



जम्मू केंद्रीय विश्वविद्यालय  
Central University of Jammu

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वार्षिक लेखे  
Annual Accounts

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२०१५-१६ २०१५-१६

# CENTRAL UNIVERSITY OF JAMMU

(Established by the Central Universities Act, 2009)



## ANNUAL ACCOUNTS

FOR THE YEAR 2015-16

Raya Suchani (Bagla), District Samba, Jammu.

Tel.: 01923-249660

Website : [www.cujammu.ac.in](http://www.cujammu.ac.in)



# VISITOR

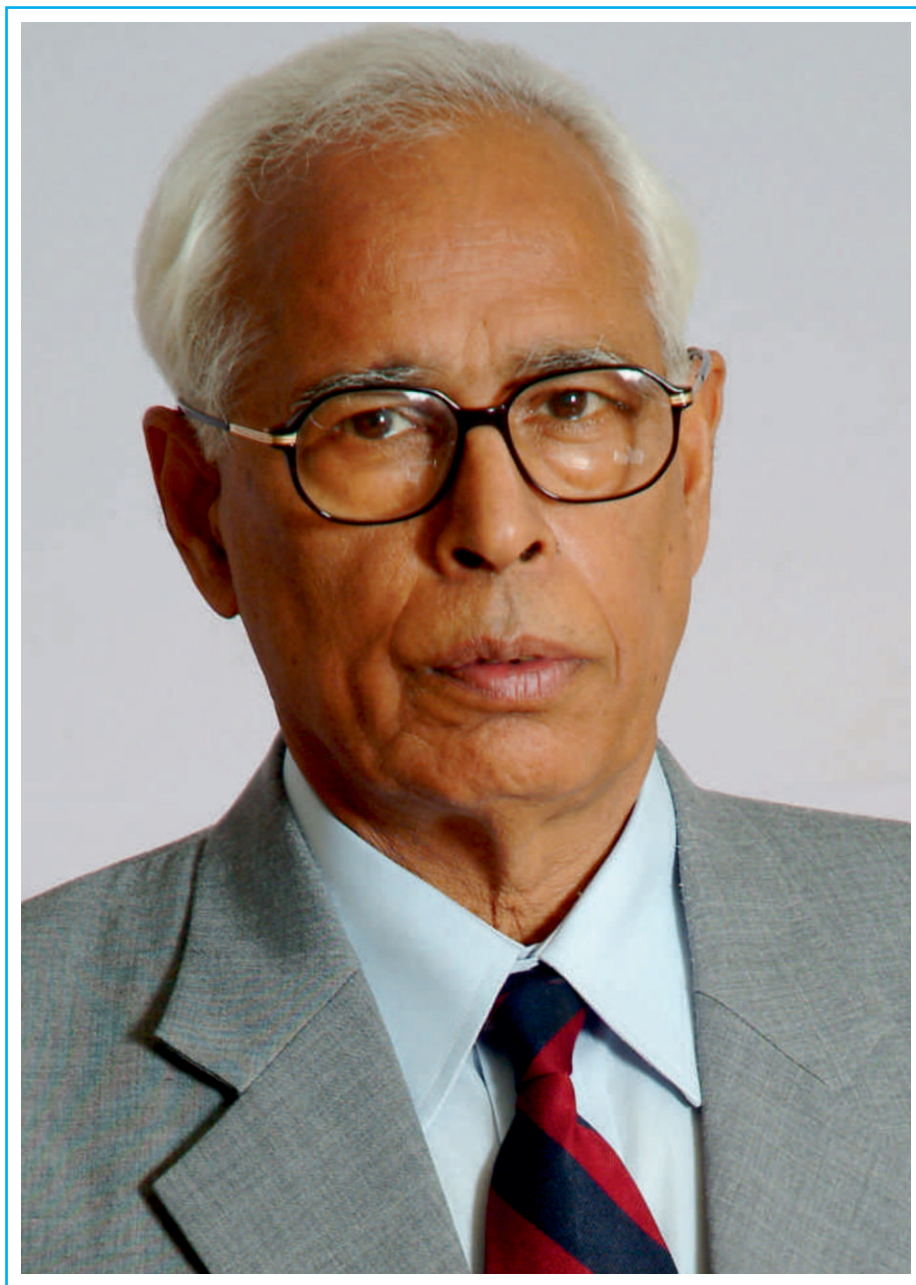
**SHRI PRANAB MUKHERJEE**  
The President of India





## CHANCELLOR

**SHRI N.N. VOHRA**  
The Governor, Jammu & Kashmir State







## Executive Council

Chairman

**Prof. Ashok Aima**

Vice Chancellor

Central University of Jammu

(Member, Ex-Officio)

### Members

#### Pro-Vice Chancellor

#### Secretary,

Department of Higher Education,  
MHRD, Gol or his/her nominee not below the  
rank of Joint Secretary

#### Secretary of the State Government

dealing with matters relating to Higher Education  
(Member, Ex-officio)

#### Prof. Amitabh Mattoo,

Centre for International Politics,  
Organization and Disarmament,  
Jawahar Lal Nehru University,  
New Mehruali Road, New Delhi-110067

#### Dr. Koppillil Radhakrishnan,

Former Chairman, ISRO  
(Member)

#### Prof. Dev Raj,

Vice Chairman,  
University Grants Commission (UGC)  
Bahadur Shah Zafar Marg, New Delhi - 110 002  
(Member)

#### Dr. Naresh Trehan,

CMD, Medanta, The Medicity,  
Sector-38, Gurgaon-122001  
(Member)

#### Prof. Ashok Ogra,

Director, Apeejay Institute of Mass  
Communication, Apeejay Campus,  
Institutional Area, Sector 8, Dwarka,  
New Delhi-110077  
(Member)

#### Prof. Mohammad Israrul Haque,

Dean and Chairman,  
Deptt. of Business Administration,  
B-7, Medical Colony, Aligarh Muslim University,  
Aligarh-202002 (U.P.)  
(Member)

#### Prof. (Dr.) K.L. Chopra (Padamshri)

Former Director, IIT Kharagpur,  
M-70, Kirti Nagar, New Delhi - 110 015  
(Member)

#### Prof. Devanand

Dean,  
School of Basic and Applied Sciences  
(Member)

#### Dr. Jaya Bhasin

Associate Professor,  
Department of HRM & OB  
(Member)

#### Shri Jit Singh

Registrar  
Central University of Jammu  
(Secretary, Ex-officio)



## Academic Council

Chairman  
**Prof. Ashok Aima**  
 Vice Chancellor  
 Central University of Jammu  
 (Ex-Officio)

### Members

#### Pro-Vice Chancellor

(Member, Ex-officio)

**Dean**, School of Basic and Applied Sciences  
**Dean**, School of Business Studies  
**Dean**, School of Life Sciences  
**Dean**, School of Languages  
**Dean**, School of Education  
**Dean**, School of Knowledge Management,  
 Information and Media Studies  
**Dean**, School of Humanities and Social Sciences  
**Dean**, School of National Security Studies

#### Dean of Students Welfare

(Member, Ex-officio)

#### Dr. Jaya Bhasin,

Proctor, Deptt. of HRM & OB  
 (Member Ex-Officio)

**Head**, Deptt. of English  
**Head**, Deptt. of Economics  
**Head**, Deptt. of Mathematics  
**Head**, Deptt. of Educational Studies  
**Head**, Deptt. of Computer Sciences and IT  
**Head**, Deptt. of Environmental Sciences  
**Head**, Deptt. of HRM & OB  
**Head**, Deptt. of Tourism and Travel  
 Management  
**Head**, Deptt. of Public Policy and Public  
 Administration  
**Head**, Deptt. of National Security Studies

#### Dr. G.K. Sehgal,

Associate Professor,  
 Deptt. of Environmental Sciences,  
 Central University of Jammu

#### Ms. Neena Gupta Vij,

Deptt. of English

#### Dr. Bhavna Arora,

Deptt. of Computer Sciences & IT

#### Prof. Subhashis Banerjee,

Computer Science and Engineering,  
 Indian Institute of Technology Delhi,  
 Hauz Khas, New Delhi - 110 016

#### Prof. Aditya Bhattacharya,

Delhi School of Economics,  
 University of Delhi

#### Prof. Mohammad Miyan,

Former Vice Chancellor,  
 Maulana Azad National University,  
 D-194, Defence Colony, New Delhi - 110 024

#### Prof. Varun Sawhney,

Fomer Vice Chancellor,  
 University of Jammu, Jammu  
 Centre for International Politics, Organization &  
 Disarmament, School of International Studies,  
 Jawahar Lal Nehru University, New Delhi.



## Academic Council

### Members

**Prof. T. V. Rao,**  
Former Director,  
IIM - Ahmedabad

**Prof. Ashok K. Ganguli,**  
FASc FNASc FRSc,  
Institute of Nano Science and Technology,  
Habitat Centre, Phase-10, Sector 64,  
Mohali, Punjab - 160 062

**Prof. Sunaina Singh,**  
Vice Chancellor,  
Central University of Languages,  
Hyderabad - 500 007, Telangana

**Prof. Jairup Singh,**  
Former Vice Chancellor,  
Central University of Punjab, Bathinda.

**MD and CEO**  
National Skill Development Corporation of India,  
New Delhi

**Shri S. Y. Siddiqui**  
Chief Mentor, Maruti Suzuki India Ltd.

**Shri Jit Singh**  
Registrar  
Central University of Jammu  
Secretary, Ex-officio



## Finance Committee

Chairman  
**Prof. Ashok Aima**  
 Vice Chancellor  
 Central University of Jammu  
 (Member, Ex-Officio)

### Members

**Pro-Vice Chancellor**  
 (Member, Ex-officio)

**Prof. Amitabh Mattoo,**  
 Centre for International Politics,  
 Organization and Disarmament,  
 Jawahar Lal Nehru University,  
 New Mehruali Road, New Delhi-110067

**Prof. A.M. Pathan**  
 Former Vice Chancellor,  
 Central University of Karnataka,  
 75/4, Ranoji Rao Road, Basvangudi,  
 Bangalore - 560 004

**Prof. Jai Prakash Sharma**  
 Department of Commerce  
 (Faculty of Commerce & Business)  
 Delhi School of Economics,  
 University of Delhi, Delhi - 110 007

**Joint Secretary and Finance Advisor,**  
 MHRD, or his/her nominee from Finance Bureau  
 of MHRD not below the rank of Deputy Secretary

**Joint Secretary (CU&L)**  
 MHRD, or his/her nominee not below the rank of  
 Joint Secretary of the Government of India.

**Joint Secretary (CU),**  
 UGC, or any other Joint Secretary level Officer  
 nominated by the Chairman, UGC



कार्यालय प्रधान निदेशक – लेखा परीक्षा (केन्द्रीय), चण्डीगढ़  
INDIAN AUDIT AND ACCOUNTS DEPARTMENT  
OFFICE OF THE PRINCIPAL DIRECTOR OF AUDIT (CENTRAL),  
CHANDIGARH - 160017

क्रमांक / No.: पी डी ए (सी) / ने.अ. / ए.ए. / सी.ए. - 2015-16 /  
दिनांक / Dated : 28-10-2016

सेवा में,

सचिव,  
शिक्षा विभाग,  
मानव संसाधन विकास मंत्रालय,  
भारत सरकार  
नई दिल्ली - 110001

**विषय:** Central University of Jammu, Jammu के वर्ष 2015-16 के लेखाओं पर पृथक लेखापरीक्षा प्रतिवेदन

**महोदय,**

कृपया Central University of Jammu, Jammu के वर्ष 2015-16 के लेखाओं पर पृथक लेखापरीक्षा प्रतिवेदन (Separate Audit Report) संसद के दोनों सदनों के समक्ष प्रस्तुत करने हेतु सलम पायें। संसद में प्रस्तुत होने तक प्रतिवेदन को गोपनीय रखा जाए।

संसद में प्रस्तुत करने के उपरांत प्रतिवेदन की पांच प्रतियाँ इस कार्यालय को भी भेजदी जाएँ।

कृपया इस पत्र की पावती भेजें।

संलग्न: उपरोक्त अनुसार

भवदीय,

— २२/१० —

प्रधान निदेशक

उपरोक्त की प्रतिलिपि वर्ष 2015-16 की पृथक लेखापरीक्षा प्रतिवेदन की प्रति सहित आवश्यक कार्यवाही हेतु Vice Chancellor, Central University of Jammu, Jammu को प्रेषित की जाती है।

२५/१०/१६

निदेशक (केन्द्रीय व्यय)



### Separate Audit Report of the Comptroller & Auditor General of India on the Accounts of Central University of Jammu, Jammu for the year ended 31 March 2016.

1. We have audited the Balance Sheet of Central University of Jammu, Jammu as at 31 March 2016. Income & Expenditure Account and Receipts & Payment Account for the year ended on that date under Section 19(2) of the Comptroller & Auditor General's (Duties, Powers & Conditions of Service of Service) Act, 1971 read with Section 31(1) of the Central Universities Act, 2009. These financial statements are the responsibility of the University's management. Our responsibility is to express an opinion on these financial statements based on our audit.
2. This Separate Audit Report contains the comments of the Comptroller & Auditor General of India (CAG) on the accounting treatment only with regard to classification, conformity with the best accounting practices, accounting standards and disclosure norms, etc. Audit observations on financial transactions with regard to compliance with the Law, Rules & Regulations (Propriety and Regularity) and efficiency-cum-performance aspects, etc.. if any, are reported through Inspection Reports/CAG's Audit Reports separately.
3. We have conducted our audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. An audit includes examining, on a test basis, evidences supporting the amounts and disclosure in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of financial statements. We believe that our audit provides a reasonable basis for our opinion.
4. Based on our audit, we report that:
  - i) We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit:
  - ii) The Balance Sheet and Income and Expenditure Account/Receipt and Payment Account dealt with by this Report have been drawn up in the format prescribed by the Ministry of Human Resources Development, Government of India vide order No. 29-4/2012-FD dated 17th April 2015.
  - iii) In our opinion, proper books of accounts and other relevant records have been maintained by Central University of Jammu, Jammu in so far as it appears from our examination of such books.





iv) We further report that

A. Balance Sheet

A.1 Source of Funds

Current liabilities and provisions (Schedule 3) Rs. 5.55 crore

- (i) Above does not include unutilized balance of Grand-in-Aid on 31 March 2016 of Rs. 86.82 crore. This has resulted in understatement of Current Liabilities as well as overstatement of Corpus/Capital Fund by Rs. 86.82 crore.
- (ii) Above does not include provision of Rs. 3.04 lakh on account of the expenditure pertaining to the year 2015-16 but paid during the year 2016-17. This has resulted in understatement of current liabilities & provisions as well as expenditure and overstatement of surplus for the year by Rs. 3.04 lakh.

(iii) Sponsored Projects (Schedule 3(a))

Sponsored fellowship and scholarship (Schedule 3(b))

As per the new Format of Accounts for Central Higher Educational Institutions the total of column 9 (debit) of sponsored projects, sponsored fellowship and scholarship will appear as receivable on the assets of the Balance Sheet in schedule -8 (Loan, advance and deposits).

The University has not deposited Rs. 3.18 lakh debit balances of schedule 3(a) and 3(b) in schedule-8 (Loans, Advances and Deposits). This has resulted the understatement of Loans, Advances and Deposits as well as Liabilities by Rs. 3.18 lakh.

A.2. Applications of Funds

Current Assets (Schedule 7)

Cash and Bank balances : Rs. 86.82 crore

Above includes un-cleared cheques amounting to Rs. 1.73 lakh pertaining to the period 2011-12 to 2014-15, the currency of which had expired before 31st March, 2016. This has resulted in the understatement of Bank Balance as well as Liabilities by Rs. 1.73 lakh.



B. General

B.1 Net impact of Audit comments on the Annual Accounts

Net impact of Audit comments on the Annual Accounts of Central University of Jammu for the year ending 11th March 2016 as under:

- i. Assets overstated by Rs. 4.91 lakh.
- ii. Liabilities understated by Rs. 86.90 crore.
- iii. Corplus/Capital Fund overstated by Rs. 86.85 crore.
- iv. Surplus for the year overstated by Rs. 3.04 lakh.

B.2 The Significant Accounting Policy No. 6 of the University states that Retirement Benefits i.e. pension, gratuity and leave encashment are provided on the accrual value. The new Format of Accounts for Central Higher Educational Institutions and AS-15 of ICAI indicate that provision for Employees Benefits obligations is to be made on Actuarial Valuation Method. Thus, the accounting of Employee Benefits of the University is not in consonance with the format and Accounting Standard 15.

B.3 It was observed from Significant Accounting Policy Schedule that rates of depreciation adopted by the University were not in compliance with MHRD format.

C. Grand-in-Aid

Out of the available funds of Rs. 223.00 crore (including opening balance of Rs. 77.06 crore, Grants received during the year Rs. 137.36 crore and Rs. 8.58 crore generated from internal resources), the University could utilize the sum of Rs. 136.18 crore leaving an unspent balance of Rs. 86.82 crore.

D. Management Letter

Deficiencies which have been included in the Audit report have been brought to the notice of the University's management through a management letter issued separately for remedial/corrective action.

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



- vi. In our opinion and to the best of our information and according to the explanations given to us, the said financial statements read together with the Accounting Policies and Notes on Accounts, and subject to the significant matters stated above and other matters mentioned in Annexure to this Audit Report give a true and fair view in conformity with accounting principles generally accepted in India:
- In so far as it relates to the Balance Sheet, of the state of affairs of Central University of Jammu, Jammu as at 31 March 2106; and
  - In so far as it relates to Income and Expenditure Account, of the surplus for the year ended on that date.

For and on behalf of the C & AG of India.

Place : Chandigarh

Date :

Principial Director of Audit (Central),  
Chandigarh



### **Annexure to Audit Report**

**1. Adequacy of Internal Audit System.**

There was no system of Internal Audit in existence during the year 2016-16.

**2. Adequacy on Internal Control System**

The internal Control was inadequate in view of the following:

- (i) Non existence of Internal Audit System.
- (ii) The Accounting Manual has not been prepared by the University.
- (iii) Following control registers were not being maintained by the University:
  - a) Expenditure control register
  - b) Advance register
  - c) TA/LTC registers
  - d) Registers fo contracts
  - e) Grand-in-aid register
  - f) Cash book not maintained in prescribed format.

**3. Physical verification of Fixed Assets and Inventories**

Physical verification of Fixed Assets and Inventories had been conducted for the year 2015-16.

**4. Regularity in payment of Statutory dues**

As per books of accounts the University was regular in payment of statutory dues.

**Director**

**BALANCE SHEET AS ON 31.03.2016**

Sources of Funds	Schedule	Current Year	Previous Year
CORPUS/CAPITAL FUND	1	3636651003.21	2321997717.60
DESIGNATED/EARMARKED/ENDOWMENT FUNDS	2	2616761.00	1692353.00
CURRENT LIABILITIES & PROVISIONS	3	55452135.00	37919794.00
<b>TOTAL</b>		<b>3694719899.21</b>	<b>2361609864.60</b>

Application of Funds	Schedule	Current Year	Previous Year
<b>FIXED ASSETS</b>	4		
Tangible Assets		57090802.00	44933601.00
Intangible Assets		1016810.00	170741.00
Capital Works-in-Progress		2190916706.00	876673472.00
<b>INVESTMENTS FROM EARMARKED/ENDOWMENT FUNDS</b>	5	0.00	0.00
Long Term		0.00	0.00
Short Term		0.00	0.00
INVESTMENTS OTHERS	6	0.00	0.00
CURRENT ASSETS	7	868217539.36	770578111.75
LOANS, ADVANCES & DEPOSITS	8	577478041.85	669253938.85
<b>TOTAL</b>		<b>3694719899.21</b>	<b>2361609864.60</b>

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CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS	24

**Finance Officer**  
Central University of Jammu



### INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD/YEAR ENDED 31.03.2016

Particulars	Schedule	Current Year	Previous Year
<b>INCOME</b>			
Academic Receipts	9	4856453.00	4381560.00
Grants/Subsidies	10	547217000.00	247375000.00
Income from investments	11	100778038.00	106104509.85
Interest earned	12	0.00	0.00
Other Income	13	3413172.00	781838.00
Prior Period income	14	0.00	0.00
<b>TOTAL (A)</b>		<b>656264663.00</b>	<b>358642907.85</b>
<b>EXPENDITURE</b>			
Staff Payments & Benefits (Establishment expenses)	15	107307490.00	89579997.00
Academic Expenses	16	12777565.00	9940978.00
Administrative and General Expenses	17	36571103.00	34132240.00
Transportation Expenses	18	3776148.00	2281639.00
Repairs and Maintenance	19	10496964.00	8721301.00
Finance costs	20	702.39	55.35
Depreciation	4	14051493.00	15924861.00
Other Expenses	21	29912.00	0.00
Prior Period Expenses	22	0.00	0.00
<b>TOTAL (B)</b>		<b>185011377.39</b>	<b>160581071.35</b>
Balance being excess of income over expenditure (A-B)		<b>471253285.61</b>	<b>198061836.50</b>
Transfer to/from Designated Fund		0.00	0.00
Building Fund		0.00	0.00
Others (specify)		0.00	0.00
<b>Balance being Surplus/ (Deficit) Carried to Capital Fund</b>		<b>471253285.61</b>	<b>198061836.50</b>

Significant Accounting Policies

23

Contingent Liabilities and Notes to Accounts

24

**Finance Officer**  
Central University of Jammu





## RECEIPTS AND PAYMENTS ACCOUNTS FOR THE PERIOD/YEAR ENDED 31.03.2016

Amount In Rupees

RECEIPTS	CURRENT YEAR	PREVIOUS YEAR	PAYMENTS	CURRENT YEAR	PREVIOUS YEAR
<b>I. Opening Balances</b>			<b>I. Expenses</b>		
a) Cash Balances	0.00	0.00	a) Establishment Expenses	108471816.00	87735052.00
b) Bank Balance			b) Academic Expenses	122777565.00	7361297.00
i. In Current Accounts	0.00	0.00	c) Administrative Expenses	36446879.39	36934069.35
ii. In Deposit Accounts	761000000.00	121500000.00	d) Transportation Expenses	3656750.00	3227663.00
iii. Savings Accounts	9578111.75	8570672.10	e) Repairs & Maintenance	1491687.00	1301471.00
			f) Prior period expenses	0.00	0.00
<b>II. Grants Received</b>	0.00		<b>II. Payments against Earmarked/Endowment Funds</b>	147928.00	369527.00
a) From Govt. of India	1390617000.00	1346250000.00	From Other Sources (details) (receivable from UGC)	317056000.00	300000000.00
b) From State Govt.	0.00	0.00	<b>III. Payments against sponsored projects/Schemes</b>	2736770.00	305508.00
c) From Other Sources (details) (includes receivable from UGC)	300000000.00	250000000.00	<b>IV. Receipts against sponsored Fellowships/Scholarships</b>	1001360.00	486800.00
<b>III. Academic Receipts</b>	4876857.00	5283793.00	<b>V. Investments and Deposit made</b>	0.00	
<b>IV. Receipts against Earmarked/Endowment Funds</b>	981520.00	837924.00	a) Out of Earmarked/Endowment Funds	0.00	0.00
<b>V. Receipts against sponsored Projects/Schemes</b>	4159390.00	15360766.00	b) Out of funds (Investments-others)	0.00	0.00
<b>VI. Receipts against sponsored Fellowships and Scholarships</b>	0.00	1223160.00	<b>VI. Term Deposit with Scheduled Banks</b>	0.00	0.00
<b>VII. Income on Investments from</b>	0.00		<b>VII. Expenditure on Fixed Assets and Capital Works-in-progress</b>	0.00	0.00
a) Earmarked/Endowment funds	9086.00	0.00	a) Fixed Assets	27087675.00	12458976.00
b) Other Investments	0.00	0.00	b) Capital works-in-Progress ( Including Advances)	1174196114.00	603029761.85
<b>VIII. Interest Received on</b>	0.00		<b>VIII. Other Payments including statutory payments</b>	0.00	0.00
a) Bank Deposits	31399507.00	12123240.00	<b>IX. Refunds of Grants</b>	0.00	0.00
b) Loans and Advances	46432841.00	60504422.85	<b>X. Deposit and Advances</b>	0.00	0.00
c) Savings Bank Accounts	790449.00	867426.00	<b>XI. Other Payments</b>	0.00	0.00
<b>IX. Investments encashed</b>	0.00		<b>XII. Closing Balances</b>	0.00	0.00
<b>X. Term Deposits with Scheduled Banks encashed</b>	0.00		a. Cash in hand	0.00	0.00
<b>XI. Other Income (including prior period income)</b>	0.00		b. Bank Balances	0.00	
<b>XII Deposits and Advances</b>	0.00		In Current Accounts	44979.00	0.00
			In Savings Accounts	121072560.36	9578111.75
			In Deposit Accounts	747100000.00	761000000.00
<b>XIII. Miscellaneous Receipts including Statutory Receipts</b>	3433172.00	1266833.000			
<b>XIV. Any other Receipts</b>					
<b>Total</b>	<b>2553288083.75</b>	<b>1823788236.95</b>	<b>Total</b>	<b>2553288083.75</b>	<b>1823788236.95</b>

Finance Officer  
Central University of Jammu

**SCHEDULE 1 CORPUS/CAPITAL FUND**

Amount In Rupees

Particulars	Current Year	Previous Year
Balance at the beginning of the year	2321997717.60	1025060881.10
Add: Contribution towards Corpus/Capital Fund	0.00	0.00
Add: Grants from UGC, Government of India and State Government to the extent utilized for capital expenditure	843400000.00	1098875000.00
Add: Assets Purchased out of Earmarked Funds	0.00	0.00
Add: Assets Purchased out of Sponsored Projects, where ownership vests in the institution	0.00	0.00
Add: Assets Donated/Gifts Received	0.00	0.00
Add: Excess of income over expenditure transferred from the income & Expenditure Account	471253285.61	198061836.50
<b>Total</b>	<b>3636651003.21</b>	<b>2321997717.60</b>
(Deduct) Deficit transferred from the Income & expenditure Account		
<b>Balance at the year end</b>	<b>3636651003.21</b>	<b>2321997717.60</b>

  
**Finance Officer**  
**Central University of Jammu**



## SCHEDULE 2 - Designated/ Earmarked/ Endowment Funds

Amount In Rupees

Particulars	Funds wise Breakup					Total	
	Fund Alum.	Fund Edu.T.	Fund Tou. Mgt.	Fund Trg.&Plac.	Fund Oth. Misc	Current Year	Previous Year
<b>A.</b>							
a) Opening balance	81900.00	349740.00	270715.00	916178.00	73820.00	1692353.00	1223956.00
b) Additions during the year	35500.00	326000.00	129500.00	419500.00	71020.00	981520.00	837924.00
c) Income from investments made of the funds	4158.00	21897.00	14159.00	47262.00	3340.00	90816.00	0.00
d) Accrued interests on investments/Advances							
e) Interest on Saving Bank a/c							
f) Other additions (specify nature)							
<b>Total (A)</b>	<b>121558.00</b>	<b>697637.00</b>	<b>414374.00</b>	<b>1382940.00</b>	<b>148180.00</b>	<b>2764689.00</b>	<b>2061880.00</b>
Utilization/Expenditure towards objectives of funds							
i) Capital Expenditure							
ii) Revenue Expenditure	1200.00	24275.00	0.00	64293.00	58160.00	147928.00	369527.00
<b>Total (B)</b>	<b>1200.00</b>	<b>24275.00</b>	<b>0.00</b>	<b>64293.00</b>	<b>58160.00</b>	<b>147928.00</b>	<b>369527.00</b>
Closing balance at the year end (A-B)	120358.00	673362.00	414374.00	1318647.00	90020.00	2616761.00	1692353.00
Represented by							
Cash and Bank Balances							
Investments							
Interest accrued but not due							
Total							

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## SCHEDULE 2A ENDOWMENT FUNDS

Amount In Rupees

1. S.No.	2. Name of the endowment	Opening Balance		Addition during the year		Total 7 Endow- ment (3+5)	8. Accumulated Interest (4+6)	Expenditu re on the object during the year 9.	Closing Balance		Total (10+11)
		3. Endowme- nt	4. Accum- ulated Interest	5. Endow- ment	6. Interest				10. Endow- ment	11. Accumu- lated Interest	
1		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

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**SCHEDULE 3 CURRENT LIABILITIES AND PROVISIONS**

Amount In Rupees

	Current Year	Previous Year
<b>A. CURRENT LIABILITIES</b>		
1. Deposit from Staff	0.00	0.00
2. Deposit from Students (Library/ Hostel Security)	3138000.00	2170500.00
3. Sundry Creditors	0.00	0.00
a. For Goods & Services (Payable Expenses)	4992527.00	1931399.00
b. Others	0.00	0.00
4. Deposit others (including EMD, Security Deposit) (EPIL+Others)	7411617.00	3167186.00
5. Statutory Liabilities (GPF, TDS, WC,, TAX, CPF, GIS, NPS):	638874.00	0.0
a. Overdue	0.00	0.0
b. Others (Payable as on 31.03.2016)	2636976.00	3670181.00
6. Other Current Liabilities	0.00	0.0
a. Salaries	6373067.00	7537393.00
b. Receipts against sponsored projects	16212878.00	15055258.00
c. Receipts against sponsored fellowships & scholarships (NET/JRF)	0.00	736360.00
d. Unutilized Grants	0.00	0.00
e. Fee in advance (Accrual basis)	1351502.00	1320948.00
f. Other funds	2850000.00	0.0
g. Other Liabilities (Swami Vivekanad Chair & Hindi Dept.)	0.00	2330569.00
<b>Total (A)</b>	<b>45605441.00</b>	<b>37919794.00</b>
<b>B. PROVISIONS</b>		
1. For Taxation	0.0	0.0
2. Gratuity	5027472.00	0.0
3. Superannuation Pension	0.0	0.0
4. Accumulated Leave Encashment	4819222.00	0.0
5. Trade Warranties/Claims	0.0	0.0
6. Others (Specify)	0.0	0.0
<b>Total (B)</b>	<b>9846694.00</b>	<b>0.0</b>
<b>G. Total (A+B)</b>	<b>55452135.00</b>	<b>37919794.00</b>

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## SCHEDULE -3 (a) SPONSORED PROJECTS

Amount In Rupees

1 Sr. No.	2. Name of the Project	Opening Balance		5. Receipt/recoveries during the year	6. Total	7. Expenditure during the year	Closing Balance	
		3. Credit	4. Debit				8. Credit	9. Debit
1	Social Justice Finance Projects	13500000.00	0.00	0.00	13500000.00	0.00	13500000.00	0.00
2	UGC BSR Research Startup Grant	1200000.00	0.00	0.00	1200000.00	28612.00	1171388.00	0.00
3	UNICEF	0.00	0.00	934000.00	934000.00	933670.00	330.00	0.00
4	Digital India Workshop	0.00	0.00	103390.00	103390.00	156661.00	0.00	53271.00
5	DST Project	355258.00	0.00	0.00	355258.00	249291.00	105967.00	0.00
6	Effective Managerial Skill	0.00	0.00	250000.00	250000.00	27700.00	222300.00	0.00
7	IQAC	0.00	0.00	450000.00	450000.00	258682.00	191318.00	0.00
8	Investigation ..... on Himalayas	0.00	0.00	1072000.00	1072000.00	36110.00	1035890.00	0.00
9	IPR Work	0.00	0.00	200000.00	200000.00	167124.00	32876.00	0.00
10	Research Methodology Course	0.00	0.00	550000.00	550000.00	550000.00	0.00	0.00
11	Survey and Study on Artisans	0.00	0.00	600000.00	600000.00	328920.00	271080.00	0.00
	<b>Total</b>	<b>15055258.00</b>	<b>0.00</b>	<b>4159390.00</b>	<b>19214648.00</b>	<b>2736770.008.</b>	<b>16531149.00</b>	<b>53271.00</b>

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**SCHEDULE -3 (b) SPONSORED FELLOWSHIPS AND SCHOLARSHIPS**

Amount In Rupees

1. Sr. No.	2. Name of Sponsor	Opening Balance as on 01.04.2015		Transactions During the year		Closing Balance as on 31.03.2016	
		3. Cr.	4. Dr.	5. Cr.	6. Dr.	7. Cr.	8. Dr.
1.	University Grants Commission (JRF)	736360.00	0.00	0.00	1001360.00	0.00	265000.00
2.	Ministry.....	0.00	0.00	0.00	0.00	0.00	0.00
3.	Others (Specify individually)	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Total</b>	<b>736360.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1001360.00</b>	<b>0.00</b>	<b>265000.00</b>

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### SCHEDULE -3 (c) UNUTILISED GRANTS FROM UGC, GOVERNMENT OF INDIA AND STATE GOVERNMENTS

Amount in Lakhs

GRANTS DETAILS	Current Year	Pervious Year
<b>A. Plan Grants: Govt. of India</b>	0.00	0.00
Balance B/F	0.00	0.00
Add: Receipts during the year	0.00	0.00
<b>Total (a)</b>	0.00	0.00
Less: Refunds	0.00	0.00
Less: Utilized for Revenue Expenditure	0.00	0.00
Less: Utilized for Capital Expenditure	0.00	0.00
<b>Total (b)</b>	0.00	0.00
<b>Unutilized carried forward (a-b)</b>	0.00	0.00
<b>B. UGC grants: Plan</b>	770578111.75	130070672.10
Balance B/F	1690617000.00	1296250000.00
Add: Receipts during the year	109047663.00	96467564.85
Add: Interest & Other Receipt	(-) 317056000.00	0.00
Less receivable from UGC (2014-15)		
<b>Total (c)</b>	<b>2229983879.75</b>	<b>1522788236.95</b>
Less: Refunds		0.00
Less: Utilized for Revenue Exp.	160292846.39	136731387.35
Less: Utilized for Capital Exp.	1201473494.00	615478737.85
<b>Total (d)</b>	<b>1361766340.39</b>	<b>752210125.20</b>
<b>Unutilized carried forward (c-d)</b>	868217539.36	770578111.75
<b>C. UGC Grants Non-Plan</b>	0.00	0.00
Balance B/F	0.00	0.00
Add: Receipts during the year	0.00	0.00
<b>Total (e)</b>	0.00	0.00
Less: Refunds	0.00	0.00
Less: Utilized for Revenue Exp.	0.00	0.00
Less: Utilized for Capital Exp.	0.00	0.00
<b>Total (f)</b>	0.00	0.00
<b>Unutilized carried forward (e-f)</b>	0.00	0.00
<b>D. Grants from State Govt.</b>	0.00	0.00
<b>Balance B/F</b>	0.00	0.00
Add: Receipts during the year	0.00	0.00
<b>Total (g)</b>	0.00	0.00
Less: Utilized for Revenue Expenditure	0.00	0.00
Less: Utilized for Capital Expenditure	0.00	0.00
<b>Total (h)</b>	0.00	0.00
Unutilized carried forward (G-h)	0.00	0.00
<b>*Grand Total (A+B+C+D)</b>	<b>868217539.36</b>	<b>770578111.75</b>

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## SCHEDULE 4 FIXED ASSETS

Amount In Rupees

S. No	Assets Heads	Goss Block				Depreciation for the year				Net Block	
		Op. Bal. 01.04.15	Additions	Deductions	Cl. Balance	Dep. Opening Balance	Depreciation for the year	Deprec./ Adjust.	Cl. Balance	31.03.16	31.03.15
1	Pre-fabricated Structures	3693451	0	0	3693451	901302	279215	0	1180517	2512934	2792149
2	Temporary Partitions	8488207	0	0	8488207	8488207	0	0	8488207	0	0
3	Electrical installation and Equipment	656482	0	17055	639427	212943	60979	5998	267924	371503	406526
4	Plant and Machinery	20731109	1867008	38353	22559764	6522844	1700110	1661	8221293	14338471	14208265
5	Scientific & Lab. Equipment	670842	1069067	0	1739909	70389	150548	0	220937	1518972	600453
6	Office Equipment	1226889	403489	8705	1621673	392389	182165	0	574554	1047119	825795
7	Audio Visual Equipment	2143643	1210129	0	3353772	443021	427684	0	870705	2483067	1700622
8	Computers & Peripherals	9892234	9295612	2160	19185686	8261186	4138164	0	12399350	6786336	1631048
9	Furniture, Fixtures & Fittings	22291234	8944474	69491	31166217	5712098	2794216	9436	8496878	22669339	16536097
10	Vehicles	3860387	0	0	3860387	1796151	380088	0	2176239	1684148	2064236
11	Lib. Books & Scientific Journals	11644090	2881799	3000	14522889	7475680	3368296		10843976	3678913	4168410
12	Small Value Assets		0	0	0			0	0	0	
	<b>Total (A)</b>	<b>85298568</b>	<b>25671578</b>	<b>138764</b>	<b>110831382</b>	<b>40276210</b>	<b>13481465</b>	<b>17095</b>	<b>53740580</b>	<b>57090802</b>	<b>44933601</b>
13	Capital Work in Progress (B)										
	(i) Land Survey	17565573	1778160	0	19343733	0	0	0	0	19343733	17565573
	(ii) Consultancy Expenditure	132125453	59155068	0	191280521	0	0	0	0	191280521	132125453
	iii) Internal Road	267418726	942624186	0	1210042912	0	0	0		1210042912	267418726
	iv) Academic Block (D.D.Bldg)	430086590	193857254	0	623943844	0	0	0	0	623943844	430086590
	v) Guest House	14458541	11534239	0	25992780	0	0	0	0	25992780	14458541
	vi) Tube wells & water supply	15018589	5300000	0	20318589	0	0	0	0	20318589	15018589
	Power Supply & Distribution	0	99994327		99994327	0	0	0	0	99994327	
	<b>Total (B)</b>	<b>876673472</b>	<b>1314243234</b>		<b>2190916706</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2190916706</b>	<b>876673472</b>
14	Computer Software	1273552	1416097	0	2689649	1102811	570028	0	1672839	1016810	170741
	<b>Total (C)</b>	<b>1273552</b>	<b>1416097</b>	<b>0</b>	<b>2689649</b>	<b>1102811</b>	<b>570028</b>	<b>0</b>	<b>1672839</b>	<b>1016810</b>	<b>170741</b>
	<b>Grand Total (A+B+C)</b>	<b>963245592</b>	<b>1341330909</b>	<b>138764</b>	<b>2304437737</b>	<b>41379021</b>	<b>14051493</b>	<b>17095</b>	<b>55413419</b>	<b>2249024318</b>	<b>921777814</b>

  
 Finance Officer  
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## SCHEDULE 4 PLAN

Amount In Rupees

S. No	Assets Heads	Goss Block				Depreciation for the year				Net Block	
		Op. Bal. 01.04.15	Additions	Deductions	Cl. Balance	Dep. Opening Balance	Depreciation for the year	Deprec./ Adjust.	Cl.Balance	31.03.16	31.03.15
1	Pre-fabricated Structures	3693451	0	0	3693451	901302	279215	0	1180517	2512934	2792149
2	Temporary Partitions	8488207	0	0	8488207	8488207	0	0	8488207	0	0
3	Electrical installation and Equipment	656482	0	17055	639427	212943	60979	5998	267924	371503	406526
4	Plant and Machinery	20731109	1867008	38353	22559764	6522844	1700110	1661	8221293	14338471	14208265
5	Scientific & Lab. Equipment	670842	1069067	0	1739909	70389	150548	0	220937	1518972	600453
6	Office Equipment	1226889	403489	8705	1621673	392389	182165	0	574554	1047119	825795
7	Audio Visual Equipment	2143643	1210129	0	3353772	443021	427684	0	870705	2483067	1700622
8	Computers & Peripherals	9892234	9295612	2160	19185686	8261186	4138164	0	12399350	6786336	1631048
9	Furniture, Fixtures & Fittings	22291234	8944474	69491	31166217	5712098	2794216	9436	8496878	22669339	16536097
10	Vehicles	3860387	0	0	3860387	1796151	380088	0	2176239	1684148	2064236
11	Lib. Books & Scientific Journals	11644090	2881799	3000	14522889	7475680	3368296		10843976	3678913	4168410
12	Small Value Assets		0	0	0			0	0	0	
	<b>Total (A)</b>	<b>85298568</b>	<b>25671578</b>	<b>138764</b>	<b>110831382</b>	<b>40276210</b>	<b>13481465</b>	<b>17095</b>	<b>53740580</b>	<b>57090802</b>	<b>44933601</b>
13	Capital Work in Progress (B)										
	(i) Land Survey	17565573	1778160	0	19343733	0	0	0	0	19343733	17565573
	(ii) Consultancy Expenditure	132125453	59155068	0	191280521	0	0	0	0	191280521	132125453
	iii) Internal Road	267418726	942624186	0	1210042912	0	0	0		1210042912	267418726
	iv) Academic Block (D.D.Bldg)	430086590	193857254	0	623943844	0	0	0	0	623943844	430086590
	v) Guest House	14458541	11534239	0	25992780	0	0	0	0	25992780	14458541
	vi) Tube wells & water supply	15018589	5300000	0	20318589	0	0	0	0	20318589	15018589
	Power Supply & Distribution	0	99994327		99994327	0	0	0	0	99994327	
	<b>Total (B)</b>	<b>876673472</b>	<b>1314243234</b>		<b>2190916706</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2190916706</b>	<b>876673472</b>
14	Computer Software	1233792	1416097	0	2649889	1043171	546172	0	1589343	1060546	130981
	<b>Total (C)</b>	<b>1233792</b>	<b>1416097</b>	<b>0</b>	<b>2649889</b>	<b>1043171</b>	<b>546172</b>	<b>0</b>	<b>1589343</b>	<b>1060546</b>	<b>130981</b>
	<b>Grand Total (A+B+C)</b>	<b>963205832</b>	<b>1341330909</b>	<b>138764</b>	<b>2304397977</b>	<b>41319381</b>	<b>14027637</b>	<b>17095</b>	<b>55329923</b>	<b>2249068054</b>	<b>921738054</b>

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## SCHEDULE 4 B Non- PLAN

Amount in Rupees

S. No.	Assets Heads	Gross Block				Depreciation for the year				Net Block	
		Op. Bal. 01.04.15	Addition	Deduction	Cl. Balance	Dep. Opening Balance	Depreciation for the year	Depreciation/ Adjustment	Total Depreciation	31.03.16	31.03.16
1.	Buildings	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2.	Roads & Bridges	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.	Electrical installation and Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4.	Plant and Machinery	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5.	Scientific & Lab. Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6.	Office Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7.	Audio Visual Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8.	Computers & Peripherals	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9.	Furniture, Fixtures & Fittings	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10.	Vehicles	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11.	Lib. Books & Scientific Journals	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12.	Small Value Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total (A)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13.	Capital Work in Progress (B)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
S. No.	Intangible Assets	Op. Bal. 01.04.....	Addition	Deduction	Cl. Balance	Dep. Opening Balance	Depreciation for the year	Depreciation/ Adjustment	Total Depreciation	31.03....	31.03....
14.	Computer Software	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Total (C)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Grand Total (A+B+C)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

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**SCHEDULE 4 C- INTANGIBLE ASSETS**

Amount In Rupees

S. No.	Assets Head	Gross Balance				Depreciation Block				Net Block	
		Op. Balance	Additions	Deduct-ions	Cl. Balance	Depreciation/ Amortization for the Opening Balance	Depreciation/ Amortization for the Year	Deductions/ Adjustments	Total Depreciation/ Amortization	31.3.2016	31.3.2016
1.	Patents & Copyrights	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2.	Computer Software	1273552	1416097	0	2689649	1102811	570028	0	1672839	1016810	170741
3.	E- Journals	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	<b>Total</b>	<b>1273552</b>	<b>1416097</b>	<b>0</b>	<b>2689649</b>	<b>1102811</b>	<b>570028</b>	<b>0</b>	<b>1672839</b>	<b>1016810</b>	<b>170741</b>

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## SCHEDULE 4 C- (i) PATENTS AND COPYRIGHTS

Amount in Rupees

Particulars	Op. Balance	Addition	Gross	Amortization	Net block 31.03.2016	Net Block 31.03.2015
<b>A. Patent Granted</b>						
1. Balance as on 31.03.2014 of Patents obtained in 2008-09 (Original Value RS.....)	0.00	0.00	0.00	0.00	0.00	0.00
2. Balance as on 31.03.2014 of Patents obtained in 2010-11 (Original Value RS.....)	0.00	0.00	0.00	0.00	0.00	0.00
3. Balance as on 31.03.2014 of Patents obtained in 2011-12 (Original Value RS.....)	0.00	0.00	0.00	0.00	0.00	0.00
4. Patents Granted during the Current Year	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>B. Patents pending in respect of Patents applied for</b>						
1. Expenditure incurred during 2009-10 to 2011-12	0.00	0.00	0.00	0.00	0.00	0.00
2. Expenditure incurred during 2012-13	0.00	0.00	0.00	0.00	0.00	0.00
3. Expenditure incurred during 2013-14	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>C. Grand Total (A+B)</b>						
	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

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## SCHEDULE 4 D OTHERS

Amount in Rupees

S. No.	Assets Heads	Gross Block				Depreciation for the year				Net Block	
		Op. Bal. 01.04.15	Addition	Deduction	Cl. Balance	Dep. Opening Balance	Depreciation for the year	Depreciation/ Adjustment	Total Depreciation	31.03.16	31.03.16
1.	Land	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2.	Site Development	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.	Buildings	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4.	Roads & Bridges	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5.	Tubewells & Water Supply	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6.	Sewerage & Drainage	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7.	Electrical installation and Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8.	Plant and Machinery	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9.	Scientific & Lab. Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10.	Office Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11.	Audio Visual Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12.	Computers & Peripherals	39760.00	0.00	0.00	39760.00	59640.00	23856.00	0.00	83496.00	15904.00	39760.00
13.	Furniture, Fixtures & Fittings	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14.	Vehicles	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15.	Lib. Books & Scientific Journals	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16.	Small Value Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Total</b>	<b>39760.00</b>	<b>0.00</b>	<b>0.00</b>	<b>39760.00</b>	<b>59640.00</b>	<b>23856.00</b>	<b>0.00</b>	<b>83496.00</b>	<b>15904.00</b>	<b>39760.00</b>
17.	Capital Work in Progress	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Grand Total</b>	<b>39760.00</b>	<b>0.00</b>	<b>0.00</b>	<b>39760.00</b>	<b>59640.00</b>	<b>23856.00</b>	<b>0.00</b>	<b>83496.00</b>	<b>15904.00</b>	<b>39760.00</b>

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**SCHEDULE 5: INVESTMENTS FROM EARMARKED/ENDOWMENT FUNDS**

Amount in Rupees

	Current Year	Previous Year
1. In Central Government Securities	NIL	NIL
2. In State Government Securities	NIL	NIL
3. Other approved Securities	NIL	NIL
4. Shares	NIL	NIL
5. Debentures & Bonds	NIL	NIL
6. Term Deposits with Banks	NIL	NIL
7. Others (to be specified)	NIL	NIL
<b>Total</b>	<b>NIL</b>	<b>NIL</b>

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### SCHEDULE 5 (A) INVESTMENTS FROM EARMARKED/ENDOWMENT FUNDS (FUND WISE)

Amount in Rupees

Sl. No.	Fund	Current Year	Previous Year
1		NIL	NIL
2		NIL	NIL
3		NIL	NIL
4		NIL	NIL
5	Endowment Fund Investments	NIL	NIL
	<b>Total</b>	NIL	NIL

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**SCHEDULE 6: INVESTMENTS OTHERS**

Amount in Rupees

	Current Year	Previous Year
1. In Central Government Securities	NIL	NIL
2. In State Government Securities	NIL	NIL
3. Other approved Securities	NIL	NIL
4. Shares	NIL	NIL
5. Debentures & Bonds	NIL	NIL
6. Others (to be specified)	NIL	NIL
<b>Total</b>	<b>NIL</b>	<b>NIL</b>

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## SCHEDULED 7- CURRENT ASSETS

Amount in Rupees

	Current Year	Previous Year
<b>1. Stock</b>		
a. Stores and Spares	0.00	0.00
b. Loose Tools	0.00	0.00
c. Publications	0.00	0.00
d. Laboratory chemicals, Consumables and glass wares	0.00	0.00
e. Building Material	0.00	0.00
f. Electrical Material	0.00	0.00
g. Stationery	0.00	0.00
h. Water Supply material	0.00	0.00
<b>2. Sundry Debtors:</b>		
a. Debts Outstanding for a period exceeding six months	0.00	0.00
b. Others	0.00	0.00
<b>3. Cash and Bank Balances</b>	0.00	0.00
a. With Scheduled Banks:	0.00	0.00
- In term deposit Accounts	741100000.00	761000000.00
- In Saving Accounts (J&K Bank, New University Campus)	106989436.36	8107431.75
- In Saving Accounts (SBI )	508561.00	0.00
- In Saving Accounts (SBI Trikuta Nagar)	12960249.00	1470680.00
-In Current Account (SBI)	44979.00	
b. With Non-scheduled Banks:	0.	
- In term deposit Accounts (HDFC Bank Ltd)	6000000.00	0.00
- In Savings Accounts	614314.00	0.00
<b>4. Post Office Saving Accounts</b>	0.00	0.00
<b>Total</b>	<b>868217539.36</b>	<b>770578111.75</b>

  
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## Annexure A

Amount in Rupees

<b>1. Savings Bank Accounts</b>		
1. Grants from UGC A/c	i) J&K Bank New University Campus Branch ii) State Bank of India, Trikuta Nagar Branch iii) HDFC Bank Ltd.	106989436.36
2. University Receipts A/c		12960249.00
		614314.00
3. Scholarship A/c		0.00
4. Academic Fee Receipt A/c		0.00
5. Development (Plan) A/c		0.00
6. Combined Entrance Exams (CBT) A/c		0.00
7. UGC Plan Fellowships A/c		0.00
8. Corpus Fund A/c (EMF)		0.00
9. Sponsored Projects Fund A/c State Bank of India		508561.00
10. Sponsored Fellowships A/c		0.00
11. Endowment & Chair A/c (EMF)		0.00
12. UGC JRF Fellowships A/c (EMF)		0.00
13. HBA Fund A/c (EMF)		0.00
14. Conveyance A/c (EMF)		0.00
15. UGC Rajiv Gandhi National Fellowship A/c (EMF)		0.00
16. Academic Development Fund A/c (EMF)		0.00
17. Deposit A/c		0.00
18. Student Fund A/c		0.00
19. Student Aid Fund A/c		0.00
20. Plan Grants for specific schemes		0.00
<b>II. Current Account A/c State Bank of India</b>		44979.00
<b>III. Term Deposits with Scheduled Banks</b>		74710000.00
Total		<b>868217539.36</b>

  
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## SCHEDULE 8- LOANS, ADVANCES AND DEPOSITS

Amount in Rupees

	Current Year	Previous Year
<b>1. Advance to employees (Non-interest bearing)</b>		
a. Salary	0.00	0
b. Festival	22500.00	0
c. Medical Advance	0.00	0
d. Other (to be specified)	136743.00	19725.00
<b>2. Long term advance to employees: (Interest Bearing)</b>	0.00	0
a. Vehicle loan	0.00	0
b. Home Loan	0.00	0
c. Others (to be specified)	0.00	0
<b>3. Advances and other amounts recovered in cash or in kind or for value to be received:</b>	0.00	0
a. On Capital Account	232107144.85	331345344.85
b. To Suppliers	0.00	0
c. Others	0.00	0
<b>4. Prepaid Expenses</b>	0.00	0
a. Insurance	0.00	0
b. Other expenses (CUCET---2015)	500000.00	2300000.00
<b>5. Deposits</b>	0.00	0
a. Telephone	7700.00	7700.00
b. Lease Rent	0.00	0
c. Electricity	0.00	0
d. AICTE, if applicable	0.00	0
e. Others (to be specified)	0.00	0
<b>6. Income Accrued:</b>	0.00	0
a. On Investment from Earmarked/Endowment Funds/Term Deposit	27527220.00	35541685.00
b. On Investments- Others	120734.00	39484.00
c. On Loans and Advances	0.00	0
d. Others (includes income due unrealized)	0.00	0
<b>7. Other- Current assets receivable from UGC/sponsored projects</b>	0.00	0
a. Debit balances in Sponsored Projects	0.00	0
b. Debit balances in Sponsored Fellowships & Scholarships	0.00	0
c. Grants Receivable from UGC	317056000.00	300000000.00
d. Other receivables from UGC	0.00	0
<b>8. Claims Receivable</b>	0.00	0
<b>Total</b>	<b>577478041.85</b>	<b>669253938.85</b>

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## SCHEDULE 9- ACADEMIC RECEIPTS

Amount In Rupees

Particulars	Current Year	Previous Year
<b>FEES FROM STUDENTS</b>		
<b>Academic</b>		
1. Tuition fee	763483.00	554273.00
2. Admission fee	224463.00	157507.00
3. Enrollment fee	0.00	0.00
4. Library Admission fee	103163.00	164475.00
5. Laboratory fee	291113.00	685518.00
6. Other Misc. Fee	1962639.00	895765.00
7. Registration fee	77584.00	109975.00
8. Syllabus fee (Course Material Fee)	147621.00	270672.00
Total (A)	<b>3570066.00</b>	<b>2838185.00</b>
<b>Examinations</b>		
1. Admission test fee		0.00
2. Annual Examination fee	845148.00	919202.00
3. Mark sheet, Certificate fee	17750.00	34600.00
4. Entrance examination fee	0.00	0.00
Total (B)	<b>862898.00</b>	<b>953802.00</b>
<b>Other fees</b>		
1. Identity card fee	971.00	14569.00
2. Fine/Miscellaneous fee	0.00	0.00
3. Medical Fee	63145.00	46800.00
4. Transportation fee (Local Picnic/Field Trip)	339373.00	276554.00
5. Hostel fee	0.00	0.00
Total (C)	<b>403489.00</b>	<b>337923.00</b>
<b>Sale of Publications</b>		
1. Sale of Admission forms	0.00	0.00
2. Sale of Syllabus and Question paper, etc.	0.00	0.00
3. Sale of Prospectus including admission forms	0.00	232450.00
Total (D)	<b>0.0</b>	<b>232450.00</b>
<b>Other Academic Receipts</b>		
1. Registration fee for workshops, programmes	20000.00	19200.00
2. Registration fees (Academic Staff College)	0.00	0.00
<b>Total (E)</b>	<b>20000.00</b>	<b>19200.00</b>
<b>Grand Total (A+B+C+D+E)</b>	<b>4856453.00</b>	<b>4381560.00</b>

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### SCHEDULE 10- GRANTS/ SUBSIDIES (IRREVOCABLE GRANTS RECEIVED) (Salary and Recurring Expenses)

Amount In Rupees

Particulars	Plan			Total Plan	Non-Plan UGC	Current Year Total	Previous Year Total
	Govt. of India	UGC					
		Plan	Specific Schemes				
Balance B/F	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Add: Receipts during the year	0.00	547217000.00	0.00	547217000.00	0.00	547217000.00	247375000.00
<b>Total</b>	0.00	547217000.00	0.00	547217000.00	0.00	547217000.00	247375000.00
Less: Refund to UGC	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Less: Utilized for capital expenditure (A)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Less: Utilized for Revenue Expenditure (B)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Balance C/F (C)</b>	0.00	<b>547217000.00</b>	0.00	<b>547217000.00</b>	0.00	<b>547217000.00</b>	<b>247375000.00</b>

  
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## Schedule 11 INCOME FROM INVESTMENTS

Amount In Rupees

Particulars	Earmarked/Endowment Funds		Other Investments	
	Current Year	Previous year	Current Year	Previous year
1. Interest				
a. On Government Securities	Nil		0.00	0.00
b. Other Bonds/Debentures	Nil		0.00	0.00
2. Interest on Term Deposits	Nil		99987589.00	105237083.85
3. Income accrued but not due on term Deposits/Interest bearing advances to employees	Nil		0.00	0.00
4. Interest on Saving Bank Accounts	Nil		790449.00	867426.00
5. Others (Specify)	Nil		0.00	0.00
<b>Total</b>	Nil		<b>100778038.00</b>	<b>106104509.85</b>
Transferred to Earmarked/Endowment Funds	Nil		0.00	0.00
<b>Balance</b>	Nil		<b>100778038.000.00</b>	<b>106104509.85</b>

  
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**SCHEDULE 12: INTEREST EARNED**

Amount In Rupees

Particulars	Current Year	Previous Year
1. On Saving Accounts with Scheduled banks	0.0	0.0
2. On Loans	0.0	0.0
a. Employees/Staff	0.0	0.0
b. Others	0.0	0.0
3. On Debtor and Other Receivables	0.0	0.0
<b>Total</b>	0.0	0.0

  
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## SCHEDULE 13 OTHER INCOME

Amount In Rupees

A. Income from Land & Buildings	Current Year	Previous Year
1. Hostel Room Rent	1244000.00	737000.00
2. License Fee	9706.00	6473.00
3. Hire Charges of Auditorium/Play ground/Convention Centre etc.	0.00	0.00
4. Electricity charges recovered	0.00	0.00
5. Water charges recovered	0.00	0.00
6. Rental Income	468192.00	0.00
<b>Total</b>	<b>1721898.00</b>	<b>743473.00</b>
<b>B. Sale of Institute's publications</b>	<b>0.00</b>	<b>0.00</b>
<b>C. Income from holding events</b>		
1. Gross Receipts from annual function/sports carnival	0.00	0.00
Less: Direct expenditure incurred on the annual function/sports carnival	0.00	0.00
2. Gross Receipts from fetes	0.00	0.00
Less: Direct expenditure incurred on the fetes	0.00	0.00
3. Gross Receipts for educational tours	0.00	0.00
Less: Direct Expenditure incurred on the tours	0.00	0.00
4. Others (to be specified and separately disclosed)	0.00	0.00
<b>Total</b>	<b>0.00</b>	<b>0.00</b>
<b>D. Others</b>		
1. Income from consultancy	0.00	0.00
2. RTI fees	90.00	1065.00
3. Income from Royalty	0.00	0.00
4. Sale of application form (recruitment)	942350.00	0.00
5. Misc. receipts - Sale of tender form	48200.00	37300.00
6. Misc. receipts	700634.00	0.00
7. Profit on Sale/Disposal of Assets	0.00	0.00
a. Owned assets	0.00	0.00
b. Assets received free of cost	0.00	0.00
8. Grants/Donations from institutions, Welfare Bodies and International Organizations	0.00	0.00
<b>9. Others (Specify)</b>	0.00	0.00
<b>Total</b>	<b>1691274.00</b>	<b>38365.00</b>
<b>Grand Total (A+B+C+D)</b>	<b>3413172.00</b>	<b>781838.00</b>

  
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**SCHEDULE 14 PRIOR PERIOD INCOME**

Amount In Rupees

Particulars	Current Year	Previous Year
1. Academic Receipts	0.00	0.00
2. Income from investments	0.00	0.00
3. Interest earned	0.00	0.00
4. Other Income	0.00	0.00
<b>Total</b>	<b>0.00</b>	<b>0.00</b>

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**SCHEDULE 15 STAFF PAYMENTS & BENEFITS (ESTABLISHMENT EXPENSES)**

Amount In Rupees

	Current Year			Previous Year		
	Plan	Non Plan	Total	Plan	Non Plan	Total
a) Salaries and Wages	89143514.00	0.00	89143514.00	83460228.00	0.00	83460228.00
b) Allowances and Bonus	0.00	0.00	0.00	0.00	0.00	0.00
c) Contribution to Provident Fund	50036.00	0.00	50036.00	97106.00	0.00	97106.00
d) Contribution to other Funds (NPS)	4443455.00	0.00	4443455.00	3837377.00	0.00	3837377.00
e) Staff Welfare Expenses	0.00	0.00	0.00	0.00	0.00	0.00
f) Retirement and Terminal Benefits	1592944.00	0.00	1592944.00	200000.00	0.00	200000.00
g) LTC facility	91983.00	0.00	91983.00	0.00	0.00	0.00
h) Medical Facility	194095.00	0.00	194095.00	29001.00	0.00	29001.00
i) Children Education Allowance	628700.00	0.00	628700.00	552285.00	0.00	552285.00
j) Honorarium	1262741.00	0.00	1262741.00	1404000.00	0.00	1404000.00
k) Gratuity	5027472.00	0.00	5027472.00	0.00	0.00	0.00
l) Cash in-lieu of Leave salary	4872550.00		4872550.00	0.00	0.00	0.00
m) Others (Specify)	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total</b>	<b>107307490.00</b>	<b>0.00</b>	<b>107307490.00</b>	<b>89579997.00</b>	<b>0.00</b>	<b>89579997.00</b>

  
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### SCHEDULE 15 A EMPLOYEES RETIREMENT AND TERMINAL BENEFITS

Amount In Rupees

	Pension	Gratuity	Leave Encashment	Total
Opening Balance as on 01.04.2015	0.00	100000.00	100000.00	200000.00
Addition: Capitalized value of Contributions Received from other Organisations	0.00	0.00	0.00	0.00
Total (a)	0.00	100000.00	100000.00	200000.00
Less: Actual Payment during the year (b)	0.00	0.00	53328.00	53328.00
Balance availability on 31.03.16 c (a-b)	0.00	100000.00	46672.00	146672.00
Provision required on 31.03.16 as per actuarial Valuation (d)	724465.00	5027472.00	4819222.00	10571159.00
A. Provision to be made in the Current Year (d-c)	724465.00	4027472.00	4772550.00	10424487.00
B. Contribution to New Pension Scheme	0.00	0.00	0.00	0.00
C. Medical Reimbursement to Retired Employees	0.00	0.00	0.00	0.00
D. Travel to Hometown on Retirement	0.00	0.00	0.00	0.00
E. Deposit Linked Insurance Payment	0.00	0.00	0.00	0.00
<b>Total (A+B+C+D+E)</b>	<b>724465.00</b>	<b>4027472.00</b>	<b>4772550.00</b>	<b>10424487.00</b>

  
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**SCHEDULE 15 B - NPS TIER- 1 ACCOUNT**

Amount In Rupees

Receipts	Amount	Payments	Amount
Opening Balance as on 01.04.2015	0.00	Investment	0.00
<b>NPS Tier-I Account</b>		Withdrawal/Refund to NSDL	8186256.00
Own Subscription	4443455.00		
University Contribution	4443455.00	Closing Balance as on 31/03/2016	739798.00
Amount Received from Other Offices	39144.00		
Interest Received on Investment	0.00		
Interest on Saving Bank A/c	0.00		
Investment Encashed	0.00		
<b>Total</b>	<b>8926054</b>	<b>Total</b>	<b>8926054</b>

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## SCHEDULE 16- ACADEMIC EXPENSES

Amount In Rupees

ACADEMIC EXPENSES	Current Year			Previous Year		
	Plan	Non Plan	Total	Plan	Non Plan	Total
a) Laboratory expenses	43527.00	0.00	43527.00	149022.00	0.00	149022.00
b) Field work/Participation in Conferences	0.00	0.00	0.00	484887.00	0.00	484887.00
c) Expenses on Seminars/Workshops	1779378.00	0.00	1779378.00	1967971.00	0.00	1967971.00
d) Payment to visiting faculty	332512.00	0.00	332512.00	454634.00	0.00	454634.00
e) Examination	1305501.00	0.00	1305501.00	796076.00	0.00	796076.00
f) Student Welfare expenses	119395.00	0.00	119395.00	207533.00	0.00	207533.00
g) Admission expenses	112687.00	0.00	112687.00	95536.00	0.00	95536.00
h) Convocation expenses	0.00	0.00	0.00	0.00	0.00	0.00
i) Publications	175600.00	0.00	175600.00	384828.00	0.00	384828.00
j) Non-Net JRF Scholarship	4768866.00	0.00	4768866.00	3300131.00	0.00	3300131.00
k) Subscription Expenses	220040.00	0.00	220040.00	207815.00	0.00	207815.00
l) Student Bus Expenses	2544695.00	0.00	2544695.00	1512905.00	0.00	1512905.00
m) Steering Committee Expenses	24214.00	0.00	24214.00	379640.00	0.00	379640.00
n) Award/Prize	10000.00	0.00	10000.00	0.00	0.00	0.00
o) Medical Healthcare	180380.00	0.00	180380.00	0.00	0.00	0.00
p) Community College	417977.00	0.00	417977.00	0.00	0.00	0.00
q) B.Voc.	742793.00	0.00	742793.00	0.00	0.00	0.00
<b>Total</b>	<b>12777565.00</b>	<b>0.00</b>	<b>12777565.00</b>	<b>9940978.00</b>	<b>0.00</b>	<b>9940978.00</b>

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## SCHEDULE 17 ADMINISTRATIVE AND GENERAL EXPENSES

Amount in Rupees

ADMINISTRATIVE AND GENERAL EXPENSES	Current Year			Previous Year		
	Plan	Non Plan	Total	Plan	Non Plan	Total
<b>A. Infrastructure</b>						
a) Electricity and power	1437962.00	0.00	1437962.00	1221192.00	0.00	1221192.00
b) Water Charges	308250.00	0.00	308250.00	102570.00	0.00	102570.00
c) Insurance	17857.00	0.00	17857.00	66479.00	0.00	66479.00
d) Rent, Rates and Taxes (including property tax)	17041534.00	0.00	17041534.00	16436284.00	0.00	16436284.00
<b>B. Communication</b>						
a) Postage and Stationery	90647.00	0.00	90647.00	129773.00	0.00	129773.00
b) Telephone, Fax and Internet Charges	1093896.00	0.00	1093896.00	447901.00	0.00	447901.00
<b>C. Others</b>						
a) Printing and Stationery (Consumption)	1002068.00	0.00	1002068.00	859431.00	0.00	859431.00
b) Travelling and Conveyance Expenses	1103056.00	0.00	1103056.00	465714.00	0.00	465714.00
c) Hospitality	115063.00	0.00	115063.00	176800.00	0.00	176800.00
d) Auditors Remuneration	0.00	0.00	0.00	30000.00	0.00	30000.00
e) Professional Charges	4220.00	0.00	4220.00	96600.00	0.00	96600.00
f) Advertisement and Publicity	1723351.00	0.00	1723351.00	644177.00	0.00	644177.00
g) Magazines and Journals	118498.00	0.00	118498.00	78709.00	0.00	78709.00
h) Legal Expenses	203484.00	0.00	203484.00	187806.00	0.00	187806.00
i) Refreshment Expenses	175022.00	0.00	175022.00	71688.00	0.00	71688.00
j) Office Expenses	475355.00	0.00	475355.00	446353.00	0.00	446353.00
k) Purchase of Furnishing	134729.00	0.00	134729.00	56988.00	0.00	56988.00
l) Security Expenses	6810946.00	0.00	6810946.00	5526068.00	0.00	5526068.00
m) Website Designing	0.00	0.00	0.00	224298.00	0.00	224298.00
n) Selection Committee Expenses	663231.00	0.00	663231.00	2256143.00	0.00	2256143.00
o) Souvenir Items	157500.00	0.00	157500.00	147163.00	0.00	147163.00
p) Statutory Body Meetings	2658415.00	0.00	2658415.00	2980487.00	0.00	2980487.00
q) Functions & Festivals	797550.00	0.00	797550.00	1251524.00	0.00	1251524.00
r) Computer Consumables	433469.00	0.00	433469.00	228092.00	0.00	228092.00
s) Training Expenses	5000.00	0.00	5000.00	0.00	0.00	0.00
<b>Total</b>	<b>36571103.00</b>	<b>0.00</b>	<b>36571103.00</b>	<b>34132240.00</b>	<b>0.00</b>	<b>34132240.00</b>

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## SCHEDULE 18 TRANSPORTATION EXPENSES

Amount in Rupees

Particulars	Current Year			Previous Year		
	Plan	Non Plan	Total	Plan	Non Plan	Total
1. Vehicles (Owned by institution)						
a) Running expenses	573149.00	0.00	186540.00	542003.00	0.00	542003.00
b) Repairs & maintenance	404562.00	0.00	218022.00	94908.00	0.00	94908.00
c) Insurance expenses	73083.00	0.00	73083.00	56924.00	0.00	56924.00
2. Vehicles taken on rent/lease						
a) Rent/lease expenses	2725354.00	0.00	2725354.00	1587804.00	0.00	1587804.00
3. Vehicles (Taxi) hiring expenses	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total</b>	<b>3776148.00</b>	<b>0.00</b>	<b>3776148.00</b>	<b>2281639.00</b>	<b>0.00</b>	<b>2281639.00</b>

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**SCHEDULE 19- REPAIRS & MAINTENANCE**

Amount in Rupees

Particulars	Current Year			Previous Year		
	Plan	Non Plan	Total	Plan	Non Plan	Total
a) Buildings	541113.00	0.00	541113.00	311581.00	0.00	311581.00
b) Furniture & Fixtures	9300.00	0.00	9300.00	0.00	0.00	0.00
c) Plant & Machinery	601716.00	0.00	601716.00	491194.00	0.00	491194.00
d) Office Equipments	0.00	0.00	0.00	0.00	0.00	0.00
e) Computers	0.00	0.00	0.00	0.00	0.00	0.00
f) Laboratory & Scientific Equipment	0.00	0.00	0.00	0.00	0.00	0.00
g) Audio Visual Equipment	0.00	0.00	0.00	0.00	0.00	0.00
h) Cleaning Material & Services	7573429.00	0.00	7573429.00	5263860.00	0.00	5263860.00
i) Book binding charges	0.00	0.00	0.00	0.00	0.00	0.00
j) Gardening	305100.00	0.00	305100.00	286973.00	0.00	286973.00
k) Estate Maintenance	950574.00	0.00	950574.00	1377803.00	0.00	1377803.00
l) Construction & Maintenance of Track	398332.00	0.00	398332.00	889930.00	0.00	889930.00
m) External Electrical Services Maintenance	99960.00	0.00	99960.00	99960.00	0.00	99960.00
n) Campus Beautification	17440.00	0.00	17440.00		0.00	
<b>Total</b>	<b>10496964.00</b>	<b>0.00</b>	<b>10496964.00</b>	<b>8721301.00</b>	<b>0.00</b>	<b>8721301.00</b>

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## SCHEDULE 20- FINANCE COSTS

Amount in Rupees

Particulars	Current Year			Previous Year		
	Plan	Non Plan	Total	Plan	Non Plan	Total
a) Bank Charges	702.39	0.00	702.39	55.35	0.00	55.35
b) Others (specify)	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total</b>	<b>702.39</b>	<b>0.00</b>	<b>702.39</b>	<b>55.35</b>	<b>0.00</b>	<b>55.35</b>

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**SCHEDULE 21- OTHER EXPENSES**

Amount in Rupees

Particulars	Current Year			Previous Year		
	Plan	Non Plan	Total	Plan	Non Plan	Total
a) Provision for Bad and Doubtful Debts/Advances	0.00	0.00	0.00	0.00	0.00	0.00
b) Irrecoverable Balances Written off	29912.00	0.00	29912.00	0.00	0.00	0.00
c) Grants/Subsidies to other institutions/organizations	0.00	0.00	0.00	0.00	0.00	0.00
d) Others (Specify)	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total</b>	<b>29912.00</b>	<b>0.00</b>	<b>29912.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

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**SCHEDULE 22: PRIOR PERIOD EXPENSES**

Amount in Rupees

Particulars	Current Year			Previous Year		
	Plan	Non Plan	Total	Plan	Non Plan	Total
1. Establishment expenses	0.00	0.00	0.00	0.00	0.00	0.00
2. Academic expenses	0.00	0.00	0.00	0.00	0.00	0.00
3. Administrative expenses	0.00	0.00	0.00	0.00	0.00	0.00
4. Transportation expenses	0.00	0.00	0.00	0.00	0.00	0.00
5. Repairs & Maintenance	0.00	0.00	0.00	0.00	0.00	0.00
6. Other expenses	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

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## SCHEDULE: 23

### SIGNIFICANT ACCOUNTING POLICIES

#### 1. BASIS FOR PREPARATION OF ACCOUNTS

The accounts have been prepared on accrual accounting basis. This is in accordance with the revised formats and the guidelines prescribed by Ministry of Human Resource Development circulated vide their letter No.29-4/2012-IFD dated 17th April, 2015 in respect of Educational Institutions.

#### 2. REVENUE RECOGNITION

- 2.1 Fees from Students, Sale of Admission Forms and Interest on Savings Bank account are accounted on accrual basis.
- 2.2 There is no Income from Land, Buildings and Other Property. Interest on Investments are accounted on accrual basis.
- 2.3 No Interest bearing Advances have been sanctioned in favour of official of University.

#### 3. FIXED ASSETS AND DEPRECIATION

- 3.1 Fixed assets are stated at cost of acquisition including inward freight, duties and taxes and incidental and direct expenses related to acquisition, installation and commissioning.
- 3.2 Land measuring 4880 Knl and 19 Mls (610 acres) has been transferred free of cost by the Govt. of Jammu and Kashmir for establishment of permanent campus. The title shall remain with the State Government hence the value of Land has not been reflected in the statement of assets.
- 3.3 Fixed assets have been stated at cost of acquisition and depreciation has been charged on written down method at the rates prescribed under Income Tax Rules, on pro-rata half year basis, i.e. assets acquired until 30<sup>th</sup> September, are depreciated for full year and those acquired thereafter are depreciated on half year basis. Depreciation as per applicable rates, on assets including Capital work in progress has been provided on assets if ready to put to use during the period. No depreciation has been provided on Capital Work in progress for the period under report. Direct expenditure incurred on development of assets shall be capitalized on the specified assets, either directly or in proportionate basis on completion of asset. The depreciation has been charged at following rates:

#### Tangible Assets:

1.	Electrical Installation and equipment	15% & 7.5%
2.	Plant & Machinery	15% & 7.5%
3.	Scientific & Laboratory Equipment	15% & 7.5%
4.	Office Equipment	15% & 7.5%
5.	Audio Visual Equipment	15% & 7.5%
6.	Computers & Peripherals	60% & 30%
7.	Furniture, Fixtures & Fittings	10% & 5%
8.	Vehicles	15% & 7.5%
9.	Commercial Vehicles	30% & 15%
10.	Lib. Books & Scientific Journals	60% & 30%



### Intangible Assets (amortization):

1. Computer Software 60% & 30%
- 3.4 Architect fee and PMC fee for Building and Campus works have been grouped under work in progress "Consultancy Expenditure" to be capitalized on proportionate basis on commissioning of each portion of building.
- 3.5 Assets created out of Earmarked Funds and funds of Sponsored Projects, where the ownership of such assets vests in the Institution, are setup by credit to Capital Fund and merged with the Fixed Assets of the Institution. 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 Institution are separately disclosed in the Notes on Accounts.
- 3.6 Assets, the individual value of each of which is Rs. 2000 or less (except Library Books) are treated 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:** Patents and copy rights, E Journals and Computer Software are grouped under Intangible Assets.
  - 4.1 As on 31.03.2016 the University has not incurred any expenditure for the purchase of patents and E-Journals.
  - 4.2 Expenditure on acquisition of software has been separated from computers and peripherals, as apart from being intangible assets, the rate of obsolescence is very high. Depreciation is provided in respect of software at a higher rate of 30% / 60% on half yearly pro-rata basis.
- 5. STOCKS**  
Expenditure on purchase of chemicals, glassware, publications and other stores is accounted as revenue expenditure, except that the value of closing stocks held on 31<sup>st</sup> March is set up as inventories by reducing the corresponding Revenue Expenditure on the basis of information obtained from Departments. They are valued at cost.
- 6. RETIREMENT BENEFITS**  
Retirement benefits i.e., pension, gratuity and leave encashment are provided on the accruals value. The Actual payments of Pension, Gratuity and Leave encashment are debited in the Accounts to the respective provisions. Other retirement benefits viz. Contribution to New Pension Scheme are accounted on accrual basis (actual payments plus outstanding bills at the end of the year).
- 7. INVESTMENTS**
  - a. Long term investments are carried at their cost or face value whichever is lower. However any permanent diminution in their value as on the date of the Balance Sheet is provided for.
  - b. Short Term investments are carried at their cost or face value.
- 8 DESIGNATED EARMARKED/ENDOWMENT FUNDS**
  - 8.1 The Designated Earmarked/endowment funds created earmarked for specific purposes have been shown separately in the Balance sheet. Such funds are kept in separate ledger accounts. Those with large balances have been invested in the Term Deposits with Banks.



## 8.2 JRF/SRF Fund

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

## 9. GOVERNMENT AND UGC GRANTS

9.1 Government Grants and UGC grants are accounted on realization basis. However, where a sanction for release of grant pertaining to the financial year is received before 31<sup>st</sup> March and the grant is actually received in the next financial year, the grant is accounted on accrual basis and an equal amount is shown as recoverable from the Grantor.

9.2 To the extent utilized towards capital expenditure, (on accrual basis) government grants and grants from UGC are transferred to the Capital Fund.

9.3 Government and UGC grants for meeting Revenue Expenditure (on accrual basis) are treated, to the extent utilized, as income of the year in which they are realized.

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

## 10. INVESTMENTS OF EARMARKED FUNDS AND INTEREST INCOME ACCRUED ON SUCH INVESTMENTS:

The amount under earmarked funds have been shown in the separate ledger accounts and inverted in the term deposit.

## 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 against such projects, or the concerned project account is debited with allocated overhead charges, the liability account is debited.

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

## 12. INCOME TAX

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

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## SCHEDULE 24

### CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS (ILLUSTRATIVE)

#### 1. CONTINGENT LIABILITIES

- 1.1 As on 31.03.2016 Court cases filed against the Institution, by former/present employees, tenants and contractors and arbitration cases with contractors, were pending for decisions. The suits filed by employees were establishment – related viz promotions, increments, pay scales, termination etc. The quantum of the claims is not ascertainable. The claim in the suits and arbitration cases by contractors amounted to **Rs. NIL** (Previous year **Rs. NIL**)
- 1.2 Letters of credit established by the Bank on behalf of the Institution and outstanding on 31.03.2016 **Rs. NIL** (Previous Year **Rs. NIL**)
- 1.3 Disputed demands in respect of Sales Tax **Rs. NIL** (Previous Year **Rs. NIL**)  
Municipal Taxes **Rs. NIL** (Previous Year **Rs. NIL**)

#### 2. CAPITAL COMMITMENTS

The value of contractors remaining to be executed on Capital Account and not provided for (NET of Advances) amounted to **Rs. NIL** as on 31.03.2016 (Previous Year **Rs. NIL**).

#### 3. FIXED ASSETS:

- 3.1 Additions in the year to fixed Assets in Schedule 04 Include Assets purchased out of Plan Funds (**Rs. 2,70,87,675.00**, Non- Plan Funds (**Rs. NIL**), A.D. Fund (**Rs. NIL**), Fund (**Rs. NIL**) Sponsored Projects (**Rs. 0.00**) and Library Books and other assets of the value of **Rs. NIL** gifted to the Institution. The Assets have been set up by the Credit to Capital Fund.
- 3.2 In the Balance sheet as on 31.03.2016, The additions during the years from 2015-16 from plan, non-plan funds, and other funds, and the depreciation on those additions respectively have been exhibited distinctly in sub schedules A, B, C and D to the main schedule on Fixed Assets (schedule 4)
4. **PATENTS:** No transaction has been carried out during the year.
5. **DEPOSIT LIABILITIES** – The amount outstanding as Earnest Money Deposit & Security Deposits of **Rs. NIL** towards unclaimed deposits, prior to the Financial Year NIL was transferred to Revenue Account and accounted as Miscellaneous Income for the year NIL.

#### 6. EXPENDITURE IN FOREIGN CURRENCY:

a. Travel	NIL
b. Foreign Drafts for import chemicals etc	NIL
c. Others	NIL

#### 7. CURRENT ASSETS, LOANS, ADVANCES AND DEPOSITS

In the opinion of the Management, the current assets, Loans, Advances and Deposits have a value on realization in the ordinary course, equal at least to the aggregate amount shown in the Balance Sheet.



8. The details of balances in Saving Bank Accounts, Current Accounts and Fixed Deposit Accounts with Banks are enclosed as attachment 'A' to the schedule of Current Assets.
9. Previous year's figures have been regrouped wherever necessary.
10. Schedule 1 to 24 are annexed to and form an integral part of the Balance Sheet at 31<sup>st</sup> March 2016 and the Income & Expenditure account for the year ended on that date 31<sup>st</sup> March 2016
11. There is no provident Fund Accounts. The New Pension Scheme Accounts are owned by the members of those funds and not by the Institution, these accounts were separated from the Institution's Accounts from very beginning. The Payment/Expenditure for the New Pension Scheme for the year 2015-16 have been shown under separate sub-schedule 15-B. Employees who have been allotted PRAN numbers has been transferred up to date, to National Securities Depository Limited (NSDL) - Central Record Keeping Agency (CRA). No balance is held in New Pension Scheme in the Institution in respect of employees.

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