

**CENTRAL UNIVERSITY OF JHARKHAND**  
( A central university Established by an Act of Parliament of India in 2009 )  
CAMPUS-BRAMBE, DIST-RANCHI-835205  
JHARKHAND

**BALANCE SHEET AS AT 31ST MARCH 2019**

		(Amount in Rs)	
SOURCES OF FUNDS	SCHEDULE	As at March 31, 2019	As at March 31, 2018
CORPUS/CAPITAL FUND	1	2,399,544,210.39	2,285,644,791.15
DESIGNATED/EARMARK/ENDOWMENT FUND	2	-	2,500,000.00
CURRENT LIABILITIES & PROVISIONS	3	160,389,610.00	184,297,233.22
<b>TOTAL</b>		<b>2,559,933,820.39</b>	<b>2,472,442,024.37</b>
<b>APPLICATION OF FUNDS</b>			
<b>FIXED ASSETS</b>	4		
Tangible Assets		497,788,262.99	507,487,264.48
Intangible Assets		753,134.40	-
Capital Work in Progress		1,112,922,382.00	1,076,352,195.00
<b>INVESTMENT FROM EARMARKED /ENDOWMENT FUND</b>	5		
Long Term		-	-
Short Term		-	-
<b>INVESTMENTS -OTHERS</b>	6		
<b>CURRENT ASSETS</b>	7	925,055,994.55	875,865,115.89
<b>LOANS ADVANCES &amp; DEPOSITS</b>	8	23,414,046.45	12,737,449.00
<b>TOTAL</b>		<b>2,559,933,820.39</b>	<b>2,472,442,024.37</b>
<b>SIGNIFICANT ACCOUNTING POLICIES</b>		23	
<b>CONTINGENT LIABILITIES &amp; NOTES TO ACCOUNTS</b>		24	

FOR CENTRAL UNIVERSITY OF JHARKHAND

*Santosh Kumar*  
(Santosh Kumar)  
Finance officer

*Nand Kumar Yadav*  
(Prof. Nand Kumar Yadav 'Indu')  
Vice Chancellor

Place-Brambe, Ranchi  
Date-

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INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR EN DED 31ST MARCH, 2019

PARTICULARS	SCHEDULE	(Amount in Rs)	
		As at March 31, 2019	As at March 31, 2018
<b>INCOME</b>			
Academic Receipts	9	59,249,222.71	55,439,697.30
Grants /Subsidies	10	266,834,000.00	406,865,000.00
Income from Investments	11	23,921,330.00	14,120,027.00
Interest Earned	12	24,922,873.00	9,989,852.00
Other Income	13	8,292,475.96	8,247,122.88
Prior Period Income	14	-	-
<b>TOTAL (A)</b>		<b>383,219,901.67</b>	<b>494,661,699.18</b>
<b>EXPENDITURE</b>			
Staff Payments & Benefits (Establishment Expenses)	15	209,376,271.50	172,761,139.00
Academic Expenses	16	49,689,391.20	38,723,421.00
Administrative & General Expenses	17	30,075,420.78	32,948,324.68
Transportation Expenses	18	7,897,196.00	7,435,503.00
Repair & Maintenance	19	16,211,309.00	15,228,822.00
Finance Costs	20	23,220.08	38,136.83
Depreciation	4	28,645,180.09	26,780,314.53
Other Expenses	21	495,850.00	496,350.00
Prior Period Expenses	22	36,906,643.00	4,205,445.00
<b>TOTAL (B)</b>		<b>379,320,481.65</b>	<b>298,617,456.04</b>
Balance being excess of Income over Expenditure (A-B)		3,899,420.03	196,044,243.14
Transfer to/ from Designated Fund		-	-
Building Fund		-	-
Others (Specify)		-	-
Balance being Surplus / (Deficit) carried to Capital Fund		<b>3,899,420.03</b>	<b>196,044,243.14</b>
<b>SIGNIFICANT ACCOUNTING POLICIES</b>	23		
<b>CONTINGENT LIABILITIES &amp; NOTES TO ACCOUNTS</b>	24		

FOR CENTRAL UNIVERSITY OF JHARKHAND

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(Santosh Kumar)  
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*M. Indu*  
(Prof. Nand Kumar Yadav 'Indu')  
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**SCHEDULE "1" TO "24" FORMING INTEGRAL PART OF THE FINANCIAL STATEMENTS**

SCHEDULE-1	(Amount in Rs.)	
CORPUS / CAPITAL FUND	2018-19	2017-18
<b>Balance at the beginning of the year</b>		
<b>Add:</b> Contribution towards Corpus/ Capital Fund	2,285,644,791.15	2,089,600,548.00
<b>Add:</b> Grants from UGC, Government of India and State Government to the extent utilized for Capital Expenditure.	110,000,000.00	-
<b>Add:</b> Assets purchased out of Earmarked fund	-	-
<b>Add:</b> Assets purchased out of Sponsored projects, where ownership vests in the Institution.	-	-
<b>Add:</b> Assets donated / Gifts received	-	-
<b>Add:</b> Other Additions	-	-
<b>Add:</b> Excess of Income over expenditure transferred from the Income & Expenditure.	3,899,420.03	196,044,243.15
<b>[Deduct]:</b> Deficit transferred from the Income & Expenditure Account	-	-
<b>Balance at the Year End</b>	<b>2,399,544,211.19</b>	<b>2,285,644,791.15</b>

SCHEDULE-2	DESIGNATED/ EARMARKED/ ENDOWMENT FUNDS			
	Fund Wise Break-up			Total
	BABU JAGJIWAN RAM CHAIR	ENDOWMENT FUND	CURRENT YEAR	
a] Balance as at the beginning of the year	-	-	-	2,500,000.00
b] Add: Addition to the Fund	-	-	-	-
i) Donation / Grants	-	-	-	-
ii) Income from investments made of the funds	-	-	-	-
iii) Accrued interest on investments of the funds	-	-	-	-
iv) Other additions	-	-	-	-
<b>TOTAL (a+b)</b>	-	-	-	<b>2,500,000.00</b>
c) Utilisation/Expenditure toward objective of fund				
i) Capital Expenditure				
> Fixed Assets	-	-	-	-
> Others	-	-	-	-
ii) Revenue Expenditure				
> Salaries, Wages Allowance etc.	-	-	-	-
> Rent	-	-	-	-
> Other Administrative Expenses	-	-	-	-
<b>TOTAL (C)</b>	-	-	-	-
Net Balance as at the year end (a+b-c)	-	-	-	2,500,000.00
<b>Represented by</b>				
Cash & Bank Balance	-	-	-	2,500,000.00
Investments	-	-	-	-
Interest Accrued but not due	-	-	-	-
<b>TOTAL</b>	-	-	-	<b>2,500,000.00</b>

SCHEDULE -3				
CURRENT LIABILITIES AND PROVISIONS FOR EXPENSES				
	2018-19	2018-19	2017-18	2017-18
<b>A. CURRENT LIABILITIES</b>				
Deposits from Staff				21,783,532.00
Deposits from Students (University Hostel Library & Centre Caution Money Deposits)	20,979,532.00	-	-	
Sundry Creditors ( Project Goods & Services, etc.)				
-For Good & Services	14,741,259.00			17,658,417.00
-Others				
Deposits -Others (Including EMD & SD)	64,519,415.00			64,678,578.00
Statutory Liabilities (PF, NPS, Prof. Tax, TDS, WC Tax Royalty)				
-Overdue	1,556,641.00			2,308,064.00
-Others				
Other Current Liabilities				
-Salary /Remuneration	514,230.00			
-Receipts against sponsored projects -3(a)	50,196,976.00		72,279,997.00	
-Receipts against sponsored fellowship & sholarships -3 (b)	251,094.00		56,675.00	
-Unutilized Grants				
-Grants in Advance				
-Other Funds -Special Funds payable/ unexpent		154,322,749.00	943,541.22	73,280,213.22
-Other Liabilities	1,563,602.00			
<b>TOTAL (A)</b>		<b>154,322,749.00</b>		<b>179,708,804.22</b>
<b>B. PROVISIONS</b>				
-For Taxation				-
-Gratuity				-
-Superannuation Fund				-
-Accumulated Leave Encashment				-
-Trade Warranties / Claims				-
-Others(Committed Expense & provision for unsettled claims)	6,066,861.00		4,588,429.00	4,588,429.00
<b>TOTAL (B)</b>		<b>6,066,861.00</b>		<b>4,588,429.00</b>
<b>TOTAL (A+B)</b>		<b>160,389,610.00</b>		<b>184,297,233.22</b>

SCHEDULE -3(a) SPONSORED PROJECTS		1.04.2018		RECEIPTS AND RECOVERIES DURING THE YEAR				EXPENDITURES DURING THE YEAR				31.03.2019	
		Opening balance		CR.				DR.				CLOSING BALANCE	
Sl. no	NAME OF THE PROJECTS	DR.	CR.	FUNDS GRANT RECEIVED	RECOVERED	TOTAL	REVENUE EXPENDITURE	CAPITAL EXPENDITURE	OVERHEADS CHARGE	ADVANCE PROVIDED	REFUND TO FUNDING AGENCY	DR.	CR.
I	SPONSORED PROJECTS												
A	UNIVERSITY GRANT COMMISSION												
	<b>-MAJOR RESEARCH PROJECT (MRP)</b>												
1	MRP DHARMENDRA SINGH -(UAC)	16,718.00	114,018.00	96,688.00		79,970.00	80,000.00					30.00	114,018.00
2	MRP GRANT B. P. SINGH		914.00	18.00		932.00							932.00
3	MRP PROJECT R.K. DEY		195,029.00	400,000.00		595,029.00	482,043.00		100,000.00				12,986.00
4	MRP KAVITA PARMAR (SERB)		154,385.00			154,385.00	52,799.00				101,586.00		
5	MRP RAJ BAHADUR SINGH (SERB)												
6	MRP PROJECT AJAJ SINGH												
7	MRP BASUDEV PRADHAN SERB		100,000.00			100,000.00							100,000.00
8	MRP PROJECT ENDANGER LANGUAGE	88,750.00	13,950,000.00	1,095,403.00		13,950,000.00	2,888,422.00	560,943.00					10,500,635.00
9	MRP PROJECT SAC ARVIND CHANDRA PANDEY			387,093.00		1,006,653.00	325,294.00	199,300.00	100,000.00				382,059.00
10	MRP R&D PILOT PROJECT AMIT KUMAR		1,549,115.00	950,000.00		1,936,208.00	1,050,995.00						885,213.00
	MRP SAC AVIRIS AMIT KUMAR	70,250.00		833,200.00		879,750.00	360,786.00	233,300.00					285,664.00
	MRP SAGISAT ARVIND CHANDRA PANDEY	223,000.00		2,236,000.00		610,200.00	220,479.00		55,392.00				334,329.00
	INDO US CORUM BASED PROGRAM- BASUDEV PRADHAN					2,236,000.00							
	MRP NISAR BIOMASS- AMIT KUMAR			920,000.00		920,000.00	115,242.00						684,758.00
	MRP NISAR GEOLOGY- AC PANDEY			955,000.00		955,000.00	171,933.00						653,067.00
	MRP PROJECT NISAR- BIKASH RANJAN PARIDA			900,000.00		900,000.00	251,422.00	50,622.00					477,956.00
	MRP- RAJ BAHADUR SINGH			1,080,000.00		1,080,000.00	182,356.00						897,644.00
	MRP MOBILE PROJECT- DEVVRAT SINGH			260,000.00		260,000.00							
	MRP PROJECT (QUARKONIUM)- VINEET KUMAR AGOTIYA			850,000.00		850,000.00							850,000.00
	<b>SUB - TOTAL</b>	<b>398,718.00</b>	<b>16,063,461.00</b>	<b>3,762,402.00</b>		<b>19,427,145.00</b>	<b>5,460,818.00</b>	<b>1,044,165.00</b>	<b>255,392.00</b>		<b>101,586.00</b>	<b>30.00</b>	<b>16,159,261.00</b>
	<b>-BASIC SCIENTIFIC RESEARCH (BSR)</b>												
1	BSR VINEET KUMAR AGOTIYA		73,487.00			73,487.00							
2	BSR PARTHA GHOSE	187.00				(187.00)						187.00	
3	BSR PURABI SAIKIA		20.00			20.00							
4	BSR DHARMENDRA SINGH		1,096.00			1,096.00							
5	BSR SACHIN KUMAR		171,249.00			171,249.00							171,249.00
6	BSR BHASKAR SINGH												
7	BSR KULDEEP BAUDH		156,998.00			156,998.00							156,998.00
8	BSR PALLAVI KUMARI		381,457.00			381,457.00	286,488.00	6,400.00					88,569.00
9	MRP RESEARCH M RAMAKRISHNAN		1,028,404.00			1,028,404.00	928,741.00						99,663.00
10	Research Award S.K. Choudhary 30-95/2016(SA-II)		873,060.00	1,000,000.00		1,873,060.00	1,073,711.00	6,400.00					799,349.00
	<b>SUB - TOTAL</b>	<b>187.00</b>	<b>2,685,771.00</b>	<b>1,000,000.00</b>		<b>3,685,584.00</b>	<b>2,288,960.00</b>	<b>6,400.00</b>			<b>74,583.00</b>	<b>187.00</b>	<b>1,315,828.00</b>
	<b>-UGC FRP</b>												
1	UGC FRP - SANDEEP KUMAR CHOUDHURI	511,172.00		1,276,101.00		764,929.00	890,433.00						125,504.00
2	UGC FRP - PARTHA GHOSH	21,478.00		809,100.00		787,622.00	1,938,306.00						1,150,684.00
3	UGC FRP- PALLAVI KUMARI	9,564.00		809,100.00		799,536.00	1,959,176.00						1,159,640.00
4	UGC FRP- SABYASACHI BHUNIA		862,457.00			862,457.00	1,867,386.00						1,004,929.00
5	UGC FRP - BIKASH RANJAN PARIDA		810,929.00			810,929.00	1,755,023.00						944,094.00
6	YSS PROJECT PARTHA GHOSH (SERB)		241,091.00			241,091.00	406,837.00						165,746.00
7	YSS PROJECT DEBIT DAS (SERB)		810,875.00			810,875.00					810,875.00		
8	STATUS DISTRIBUTION -PURABI SAIKIA (SERB)	342,593.00		800,000.00		457,407.00	437,269.00						20,138.00
9	FTYS - GAJENDRA PRASAD SINGH		165,759.00	182,666.00		348,425.00		205,503.00					142,922.00
10	UGC SUG - SANDEEP KUMAR CHOUDHURI	864,807.00	3,095,975.00	3,876,967.00		6,088,135.00	9,254,430.00	205,503.00					204,864.00
	<b>SUB - TOTAL</b>	<b>864,807.00</b>	<b>3,095,975.00</b>	<b>3,876,967.00</b>		<b>6,088,135.00</b>	<b>9,254,430.00</b>	<b>205,503.00</b>			<b>810,875.00</b>	<b>4,550,507.00</b>	<b>367,924.00</b>







ANNEXURE-3 (B) SPONSORED FELLOWSHIP & SCHOLARSHIP

		01.04.2018				TRANSACTIONS DURING THE YEAR						31.03.2019	
		OPENING BALANCES		CR.		DR.						CLOSING BALANCE	
Sl. No	NAME OF THE PROJECT	DR	CR	FUNDS GRANT RECEIVED	RECOVERED	TOTAL	REVENUE EXPENDITURE	CAPITAL EXPENDITURE	OVERHEADS CHARGE	ADVANCE PROVIDED	REFUND TO FUNDING AGENCY	DR.	CR.
1	SPONSORED FELLOWSHIP/ SCHOLARSHIP												
1	ICSSAR FELLOWSHIP SHALINI SABOO			207,000.00		207,000.00	187,871.00						19,129.00
2	INSPIRE FELLOWSHIP STUTI			378,000.00		378,000.00	358,000.00						20,000.00
3	TANUSHREE CSIR FELLOWSHIP			41,767.00		41,767.00							41,767.00
4	UGC- JRF RESEARCH FELLOWSHIP	771,097.00				(771,097.00)						771,097.00	
5	KAMDEO KUMAR PARMANIK UGC FELLOWSHIP			51,901.00		51,901.00							51,901.00
6	NPL NEW DELHI												
7	AMIT KUMAR GAUTAM INSPIRE FELLOWSHIP		4,401.00			4,401.00							4,401.00
8	ANISHA RUPASHREE FELLOWSHIP PROGRAMME		2,000.00			2,000.00							2,000.00
9	PHUNTSOG DOLMA JRF												
10	PREETI SWARUPA JRF CSIR NET			81,400.00		81,400.00							81,400.00
11	POULOMI CHAKRABORTY DST INSPIRE FELLOWSHIP		39,778.00	376,222.00		416,000.00	416,000.00						
12	SANDEEP KUMAR CHOUDHARY UGC DAE/CSR PROJECT		1,513.00	186,212.00		187,725.00	166,212.00						21,513.00
13	GATE SCHOLARSHIP		2.00			2.00							2.00
14	Mp Project RAMESH ORAON POST DOCTORAL FELLOWSHIP	50,324.00		305,162.00		254,838.00	254,838.00						
15	TANUSHREE CSIR FELLOWSHIP												
16	UGC FELLOWSHIP (DEEPAJALI GOSWAMI)		8,981.00	207,000.00		215,981.00	207,000.00						8,981.00
	<b>GRAND TOTAL</b>	<b>821,421.00</b>	<b>56,675.00</b>	<b>1,834,664.00</b>	<b>-</b>	<b>1,069,918.00</b>	<b>1,589,921.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>771,097.00</b>	<b>251,094.00</b>



SCHEDULE-5	INVESTMENT FROM EARMARKED FUND	Amount	Amount
-In Cental Government Securities		-	-
-In State Government securities		-	-
-Other Approved securities		-	-
-Shares		-	-
-Debentures & Bond		-	-
-Term Deposit with Banks		-	-
-Others(To be specified)		-	-
<b>TOTAL</b>		-	-

SCHEDULE -6	INVESTMENTS--OTHERS	Amount	Amount
-In Central Government Securities		-	-
-In State Government Securities		-	-
-Other Approved Securities		-	-
-Shares		-	-
-Debentures & Bond		-	-
-Others (to be specified)		-	-
<b>TOTAL</b>		-	-

SCHEDULE-7	CURRENT ASSETS	2018-19	2018-19	2017-18	2017-18
<b>1. Stock</b>					
-Stores & Spares					
-Loose & Tools					
-Publications					
-Laboratory Chemicals consumables & glass wares					
-Building Materials					
-Electrical Materials					
-Stationery					
-Water Supply Materials					
<b>2. Sundry Debtors</b>					
-Debits Outstanding for a Period exceeding Six months					
-Others					
<b>3. Cash and Bank Balance:</b>					
<b>A) With Scheduled Banks</b>					
<b>Savings Account</b>					
Punjab National Bank 7277000100006444	214,965.68			128,957.46	
Punjab National Bank 7277002100000040					
Punjab National Bank 7277002100000068	3,545,567.22			1,921,752.22	
Punjab National Bank 7277001000004002	(1,941,068.60)			(322,193.10)	
Punjab National Bank 7277001000002217	287,988.37			336,579.17	
Punjab National Bank 7277001100000014	118,488.52			119,718.62	
Punjab National Bank - Salary A/C 72770001000010236	70,000,000.00				
Punjab National Bank 72770001000006879	(9,193,164.10)				
Punjab National Bank-REC- 72770001000006860	(11,217,673.44)		51,815,103.65	(3,245,604.64)	(1,060,790.27)
<b>Term Deposits Accounts</b>					
Opening balance FDR	240,117,586.00			252,502,161.00	
Add: FDR with Bank	581,286,268.00			282,021,537.00	
Add: with Interest Received & Accrued	23,917,085.00			14,120,027.00	
Less: FDR Matured / Redeemed/TDS	275,658,821.00		569,662,118.00	308,526,139.00	240,117,586.00
<b>Savings Account</b>					
Allahabad Bank 21525023720	1,671,203.12			6,524,387.48	
Allahabad Bank 21525022160	(102,609.50)			10,054,353.50	
Allahabad Bank 21525036127	138,030.00			992,001.00	
HDFC Bank 50100241762240	11,666,281.59				
ICICI bank 017501022107	4,365,372.00				
State Bank of India 30827946251	(1,774,583.00)		15,963,694.21	(1,882,726.00)	15,688,015.98
<b>Sweep Account</b>					
Punjab National Bank	240,900,000.00			220,300,000.00	
State Bank of India	11,205,078.69			290,857,204.18	
Allahabad Bank				54,363,100.00	
Punjab National Bank Sweep-Foreign Payment	1,010,000.00			940,000.00	
Punjab National Bank Sweep-Mess Fee	14,120,000.00			13,280,000.00	
Punjab National Bank Sweep-Recruitment	1,670,000.00			153,000.00	
Punjab National Bank Sweep-Recurring	8,570,000.00			13,030,000.00	
Punjab National Bank Sweep-Capital A/C	2,760,000.00				
Punjab National Bank Sweep-Research project	7,380,000.00		287,615,078.69	268,200,000.00	621,120,304.18
<b>B) With Non - Scheduled Bank</b>					
Term Deposits Accounts					
Savings Account					
<b>4. Post Office Saving Account</b>					
TOTAL		925,055,994.55		875,865,115.89	



SCHEDULE-9	ACADEMIC RECEIPTS	2018-19	2018-19	2017-18	2017-18
<b>Fees from Students</b>					
<b>-Academic</b>					
1. Tuition Fee	7,053,000.00			8,647,600.00	
2. Admission Fee	250,450.00			145,500.00	
3. Enrolment Fee	-			-	
4. Library Admission Fee	980,000.00			1,255,500.00	
5. Laboratory Fee	11,411,800.00			9,497,720.00	
6. Art & Craft Fee	-			-	
7. Registration Fee	244,500.00		19,939,750.00	203,500.00	19,749,820.00
8. Syllabus Fee					
<b>-Examination</b>					
1. Test and Exam Fee	4,646,800.00			5,048,686.00	
2. Annual examination fees	-			-	
3. Mark sheet fees Certificate Fee	-			-	
4. Others -CUCET EXAM FEEF	7,168,700.71		11,815,500.71	2,437,116.00	7,485,802.00
<b>-Other fees</b>					
1. Medical fees	1,154,100.00			1,925,000.00	
2. Fooding Charges	23,049,715.00			23,101,320.30	
3. Transport fees	1,777,902.00			1,450,985.00	
4. Identity card fee	46,400.00			40,200.00	
5. Fine /Miscellaneous income	26,115.00			-	
6. NSS Fee	38,940.00			85,420.00	
7. Hostel Fee	1,400,800.00		27,493,972.00	1,601,150.00	28,204,075.30
<b>Sale of Publications</b>					
-Sale of admission forms					
<b>Other Academic Receipts</b>					
-Receipt for Workshop, Seminar Programmes, etc.					
<b>TOTAL</b>			<b>59,249,222.71</b>		<b>55,439,697.30</b>

SCHEDULE- 10	GRANTS RECEIVED/SUBSIDIES (IRREVOCABLE GRANT RECEIVED)	2018-19	2018-19	2017-18	2017-18
Plan Grant From University Grant Commission		266,834,000.00	266,834,000.00	406,865,000.00	406,865,000.00
			<b>266,834,000.00</b>		<b>406,865,000.00</b>



SCHEDULE- 11					
INCOME FORM INVESTMENTS					
	Earmarked/Endowment Fund		Other Investments		
	Current Year	Previous Year	Current Year	Previous Year	
1. Interest	-	-	-	-	-
-On Government Securities	-	-	-	-	-
-Other Bonds & Debentures	-	-	-	-	-
2. Interest on Term Deposits	-	-	23,917,085.00	13,475,102.00	
3. Income accrued on Term Deposit/Interest bearing advances to employees	-	-	4,245.00	644,925.00	
4. Interest on Saving Bank A/c	-	-	-	-	-
5. Others	-	-	-	-	-
<b>TOTAL</b>	-	-	<b>23,921,330.00</b>	<b>14,120,027.00</b>	
Transferred to Earmarked/ Endowment Funds	-	-	-	-	-
<b>BALANCE</b>	-	-	-	-	-

SCHEDULE-12	INTEREST EARNED	2018-19	2018-19	2017-18	2017-18
On Savings bank accounts with scheduled banks		24,922,873.00		9,989,852.00	
On Loans		-		-	
-Employees/Staff		-		-	
-Others		-		-	
On Debtors & Other Receivables			24,922,873.00		9,989,852.00
			<b>24,922,873.00</b>		<b>9,989,852.00</b>

SCHEDULE -13		OTHER INCOME		
	2018-19	2018-19	2017-18	2017-18
<b>A. Income from Land &amp; Buildings</b>				
-Hostel Room Rent				
-License Fee	547,924.68		1,093,355.28	
-Hire Charges of Auditorium/ Play Ground/Convention centre etc.				
-Electricity Charges Recovered				
-Water Charges Recovered		547,924.68		1,093,355.28
<b>TOTAL</b>				
<b>B. Sale of Institute's Publications</b>				
<b>C. Income from Holding Events</b>				
1. Gross Receipts from Annual Function /Sports Carnival				
Less: Direct Expenditure incurred on the annual Function/ Sports Cranival				
2. Gross Receipts from Fetes				
Less: Direct Expenditure incurred on Fetes				
3. Gross Receipts from Educational Tours				
Less: Direct Expenditure incurred on Education Tours				
4. Others (Contribution Received Cultural Prog./ Seminars)	532,269.00	532,269.00	125,000.00	125,000.00
<b>TOTAL</b>				
<b>D. Others</b>				
1. Income from Consultancy				
2. RTI Fees				
3. Income From Royalty				
4. Sale of Application Form	111,080.00		1,254,262.50	
5. Miscellaneous Receipts (Sale of Tender Form ,Waste Paper etc	3,898,588.28		5,466,908.22	
6. Profit on sale/disposal of assets				
-Owned assets				
-Assets received free of cost.				
7. Grants/Donation from institutions welfare bodies and International organizations				
8. Others				
-Income from Sponsored Projects	902,147.00		250,000.00	
-Guest/ Fooding Receipts	110,850.00		17,650.00	
-Other Receipts & Written off	2,189,617.00		39946.88	
<b>TOTAL</b>		7,212,282.28		7,028,767.60
<b>GRAND TOTAL (A+B+C+D)</b>		<b>8,292,475.96</b>		<b>8,247,122.88</b>

SCHEDULE -14	PRIOR PERIOD INCOME	2018-19	2018-19	2017-18	2017-18
	-Academic Receipts				
	-Income from Investments				
	-Interest Earned				
	-Other Income				
	<b>TOTAL</b>				

SCHEDULE-15	STAFF PAYMENT & BENEFITS (ESTABLISHMENT EXPENSES)	2018-19	2018-19	2017-18	2017-18
a) Salaries, Wages, & Allowances					
-Teaching		127,419,026.00	172,594,868.00	107,692,138.00	139,464,417.00
-Non Teaching		45,175,842.00	18,560,390.00	31,772,279.00	10,907,816.00
b) Contribution to Provident Fund/NPS					
c) Contribution to Other Fund			289,878.00		528,430.00
d) Staff Welfare Expenses			862,681.50		70,301.00
e) Retirement & Terminal Benefits			-		-
f) LTC Facility			1,960,762.00		1,162,626.00
g) Medical Facility			4,064,490.00		5,858,482.00
h) Children Education Allowance			613,262.00		649,437.00
i) Honorarium			383,672.00		784,060.00
j) others			-		306,360.00
-Security Expenses			9,250,855.00		11,876,534.00
-Consultancy Legal & other Fee			795,413.00		1,152,676.00
	<b>TOTAL</b>		<b>209,376,271.50</b>		<b>172,761,139.00</b>

<b>SCHEDULE-16</b>	<b>ACADEMIC EXPENSES</b>	<b>2018-19</b>	<b>2018-19</b>	<b>2017-18</b>	<b>2017-18</b>
	Labortary Expenses /Consumables	1,703,944.00		1,543,860.00	
	Fieldwork/ Participation in Conferences	-		-	
	Seminar / Workshop	2,933,702.00		1,733,231.00	
	Payment To Visitng Faculty	-		-	
	Examination Expenses	2,510,156.20		2,303,107.00	
	Student Welfare Expenses	-		-	
	Admission Expenses	-		-	
	Convocation Expenses	-		-	
	Publications				
	Fellowship, Scholarship & Stipend to Students	6,149,037.00		8,585,253.00	
	Fees & Subscription Expenses	8,560,352.00		618,691.00	
	Sports Expenses/Consumables	3,067,102.00		1,007,334.00	
	Sports Coaching Expenses	-		-	
	Medical Consultancy & Medicines	-		-	
	Cultural Programme & Related Expenses	1,680,669.00		1,562,919.00	
	University Hostel & Mess Expenses	23,084,429.00		21,369,026.00	
	<b>TOTAL</b>	<b>49,689,391.20</b>		<b>38,723,421.00</b>	

<b>SCHEDULE-17</b>	<b>ADMINISTRATIVE &amp; GENERAL EXPENSES</b>	<b>2018-19</b>	<b>2018-19</b>	<b>2017-18</b>	<b>2017-18</b>
<b>INFRASTRUCTURE</b>					
Electricity & Power Charges	4,018,037.42			4,497,920.68	
Fuel Expenses- Generator /Vehicles	12,889,708.00			11,872,806.00	
Insurance	-			-	
Rent Rates & Taxes	2,037,605.00		18,945,350.42	2,184,500.00	18,555,226.68
<b>COMMUNICATION</b>					
Postage and Telegram	87,818.00			46,857.00	
Telephone/Recharge/Web -Site Expense	256,063.00		343,881.00	297,215.00	344,072.00
<b>OTHERS</b>					
Printing & Stationery	1,590,942.00			1,561,643.00	
Travelling & Tour Expenses	4,844,424.36			6,550,293.00	
Hospitality Expense	583,350.00			1,362,966.00	
Audit Fees	-			-	
Advertisement & Publicity Expenses	3,210,431.00			3,956,654.00	
News Papers & Journals Expense	129,221.00			130,800.00	
Other General, Office Maintenance Expenses	427,821.00		10,786,189.36	486,670.00	14,049,026.00
<b>TOTAL</b>			<b>30,075,420.78</b>		<b>32,948,324.68</b>

SCHEDULE-18	TRANSPORTATION EXPENSES	2018-19	2018-19	2017-18	2017-18
1. Vehicle Owned by Institution					
- Insurance Expense		77,482.00		119,546.00	
2. Vehicle Taken on Rent/ Lease		-		-	
3. Vehicle Hiring Expenses		7,819,714.00		7,315,957.00	
<b>TOTAL</b>		<b>7,897,196.00</b>		<b>7,435,503.00</b>	



SCHEDULE-19	REPAIR & MAINTENANCE	2018-19	2018-19	2017-18	2017-18
Maintenance of Office & Building					1,810,587.00
Repair & Maintenance of P&M and Equipments					6,245,885.00
Campus / Gardening & Estate Maintenance					2,354,023.00
Repairs & Maintenance General					1,175,025.00
University House Keeping & Cleaning Charges					3,492,658.00
Guest House Maintenance					150,644.00
<b>TOTAL</b>					<b>15,228,822.00</b>

SCHEDULE-20	FINANCE COST	2018-19	2018-19	2017-18	2017-18
Bank charges			23,220.08		38,136.83
Interest, Rates & Taxes			-		-
<b>TOTAL</b>			<b>23,220.08</b>		<b>38,136.83</b>

SCHEDULE-21	OTHER EXPENSES	2018-19	2018-19	2017-18	2017-18
	Provision for Bad & Doubtful Debts/Advances	-		-	-
	Irrevocable Balance Written Off	-		-	-
	Grants /Subsidies To Other Institutions/ Organisations	-			-
	Miscellaneous Expenses -Written Off (From Misc. Assets)	495,850.00		496,350.00	496,350.00
	<b>TOTAL</b>	<b>495,850.00</b>		<b>496,350.00</b>	<b>496,350.00</b>

SCHEDULE-22 PRIOR PERIOD EXPENSES	2018-19	2018-19	2017-18	2017-18
-Establishment Expenses				4,013,942.00
-Academic Expenses		36,906,643.00		-
-Administrative Expense		-		128,776.00
-Transportation		-		-
-Repair & Maintenance		-		-
-Other Expenses		-		62,727.00
TOTAL		<b>36,906,643.00</b>		<b>4,205,445.00</b>

CENTRAL UNIVERSITY OF JHARKHAND

(A Central University established by an Act of Parliament of India in 2009)

CAMPUS - BRAMBE - DIST - RANCHI - 835205  
JHARKHAND.

RECEIPTS AND PAYMENTS ACCOUNT FOR THE ENDED 31-03-2019

RECEIPT	2018-19(CY)	2017-18(PY)	PAYMENT	2018-19(CY)	2017-18(PY)
<b>I. Opening Balance</b>					
-Cash in hand					137,379,353.00
-Cash in bank					536,259.70
-In Current Account	621,120,304.18	56,015,371.00		212,755,267.00	406,942.00
-In Sweep Account	14,627,225.71			38,999,639.50	35,786,463.63
-In Saving Account		294,640,871.00			
<b>II. GRANT RECEIVED</b>					
-Form Government of India				2,500,000.00	
-Form State Government					
-From Other Sources (UGC)	376,834,000.00	406,865,000.00			
<b>III. ACADEMIC RECEIPTS</b>					
-Fee & Other	53,114,085.00	54,509,887.22			
-Student Deposit	804,000.00	1,207,240.00			
-Application Receipts	117,080.00	1,254,321.50		29,998,857.41	9,785,280.00
-Guest House & Foding Receipts	110,850.00	17,650.00			
<b>IV. RECEIPTS AGAINST EARMARKED/ENDOWMENT FUND</b>					
<b>V. RECEIPTS AGAINST SPONSORED PROJECTS/SCHEMES</b>					
-Major Research Project Grants	17,014,248.00	59,081,558.00		1,447,921.00	3,929,394.00
<b>VI. PAYMENTS AGAINST SPONSORED FELLOWSHIP/SCHOLARSHIP</b>					
-Fellowship Programme	1,648,452.00	3,475,036.00		581,198,881.00	263,231,123.00
<b>VII. INCOME ON INVESTMENTS FORM:</b>					
-Earmarked/Endowment funds					
-Other Investments				11,209,827.00	18,644,060.00
<b>VIII. INTEREST RECEIVED ON</b>					
-Bank Deposit	97,348.00			15,418,403.00	10,671,898.00
-Loans & Advances				25,792,918.00	12,571,337.00
-Savings Bank Account	25,317,589.00	13,338,418.00			237,310.00
<b>IX. INVESTMENT ENCASHED</b>					
<b>X. TERM DEPOSIT WITH SCHEDULED BANKS ENCASHED</b>					
-Investment Redeemed	275,658,821.00	286,299,643.00		1,045,952.00	899,010.00
<b>XI. OTHER INCOME (INCLUDING PRIOR PERIOD INCOME)</b>					
-Sale of Tender Documents	75,000.00	86,125.00		21,001,085.10	18,091,349.00
-Seminar/Sponsorship	475,232.00	125,000.00		6,000.00	86,000.00
<b>XII. DEPOSIT &amp; ADVANCES</b>					
-Earnest Deposit (Contractors)	506,157.00	1,261,600.00		110,820,259.00	44,580,425.00
-TDS Refundable	6,468,533.00	18,044.00			
<b>XIII. MISCELLANEOUS RECEIPTS INCLUDING STATUTORY RECEIPTS</b>					
<b>XIV. ANY OTHER RECEIPTS</b>					
-Registrar - Central University of Rajasthan ( For CUJET Exams)	7,168,700.71	2,437,116.00			
-UGC Rajya Bhasha Hindi		5,951,040.00			
- Miscellaneous Receipt	6,843,202.86	5,592,871.50		287,615,078.69	621,120,304.18
<b>TOTAL</b>	<b>1,407,995,828.56</b>	<b>1,192,176,792.22</b>		<b>1,407,995,828.56</b>	<b>1,192,176,792.22</b>

*(Signature)*  
(Prof. Nand Kumar Yadav 'Indu')  
Vice Chancellor

*(Signature)*  
(Santosh Kumar)  
Finance Officer

Place: Brambe, Ranchi  
Date:

NATIONAL PENSION SCHEME TIER-I ACCOUNT

BALANCE SHEET AS AT MARCH 31, 2019

		Amount in Rupees	
Liabilities	Amount	Assets	Amount
<b>NPS Tier- I Account</b>		<b>NPS Tier- I Account</b>	
Opening Balance as on 01/04/2018	1,827,092.00	Subscription and Contribution due for 3/19	2,706,250.00
Less: Subscription For 3/2018	1,080,759.00	Investment	78,205,204.00
Add: Subsc. +Univer. Contribution	36,551,082.00	Interest Accrued	-
Add: Intrest Credited		Balance at Bank	1,257,394.00
Less: Transferred to NSDL	37,120,780.00		
Add:Subsc.+Univer.Con. for 3/2019	2,706,250.00		
Excess of income over Expenditure	-		
Balance as on 01.04.2019	2,882,885.00		
Add: During the year	-		
<b>Total</b>	<b>82,168,848.00</b>	<b>Total</b>	<b>82,168,848.00</b>

NATIONAL PENSION SCHEME TIER-I ACCOUNT

INCOME AND EXPENDITURE ACCOUNT FOR THE FINANCIAL YEAR 2018-19

Expenditure	Amount in Rupees	
	Amount	Amount
Interest Credited to Subscribers' Accounts	-	-
Bank Charge	-	-
Excess of Income over Expenditure	-	-
Total	-	-
		Total

NATIONAL PENSION SCHEME TIER-I ACCOUNT

RECEIPTS AND PAYMENTS ACCOUNT FOR THE FINANCIAL YEARS 2018-19

Receipts	Amount	Payments	Amount in Rupees	
			Amount	Amount
Opening Balance as on 01/04/2018	1,827,092.00	Investment	-	-
Own Subscription	17,990,692.00	Withdrawal/Refund to NSDL	37,120,780.00	
University Contribution	18,560,390.00			
Interest received on Investment	-			
Interest on Saving bank accounts	-			
Investment Encashed	-			
<b>Total</b>	<b>38,378,174.00</b>	<b>Total</b>	<b>38,378,174.00</b>	



# CENTRAL UNIVERSITY OF JHARKHAND

(A Central University established by an act parliament of India in 2009)

CAMPUS – BRAMBE, DIST. – RANCHI- 835205

JHARKHAND

Significant Accounting Policies & Notes on Accounts for the year ended 31<sup>st</sup> March 2019

## SCHEDULE – 23: SIGNIFICANT ACCOUNTING POLICIES

### 1. BASIS FOR PREPARATION OF ACCOUNTS:

The Financial statements are prepared in accordance with the principles and procedures laid down by Ministry of Human Resource Development, in the new format of account prescribed for centrally funded educational institutions and under historical cost convention on the basis of going concern with the Generally Accepted Accounting Principles in India except as stated otherwise.

### 2. REVENUE RECOGNITION:

Income & Expenditure are recognized on accrual basis and provision is made for all known expenses.

- All grants/contribution are recognized on accrual basis if sanctioned else on cash basis and expenditure/liabilities are recognized on accrual basis.
- .Fee form students, sale of admission form and Interest on saving bank accounts are accounted on Cash basis.

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.

### 3. FIXED ASSETS AND DEPRECIATION:

(A) Fixed Assets are stated at cost of acquisition inclusive of all direct expenses related to acquisition, installation and commissioning.

- Fixed Assets are valued at cost less accumulated depreciation and is provided for the whole year on additions during the year as per guidelines issued by MHRD.
- In the books of Accounts cost of acquisition is shown at historical cost and Accumulated Depreciation is depicted separately.
- Where an asset is fully depreciated, it will be carried at a residual value of Rs. 1/- in the Balance Sheet and will not be further depreciated. There after depreciation on the additions of each year is charged separately at the rate of depreciation applicable for that assets head.
- Assets created out of sponsored project funds where the ownership is retained by the sponsors but held and used by the institutions, are separately disclosed in the Notes to Accounts.
- Assets, the individual value 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 and hence charged to Revenue Account.
- Depreciation on tangible assets has been provided on straight-line basis at the rate mentioned in schedule - 4: Fixed Assets and depreciation charged thereon.

(B) Capital work in progress: Fixed Assets in the course of Construction, Plant & Machinery, Equipment, etc. acquired and pending installation has been accounted as CWIP. Advances to suppliers/contractors on capital account have also been taken as CWIP.

**4. INTANGIBLE ASSETS :**

Expenditure on acquisition of software has been separated from Computer and Peripherals as apart from being intangible assets, the rate of obsolescence in respect of these are very high. Depreciation has been provided at the rate mentioned in schedule – 4: Fixed Assets and Depreciation Allowance.

Deferred revenue expenditure is written off over a period of 5 to 10 years depending upon the nature of expenditure, from the year it is incurred.

**5. INVESTMENTS:**

Investments classified as “Current investment” and are carried at lower of cost or market value.

Accrued interest on term deposits have been recognized as per bank confirmation/calculation on the basis of deposit certificates and has been exhibited separately in Schedule 11.  
Interest received in sweep/Flexi Account has been recognized as and when received in bank/ credited to respective Sweep/Flexi account statement.

**6. FOREIGN CURRENCY TRANSACTIONS :**

Transaction denominated in Foreign currency are accounted at the exchange rate prevailing on the date of the transaction.

**7 TAXATION:**

In view of there being no taxable income under income Tax Act 1961 (University is exempted from income Tax Under section 10 (23C), no provision for income tax is considered in the books of accounts.

**8. CURRENT ASSETS, LOANS AND ADVANCE:**

In the opinion of the management, the current assets, loans and advance have a valueon realization in the ordinary courseof business, equal at least to the aggregate amount shown in the balance sheet.

**9. LEASE:**

Lease rental are expensed with reference to lease terms.

**10. SPONSORED PROJECs:**

In respect of ongoing sponsored project, the amount received from sponsors are credited to the head "Current Liabilities & Provisions. Current Liabilities."As and when expenditure incurred/ advances are paid against such project, or the concerned project account is debited with overhead charge the liability account is debited.

The Junior Research Fellowship funded by UGC or various other organization are accounted in the same way as sponsored project except that the expenditure generally is only on disbursement of fellowship and scholarship which may include allowance for contingent expenditure by the fellows and scholars.

**11. CONTINGENT LIABILITES:**

Liabilities which are material and whose future outcome cannot be ascertained with reasonable certainty are treated as contingent and disclosed by way of notes to accounts.

## **SCHEDULE – 24: NOTES ON ACCOUNTS**

- 1. Schedule 1 to 22** are annexed to and form an integral part of the Balance Sheet as at 31<sup>st</sup> March 2019 and the Income and Expenditure Account for the year ended on that date.
- 2. Designated/ Earmarked/ Endowment Fund**  
UGC released grant of Rs. 25.00 lakh as for establishment of Babu Jagjivan Ram Chair under General Development Assistance during 2013-14. As per sanction order dated 17.12.2013 of the UGC, the grant of Rs. 25.00 lakh is to be utilized during 2013-14. Since the amount was not utilized during 2013-14, it was refunded to UGC vide letter No. CUJ/BJRO/3/2011-12/464 dated 30.03.2019/26.04.2019 in the year 2018-19 with simple interest at the rate of 10 percent i.e. Rs. 13,12,500.
- 3. Grant Received from UGC**  
As per norms of common Format of Accounts, grant in aid is properly segregated and only grant for revenue purpose i.e. 26.68 crores is recognized in Income and Expenditure Account and grant for capital expenditure i.e. 11 crore has been capitalized.
- 4. FIXED ASSETS:**  
In the financial year 2018-19, the fixed assets acquired amounted to Rs.2,00,19,004 out of the grant received from UGC. Depreciation has been charged at the rates applicable to the respective assets as per "Schedule 4".  
All assets related to computer, IT & Networking components have been booked under the head "Computer & Peripherals". The University has been allotted land measuring 319.28 acres form Revenue & Land Reform Department, Government of Jharkhand at Cherri Manatu, Kanke Block, and Ranchi .as donation from state government during the financial year 2012-2013.  
Musical equipments, sports equipments etc have been booked under the head "other" assets and has been depreciated at the rate of 10 percent.

The land acquired as donation is shown separately as Fixed Assets "Land-Free Hold" at a nominal value of Re.1/-.

Fixed assets as set out in Schedule 4 do not include assets purchased out of fund of sponsored projects, held and used by institution, as project contracts include stipulations that all such assets purchased out of project funds will remain the property of sponsors. The details of such assets are:

#### DETAILS OF FIXED ASSETS UNDER SPONSERED PROJECTS FY-2018-19

ASSETS	RATE OF NOTIONAL DEPRECIATION	ORIGINAL COST AS ON 01/04/2018	ADDITIONS DURING YEAR	TOTAL	NOTIONAL DEPRECIATION OPENING BALANCE	NOTIONAL DEPRECIATION FOR THE YEAR	TOTAL NOTIONAL DEPRECIATION	TOTAL BOOK VALUE AS ON 31/03/2019
LABORATORY EQUIPMENTS	8.00%	2,33,98,378.67	1,09,99,813.41	3,43,98,192.08	62,15,674.01	27,51,855.37	89,67,529.38	2,54,30,662.70
COMPUTER SOFTWARE	20.00%	10,95,916.89	2,32,854.00	13,28,770.89	10,30,197.65	2,65,754.18	12,95,951.83	32,819.06
OFFICE EQUIPMENTS	7.50%	5,24,431.12	9,00,905.00	14,25,336.12	1,43,949.94	1,06,900.21	2,50,850.15	11,74,485.97
FURNITURE, FIXTURES AND FITTING	7.50%	46,408.43	2,72,506.00	3,18,914.43	12,707.49	23,918.58	36,626.07	2,82,288.36
		2,50,65,135.11	1,24,06,078.41	3,74,71,213.52	74,02,529.09	31,48,428.34	1,05,50,957.43	2,69,20,256.09

#### 5. Capital Work in Progress:

There has been an addition amounting to Rs. 3,65,70,187 in capital work in progress during the year. The details of existing CWIP are as Follows:

- a. Construction & Development Work in the permanent campus at Cherri Manatu, Kanke Block, Dist-Ranchi

Balance as on 31.03.2018 Rs 106,60,65,423

b. University Management Software which have not been completed or put to use.

Balance as on 31.03.2018 Rs 4,68,56,959.00

**6. Advance to Employees:**

Advances granted to the employees of the university is depicted separately as under the following head:

LTC Advance, Medical Advance, Seminar & Workshop Advance, Tour/Sports etc Advance, Computer Advance

**7. Revenue Recognition:**

Fees from students, application fees student, teaching/non-teaching staff /charge are accounted on cash basis. Revenue of Rs. 6,05,392 has been accounted as overhead income ("Schedule-13") Form various sponsored project/grants as per the sanction terms and conditions.

**8. PRIOR PERIOD ITEMS:**

INCOME:	AMOUNT(Rs)	REMARKS
<b>EXPENSES</b>		
-Establishment Expenses	3,69,06,643	Arrear salary with respect to implementation of 7 <sup>th</sup> CPC paid during the year.
-Administrative Expense	0	
-Repair & Maintenance	0	

During the year UGC Rajyabhasha Hindi has been booked as Current Assets(schedule-8) amounting to Rs.45,51,450. This is with respect to salary and benefits remitted to staff of Hindi Cell of Current as well as Previous years and is receivable form UGC Rajyabhasha Hindi. Accordingly salary expenses has been reversed with an equivalent amount during the year.

**9. RECONCILIATION:**

Reconciliation of Central University of Jharkhand account with bank is done during the year and the reversal entries were made for all the identifiable cheques not presented or re- issued later.

**10. RENT:**

University is in occupation of temporary campus provided by the state government on rent basis. As per lease agreement a sum of Rs.17,70,000 has been provided (for the period from 11.03.2018 to 10.03.2019) towards rent to Central Training institute, Government of Jharkhand.

**11. DEPOSIT LIABILITIES:**

No unclaimed deposit amount pending has been credited to miscellaneous income during Financial Year 2018-19.

**12. INVESTMENTS:**

Accrued interest on term deposit Rs.3,43,738/- calculated on the basis of prevailing interest rate has been recognized as Income from Investment (Schedule-11). Apart from Fixed Deposit , Sweep A/C balance of the respective banks are as under:-

Sr.	Name of Bank	Amount
1	Punjab National Bank	24,09,00,000.00
2	State Bank of India	1,12,05,078.69
3	Allahabad Bank	
4	Punjab National Bank Sweep-Foreign Payment	10,10,000.00
5	Punjab National Bank Sweep-Mess Fee	1,41,20,000.00
6	Punjab National Bank Sweep-Recruitment	16,70,000.00
7	Punjab National Bank Sweep-Recurring	85,70,000.00
8	Punjab National Bank Sweep-Research project	73,80,000.00
	Total	28,76,15,078.69



**13. SOURCE OF FUND:**

During the Financial year 2018-19 Rs.37,68,34,000.00 was sanctioned by UGC as Grant in Aid Under Plan General Development Assistance, and received during the financial year 2018-19 and the same has been deposited to the University's account with bank.

**14. CURRENT LIABILITIES:**

Liability against sponsored fellowship / sponsored project has been separately accounted and detailed annexure for the same prepared." Annexure 3(a) & (b)"

**15. MISCELLANEOUS EXPENDITURE:**

In terms of accounting policy, the sum of Rs, 4,96,350.00/- (being 1/10<sup>th</sup> of Rs. 4963500/-paid in the year 2010-11 towards port charges to BSNL being an upfront fees for 10 years) is provided and charged to Income & Expenditure Account and the balance of Rs. 4,96,350/- treated as deferred revenue expenditure (to the Extent not written off or adjusted) as per Schedule 8.

- Previous year figures has been re-arranged and re-grouped where ever necessary so as to make them comparable with those of the current year.
- Figures are rounded off to the nearest rupee.

**16. Receipt & Payment Account "Annexed" as per the requirement.**

**17. NEW PENSION FUND:**

As per New Pension Scheme accounts are owned by the members of this fund and not by the university. This accounts is separate from the University's accounts. A Receipts & Payments Account, an Income & Expenditure account and the Balance Sheet of pension scheme for the year ended for the year ended 2018-19 have been prepared and appended in the annual statement of accounts of the university for 2018-19 as per the guidelines of MHRD.

FOR CENTRAL UNIVERSITY OF JHARKHAND

Place: Brambe, Ranchi

Dated:



(Santosh Kumar)

Finance Officer



(Prof. Nand Kumar Yadav 'Indu')

vice chancellor