

जवाहरलाल नेहरू विश्वविद्यालय
JAWAHARLAL NEHRU UNIVERSITY



वार्षिक लेखा
ANNUAL ACCOUNTS
2012-2013

Jawaharlal Nehru University - Annual Accounts 2012-13

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JAWAHARLAL NEHRU UNIVERSITY

BALANCE SHEET AS AT MARCH 31, 2013

Amount in Rs.

Capital / Corpus Fund and Liabilities

Liabilities	Schedule	Current Year	Previous Year
Capital Fund	1		
Corpus Fund	2	22,03,28,460	20,11,36,465
Earmarked / Endowment Funds	3	89,77,32,991	83,52,15,696
Current Liabilities & Provisions	4	7,62,01,87,026	6,96,92,56,598
Total		8,73,82,48,477	8,00,56,08,759

Assets

Fixed Assets (Net Block)	5	3,20,71,09,273	2,98,55,27,409
Investments – Earmarked / Endowment Funds	6	75,55,25,587	66,59,97,115
Current Assets, Loans & Advances	7	2,73,58,24,505	2,89,38,98,364
Patents & Copyrights	5D	40,64,403	36,36,153
Capital Fund	-	2,03,57,24,709	1,45,65,49,718
Total		8,73,82,48,477	8,00,56,08,759

Significant Accounting Policies 20

Contingent liabilities & Notes to Accounts 21



Mr. Rakesh Mohan
Section Officer (A/c)



Mr. Shankar Dhar
Dy. Finance Officer





Mr. Rakesh Kumar Verma, IA&AS
Finance Officer

JAWAHARLAL NEHRU UNIVERSITY
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2013

	Schedule	Amount in Rs.	
		Current Year	Previous Year
A. Income			
Grants in aid / subsidies	8	2,28,38,28,323	2,11,80,95,755
Academic receipts	9	6,52,74,792	5,56,71,279
Income from Investments	10	4,31,25,460	3,04,91,657
Income from Royalty, Publications	11	8,58,084	6,22,793
Interest earned	12	4,35,64,764	3,81,70,022
Other Income	13	7,64,98,800	6,85,10,105
Prior Period Income	14	9,65,258	25,52,247
Total (A)		2,51,41,15,481	2,31,41,13,858
B. Expenditure			
Establishment expenses	15	2,45,81,67,757	2,38,43,90,165
Academic expenses	16	32,92,60,218	29,04,65,048
Administrative expenses	17	42,43,03,026	38,25,59,534
Repairs and Maintenance	18	5,46,19,773	4,42,67,495
Depreciation	5	16,89,67,892	14,46,76,690
Prior Period expenditure	19	4,86,89,021	73,72,855
Total (B)		3,48,40,07,687	3,25,37,31,787
Balance being surplus / (Deficit) carried to Capital Fund (A-B)		-96,98,92,206	-93,96,17,929

Significant Accounting Policies 20
Contingent liabilities & Notes to Accounts 21


Mr. Rakesh Mohan
Section Officer (A/c)


Mr. Shankar Dhar
Dy. Finance Officer


Mr. Rakesh Kumar Verma, IA&AS
Finance Officer

Schedule 1 – Capital Fund

		Amount in Rs.	
Particulars		Current Year 2012-13	Previous Year 2011-12
	Balance at the beginning of the year	-1,45,65,49,718	-1,11,05,54,331
Add:	Grants from UGC, Govt. of India, and State Govt. utilized for capital expenditure	38,59,13,508	57,87,54,866
Add:	Assets Purchased out of Corpus Fund & Earmarked Funds	29,10,022	14,50,908
Add:	Assets Donated/Gifts Received	3,68,867	70,225
Add:	Assets Purchased out of Sponsored Project Funds	15,24,818	43,68,935
Add:	Other Additions	-	89,77,608
Total		-1,06,58,32,503	-51,69,31,789
(Deduct)	Deficit transferred from the Income & expenditure account	-96,98,92,206	-93,96,17,929
Balance at the year end		-2,03,57,24,709	-1,45,65,49,718


Section Officer (A/c)


Dy. Finance Officer


Finance Officer

Schedule 2 – Corpus Fund

Particulars	Current Year 2012-13	Previous Year 2011-12
Balance at the beginning of the year	20,11,36,465	15,04,00,092
Add: Recognition fees and Charges	1,10,35,110	99,97,060
Add: Matching Contribution from UGC	-	3,00,00,000
Add: University share of consultancy fees.	-	1,50,581
Add: Interest and Accrued Interest on Investments	1,03,15,039	1,22,58,406
Add: Interest on Savings Bank A/c	16,08,473	12,79,989
Total	22,40,95,087	20,40,86,128
Less : Revenue Expenditure	37,66,627	29,43,545
Less : Capital Expenditure	-	6,118
Total	37,66,627	29,49,663
Balance at the year end	22,03,28,460	20,11,36,465

Represented by

Bank Balance	4,29,24,867	6,67,05,629
Investment - RBI/GOI Bonds	2,92,00,000	7,41,29,000
Investment - TDRs	13,73,43,638	5,12,00,000
Accrued Interest	1,08,59,955	91,01,836
Total	22,03,28,460	20,11,36,465


Section Officer(A/c)


Dy. Finance Officer


Finance Officer

Schedule 3: Earmarked/Endowment Funds

Particulars	Fund-wise Break up									Totals
	Academic Development Fund	HBA Fund	Nippon Foundation Fund	UGC JRF Fund	Conveyance Fund	Exim Bank Library Fund	Centre of Applied Human Genetics Fund	Rajiv Gandhi National Fellowship Fund	Endowment Funds	
A.										
a) Opening balance	14,07,47,477	14,85,55,753	5,97,40,030	1,02,716	3,73,77,740	24,72,141	85,088	27,92,36,475	16,68,98,277	83,52,15,696
b) Additions during the year	-	53,53,456	36,41,446	22,26,05,892	38,52,856	-	-	-	3,14,11,308	26,68,64,958
c) Income from investments made of the funds	33,12,978	24,62,835	19,94,679	32,59,159	-	3,12,898	-	1,75,98,595	1,41,53,690	4,30,94,833
d) Accrued Interest on investments/advances	23,05,945	10,64,353	12,04,879	-	5,93,168	-	-	74,62,150	-	1,26,30,495
e) Interest on Savings Bank a/c	31,89,046	35,99,083	1,71,308	1,28,522	10,54,753	1,668	2,585	14,16,082	4,55,564	1,00,18,611
f) Other additions (Temporarily received from other funds)	-	-	-	-	-	-	-	18,00,000	-	18,00,000
Total (A)	14,95,55,446	16,10,35,480	6,67,52,342	22,60,96,289	4,28,78,517	27,86,707	87,673	30,75,13,302	21,29,18,838	1,16,96,24,594
B. Utilisation/Expenditure towards objectives of funds										
i) Revenue expenditure	12,67,035	8,21,648	8,14,681	20,26,94,572	12,09,900	20,000	-	5,71,64,116	49,89,629	26,89,81,580
ii) Capital Expenditure	22,65,009	-	-	-	-	6,45,013	-	-	-	29,10,022
Total (B)	35,32,044	8,21,648	8,14,681	20,26,94,572	12,09,900	6,65,013	-	5,71,64,116	49,89,629	27,18,91,602
Closing balance at the year end (a - b)	14,60,23,402	16,02,13,832	6,59,37,661	2,34,01,717	4,16,68,617	21,21,694	87,673	25,03,49,186	20,79,29,209	89,77,32,991
Represented by										
Cash And Bank Balance	8,26,16,153	10,41,06,614	53,00,400	2,34,01,717	3,13,97,396	21,21,694	87,673	33,52,017	1,58,58,011	26,82,41,674
Investments	6,10,00,000	3,75,00,000	5,94,32,382	-	-	-	-	23,95,35,019	19,15,14,548	58,89,81,949
Interest accrued but not due	23,05,945	1,86,07,218	12,04,879	-	1,02,71,221	-	-	74,62,150	-	3,98,51,414
Advances/Receivables out of Fund	1,01,304	-	-	-	-	-	-	-	5,56,650	6,57,954
Current Year (2012-13)	14,60,23,402	16,02,13,832	6,59,37,661	2,34,01,717	4,16,68,617	21,21,694	87,673	25,03,49,186	20,79,29,209	89,77,32,991


Section Officer (A/c)


Dy. Finance Officer


Finance Officer

Schedule 4- Current Liabilities and Provisions

Amount in Rs.

A. Current Liabilities	Current Year 2012-13	Previous Year 2011-12
1. Deposits		
a. From Staff	15,38,665	6,10,100
b. From Students		
i Library Deposit	1,24,350	1,24,350
ii Hostel Security	26,700	26,700
iii Security Deposit	15,62,118	15,62,118
iv. Extra Curricular Activities	11,43,193	9,21,780
c. From Suppliers and Contracts		
i. Earnest Money Deposit	15,48,658	10,30,763
ii. Security Deposit	61,50,766	62,44,936
d. Other Funds		
i. Vice Chancellors' Discretionary Fund	3,46,061	2,39,993
ii. Alumni Association Fund	20,36,412	13,95,484
iii. Students Aid Fund	20,89,332	17,79,935
e. Other Deposits	1,86,77,283	1,46,33,725
2. Statutory liabilities (GIS, GPF, TDS, Work contract Tax, etc.)		
a. Overdue		
b. Others	2,57,98,393	2,27,60,044
3. Other current liabilities		
a) Salary	5,31,39,667	5,11,08,213
b) Receipts against ongoing sponsored/consultancy/ projects (Net of Expenditure)	53,43,88,254	36,45,74,642
c) Receipts against Sponsored Fellowship & Scholarships	18,08,83,644	15,09,76,247
d) Unutilized grants from UGC /Govt. of India/ State Govt - Carried Forward	77,57,52,245	1,22,36,86,846
e) Others (Specify)		
i Outstanding Liabilities including S.Creditors	2,31,51,038	3,11,42,385
ii Other Current Liabilities	37,57,808	19,63,137
4. Income received in Advance	22,93,532	24,04,100
Total (A)	1,63,44,08,117	1,87,71,85,496
B. Provisions	Current Year 2012-13	Previous Year 2011-12
1. Superannuation/Pension	5,07,00,74,997	4,21,36,29,174
2. Gratuity	52,96,47,628	52,60,34,670
3. Leave Encashment	38,60,56,283	35,24,07,258
Total (B)	5,98,57,78,908	5,09,20,71,102
Total (A + B)	7,62,01,87,026	6,96,92,56,598


Section Officer(A/c)


Dy. Finance Officer


Finance Officer

Schedule 4.5 e: Unutilised grants from UGC, Government of India and State Government

Amount in Rs.

		Current Year 2012-13	Previous Year 2011-12
A	Plan grants: Govt. of India		
	Balance B/F	9,84,38,158	1,58,01,236
	Add: Receipts during the year	1,48,74,600	9,01,60,545
	Total (a)	11,33,12,758	10,59,61,781
	Less: Refunds		-
	Less: Utilized for Revenue expr.	80,36,995	33,79,040
	Less: utilized for capital expr	54,65,212	41,44,583
	Total (b)	1,35,02,207	75,23,623
	Unutilized carried forward Total (a-b)	9,98,10,551	9,84,38,158
B	UGC grants:		
	Balance B/F	1,12,52,48,688	1,14,20,79,539
	Receipts during the year	2,20,84,16,433	2,67,26,36,598
	Total (c)	3,33,36,65,121	3,81,47,16,137
	Less: Refunds	14,83,803	1,40,451
	Less: Utilized for Revenue expr.	2,27,57,91,328	2,11,47,16,715
	Less: utilized for capital expr.	38,04,48,296	57,46,10,283
	Total (d)	2,65,77,23,427	2,68,94,67,449
	Unutilised carried forward Total (c-d)	67,59,41,694	1,12,52,48,688
C	Grants from State Govt		
	Balance B/F	-	-
	Add: Receipts during the year	-	-
	Total (e)	-	-
	Less: utilized for Revenue expr	-	-
	Less: utilized for Capital expr.	-	-
	Total (f)	-	-
	Unutilized carried forward Total (e-f)	-	-
Grand Total (A+B+C) →		77,57,52,245	1,22,36,86,846

→Note :- Includes advances on Capital Account


Section Officer (A/c)


Dy. Finance Officer


Finance Officer

Schedule : 5 : Fixed Assets

Amount in Rs

S.No	Assets Heads	Gross Block				Depreciation for the Year 2012-13				Net Block	
		Op Balance 01.04.12	Additions	Deductions	Cl Balance	Dep Opening Balance	Depreciation for the Year	Deductions / Adjustment	Total Depreciation	31.03.2013	31.03.2012
1	Land	21,08,53,672	-	-	21,08,53,672	-	-	-	-	21,08,53,672	21,08,53,672
2	Site Development	6,91,78,274	11,80,717	-	7,03,58,991	-	-	-	-	7,03,58,991	6,91,78,274
3	Buildings	93,43,98,052	1,43,352	-	93,45,41,404	17,31,53,850	1,86,90,828	-	19,18,44,678	74,26,96,726	76,12,44,202
4	Roads & Bridges	2,03,02,091	-	-	2,03,02,091	9,23,757	4,06,042	-	13,29,799	1,89,72,292	1,93,78,334
5	Tubewells & Water Supply	3,49,31,087	26,78,573	-	3,76,09,660	60,63,109	7,52,193	-	68,15,302	3,07,94,358	2,88,67,978
6	Sewerage & Drainage	24,16,129	-	-	24,16,129	10,82,794	48,323	-	11,31,117	12,85,012	13,33,335
7	Electrical Installation and equipment	14,60,95,301	87,73,510	4,32,585	15,44,36,226	7,23,35,417	77,21,811	2,83,734	7,97,73,494	7,46,62,731	7,37,59,884
8	Plant & Machinery	1,53,49,604	7,68,746	-	1,61,18,350	76,76,007	8,05,918	-	84,81,925	76,36,425	76,73,597
9	Scientific & Laboratory Equipment	81,41,46,686	5,22,55,242	2,68,503	86,61,33,425	43,31,77,784	6,92,90,674	2,68,502	50,21,99,956	36,39,33,470	38,09,68,902
10	Office Equipment	3,01,68,444	17,00,038	6,970	3,18,61,512	2,55,36,819	23,89,613	6,864	2,79,19,568	39,41,944	46,31,625
11	Audio Visual Equipment	4,47,96,662	1,45,97,931	17,344	5,93,77,249	3,70,86,615	44,53,294	10,006	4,15,29,903	1,78,47,346	77,10,047
12	Computers & Peripherals	28,84,52,632	5,41,35,172	2,97,770	34,22,90,034	24,53,30,155	2,87,69,281	2,97,767	27,38,01,669	6,84,88,365	4,31,22,477
	Softwares	4,40,06,492	27,55,255	-	4,67,61,747	4,19,19,466	35,28,100	-	4,54,47,567	13,14,180	20,87,026
13	Furniture, Fixtures & Fittings	14,13,46,193	2,41,99,805	5,83,502	16,49,62,496	9,00,41,873	1,23,72,187	5,72,341	10,18,41,719	6,31,20,776	5,13,04,319
14	Vehicles	76,23,128	4,000	-	76,27,128	70,55,933	90,827	-	71,46,760	4,80,368	5,67,195
15	Lib. Books & Scientific Journals	51,46,09,752	3,68,39,035	-	55,14,48,787	44,86,17,233	1,46,10,747	-	46,32,27,980	8,82,20,808	6,59,92,519
	E - Journals	2,81,13,658	41,96,842	-	3,23,10,500	2,75,53,534	22,56,730	-	2,98,10,265	25,00,235	5,60,124
16	Small Value Assets	8,41,855	27,81,323	-	36,23,178	8,41,855	27,81,323	-	36,23,178	-	-
17	Others	7,63,63,000	-	-	7,63,63,000	7,63,62,999	-	-	7,63,62,999	1	1
Total :		3,42,39,92,711	20,70,09,541	16,06,674	3,62,93,95,578	1,69,47,59,201	16,89,67,892	14,39,214	1,86,22,87,878	1,76,71,07,700	1,72,92,33,510
18	Capital Work in Progress	1,25,62,93,898	18,37,07,674	-	1,44,00,01,572	-	-	-	-	1,44,00,01,572	1,25,62,93,898
Grand Total		4,68,02,86,610	39,07,17,215	16,06,674	5,06,93,97,151	1,69,47,59,201	16,89,67,892	14,39,214	1,86,22,87,878	3,20,71,09,273	2,98,55,27,409


Section Officer(A/c)


Dy. Finance Officer


Finance Officer

Schedule 5A Plan

Amount in Rs

S.No	Assets Heads	Gross Block				Depreciation for the Year 2012-13				Net Block	
		Op Balance 01.04.12	Additions	Deductions	Cl Balance	Dep Opening Balance	Depreciation for the Year	Deductions / Adjustment	Total Depreciation	31.03.2013	31.03.2012
1	Land	-	-	-	-	-	-	-	-	-	-
2	Site Development	1,38,76,326	11,80,717	-	1,50,57,043	-	-	-	-	1,50,57,043	1,38,76,326
3	Buildings	55,88,37,122	-	-	55,88,37,122	3,34,12,425	1,11,76,742	-	4,45,89,168	51,42,47,954	52,54,24,697
4	Roads & Bridges	-	-	-	-	-	-	-	-	-	-
5	Tubewells & Water Supply	2,24,15,835	16,54,840	-	2,40,70,675	23,29,449	4,81,414	-	28,10,863	2,12,59,812	2,00,86,386
6	Sewerage & Drainage	-	-	-	-	-	-	-	-	-	-
7	Electrical Installation and equipment	3,89,65,660	55,63,438	-	4,45,29,098	75,93,387	22,26,455	-	98,19,842	3,47,09,256	3,13,72,273
8	Plant & Machinery	87,60,921	2,54,529	-	90,15,450	13,94,623	4,50,773	-	18,45,396	71,70,054	73,66,298
9	Scientific & Laboratory Equipment	56,96,47,145	5,15,88,401	-	62,12,35,546	15,88,10,068	4,95,78,844	-	20,83,88,912	41,28,46,634	41,08,37,077
10	Office Equipment	65,08,305	14,31,955	-	79,40,260	19,90,213	5,95,520	-	25,85,733	53,54,527	45,18,092
11	Audio Visual Equipment	2,17,66,415	1,33,24,875	-	3,50,91,290	65,98,746	26,31,847	-	92,30,593	2,58,60,697	1,51,67,669
12	Computers & Peripherals	14,71,15,035	5,21,90,131	-	19,93,05,166	13,28,12,671	3,98,61,033	-	17,26,73,704	2,66,31,462	1,43,02,364
	Softwares	3,68,75,611	25,98,525	-	3,94,74,136	3,41,32,517	37,82,503	-	3,79,15,020	15,59,116	27,43,094
13	Furniture, Fixtures & Fittings	6,19,25,418	2,03,43,671	-	8,22,69,089	2,30,05,922	61,70,182	-	2,91,76,103	5,30,92,986	3,89,19,496
14	Vehicles	19,05,567	4,000	-	19,09,567	11,38,288	1,90,957	-	13,29,245	5,80,322	7,67,279
15	Lib. Books & Scientific Journals	15,40,54,630	3,09,04,320	-	18,49,58,950	5,69,38,159	1,84,95,895	-	7,54,34,054	10,95,24,896	9,71,16,471
	E - Journals	2,48,87,299	41,96,842	-	2,90,84,141	2,48,87,298	16,78,737	-	2,65,66,035	25,18,106	1
16	Small Value Assets	4,08,537	18,88,983	-	22,97,520	4,08,537	18,88,983	-	22,97,520	-	-
17	Others	-	-	-	-	-	-	-	-	-	-
Total :		1,66,79,49,826	18,71,25,227	-	1,85,50,75,053	48,54,52,305	13,92,09,882	-	62,46,62,187	1,23,04,12,866	1,18,24,97,521
18	Capital Work in Progress	1,00,99,41,245	18,34,89,336	-	1,19,34,30,581	-	-	-	-	1,19,34,30,581	1,00,99,41,245
Grand Total (1-18)		2,67,78,91,071	37,06,14,563	-	3,04,85,05,634	48,54,52,305	13,92,09,882	-	62,46,62,187	2,42,38,43,447	2,19,24,38,766


Section Officer (A/c)


Dy. Finance Officer


Finance Officer

Schedule 5B Non-Plan

Amount in Rs

S.No	Assets Heads	Gross Block				Depreciation for the Year 2012-13				Net Block	
		Op Balance 01.04.12	Additions	Deductions	Cl Balance	Dep Opening Balance	Depreciation for the Year	Deductions / Adjustment	Total Depreciation	31.03.2013	31.03.2012
1	Land	18,64,00,000	-	-	18,64,00,000	-	-	-	-	18,64,00,000	18,64,00,000
2	Site Development	14,34,798	-	-	14,34,798	-	-	-	-	14,34,798	14,34,798
3	Buildings	7,02,782	1,43,352	-	8,46,134	61,745	16,923	-	78,668	7,67,466	6,41,037
4	Roads & Bridges	-	-	-	-	-	-	-	-	-	-
5	Tubewells & Water Supply	38,28,424	10,23,733	-	48,52,157	3,94,862	97,043	-	4,91,905	43,60,252	34,33,562
6	Sewerage & Drainage	95,409	-	-	95,409	15,265	1,908	-	17,174	78,235	80,144
7	Electrical Installation and equipment	3,95,48,833	32,07,572	-	4,27,56,405	1,16,55,887	21,37,820	-	1,37,93,707	2,89,62,698	2,78,92,946
8	Plant & Machinery	26,54,779	5,14,217	-	31,68,996	8,34,838	1,58,450	-	9,93,287	21,75,709	18,19,941
9	Scientific & Laboratory Equipment	7,32,59,109	4,03,547	-	7,36,62,656	3,73,64,065	58,93,012	-	4,32,57,077	3,04,05,579	3,58,95,044
10	Office Equipment	94,23,997	2,68,083	-	96,92,080	34,42,530	7,26,906	-	41,69,436	55,22,644	59,81,467
11	Audio Visual Equipment	31,90,114	12,73,056	-	44,63,170	14,12,800	3,34,738	-	17,47,538	27,15,632	17,77,314
12	Computers & Peripherals	3,39,78,328	13,95,032	-	3,53,73,360	3,31,06,433	11,50,900	-	3,42,57,333	11,16,027	8,71,895
	Softwares	69,83,174	1,04,743	-	70,87,917	68,89,743	1,35,327	-	70,25,070	62,847	93,431
13	Furniture, Fixtures & Fittings	3,33,57,292	35,71,371	-	3,69,28,663	1,40,53,213	27,69,650	-	1,68,22,862	2,01,05,800	1,93,04,079
14	Vehicles	17,63,169	-	-	17,63,169	9,49,561	1,76,317	-	11,25,878	6,37,291	8,13,608
15	Lib. Books & Scientific Journals	7,76,30,177	22,97,199	-	7,99,27,376	4,52,56,218	79,92,738	-	5,32,48,955	2,66,78,421	3,23,73,959
	E - Journals	32,26,359	-	-	32,26,359	32,04,812	21,546	-	32,26,358	1	21,547
16	Small Value Assets	4,32,300	8,78,702	-	13,11,002	4,32,300	8,78,702	-	13,11,002	-	-
17	Others	-	-	-	-	-	-	-	-	-	-
Total :		47,79,09,043	1,50,80,607	-	49,29,89,650	15,90,74,271	2,24,91,979	-	18,15,66,250	31,14,23,400	31,88,34,772
18	Capital Work in Progress	8,00,47,050	2,18,338	-	8,02,65,388	-	-	-	-	8,02,65,388	8,00,47,050
Grand Total (1-18)		55,79,56,093	1,52,98,945	-	57,32,55,038	15,90,74,271	2,24,91,979	-	18,15,66,250	39,16,88,788	39,88,81,822


Section Officer (A/c)


Dy. Finance Officer


Finance Officer

Schedule 5C Others


Amount in Rs

S.No	Assets Heads	Gross Block				Depreciation for the Year 2012-13				Net Block	
		Op Balance 01.04.12	Additions	Deductions	Cl Balance	Dep Opening Balance	Depreciation for the Year	Deductions / Adjustment	Total Depreciation	31.03.2013	31.03.2012
1	Land	-	-	-	-	-	-	-	-	-	-
2	Site Development	-	-	-	-	-	-	-	-	-	-
3	Buildings	-	-	-	-	-	-	-	-	-	-
4	Roads & Bridges	-	-	-	-	-	-	-	-	-	-
5	Tubewells & Water Supply	-	-	-	-	-	-	-	-	-	-
6	Sewerage & Drainage	-	-	-	-	-	-	-	-	-	-
7	Electrical Installation and equipment	50,516	2,500	-	53,016	5,052	2,651	-	7,702	45,314	45,464
8	Plant & Machinery	-	-	-	-	-	-	-	-	-	-
9	Scientific & Laboratory Equipment	49,08,719	2,63,294	-	51,72,013	5,82,532	4,13,761	-	9,96,293	41,75,720	43,26,187
10	Office Equipment	-	-	-	-	-	-	-	-	-	-
11	Audio Visual Equipment	-	-	-	-	-	-	-	-	-	-
12	Computers & Peripherals	13,15,928	5,50,009	-	18,65,937	3,73,519	3,73,187	-	7,46,706	11,19,231	9,42,409
	Softwares	1,47,707	51,987	-	1,99,694	95,486	79,878	-	1,75,363	24,331	52,221
13	Furniture, Fixtures & Fittings	3,22,799	2,84,763	-	6,07,562	37,403	45,567	-	82,970	5,24,592	2,85,396
14	Vehicles	-	-	-	-	-	-	-	-	-	-
15	Lib. Books & Scientific Journals	45,06,042	36,37,516	-	81,43,558	6,64,663	8,14,356	-	14,79,019	66,64,539	38,41,379
	E - Journals	-	-	-	-	-	-	-	-	-	-
16	Small Value Assets	1,018	13,638	-	14,656	-	14,656	-	14,656	-	1,018
17	Others	-	-	-	-	-	-	-	-	-	-
Total :		1,12,52,729	48,03,707	-	1,60,56,436	17,58,654	17,44,056	-	35,02,709	1,25,53,727	94,94,075
18	Capital Work in Progress	-	-	-	-	-	-	-	-	-	-
Grand Total (1-18)		1,12,52,729	48,03,707	-	1,60,56,436	17,58,654	17,44,056	-	35,02,709	1,25,53,727	94,94,075

Note: The additions during the Year includes additions from:

Gifted	3,68,867
Academic Development Fund	22,65,009
Exim Bank Library	6,45,013
Corpus	-
Sponsored Project	15,24,818
Total	48,03,707


Section Officer(A/c)


Dy. Finance Officer


Finance Officer

Schedule 5D- Patents and Copyrights

Amounts in Rs.

Particulars	Op. Balance	Addition	Gross	Amortization	Net Block 2012-13	Net Block 2011-12
A. Patents Granted						
1 Balance as on 31.03.13 of Patents obtained in 2008-09 (Original Value - Rs.34,050/-)	18,917	-	18,917	3,783	15,134	18,917
2 Balance as on 31.03.13 of Patents obtained in 2010-11 (Original Value - Rs.8,73,549/-)	6,79,427	-	6,79,427	97,061	5,82,366	6,79,427
3 Patents granted during the current year	-	10,07,965	10,07,965	1,11,996	8,95,969	-
Total	6,98,344	10,07,965	17,06,309	2,12,840	14,93,469	6,98,344

Particulars	Op. Balance	Addition	Gross	Patents Granted/Rejected	Net Block 2012-13	Net Block 2011-12
B. Patents Pending						
1 Expenditure incurred during 2009-10 to 2011-12 in respect of Patents applied for pending decision.	29,37,809	-	29,37,809	10,07,965	19,29,844	29,37,809
2 Expenditure incurred during 2012-13 in respect of Patents applied for pending decision.	-	6,41,090	6,41,090	-	6,41,090	-
Total	29,37,809	6,41,090	35,78,899	10,07,965	25,70,934	29,37,809

C. Grand Total (A+B)	36,36,153	16,49,055	52,85,208	12,20,805	40,64,403	36,36,153
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Section Officer(A/c)


Dy. Finance Officer


Finance Officer

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

Investments	Current Year 2012-13	Previous Year 2011-12
1 In Government Securities		
2 Other approved Securities		
3 Debentures and Bonds	9,37,78,560	12,18,30,000
4 Others Bank FDRs	66,17,47,027	54,41,67,115
Total	75,55,25,587	66,59,97,115

Earmarked/Endowment Funds (Fund wise)

Funds	Current Year	Previous Year
1 Corpus Fund Investments	16,65,43,638	12,53,29,000
2 Academic Development Fund Investments	6,10,00,000	6,10,00,000
3 House Building Advance Fund Investments	3,75,00,000	3,75,00,000
4 Exim Bank Library Fund	-	24,36,900
5 Nippon Foundation Fund Investments	5,94,32,382	5,47,15,407
6 Rajiv Gandhi National Fellowship Fund Investments	23,95,35,019	22,12,96,766
7 Endowment Fund Investments	19,15,14,548	16,37,19,042
Total	75,55,25,587	66,59,97,115


Section Officer(A/c)


Dy. Finance Officer


Finance Officer

Schedule 7: Current Assets, Loans & Advances

Particulars	Current Year 2012-13	Previous Year 2011-12
A Current Assets:		
1 Inventories - Stationery, Cleaning Material, Building Material, Electrical Material, Lab Chemicals & Spares and Water Supply Material	1,21,37,889	58,57,778
2 Cash and Bank Balances:		
a Cash in hand (including stamps, imprest cash and cheques / Drafts)	3,16,222	3,51,682
b Bank Balances with scheduled banks		
- in saving accounts	1,36,42,42,778	
- in current accounts	3,60,85,800	
- in Deposit account (including Fixed Deposits)	1,08,71,55,460	2,58,27,68,715
Total A	2,49,99,38,149	2,58,89,78,175


Section Officer (A/c)


Dy. Finance Officer



Finance Officer

Particulars	Amount in Rs	
	Current Year 2012-13	Previous Year 2011-12
B Loans And Advances		
a Loans:		
b Advances To Employees (Non-Interest Bearing)		
- Festival	9,64,061	7,31,411
- LTC	20,25,807	20,60,523
c Advances And Other Amounts Recoverable In Cash Or In Kind Or For Value To Be Received		
- Advances To Equipment Suppliers	4,57,31,038	5,35,26,935
- Advances On Capital A/C - Civil Works	82,92,301	6,50,88,198
- EMF Advances	1,01,304	3,15,172
- Advances to Other Fund	-	3,50,00,000
- Others	6,08,66,422	48,457,494
d Prepaid Expenses		
- Insurance	-	38,984
- Other Expenses	16,90,237	17,49,291
e Income Accrued but not due		
- On Investments From Earmarked/Endowment Funds	1,09,72,974	1,18,85,847
Deposit Account	5,39,421	6,09,689
Corpus Fund	1,08,59,955	91,01,836
Sponsored Project	1,71,53,410	1,04,80,458
Maintenance A/c	95,86,257	85,04,382
Fixed Deposits made out of Plan Account	2,13,28,540	64,76,844
- On Interest bearing Advances to employees	2,97,35,180	3,80,23,657
f Others-current assets - Recoverable from UGC, GOI, Income Tax, Others	14,92,163	10,60,813
g Receivables from NPS Tier-I	8,11,612	8,11,612
h Income from Shops Receivable	1,37,35,673	1,09,97,042
Total B	23,58,86,356	30,49,20,189
Total (A + B)	2,73,58,24,505	2,89,38,98,364

Note: 1. Annexure A shows the details of Bank balances.

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


Section Officer (A/c)


Dy. Finance Officer


Finance Officer


Annexure -A

Amount in Rs

2012-13

I. Bank Accounts		
CORPUS FUND A/C		4,29,24,867
1	Corpus Fund A/c	4,29,24,867
DEPOSIT FUND A/Cs		12,68,008
2	Deposit A/c	5,89,453
3	Students' Aid Fund A/c	1,70,357
4	Students A/c	5,08,199
DEVELOPMENT PLAN FUND A/Cs		66,17,80,947
5	Combined Entrance Exam CBT A/c	6,57,29,756
6	Development Plan A/c	33,80,22,519
7	Infrastructure Development Fund A/c	20,90,17,285
8	UGC Plan Fellowship Plan A/c	4,90,11,387
EARMARKED FUND A/C		26,82,41,674
9	Academic Development Fund A/c	8,26,16,153
10	CAHG Fund A/c	87,673
11	Conveyance Fund A/c	3,13,97,396
12	Exim Library Fund A/c	21,21,694
13	HBA Fund A/c	10,41,06,614
14	Nippon Foundation Fund A/c	53,00,400
15	Endowment & Chair A/c	1,58,58,011
16	UGC JRF Fellowship A/c	2,34,01,717
17	UGC Rajiv Gandhi National Fellowship A/C	33,52,017
EMF A/C		18,33,48,184
18	DBT Sponsored Projects A/c	1,09,41,045
19	PURSE A/c	47,03,452
20	Sponsored Fellowship A/c	60,68,377
21	Sponsored Fellowship (Indian) A/c	6,91,81,537
22	Sponsored Project A/c	9,24,53,773
MAINTENANCE FUND A/Cs		24,27,64,897
23	Gomti Guest House A/c	62,60,297
24	Retirement Fund A/c	60,374
25	Scholarship A/c	57,85,944
26	UGC Maintenance A/c	4,84,42,780
27	University Receipts A/c	14,61,29,702
28	Pension Fund Current A/c	3,60,85,800
TOTAL		1,40,03,28,578
II. Term Deposit with Scheduled Banks		1,08,71,55,460
TOTAL		2,48,74,84,038


 Section Officer(A/c)


 Dy. Finance Officer


 Finance Officer

Schedule-8 Grants/Subsidies (Irrevocable grants and Subsidies received)

Particulars	Plan			Total Plan	Non Plan UGC	Current year Total	Previous Year Total
	Govt. of India	UGC					
		Plan	IDF				
Balance B/F	9,84,38,158	65,55,90,996	46,96,57,692	1,22,36,86,846	-	1,22,36,86,846	1,15,78,80,775
Add: Receipts During the year	1,48,74,600	24,14,86,433	-	25,63,61,033	1,96,69,30,000	2,22,32,91,033	2,76,27,97,143
Total	11,33,12,758	89,70,77,429	46,96,57,692	1,48,00,47,879	1,96,69,30,000	3,44,69,77,879	3,92,06,77,918
Less: Refund to UGC	-	14,83,803	-	14,83,803	-	14,83,803	1,40,451
Balance	11,33,12,758	89,55,93,626	46,96,57,692	1,47,85,64,076	1,96,69,30,000	3,44,54,94,076	3,92,05,37,467
Less: Utilised for Capital Expenditure (A)	54,65,212	22,27,04,190	14,24,45,161	37,06,14,563	1,52,98,945	38,59,13,508	57,87,54,866
Balance	10,78,47,546	67,28,89,436	32,72,12,531	1,10,79,49,513	1,95,16,31,055	3,05,95,80,568	3,34,17,82,601
Less: Utilised for Revenue Expenditure (B)	80,36,995	27,13,65,433	5,27,94,840	33,21,97,268	1,95,16,31,055	2,28,38,28,323	2,11,80,95,755
Balance C/F (C)	9,98,10,551	40,15,24,003	27,44,17,691	77,57,52,245	-	77,57,52,245	1,22,36,86,846

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

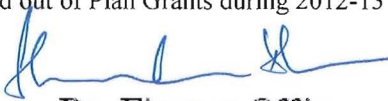
B. - Appears as income in the Income & Expenditure Account

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

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

Note: Apart from above expenditure an amount of Rs.6,41,090/- has been incurred out of Plan Grants during 2012-13 for Patents, directly shown as Intangible Assets in Balance Sheet


Section Officer (A/c)


Dy. Finance Officer


Finance Officer

Schedule 9 : Academic Receipts

Particulars	Amount in Rs.	
	Current year 2012-13	Previous year 2011-12
A. Fees from Students		
a) Academic		
1. Admission fees		
2. Enrolment fees		
i. Tution fees	1,91,74,628	1,63,90,186
ii. Library fees	30,950	67,235
iii. BINC Registration Fee	3,23,590	-
iv. Others	5,000	-
b) Examination		
1. Annual examination fees	5,26,650	-
2. Marks sheet fees	43,600	38,780
3. Others-Registration Fees, Overhead Charges		
c) Other fees		
1. Medical fees	50,519	2,726
2. Convocation Fees		
3. Other Miscellaneous fees	11,58,160	10,93,058
d) Hostel fees	8,91,357	9,30,570
B) Sale of Admission forms/Entrance Exam. Fees	4,23,67,575	3,61,34,845
C) Sale of Question Papers	3,61,760	5,82,880
D) Other Academic Receipts		
1. Registration Fee for Workshop	61,504	86,500
2. Registration Fee (Academic Staff College)	2,79,500	3,44,500
Total	6,52,74,792	5,56,71,279


Section Officer(A/c)


Dy. Finance Officer


Finance Officer

Schedule 10 : Income from Investments

Amount in Rs.

Particulars	Earmarked / Endowment Funds		Plan / Non-Plan	
	Current year	Previous year	Current year	Previous year
	2012-13	2011-12	2012-13	2011-12
1. Interest				
a. On Government Securities				
b. On Debentures & Bonds	27,81,580	59,30,320		-
2. Interest on Term Deposits / Interest bearing Advances	5,29,43,748	3,05,79,659	4,31,25,460	3,04,91,657
3. On savings Accounts with scheduled banks	1,00,18,611	1,00,15,493		-
Total	6,57,43,939	4,65,25,472	4,31,25,460	3,04,91,657
Transferred to Corpus Fund and respective Earmarked / Endowment Fund	6,57,43,939	4,65,25,472		
Balance	Nil	Nil		


Section Officer(A/c)


Dy. Finance Officer


Finance Office

Schedule 11 : Income from Royalty, Publications, etc

Particulars	Amount in Rs.	
	Current year 2012-13	Previous year 2011-12
1. Income from Royalty	8,58,084	6,22,793
2. Income from sale of Publications		-
3. Others (specify)		-
Total	8,58,084	6,22,793


Section Officer(A/c)


Dy. Finance Officer


Finance Officer

Schedule 12 : Interest Earned

Particulars	Amount in Rs.	
	Current year 2012-13	Previous Year 2011-12
1. On savings Accounts with scheduled banks	4,35,64,764	3,81,70,022
2. On Loans		
a. Employees/Staff	-	-
b. Others	-	-
3. On Debtors and other Receivables	-	-
Total	4,35,64,764	3,81,70,022


Section Officer (A/c)


Dy. Finance Officer


Finance Officer

Schedule 13 – Other Income

Particulars	Amount in Rs.	
	Current Year 2012-13	Previous Year 2011-12
1) Licence Fee from quarters	97,92,046	39,61,867
2) Rent from Guest House	1,07,99,537	55,81,678
3) Rent from shops, Accommodation-Post office, Bank etc.	1,19,41,049	1,11,24,415
4) Leave Salary and Pension Contribution	4,47,183	30,68,267
5) Charges for use of Transport	51,265	25,200
6) Water & Electricity charges	2,32,78,920	2,40,92,126
7) Surplus on sale/disposal of assets	4,18,922	5,16,155
8) CGHS Recoveries	74,54,242	69,79,245
9) Miscellaneous income (Sale Proceeds of unserviceable stores/empties, waste paper, Tender papers, prospectus, Fines and Penalties, other miscellaneous income)	1,23,15,637	1,31,61,152
Total	7,64,98,800	6,85,10,105


Section Officer(A/c)


Dy. Finance Officer


Finance Officer

Schedule 14 – Prior Period Income

Particulars	Current Year 2012-13	Previous Year 2011-12
Prior Period Income	9,65,258	25,52,247
Total	9,65,258	25,52,247


Section Officer (A/c)


Dy. Finance Officer


Finance Officer

Schedule 15 – Establishment Expenses

Amount in Rs.

Particulars	Current Year 2012-13			Previous Year 2011-12		
	Plan	Non Plan	Total	Plan	Non Plan	Total
a Salaries, Wages and Allowances	2,47,42,899	1,03,66,82,605	1,06,14,25,504	1,72,90,049	95,24,28,041	96,97,18,090
b Contribution to Provident Fund	-	53,12,826	53,12,826	-	53,94,509	53,94,509
c Contribution to Other Funds (New Pension Scheme)	-	54,848	54,848	-	10,943	10,943
d Bonus	13,816	36,55,100	36,68,916	13,816	40,28,633	40,42,449
e Leave Travel Concession	-	1,34,82,385	1,34,82,385	-	77,41,061	77,41,061
f Medical Reimbursement	-	1,69,85,691	1,69,85,691	-	2,07,82,637	2,07,82,637
g Reimbursement of Tuition Fees	5,820	75,22,799	75,28,619	1,769	68,11,257	68,13,026
h Staff Welfare Expenses	50,000	2,17,28,582	2,17,78,582	29,781	7,64,65,051	7,64,94,832
i Employees' Retirement and Terminal Benefits (Pension, Gratuity, Leave Encashment)	7,25,040	1,30,49,89,010	1,30,57,14,050	-	1,28,17,56,080	1,28,17,56,080
j Fees & Honorarium	3,28,366	2,14,66,911	2,17,95,277	2,23,242	1,05,07,383	1,07,30,625
k Leave Salary and Pension Contribution	-	4,21,059	4,21,059	-	9,05,913	9,05,913
Gross Total	2,58,65,941	2,43,23,01,816	2,45,81,67,757	1,75,58,657	2,36,68,31,508	2,38,43,90,165


Section Officer (A/c)


Dy. Finance Officer


Finance Officer

Schedule 15A Employees Retirement & Terminal Benefits

Amount in Rs.

A.	Pension	Gratuity	Leave Encashment	Total
Opening Balance	4,21,36,29,174	52,60,34,670	35,24,07,258	5,09,20,71,102
Addition : Capitalized value of Contributions Received from other Organizations	44,43,582	15,14,181	18,09,808	77,67,571
Total	4,21,80,72,756	52,75,48,851	35,42,17,066	5,09,98,38,673
Less : Actual Payment during the Year 2012-13	26,22,28,808	8,04,55,074	4,96,11,448	39,22,95,330
Balance Available on 31.03.2013	3,95,58,43,948	44,70,93,777	30,46,05,618	4,70,75,43,343
Provision required on 31.03.13 as per Acturial Valuation	5,07,00,74,997	52,96,47,628	38,60,56,283	5,98,57,78,908
Provision to be made in 2012-13	1,11,42,31,049	8,25,53,851	8,14,50,665	1,27,82,35,565
B. Contribution to New Pension Scheme				1,73,12,262
C. Medical Reimbursement to Retired Employees				84,70,578
D. Travel to Hometown on Retirement				12,13,485
E. Deposit Linked Insurance Payment				482,160
Total (A+B+C+D+E)				1,30,57,14,050

Note: Total amounts includes payments out of Plan Grants also.


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

Schedule 16 – Academic Expenses

Amount in Rs.

Particulars	Current Year 2012-13			Previous Year 2011-12		
	Plan	Non Plan	Total	Plan	Non Plan	Total
1 Laboratory Running Expenses	1,94,73,532	57,30,810	2,52,04,342	4,08,35,463	25,50,670	4,33,86,133
2 Fieldwork / Participation in Conferences	1,13,07,461	25,18,870	1,38,26,331	1,39,25,948	36,45,373	1,75,71,321
3 Teaching Aids	3,05,775	5,12,949	8,18,724	2,41,036	6,23,886	8,64,922
4 Seminars / Workshops	1,59,95,997	3,66,356	1,63,62,353	1,22,10,812	71,047	1,22,81,859
5 Payment to Guest Faculty	59,67,996	3,20,297	62,88,293	25,22,395	2,52,100	27,74,495
6 Research Activities	52,00,428	3,18,486	55,18,914	19,02,242	2,69,761	21,72,003
7 Examination Expenses	1,08,09,582	3,36,82,867	4,44,92,449	84,11,390	2,57,64,278	3,41,75,668
8 Student Welfare Expenses	91,48,355	1,89,57,315	2,81,05,670	56,90,010	1,27,53,251	1,84,43,261
9 Scholarship/Stipend to Students	10,78,34,295	2,20,49,226	12,98,83,521	7,63,21,702	2,13,89,583	9,77,11,285
10 Journals & Publications	3,62,61,121	1,59,33,934	5,21,95,055	4,32,40,092	1,11,03,340	5,43,43,432
11 Miscellaneous Academic Expenses	52,72,997	12,91,569	65,64,566	55,70,349	11,70,321	67,40,670
Gross Total	22,75,77,539	10,16,82,679	32,92,60,218	21,08,71,439	7,95,93,610	29,04,65,048


Section Officer(A/c)


Dy. Finance Officer


Finance Officer

Schedule 17 – Administrative Expenses

Amount in Rs.

Particulars	Current Year 2012-13			Previous Year 2011-12		
	Plan	Non Plan	Total	Plan	Non Plan	Total
A Infrastructure						
I) Rent, Rates & Taxes	-	8,28,21,301	8,28,21,301	-	2,77,54,394	2,77,54,394
II) Electricity Expenses	2,08,82,000	12,44,20,315	14,53,02,315	2,80,00,000	8,40,43,060	11,20,43,060
III) Water Expenses	-	63,05,341	63,05,341	3,60,00,473	4,36,10,905	7,96,11,378
IV) Security Expenses	1,41,47,185	4,25,01,126	5,66,48,311	-	4,33,40,639	4,33,40,639
V) Vehicle Running Expenses	-	7,06,497	7,06,497	1,015	8,37,632	8,38,647
VI) Generator Running Expenses	1,12,360	6,40,268	7,52,628	-	11,43,349	11,43,349
B Communication						
I) Postage & Telegram	35,050	12,98,976	13,34,026	18,280	20,07,924	20,26,204
II) Telephones & Fax	3,08,403	44,36,682	47,45,085	13,50,105	28,64,706	42,14,811
III) Internet Connectivity Charges	12,23,921	2,82,938	15,06,859	20,47,765	21,369	20,69,134
C Subscriptions to Academic Institutions	50,481	3,93,249	4,43,730	1,08,335	2,50,695	3,59,030
D TA to Members of Advisory Committes, etc.	3,30,949	51,71,816	55,02,765	4,01,644	26,90,956	30,92,600
E Advertisement and Publicity	2,10,168	24,60,026	26,70,194	-	22,82,940	22,82,940
F Legal Expenses	-	10,35,434	10,35,434	1,200	5,03,414	5,04,614
G Others						
I) Printing and stationery (consumption)	26,42,830	64,65,656	91,08,486	55,64,906	25,84,370	81,49,276
II) Newspapers & periodicals	1,09,727	2,06,064	3,15,791	14,700	3,27,017	3,41,717
III) Entertainment Expenses	2,88,796	28,70,201	31,58,997	3,19,380	21,65,769	24,85,149
IV) Bank charges	4,120	7,51,015	7,55,135	8,387	3,71,117	3,79,504
V) TA to Candidates	-	2,02,107	2,02,107	-	72,120	72,120
VI) Labour Charges, Daily Wages & Contract Labour	47,10,415	8,27,97,199	8,75,07,614	51,56,143	7,66,81,494	8,18,37,637
VII) Local Conveyance	96,332	10,43,440	11,39,772	1,29,285	10,52,309	11,81,594
VIII) Conservancy Expenses	25,000	34,27,980	34,52,980	7,56,895	22,24,627	29,81,522
IX) Liveries	-	22,52,477	22,52,477	-	20,40,227	20,40,227
X) Photocopying Charges	7,87,637	6,89,018	14,76,655	8,54,121	8,50,436	17,04,557
XI) Contribution to VC Discretionary Fund, etc.	-	-	-	-	100,000	100,000
XII) Other Miscellaneous Administrative Expenses	11,80,280	39,78,246	51,58,526	2,62,525	17,42,907	20,05,432
Total	4,71,45,654	37,71,57,372	42,43,03,026	8,09,95,159	30,15,64,375	38,25,59,534


Section Officer(A/c)


Dy. Finance Officer


Finance Officer

Schedule 18 – Repairs & Maintenance

Amount in Rs.

Particulars	Current Year 2012-13			Previous Year 2011-12		
	Plan	Non Plan	Total	Plan	Non Plan	Total
a) Cleaning Material & Services	4,889	8,19,999	8,24,888	22,494	17,73,185	17,95,679
b) Gardening	5,86,422	11,87,669	17,74,091	58,877	14,02,306	14,61,183
c) Maintenance of Buildings	92,34,842	54,08,945	1,46,43,787	1,09,40,788	7,73,585	1,17,14,373
d) Maintenance of Estate	,	75,86,207	75,86,207	14,90,506	36,04,604	50,95,110
e) Maintenance of Office Equipment	17,34,264	75,09,099	92,43,363	14,28,829	39,74,859	54,03,688
f) Maintenance of Computers	34,46,442	45,72,449	80,18,891	61,60,737	21,16,259	82,76,996
g) Maintenance of Vehicles	,	19,54,261	19,54,261	-	18,70,063	18,70,063
h) Maintenance of Furniture & Fixtures	2,36,606	5,15,966	7,52,572	3,38,693	6,49,812	9,88,505
i) Maintenance of Lab Equipments	91,44,194	3,56,198	95,00,392	71,29,494	2,38,933	73,68,427
j) Book Binding Charges	32,745	2,88,577	3,21,322	23,815	2,69,656	2,93,471
Gross Total	2,44,20,404	3,01,99,369	5,46,19,773	2,75,94,233	1,66,73,262	4,42,67,495


Section Officer (A/c)


Dy. Finance Officer


Finance Officer

Schedule 19 – Prior Period Expenses

Amount in Rs.

Particulars	Current Year 2012-13			Previous Year 2011-12		
	Plan	Non Plan	Total	Plan	Non Plan	Total
1. Establishment Expenses	11,25,415	35,67,473	46,92,888	8,44,744	3,81,335	12,26,079
2. Academic Expenses	44,47,508	11,24,315	,55,71,823	2,23,531	2,04,860	4,28,391
3. Administrative Expenses	2,98,656	3,42,52,494	3,45,51,150	36,066	43,44,908	43,80,974
4. Repair & Maintenance Expenses	13,16,151	25,57,009	38,73,160	5,54,637	7,82,774	13,37,411
Total	71,87,730	4,15,01,291	4,86,89,021	16,58,978	57,13,877	73,72,855


Section Officer(A/c)


Dy. Finance Officer


Finance Officer



SCHEDULE: 20: SIGNIFICANT ACCOUNTING POLICIES

1. BASIS FOR PREPARATION OF ACCOUNTS

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

2. REVENUE RECOGNITION

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

3. FIXED ASSETS AND DEPRECIATION

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

- 3.4 Electronic Journals (E-Journals) are separated from Library Books in view of the limited benefit that could be derived from the on-line access provided. Though E-journals are not in a tangible form, they are temporarily capitalized in view of the magnitude of expenditure and the benefit derived in terms of perpetual knowledge acquired by the Academic and Research Staff; Depreciation is provided in respect of E-journals at a higher rate of 40% as against depreciation of 10% provided in respect of Library Books.
- 3.5 Expenditure on acquisition of software has been separated from computers and peripherals, as apart from being intangible assets, the rate of obsolescence in respect of these is very high. Depreciation is provided in respect of software at a higher rate of 40% as against depreciation of 20% provided in respect of Computers & Peripherals.
- 3.6 Fixed assets are valued at cost less accumulated depreciation. Depreciation on fixed assets is provided on Straight line method, at the following rates:
- | | | |
|-----|---------------------------------------|------|
| 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% |
| 16. | E-Journals | 40% |
| 17. | Computer Software | 40% |
| 18. | Others | 10% |
- 3.7 Depreciation is provided for the whole year on additions during the year.

- 3.8 Where an asset is fully depreciated, it will be carried at a residual value of Re.1 in the Balance Sheet and will not be further depreciated. Thereafter, depreciation is calculated on the additions of each year separately at the rate of depreciation applicable for that asset head.
- 3.9 Assets created out of Earmarked Funds and funds of Sponsored Projects, where the ownership of such assets vests in the University, are setup by credit to Capital Fund and merged with the Fixed Assets of the University. Depreciation is charged at the rates applicable to the respective assets. Assets created out of Sponsored Project funds, where the ownership is retained by the sponsors but held and used by the University are separately disclosed in the Notes on Accounts.
- 3.10 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. **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 Patent granted is written off over a life of 9 years on a conservative 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 31st March is set up as inventories by reducing the corresponding Revenue Expenditure on the basis of information obtained from Schools and Departments.
6. **RETIREMENT BENEFITS**
Retirement benefits i.e., pension, gratuity and leave encashment are provided on the basis of actuarial valuation. Capitalized Value of pension and gratuity received from previous employers of the University employees, who have been absorbed in the University, is credited to the respective Provision Accounts. Pension contribution received in respect of JNU employees on deputation is also credited to the Provision for Pension Account.
Other retirement benefits viz. Deposit Linked Insurance, Contribution to New Pension Scheme, Medical reimbursement to retired employees and Travel to Home Town on retirement are accounted on accrual basis (actual payments plus outstanding bills at the end of the year).

7. **INVESTMENTS**

- 7.1 Long term investments are carried at their cost or face value whichever is lower. However any permanent diminution in their value as on the date of the Balance Sheet is provided for.
- 7.2 Short Term investments are carried at their cost or market value (if quoted) whichever is lower.

8. **CORPUS FUND** was established in 1996-97. Matching contribution from University Grants Commission, Recognition /Affiliation fee received from Colleges and other academic institutions, University's share of Consultancy fees and contributions from Research Projects are treated as additions to Corpus fund.

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

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

9.1 **Academic Development Fund**

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

9.2 **House Building Advances Fund**

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

9.3 **Nippon Foundation Fund**

Fund provided by Nippon foundation in US Dollars and invested in SBI Bahrain, in Fixed Deposits is in two parts. The interest on the first part is added to that part and reinvested. Interest on the second part is transferred to a Separate Bank account, with SBI, JNU Branch, which is utilized to award fellowships to outstanding students majoring in Social Sciences & Humanities fields.

9.4 **UGC-JRF Fund**

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

9.5 **Conveyance Fund**

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

9.6 **Exim Bank Library Fund**

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

9.7. **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 nation wide linkages & Partnerships.

9.8 **Rajiv Gandhi National Fellowship Fund**

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

9.9 Endowment Funds

Endowments are funds received from various individual donors, Trusts and other organizations, for establishing Chairs and for Medals & Prizes, as specified by the Donors. While each of the Endowment funds has its own investment there is one saving Bank Account for all the Endowment funds, as the uninvested balances against them are negligible.

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

10. GOVERNMENT AND UGC GRANTS

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

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

10.3 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.

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

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

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

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

12. SPONSORED PROJECTS

12.1 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.

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

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

13. INCOME TAX

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



Section Officer (A/c)



Dy. Finance Officer



Finance Officer

SCHEDULE: 21:

CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS

1. CONTINGENT LIABILITIES:

- 1.1** As on 31.03.2013, 58 Court Cases filed against JNU, by former / present employees of JNU, tenants and contractors and 2 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.24.54 Lakhs.
- 1.2** Letters of credit opened by the Bank on behalf of JNU and outstanding on 31.3.13- Rs.1,03,02,421/- (Previous year Rs.60,37,416/-).

2. CAPITAL COMMITMENTS

The Value of contracts remaining to be executed on Capital Account and not provided for (Net of Advances) amounted to Rs.19.35 Crores as on 31.03.13 (Previous year Rs. 23.86 Crores).

3. FIXED ASSETS:

- 3.1** Additions in 2012-13 to Fixed Assets in Schedule 5 include Assets purchased out of Plan Funds (Rs.37,06,14,563/-, Non-Plan Funds (Rs.1,52,98,945/-), Academic Development Fund (Rs.22,65,009/-), Exim Bank Library Fund (Rs.6,45,013/-), Sponsored Projects (Rs.15,24,818/-) and Library Books and other assets of the value of Rs.3,68,867/- gifted to the University. The Assets have been set up by credit to Capital Fund.
- 3.2** In the Balance Sheet as on 31.3.04 and the Balance Sheets of earlier years, Fixed Assets created out of Plan funds and Fixed Assets created out of non plan funds were not exhibited distinctly. The additions during the years from 2004-05, from plan, non- plan funds and other funds, and the depreciation on those additions respectively have been exhibited distinctly in Sub Schedules 5A,5B and 5C to the main schedule of Fixed Assets(Schedule 5)
- 3.3** Fixed assets as set out in Schedule 5 do not include assets purchased out of funds of sponsored projects, held and used by the University, as project contracts include stipulations that all such assets purchased out of projects funds will remain the property of the sponsors.

The details of such assets are:

Assets	Original Cost as on 1.4.12 Rs.	Additions during the year Rs	Total Rs.	Depreciation Opening Balance	Notional Depreciation for the Year Rs.	Total Depreciation	Total Book value on 31.3.13 Rs.
Laboratory Equipment	33,22,17,061	7,11,25,243	40,33,42,304	7,31,71,007	3,22,67,384	10,54,38,391	29,79,03,913
Computers	-	25,31,806	25,31,806	-	5,06,361	5,06,361	20,25,445
Electricals & Other Equipments	-	1,07,773	1,07,773	-	5,389	5,389	1,02,384

4. **Patents:** An accounting policy in respect of expenditure on Patents was evolved for the first time during 2011-12. The expenditure incurred on Patents granted during the years 2008-09 and 2010-11 and the expenditure on the applications for Patents pending as on 31.03.11 were set up in the accounts of 2011-12, by credit to Capital Fund. The expenditure incurred in 2012-13, has directly been debited to the head.

5. **Grants :**

Plan Grants to the extent of Rs.214.18 Crores were sanctioned by UGC in 2008-09 to create Infrastructure and incur recurring expenditure, to meet the requirement of increase in the number of seats for Other Backward Castes (OBC). The capital expenditure (Rs.70.04 Crores) is to be incurred during 3 years from 2008-09 and the recurring expenditure (Rs.144.14 Crores) in 5 years from 2008-09. Further Rs.28.96 Crores released during 2011-12 as additional grant for Capital Expenditure. This grant has been accounted separately and distinctly under the head Infrastructure Development Fund in Schedule 8 (Grants/ Subsidies). No Infrastructure Development Fund grants have been released during 2012-13.

6. **Deposit Liabilities –** The amount outstanding as Earnest Money Deposit & Security Deposits of Rs.19,55,098/- towards unclaimed deposits, prior to the Financial Year 2010-11 was transferred to Revenue Account and accounted as Miscellaneous Income for the year 2012-13.

7. **Retirement Benefits -** As per UGC guidelines during the Year 2012-13, the Retirement benefits and Establishment expenditure paid against Plan posts has been debited to Plan grants only.

8. 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.

9. The details of balances in Saving Bank Account, Current Account (Pensions) and Fixed Deposits Accounts with Banks are enclosed as attachment 'A'.
10. Previous years figure have been regrouped wherever necessary.
11. Figures in the Final accounts have been rounded off to the nearest rupee.
12. Schedules 1 to 21 are annexed to and form an integral part of the Balance Sheet at 31st March 2013 and the Income & Expenditure account for the year ended on that date.
13. As the Provident Fund Accounts and the New Pension Scheme Account are owned by the members of those funds and not by the University, these accounts were separated from the University's Accounts from 2004-05. However, a Receipts & Payments Accounts, an Income & Expenditure Account (on Accrual basis) and a Balance Sheet of the Provident Fund Accounts as well as the New Pension Scheme for the year 2011-12 have been attached, to the University's Accounts. A large portion of the New Pension Scheme funds (Rs.6.25 Crores) in respect of 488 employees who have been allotted PRA numbers has been transferred up to 31.3.2013 to National Securities Depository Limited (NSDL) – Central Record keeping Agency (CRA). The balance held in New Pension Scheme in the University in respect of about 40 members will be transferred in 2013-14 once the PRA numbers are allotted by the agency.



Section Officer (A/c)



Dy. Finance Officer



Finance Officer

JAWAHARLAL NEHRU UNIVERSITY
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2013

Receipts	Current Year	Previous Year	Payments	Current Year	Previous Year
I. Opening Balances			I. Expenditures:		
a) Cash in hand	3,51,682	2,68,979	a) Establishment	55,06,10,373	47,53,71,307
b) Bank Balances			b) Administrative	41,31,59,473	37,36,79,171
- in Current Accounts	3,13,90,268	1,53,86,577	c) Academic	28,78,48,042	26,58,98,077
- in Savings Accounts	1,82,51,77,464	1,36,52,40,307	d) Repairs and Maintenance	3,93,69,758	3,23,30,136
- in Deposit Accounts			e) Prior Period Expenses	4,34,13,935	72,49,647
II. Grants Received	2,25,32,91,033	2,76,27,97,143	II. Payments against Earmarked / Endowment Funds	30,48,66,225	31,80,86,096
III. Donations & Contributions			III. Payments against Sponsored Projects /Schemes	37,32,37,825	30,37,49,991
IV. Academic Receipts	6,51,64,224	5,55,74,344	IIIa. Payments against Sponsored Fellowships / Scholarships	16,23,43,301	14,21,78,985
V. Receipts against Earmarked /Endowments Funds	37,12,47,152	36,27,95,002	IV. Investments	42,01,27,196	29,41,76,267
VI Other Current Assets(Receivables)	90,53,551	11,59,51,000	V Expenditure on Fixed Assets & Capital work-in progress		
VI. Receipts against Sponsored Projects/Schemes	53,63,78,485	30,37,53,903	a) Fixed Assets	15,85,52,244	8,25,37,139
Via. Receipts against Sponsored Fellowships/Scholarships	19,22,05,698	17,52,54,216	b) Capital Work-in-progress	34,03,645	19,07,707
VII. Income on Investments	2,66,41,302	2,00,79,235	VI. Salary Related Payments	96,59,28,382	90,54,64,161
VIII. Interest Received	4,35,64,764	3,81,70,022	VII. Other Payments including Statutory Payments	2,02,62,073	1,77,66,080
IX. Deposits and Advances	9,38,35,538	15,15,60,147	VIII. Corpus Fund	42,77,139	31,32,643
X. Other Income	4,27,02,103	5,23,40,829	IX. Deposits & Advances	31,35,35,004	64,74,81,636
XI. Misc. Receipts including Statutory Receipts	48,17,633	11,06,069	X. Grants Refunded	3,14,83,803	1,40,451
XII. Capital/Corpus Fund	2,17,11,015	5,77,50,560	XI. Term Deposits with Scheduled Banks	68,10,05,704	32,79,97,134
XIII. Investments	33,56,02,324	27,45,15,905	XII. Closing Balances		
XIV. Term Deposits with Scheduled Banks	32,09,34,687	30,35,21,805	a) Cash in hand	3,16,222	3,51,682
			b) Bank Balances		
			- in Current Accounts	3,60,85,800	3,13,90,268
			- in Savings Accounts	1,36,42,42,778	1,82,51,77,464
Total	6,17,40,68,922	6,05,60,66,042	Total	6,17,40,68,922	6,05,60,66,042



Section Officer(A/c)



Dy. Finance Officer



Finance Officer

PROVIDENT FUND ACCOUNT

Balance Sheet as at March 31, 2013

Amount 31-Mar-12	Liability	Amount 31-Mar-13	Amount 31-Mar-12	Assets	Amount 31-Mar-13
89,51,44,672	GPF		1,08,84,07,210	Investment	1,11,19,38,568
	Opening Balance	89,51,44,672	2,60,39,971	Int. accrued as on 31/03/13	2,62,28,166
	Less: Sub. for March 12	1,30,32,814		Sub: Due for March ,12	
		88,21,11,858		GPF	1,23,67,396
	Add: Subscription	16,06,75,485		CPF	13,39,142
	Add: Interest Credited	7,35,49,405		UC	4,25,093
	Add: Sub for March 13	1,23,67,396	1,50,49,057	NPS-II	3,47,265
	Less: Advance/withdrawal	22,97,71,315	89,89,32,829		1,44,78,896
13,42,48,294	CPF			Tax recovered on interest pending refund from Income Tax	218,685
	Opening Balance	13,42,48,294		Cash in Hand	
	Less: Sub. for March 12	12,91,061	3,15,91,383	SBI, JNU Branch- I	3,00,24,503
		13,29,57,233		" " II	4,86,904
	Add: Subscription	1,87,12,469		ICICI Bank	97,19,348
	Add: Interest Credited	1,22,47,401			4,02,30,755
	Add: Sub for March 13	13,39,142			
	Less: Advance/withdrawal	1,31,59,850	15,20,96,395		
7,57,75,257	University Contribution				
	Opening Balance	7,57,75,257			
	Less: Contribution for March 12	4,19,702			
		7,53,55,555			
	Add: Subscription	58,20,516			
	Add: Interest Credited	66,60,008			
	Add: Contribution for March 13	4,25,092			
	Less: Advance/withdrawal	60,19,953	8,22,41,218		
1,09,90,782	NPS Tier-II Account				
	Opening Balance	1,09,90,782			
	Less: Sub. for March 12	3,05,480			
		1,06,85,302			
	Add: Subscription	40,46,550			
	Add: Interest Credited	10,43,456			
	Add: Sub for March 13	3,47,265			
	Less: Advance/withdrawal	17,16,240	1,44,06,333		
4,49,28,616	Interest Reserve				
	Opening Balance	4,49,28,616			
	Add: Excess of Income over Exp.	4,89,679	4,54,18,295		
1,16,10,87,621	Total	1,19,30,95,070	1,16,10,87,621		1,19,30,95,070


Section Officer (A/c)


Dy. Finance Officer


Finance Officer

PROVIDENT FUND ACCOUNT
Income and Expenditure Account for the Year Ended 31/03/13

Amount 31-Mar-12	Expenditure	Amount 31-Mar-13	Amount 31-Mar-12	Income	Amount 31-Mar-13
	Interest Credited to:		9,03,70,736		
6,79,05,845	GPF Account	7,35,49,405		Interest earned on Investment	9,35,83,069
1,01,01,240	CPF Account	1,22,47,401		Add: Interest accrued on 03/13	2,62,28,166
61,94,057	University Contribution	66,60,008		Add: Tax recovered on interest	2,18,685
7,17,582	NPS Tier-II Account	10,43,456		Refund to be obtained	12,00,29,920
54,52,012	Excess of Income over Expenditure	4,89,679		Less Interest accrued for March 12	2,60,39,971
				<hr/>	<hr/>
9,03,70,736	Total	9,39,89,949	9,03,70,736	Total	9,39,89,949


Section Officer(A/c)


Dy. Finance Officer


Finance Officer

PROVIDENT FUND ACCOUNT
Receipts and Payments Accounts for the Financial Year 2012-13

Receipts		Amount	Payments		Amount
Opening Balance as on 1/4/12			GPF Adv./Withdrawal		22,97,71,315
SBI, JNU Branch- I	2,12,98,271		CPF Adv./Withdrawal		1,31,59,850
SBI, JNU Branch -II	4,67,947		NPS Tier-II		60,19,953
ICICI Bank	98,25,165	3,15,91,383	University Contribution Withdrawl		17,16,240
GPF Subscription		16,06,75,485	Investment during the year		17,37,81,633
CPF Subscription	1,87,12,469		Closing Balance:-		
University Contribution	58,20,516	18,92,55,020	SBI, JNU Branch- I	3,00,24,503	
NPS Tier-II Account	40,46,550	15,02,50,274	" " " II	4,86,904	
Investment Encashed		9,35,83,069	ICICI Bank	97,19,348	4,02,30,755
Interest Received					
Total		46,46,79,746	Total		46,46,79,746


Section Officer (A/c)


Dy. Finance Officer


Finance Officer

NPS Tier - I Account
Balance Sheet as at March 31, 2013

Amount 31-Mar-12	Liabilities	Amount 31-Mar-13	Amount 31-Mar-12	Assets	Amount 31-Mar-13
	NPS Tier -I Account			NPS Tier - I Account	
2,05,59,031	Opening Balance	2,05,59,031	3,86,240	Subscription due for 3/13	3,52,683
	Less: Sub. For 3/2012	3,86,240			
		2,01,72,791	1,80,00,000	Investment	1,20,00,000
	Add: Sub+UC	49,55,885	1,26,815	Interest Accrued but not due	5,86,947
	Add: Interest Credited	14,23,003	41,30,394	Balance at Bank	1,14,64,836
		2,65,51,679			
	Less: Withdrawn	48,03,740			
		2,17,47,939			
	Add: Sub+UC 3/2013	3,52,683	2,21,00,622		
8,11,612	Amount due to Maint. A/c as on 31.3.13	8,11,612			
12,72,806	Excess of Income over Expenditure Balance as on 1.4.2012	12,72,806			
	Add: During the year	2,19,426	14,92,232		
2,26,43,449	Total	2,44,04,466	2,26,43,449	Total	2,44,04,466


Section Officer(A/c)


Dy. Finance Officer


Finance Officer

NPS Tier - I Account
Income and Expenditure Account for the Financial Year 2012-13

Amount 31-Mar-12	Expenditure	Amount 31-Mar-13	Amount 31-Mar-12	Income	Amount 31-Mar-13
13,06,439	Interest Credited to Sub. Account	14,23,003	13,06,439	Interest Earned on Investment	11,82,297
-	- Bank Charges			Add: Interest Accrued 31/03/13	5,86,947
			4,55,689	17,69,244	
4,55,689	Excess of Income over Expenditure	2,19,426		Less: Interest Accrued 31/03/12	1,26,815
				16,42,429	16,42,429
17,62,128	Total	16,42,429	17,62,128	Total	16,42,429


Section Officer (A/c)


Dy. Finance Officer


Finance Officer

NPS Tier - I Account
Receipt and Payments Account for the Financial Year 2012-13

Receipt	Amount	Payments	Amount
Opening Balance as on 1/04/2012	41,30,394	Investment	48,03,740
NPS Tier-I Account		Withdrawal/Refund to NSDL	
Own Contribution	24,91,044		
University Contribution	24,64,841	Closing Balance as on 31/03/2013	11,464,836
Interest Received on Investment	8,93,558		
Interest on saving bank a/c	2,88,739		
Investment Encashed	60,00,000		
Total	1,62,68,576	Total	1,62,68,576


Section Officer(A/c)


Dy. Finance Officer


Finance Officer

Audit of the Accounts

Separate Audit Report of the Comptroller & Auditor General of India on the accounts of Jawaharlal Nehru University for the year ended 31 March 2013

We have audited the attached Balance Sheet of the Jawaharlal Nehru University (JNU) as at 31 March 2013, Income & Expenditure Account and Receipts & Payments Account for the year ended on that date, under Section 19(2) of the Comptroller & Auditor General's (Duties, Powers & Conditions of Service) Act, 1971 read with section 20(1) of JNU Act, 1966. These financial statements are the responsibility of the Jawaharlal Nehru University 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 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 disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of financial statements. We believe that our audit provides a reasonable basis for our opinion.

4. Based on our audit, we report that:-

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

(ii) The Balance Sheet, Income & Expenditure Account and Receipts & Payments Account dealt with by this report have been drawn up in the format prescribed by the Ministry of Finance.

(iii) In our opinion, proper books of accounts and other relevant records have been maintained by the Jawaharlal Nehru University as required in so far as it appears from our examination of such books.

(iv) We further report that.

A. Grants-in-aid

During the year 2012-13, the University received grants of Rs. 222.33 crore (Plan: Rs. 25.64 crore and Non-Plan: Rs. 196.69 crore) and had an opening balance of Rs.207.65 crore. Out of the Grants-in-aid of Rs. 222.33 crore received during the year, Rs. 27.01 crore (Plan: Rs. 6.41 crore and Non-Plan: Rs. 20.60 crore) was received in March 2013. The University utilized Rs. 247.77 crore (exclusive of advances of Rs. 22.60 crore) leaving a balance of Rs. 182.21 crore.

B. Management letter: Deficiencies which have not been included in the Audit Report have been brought to the notice of the Vice-Chancellor, JNU through a management letter issued separately for remedial /corrective action.

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

vi. In our opinion and to the best of our information and according to the explanation given to us, the said financial statements, read together with the 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:

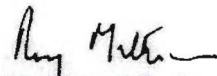
a. in so far as it relate to the Balance Sheet of the state of affairs of the Jawaharlal Nehru University as at 31 March 2013; and

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

For and on behalf of the C&AG of India

Place: New Delhi

Dated: 31.10.2013.


Director General of Audit
Central Expenditure

Annexure to Audit Report

1. Adequacy of Internal audit system

- JNU has its own internal audit cell.
- Follow up action was inadequate as 360 paras of internal audit were outstanding as on 31.03.2013.

2. Adequacy of internal control system

- Follow up action on the Bank Reconciliation Statement is inadequate.
- Unadjusted LTC advances of Rs. 20.26 lakh were pending since 2002-03 for which necessary action to recover/adjust them has not been taken inspite of repeated comments.

3. System of Physical Verification of Assets

- The physical verification of assets had been conducted up to 2012-13.
- The physical verification of library books had been conducted in March 2013.

4. System of physical verification of inventory

- The physical verification of stock of stationery and other consumable items had been conducted during 2012-13 and no discrepancy was noticed.

5. Regularity in payment of dues.

- As per accounts, no payments over six months in respect of statutory dues were outstanding as on 31.3.2013.

Separate Audit Report of the Comptroller & Auditor General of India on the accounts of Jawaharlal Nehru University for the year ended 31 March 2013 along with reply of the University against each para.

A. Grants-in-aid

During the year 2012-13, the University received grants of Rs. 222.33 crore (Plan: Rs.25.64 crore and Non-Plan: Rs.196.69 crore) and had an opening balance of Rs.207.65 crore. Out of the Grants-in-aid of Rs.222.33 crore received during the year, Rs. 27.01 crore (Plan: Rs. 6.41 crore and Non-Plan: Rs. 20.60 crore) was received in March 2013. The University utilized Rs. 247.77 crore (exclusive of advances of Rs.22.60 crore) leaving a balance of Rs.182.21 crore.

Comments of the University

The figures mentioned by Audit are on the Cash basis and agree with the Receipts & Payments Account. As the University is maintaining Annual Accounts on accrual basis, the position as per Annual Accounts is as below:-

<i>Balance of unutilized grant brought forward from 2011-12.</i>	<i>Rs. 122.37 Crores</i>
<i>Add: Grant received during the year (222.33 -0.15)</i>	<i>Rs. 222.18 Crores</i>
<i>Add: Internal receipt as per Income & Expenditure Account</i>	<i>Rs. 23.03 Crores</i>
<i>Total</i>	<i>Rs. 367.58 Crores</i>
<i>Revenue Expenditure as per Income & Expenditure Account</i>	<i>Rs. 348.40 Crores</i>
<i>Capital Expenditure as per Schedule 8</i>	<i>Rs. 38.59 Crores</i>
<i>Total Expenditure</i>	<i>Rs. 386.99 Crores</i>

The Revenue Expenditure includes the provision made for Retirement Benefits Rs.88.59 Crore and Depreciation Rs.16.90 Crore, on Fixed Assets for the year, for which there is no actual cash outgo.

B. Management Letter: Deficiencies which have not been included in the Audit Report have been brought to the notice of the Vice-Chancellor, JNU through a management letter issued separately for remedial/corrective action.

Comments of the University

The observations conveyed in a separate management letter to the Vice-Chancellor, JNU have been separately replied to.

Deputy Finance Officer (Accounts)

Annexure to Audit Report

1. Adequacy of Internal audit system

- JNU has its own internal audit cell.
- Follow up action was inadequate as 360 paras of internal audit were outstanding as on 31.03.2013.

Comments of the University

It may please be noted that 360 paras of internal audit were outstanding as on 31.3.2013, out of which 147 audit paras were settled and 132 paras were added further during April, 2013 to till date. Thus, a total of 347 audit paras are outstanding as on date. Efforts are being made to settle the outstanding audit paras.

In view of the above reply, the para may please be dropped.

2. Adequacy of internal control system

- Follow up action on the Bank Reconciliation Statement is inadequate.

Comments of the University

The University has made all out efforts to reconcile the outstanding amounts and in some cases outstanding at present is very negligible.

Further attempts are being made to pursue the matter with the Bank so that debits could be traced for clearing the remaining un-reconciled amount as well as realization of deposits at the earliest.

In view of the above reply, the para may please be dropped.

- Unadjusted LTC advances of Rs. 20.26 lakh were pending since 2002-03 for which necessary action to recover/adjust them has not been taken inspite of repeated comments.

Comments of the University

It is pertinent to mention here that out of the total advance of Rs.20,25,807/- outstanding as on 31.03.13, the advances to the tune of Rs.16,69,600 have been settled till date. Efforts are being made to reconcile and recover old outstanding LTC advances and same will be shown to next audit.

In view of the above reply, the para may please be dropped.

3. System of Physical Verification of Assets

- The physical verification of assets had been conducted up to 2012-13.
- The physical verification of library books has been conducted in March 2013.

Comments of the University

No comments.

4. System of physical verification of inventory

- The physical verification stock of stationery and other consumable items had been conducted during 2012-13 and no discrepancy was noticed.

Comments of the University

No comments.

5. Regularity in payment of dues.

- As per accounts, no payments over six months in respect of statutory dues are outstanding as on 31.3.2013.

Comments of the University

No comments.



Deputy Finance Officer (Accounts)