid of Rs. 605.42 crore (Non-recurring: Rs. 26.18 crore, non-recurring prior period – Rs. 1.28 crore and Recurring: Rs. 577.96 crore). It had an opening balance of non-recurring grant of Rs. 43.26 crore. Out of the total available funds of Rs. 648.68 crore, it utilized Rs. 624.14 crore (Non-recurring: Rs. 29.86 crore and Recurring: Rs. 594.28 crore), and Grant of Rs. 3.07 crore (Non-recurring: Rs. 0.26 crore and Recurring: Rs. 2.81 crore) was refunded/lapsed during the year leaving a closing balance of Rs. 21.47 crore as on 31<sup>st</sup> March 2025.



**Reply to the Separate Audit Report on the accounts of Jawahar Lal Nehru University,  
New Delhi for the year ended 31 March 2025**

**A. Balance Sheet**

**A.1 Sources of Fund**

**A.1.1 Designated Earmarked/ Endowment Fund (Schedule 2)-Rs. 256.03 crore**

The closing balance under the University Corpus Fund includes an amount of Rs. 95.53 crore. As per Schedule 23 – Significant Accounting Policies (8.1) of the University, the sources of income credited to this fund include recognition/affiliation fees received from colleges and other academic institutions, the University's share of consultancy fees and contributions from research projects, along with matching contributions from the University Grants Commission, which were received only up to the financial year 2006–07. Contrary to this policy, an amount of Rs.10.75 crore comprising Enrolment Fee (Rs.2.44 crore), Registration Fee (Rs.1.44 crore), and Degree Verification/Migration/Transcript Fee (Rs.6.87 crore) which are classified as revenue receipts under the Uniform Format of Accounts and therefore should have been accounted as income of the University was inappropriately credited to the Corpus Fund during the year. This has resulted in understatement of both income and Capital Fund and overstatement of the Designated Earmarked/Endowment Fund by Rs. 10.75 crore.

***Reply of the University:***

*The observation regarding the misclassification of receipts under the Corpus Fund is not correct. The Executive Council Resolutions dated 18 March 1998 and 5 November 1998 formally sanctioned the establishment of the Corpus Fund, which was duly endorsed by the University Grants Commission (UGC). Under the UGC's resource mobilization incentive scheme, matching contributions were extended during the X and XI Plan periods (2003–04 to 2010–11).*

*As per Para 5.15 of the EC resolution mentioned above, the sources of income for the Corpus Fund include contributions from recognized institutions, royalties, consultancy fees, etc. The receipts amounting to ₹10.75 crore (Enrolment, Registration, and Degree Verification/Migration/Transcript Fees) were received from affiliated recognized institutions and therefore fall squarely within the defined sources.*

*Accordingly, the accounting treatment is in line with the sanctioned policy, and there is no understatement of Income or Capital Fund, nor any overstatement of the Designated Earmarked/Endowment Fund*

**B. General**

**B.1** An amount of Rs.1.32 crore has been depicted under assets as on 31.03.2025 including investments, accrued interest, TDS recoverable and balances in savings bank accounts.

However, as per the examination of relevant records and confirmations, only an amount of Rs. 6.04 lakh pertains to actual liabilities against these investments. Since this liability is not payable to any party and does not represent a valid claim, it should be treated as income in the accounts of the University. The non-recognition of this amount as income has resulted in the understatement of the Capital Fund as well as Current Assets of the University by Rs1.26 crore.

*Reply of the University:*

*The Audit observation has been noted for compliance.*

**B.2** As per annual accounts opening balance of Capital work-in-progress was depicted as Rs. 89.06 crore but the work-wise detail of these was not furnished to Audit. Further the closing balance of Capital work-in-progress as per annual accounts was Rs. 96.04 crore whereas as per the information furnished by Engineering Wing of JNU works of Rs. 28.08 crore are under progress as on 31st March 2025. The difference of Rs. 67.96 crore was not reconciled and clarified to Audit. In the absence of which Audit could not verify the same.

*Reply of the University:*

*The University has rectified the CWIP of the net value of Rs. 75,30,162/- (Dr. 1,93,55,000/- and Cr. 2,68,85,162) in the FY 2024-25. The Audit observation has been noted for compliance, and the task to reconcile the records of the Engineering Branch with the Accounts Department will continue in FY 2025-26.*

**C. Management letter:** Deficiencies which have not been included in this Separate Audit Report have been brought to the notice of the Management through a Management Letter issued separately for remedial/corrective action

**D. Assessment of Internal Controls**

**(i) Adequacy of internal control system:** The internal control system of the University needs to be strengthened in following areas:

- Follow up action on the Bank Reconciliation Statements. An amount of Rs. 39.17 crore lakh represents amount credited by bank but not taken in cash book. Thus, amount of Rs. 39.17 crore has remained out of accounts. Some amounts are very old and existed since 2016.
- The response of the management to statutory audit objections is not effective as 57 external audit paras for the period from 2003-04 to 2022-23 were outstanding as on 31.03.2025.
- Non-closing of cashbook RBI Capital Asset Account No. 10671301063, RBI Salary and RBI Recurring Cash Book at the year-end.

***Reply of the University:***

*The Internal Audit has already issued reminders to the respective units for submitting compliance reports on the outstanding paragraphs, so these can be settled.*

**(ii) Adequacy of internal audit system:**

Internal audit of JNU has been conducted by its own internal wing up to 2024-25.

- During the year 2024-2025, 25 units were planned out of which internal audit of 19 units has been conducted.
- Follow up of internal audit paras is inadequate as 481 internal audit paras were outstanding as on 31.03.2025.

***Reply of the University:***

*During FY 2024-25, 25 units were planned for audit; however, only 19 units were covered due to staff shortage in the Internal Audit II & III Sections.*

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

**(iii) System of physical verification of fixed assets**

- The physical verification of Fixed Assets including library books and journals was conducted upto 2024-25. However the physical verification report of closing balance of the Fixed Assets as on 31 March 2025 was provided to Audit in respect of central store only. As per annual accounts fixed assets amounting to Rs. 275.13 crore exists excluding library books and journals. In the absence of the all the Physical verification reports Audit could not verify the existence of these assets.
- The sample physical verification of books and publications was conducted up to 2024-25.

***Reply of the University:***

*The Internal Audit has already issued reminders to the respective units for submitting the physical verification reports, the same will be shown to the next audit.*

*No Comments.*



**(iv) System of physical verification of inventory:**

Physical verification of inventory, like stationery and consumable items, was conducted up to 31.03.2025.

*Reply of the University:*

*No Comments.*

**(v) Regularity in payment of statutory dues**

As per accounts, no payments for over six months in respect of statutory dues were outstanding as on 31.03.2025.

*Reply of the University:*

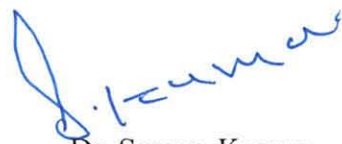
*No Comments.*

**E. Grant-in-Aid**

As per accounts during 2024-25, JNU received Grants-in-aid of Rs. 605.42 crore (Non-recurring: Rs. 26.18 crore, non-recurring prior period – Rs. 1.28 crore and Recurring: Rs. 577.96 crore). It had an opening balance of non-recurring grant of Rs. 43.26 crore. Out of the total available funds of Rs. 648.68 crore, it utilized Rs. 624.14 crore (Non-recurring: Rs. 29.86 crore and Recurring: Rs. 594.28 crore), and Grant of Rs. 3.07 crore (Non-recurring: Rs. 0.26 crore and Recurring: Rs. 2.81 crore) was refunded/lapsed during the year leaving a closing balance of Rs. 21.47 crore as on 31<sup>st</sup> March 2025.

*Reply of the University*

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



Dr. Suman Kumar

Finance Officer

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