FORMATS OF FINANCIAL STATEMENTS FOR CENTRAL HIGHER EDUCATIONAL INSTITUTIONS
### SOURCES OF FUNDS

<table>
<thead>
<tr>
<th></th>
<th>Schedule</th>
<th>Current Year</th>
<th>Previous Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>CORPUS/CAPITAL FUND</td>
<td>1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>DESIGNATED/ EARMARKED / ENDOWMENT FUNDS</td>
<td>2</td>
<td></td>
<td></td>
</tr>
<tr>
<td>CURRENT LIABILITIES &amp; PROVISIONS</td>
<td>3</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### APPLICATION OF FUNDS

<table>
<thead>
<tr>
<th></th>
<th>Schedule</th>
<th>Current Year</th>
<th>Previous Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>FIXED ASSETS</td>
<td>4</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Tangible Assets</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Intangible Assets</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Capital Works-In-Progress</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>INVESTMENTS FROM EARMARKED / ENDOWMENT FUNDS</td>
<td>5</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Long Term</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Short Term</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>INVESTMENTS - OTHERS</td>
<td>6</td>
<td></td>
<td></td>
</tr>
<tr>
<td>CURRENT ASSETS</td>
<td>7</td>
<td></td>
<td></td>
</tr>
<tr>
<td>LOANS, ADVANCES &amp; DEPOSITS</td>
<td>8</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**SIGNIFICANT ACCOUNTING POLICIES**

23

**CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS**

24
### Income and Expenditure Account

**Institute Name:**

**Institute Address:**

**Period/Year Ended:**

<table>
<thead>
<tr>
<th>Particulars</th>
<th>Schedule</th>
<th>Current Year</th>
<th>Previous Year</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Income</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Academic Receipts</td>
<td>9</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Grants / Subsidies</td>
<td>10</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Income from investments</td>
<td>11</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Interest earned</td>
<td>12</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other Income</td>
<td>13</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Prior Period Income</td>
<td>14</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total (A)</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Expenditure</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Staff Payments &amp; Benefits (Establishment expenses)</td>
<td>15</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Academic Expenses</td>
<td>16</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Administrative and General Expenses</td>
<td>17</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transportation Expenses</td>
<td>18</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Repairs &amp; Maintenance</td>
<td>19</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Finance costs</td>
<td>20</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Depreciation</td>
<td>4</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other Expenses</td>
<td>21</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Prior Period Expenses</td>
<td>22</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total (B)</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Balance being excess of Income over Expenditure (A-B)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transfer to / from Designated Fund</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Building fund</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Others (specify)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Balance Being Surplus / (Deficit) Carried to Capital Fund</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Significant Accounting Policies</strong></td>
<td>23</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Contingent Liabilities and Notes to Accounts</strong></td>
<td>24</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
SCHEDULES FORMING PART OF BALANCE SHEET
SCHEDULE - 1  CORPUS/CAPITAL FUND

<table>
<thead>
<tr>
<th>Particulars</th>
<th>Current Year</th>
<th>Previous Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>Balance at the beginning of the year</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Add: Contributions towards Corpus/Capital Fund</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Add: Grants from UGC, Government of India and State Government to the extent utilized for capital expenditure</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Add: Assets Purchased out of Earmarked Funds</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Add: Assets Purchased out of Sponsored Projects, where ownership vests in the institution</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Add: Assets Donated/Gifts Received</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Add: Other Additions</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Add: Excess of Income over expenditure transferred from the Income &amp; Expenditure Account</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>(Deduct) Deficit transferred from the Income &amp; expenditure Account</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Balance at the year end</strong></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
## SCHEDULE 2 - DESIGNATED/ EARMARKED / ENDOWMENT FUNDS

<table>
<thead>
<tr>
<th>Amount in Rupees</th>
</tr>
</thead>
</table>

### A.

- **a)** Opening balance
- **b)** Additions during the year
- **c)** Income from investments made of the funds
- **d)** Accrued Interest on investments/Advances
- **e)** Interest on Savings Bank a/c
- **f)** Other additions (Specify nature)

#### Total (A)

### B.

- **Utilisation/Expenditure towards objectives of funds**
  - **i)** Capital Expenditure
  - **ii)** Revenue Expenditure

#### Total (B)

<table>
<thead>
<tr>
<th>Closing balance at the year end (A - B)</th>
</tr>
</thead>
<tbody>
<tr>
<td>XX</td>
</tr>
</tbody>
</table>

### Represented by

- Cash And Bank Balances
- Investments
- Interest accrued but not due

#### Total

<table>
<thead>
<tr>
<th>XX</th>
<th>YY</th>
<th>ZZ</th>
<th>LL</th>
</tr>
</thead>
</table>
**SCHEDULE 2A**

**ENDOWMENT FUNDS**

Specimen format of Sub Schedule to support the figures in the column “Endowment Funds” in the Schedule “Earmarked / Endowment Funds”, forming part of the Balance Sheet.

<table>
<thead>
<tr>
<th>Sr. No.</th>
<th>Name of the Endowment</th>
<th>Opening Balance</th>
<th>Additions during the Year</th>
<th>Total</th>
<th>Expenditure on the object during the year</th>
<th>Closing Balance</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Notes

1. The total of Columns 3 & 4 will appear as the Opening Balance in the Column “Endowment Funds” in Schedule 2, of Earmarked Funds forming part of the Balance Sheet.

2. The total of Col. 9 should normally be less than the total of Col. 8, as only the interest is to be used for the expenditure on the object of the endowments. (except Endowments for Chairs)

3. There should not normally be a debit balance in the schedule. If in a rare case, there is a debit balance against any of the Endowment Funds, the debit balance should appear on the Assets side of the Balance Sheet as “Receivables”, in Schedule - 8 Loans, Advances & Deposits.
## SCHEDULE 3- CURRENT LIABILITIES & PROVISIONS

<table>
<thead>
<tr>
<th>A. CURRENT LIABILITIES</th>
<th>Current Year</th>
<th>Previous Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Deposits from staff</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2. Deposits from students</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3. Sundry Creditors</td>
<td></td>
<td></td>
</tr>
<tr>
<td>a) For Goods &amp; Services</td>
<td></td>
<td></td>
</tr>
<tr>
<td>b) Others</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4. Deposit-Others (including EMD, Security Deposit)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5. Statutory Liabilities (GPF, TDS, WC TAX, CPF, GIS, NPS):</td>
<td></td>
<td></td>
</tr>
<tr>
<td>a) Overdue</td>
<td></td>
<td></td>
</tr>
<tr>
<td>b) Others</td>
<td></td>
<td></td>
</tr>
<tr>
<td>6. Other Current Liabilities</td>
<td></td>
<td></td>
</tr>
<tr>
<td>a) Salaries</td>
<td></td>
<td></td>
</tr>
<tr>
<td>b) Receipts against sponsored projects</td>
<td></td>
<td></td>
</tr>
<tr>
<td>c) Receipts against sponsored fellowships &amp; scholarships</td>
<td></td>
<td></td>
</tr>
<tr>
<td>d) Unutilised Grants</td>
<td></td>
<td></td>
</tr>
<tr>
<td>e) Grants in advance</td>
<td></td>
<td></td>
</tr>
<tr>
<td>f) Other funds</td>
<td></td>
<td></td>
</tr>
<tr>
<td>g) Other liabilities</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

| Total (A)                                                                            |              |               |

<table>
<thead>
<tr>
<th>B. PROVISIONS</th>
<th>Current Year</th>
<th>Previous Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. For Taxation</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2. Gratuity</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3. Superannuation Pension</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4. Accumulated Leave Encashment</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5. Trade Warranties/Claims</td>
<td></td>
<td></td>
</tr>
<tr>
<td>6. Others (Specify)</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

| Total (B)                                                                            |              |               |

| Total (A+B)                                                                          |              |               |

Note: Unutilized grants 6 (d) will include grants received in advance for next year.
### SCHEDULE - 3 (a) SPONSORED PROJECTS

<table>
<thead>
<tr>
<th>Sr. No.</th>
<th>Name of the Project</th>
<th>Opening Balance</th>
<th>Receipts/Recoveries during the year</th>
<th>Total Expenditure during the year</th>
<th>Closing Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td>3. Credit</td>
<td>4. Debit</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

1. The Projects may be listed agency-wise, with sub-totals for each agency.

2. The total of Col. 8 (Credit) will appear under the above head on the liabilities side of the Balance Sheet (Schedule 3).

3. The total of Col. 9 (Debit) will appear as Receivables in Schedule 8, Loans, Advances and Deposits, on the Assets side of the Balance Sheet.
<table>
<thead>
<tr>
<th>Sl No</th>
<th>Name of Sponsor</th>
<th>Opening Balance As On 01.04.</th>
<th>Transactions During the year</th>
<th>Closing Balance As On 31.03.</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>University Grants Commission</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>Ministry ...................</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Others (Specify individually)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Total</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Note:

1. The total of Column 7 (Credit) will appear under the above head, on the liabilities side of the Balance Sheet (Schedule 3).
2. The total of Column 8 (Debit) will appear as Receivables on the Assets side of the Balance Sheet in Schedule 8 (Loans, Advances and Deposits).
### Schedule 3(c) Unutilised Grants from UGC, Government of India and State Governments

<table>
<thead>
<tr>
<th>A. Plan grants: Government of India</th>
<th>Amount in Rupees</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Current Year</td>
</tr>
<tr>
<td>Balance B/F</td>
<td></td>
</tr>
<tr>
<td>Add: Receipts during the year</td>
<td></td>
</tr>
<tr>
<td>Total (a)</td>
<td></td>
</tr>
<tr>
<td>Less Refunds</td>
<td></td>
</tr>
<tr>
<td>Less: Utilized for Revenue Expenditure</td>
<td></td>
</tr>
<tr>
<td>Less: Utilized for Capital expenditure</td>
<td></td>
</tr>
<tr>
<td>Total (b)</td>
<td></td>
</tr>
<tr>
<td>Unutilized carried forward (a-b)</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>B. UGC grants: Plan</th>
<th>Amount in Rupees</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Current Year</td>
</tr>
<tr>
<td>Balance B/F</td>
<td></td>
</tr>
<tr>
<td>Receipts during the year</td>
<td></td>
</tr>
<tr>
<td>Total (c)</td>
<td></td>
</tr>
<tr>
<td>Less Refunds</td>
<td></td>
</tr>
<tr>
<td>Less: Utilized for Revenue Expenditure</td>
<td></td>
</tr>
<tr>
<td>Less: Utilized for capital expenditure</td>
<td></td>
</tr>
<tr>
<td>Total (d)</td>
<td></td>
</tr>
<tr>
<td>Unutilized carried forward (c-d)</td>
<td></td>
</tr>
</tbody>
</table>
### C. UGC Grants Non Plan

<table>
<thead>
<tr>
<th>Balance B/F</th>
<th>Receipts during the year</th>
<th>Total (e)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Less: Refunds</th>
<th>Less: Utilised for Revenue Expenditure</th>
<th>Less: Utilised for Capital Expenditure</th>
<th>Total (f)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Unutilized carried forward (e - f)</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### D. Grants from State Govt.

<table>
<thead>
<tr>
<th>Balance B/F</th>
<th>Add: Receipts during the year</th>
<th>Total (g)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Less: Utilised for Revenue Expenditure</th>
<th>Less: Utilised for Capital Expenditure</th>
<th>Total (h)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Unutilized carried forward (g - h)</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

*Grand Total (A+B+C+D)*

**Notes:**
- Unutilized grants includes advances on Capital Account
- Unutilized grants include grants received in advance for the next year
- Unutilized grants are represented on the Assets side by Bank balances, Short term Deposits with Banks and Advances on Capital Account
### SCHEDULE 4 — FIXED ASSETS

Under this head, classification and disclosures shall be as follows:

<table>
<thead>
<tr>
<th>1. Land</th>
<th>Includes freehold land and leasehold land, to be shown distinctly</th>
</tr>
</thead>
<tbody>
<tr>
<td>2. Site Development</td>
<td></td>
</tr>
<tr>
<td>4. Plant and machinery</td>
<td>Include air conditioners, water/air coolers, generator sets, television sets, fire extinguishers, etc.</td>
</tr>
<tr>
<td>5. Electrical Installation</td>
<td>Include electrical fixtures and fittings such as fans, and tube light fittings</td>
</tr>
<tr>
<td>6. Tube wells &amp; water supply system</td>
<td>Tubewells and water supply systems may be shown as a distinct category</td>
</tr>
<tr>
<td>7. Office equipment</td>
<td>Include such items as fax machines, photocopiers, EPABX, typewriters, duplicating machines, etc.</td>
</tr>
<tr>
<td>8. Laboratory &amp; Scientific Equipment</td>
<td>Include such items as microscopes, telescopes, dissection equipment, glass apparatus, measurement instruments and other types of laboratory equipment,</td>
</tr>
<tr>
<td>9. Audio Visual Equipment:</td>
<td>Include Television sets, overhead projector, Tape Recorders, DVD/ VCD Player, Camera, Movie Projectors etc</td>
</tr>
<tr>
<td>10. Furniture, fixtures and Fittings</td>
<td>Include items such as desks/benches, cabinets, almirahs, tables, chairs, partitions, etc.</td>
</tr>
<tr>
<td>11. Computers/Peripherals</td>
<td>Include computers, printers and other peripherals like, UPS etc.</td>
</tr>
<tr>
<td>12. Sports Equipment</td>
<td>Include items such as table tennis table, gym equipment.</td>
</tr>
<tr>
<td>13. Vehicles</td>
<td>Include Buses, lorries, vans, Cars, scooters, etc.</td>
</tr>
<tr>
<td>14. Library Books and Scientific Journals</td>
<td>Library books will include books/ Scientific Journals</td>
</tr>
<tr>
<td>15. Intangible assets</td>
<td>Include computer software, patents &amp; trade marks, E Journals specified separately.</td>
</tr>
<tr>
<td>16. Capital Work-In-Progress</td>
<td>Fixed assets in the course of construction should be shown against this head till they are ready for their intended use. Plant, machinery and equipment acquired and pending installation and commissioning should also be included here.</td>
</tr>
</tbody>
</table>
# SCHEDULE 4 FIXED ASSETS

<table>
<thead>
<tr>
<th>S.No</th>
<th>Assets Heads</th>
<th>Gross Block</th>
<th>Depreciation for the Year</th>
<th>Net Block</th>
<th>Amount in Rupees</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Op Balance</td>
<td>Additions</td>
<td>Deductions</td>
<td>CI Balance</td>
</tr>
<tr>
<td>1</td>
<td>Land</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>Site Development</td>
<td></td>
<td></td>
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**Note:**

- The figure in Column "Deductions" under Gross Block against the head Capital Work in Progress represents the transfer from Work in Progress to Assets during the year.
- The figures in column "Additions during the year under Gross Block against Assets 1 to 14 include transfer from Work in Progress during the year, as well as further acquisitions during the year.
## SCHEDULE 4A PIAN

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<p>|      | Grand Total (A+B+C)     |              |             |            |           |                      |                          |                              |                   | 31.03..... |</p>
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### SCHEDULE 4 C – INTANGIBLE ASSETS

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**SCHEDULE 4(C)(I) PATENTS AND COPYRIGHTS**

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**Note:** The addition in Part A (patents granted), will be the figure of patents granted during the year, transferred from Part B (column - Patents granted/rejected). The amount against grants rejected during the year is written off in the Income and Expenditure Account.
## SCHEDULE 4D OTHERS

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**Note:** The additions during the Year include additions from:
- Gifted
- Earmarked Funds
- Sponsored Projects
- Own Funds
- Total

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18
**SCHEDULE 5 : INVESTMENTS FROM EARMARKED/ENDOWMENT FUNDS**

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<tr>
<td>1. In Central Government Securities</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2. In State Government Securities</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3. Other approved Securities</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4. Shares</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5. Debentures and Bonds</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6. Others (to be specified)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
### SCHEDULE 7 - CURRENT ASSETS

<table>
<thead>
<tr>
<th></th>
<th>Current Year</th>
<th>Previous Year</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>1. Stock:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>a) Stores and Spares</td>
<td></td>
<td></td>
</tr>
<tr>
<td>b) Loose Tools</td>
<td></td>
<td></td>
</tr>
<tr>
<td>c) Publications</td>
<td></td>
<td></td>
</tr>
<tr>
<td>d) Laboratory chemicals, consumables and glass ware</td>
<td></td>
<td></td>
</tr>
<tr>
<td>e) Building Material</td>
<td></td>
<td></td>
</tr>
<tr>
<td>f) Electrical Material</td>
<td></td>
<td></td>
</tr>
<tr>
<td>g) Stationery</td>
<td></td>
<td></td>
</tr>
<tr>
<td>h) Water supply material</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>2. Sundry Debtors:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>a) Debts Outstanding for a period exceeding six months</td>
<td></td>
<td></td>
</tr>
<tr>
<td>b) Others</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>3. Cash and Bank Balances:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>a) With Scheduled Banks:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>- In Current Accounts</td>
<td></td>
<td></td>
</tr>
<tr>
<td>- In term deposit Accounts</td>
<td></td>
<td></td>
</tr>
<tr>
<td>- In Savings Accounts</td>
<td></td>
<td></td>
</tr>
<tr>
<td>b) With non-Scheduled Banks:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>- In term deposit Accounts</td>
<td></td>
<td></td>
</tr>
<tr>
<td>- In Savings Accounts</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>4. Post Office- Savings Accounts</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>TOTAL</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Note: Annexure A shows the details of Bank Accounts
# ANNEXURE A

<table>
<thead>
<tr>
<th>Amount in Rupees</th>
</tr>
</thead>
</table>

## I. Savings Bank Accounts

1. Grants from UGC A/c
2. University Receipts A/c
3. Scholarship A/c
4. Academic Fee Receipt A/c
5. Development (Plan) A/c
6. Combined Entrance Exams (CBT) A/c
7. UGC Plan Fellowship A/c
8. Corpus Fund A/c (EMF)
9. Sponsored Projects Fund A/c
10. Sponsored Fellowship A/c
11. Endowment & Chair A/c (EMF)
12. UGC JRF Fellowship A/c (EMF)
13. HBA Fund A/c (EMF)
14. Conveyance A/c (EMF)
15. UGC Rajiv Gandhi National Fellowship A/c (EMF)
16. Academic Development Fund A/c (EMF)
17. Deposit A/c
18. Student Fund A/c
19. Student Aid Fund A/c
20. Plan Grants for specific schemes

## II. Current Account

## III. Term Deposits with Schedule Banks

<table>
<thead>
<tr>
<th>Total</th>
<th></th>
</tr>
</thead>
</table>
## SCHEDULE 8 - LOANS, ADVANCES & DEPOSITS

<table>
<thead>
<tr>
<th>Description</th>
<th>Current Year</th>
<th>Previous Year</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>1. Advances to employees: (Non-interest bearing)</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>a) Salary</td>
<td></td>
<td></td>
</tr>
<tr>
<td>b) Festival</td>
<td></td>
<td></td>
</tr>
<tr>
<td>c) Medical Advance</td>
<td></td>
<td></td>
</tr>
<tr>
<td>d) Other (to be specified)</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>2. Long Term Advances to employees: (Interest bearing)</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>a) Vehicle loan</td>
<td></td>
<td></td>
</tr>
<tr>
<td>b) Home loan</td>
<td></td>
<td></td>
</tr>
<tr>
<td>c) Others (to be specified)</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>3. Advances and other amounts recoverable in cash or in kind or for value to be received:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>a) On Capital Account</td>
<td></td>
<td></td>
</tr>
<tr>
<td>b) to Suppliers</td>
<td></td>
<td></td>
</tr>
<tr>
<td>c) Others</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>4. Prepaid Expenses</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>a) Insurance</td>
<td></td>
<td></td>
</tr>
<tr>
<td>b) Other expenses</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>5. Deposits</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>a) Telephone</td>
<td></td>
<td></td>
</tr>
<tr>
<td>b) Lease Rent</td>
<td></td>
<td></td>
</tr>
<tr>
<td>c) Electricity</td>
<td></td>
<td></td>
</tr>
<tr>
<td>d) AICTE, if applicable</td>
<td></td>
<td></td>
</tr>
<tr>
<td>e) Others (to be specified)</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
### 6. Income Accrued:

| a) On Investments from Earmarked/Endowment Funds |
| b) On Investments-Others |
| c) On Loans and Advances |
| d) Others (includes income due unrealized) |

### 7. Other - Current assets receivable from UGC/sponsored projects

| a) Debit balances in Sponsored Projects |
| b) Debit balances in Sponsored Fellowships & Scholarships |
| c) Grants Receivable |
| d) Other receivables from UGC |

### 8. Claims Receivable

**TOTAL**

**Note:**

1. If revolving funds have been created for House Building, Computer and Vehicle advances to employees, the advances will appear as part of Earmarked/Endowment Funds. The balance against these interest-bearing advances will not appear in this schedule.
SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT
## SCHEDULE 9 - ACADEMIC RECEIPTS

<table>
<thead>
<tr>
<th>FEES FROM STUDENTS</th>
<th>Current Year</th>
<th>Previous Year</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Academic</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1. Tuition fee</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2. Admission fee</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3. Enrolment fee</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4. Library Admission fee</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5. Laboratory fee</td>
<td></td>
<td></td>
</tr>
<tr>
<td>6. Art &amp; Craft fee</td>
<td></td>
<td></td>
</tr>
<tr>
<td>7. Registration fee</td>
<td></td>
<td></td>
</tr>
<tr>
<td>8. Syllabus fee</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total (A)</strong></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Examinations</th>
<th>Current Year</th>
<th>Previous Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Admission test fee</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2. Annual Examination fee</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3. Mark sheet, certificate fee</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4. Entrance examination fee</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total (B)</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other Fees</td>
<td></td>
<td></td>
</tr>
<tr>
<td>----------------------------</td>
<td>----------</td>
<td>----------</td>
</tr>
<tr>
<td>1. Identity card fee</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2. Fine/ Miscellaneous fee</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3. Medical fee</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4. Transportation fee</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5. Hostel fee</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total (C)</strong></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Sale of Publications</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Sale of Admission forms</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2. Sale of syllabus and Question Paper, etc.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3. Sale of prospectus including admission forms</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total (D)</strong></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Other Academic Receipts</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Registration fee for workshops, programmes</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2. Registration fees (Academic Staff College)</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total (E)</strong></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**GRAND TOTAL (A+B+C+D+E)**

**Note:**

In case fees like entrance fee, subscriptions etc are material and are in the nature of capital receipts, such amount should be recognized to the Capital Fund. Otherwise such fees will be appropriately incorporated in this schedule.
### SCHEDULE 10 – GRANTS / SUBSIDIES (IRREVOCABLE GRANTS RECEIVED)

<table>
<thead>
<tr>
<th>Particulars</th>
<th>Plan</th>
<th>Total Plan</th>
<th>Non Plan</th>
<th>Current Year</th>
<th>Previous Year</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Govt. of India</td>
<td>UGC</td>
<td>Plan</td>
<td>Specific Schemes</td>
<td>UGC</td>
</tr>
<tr>
<td>Balance B/F</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Add: Receipts during the year</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Less: Refund to UGC</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Balance</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Less: Utilised for Capital expenditure (A)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Balance</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Less: utilized for Revenue Expenditure (B)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Balance C/F (C)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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.
# SCHEDULE 11 - INCOME FROM INVESTMENTS

<table>
<thead>
<tr>
<th>Particulars</th>
<th>Earmarked/Endowment Funds</th>
<th>Other Investments</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Current Year</td>
<td>Previous Year</td>
</tr>
<tr>
<td>1. Interest</td>
<td></td>
<td></td>
</tr>
<tr>
<td>a. On Government Securities</td>
<td></td>
<td></td>
</tr>
<tr>
<td>b. Other Bonds/Debentures</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2. Interest on Term Deposits</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3. Income accrued but not due on Term Deposits/Interest bearing advances to employees</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4. Interest on Savings Bank Accounts</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5. Others (Specify)</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Transferred to Earmarked/Endowment Funds**

| Balance | Nil | Nil |

**Note:** Interest accrued but not due on Term Deposits from HBA fund, conveyance advance fund and Computer Advance fund and on interest bearing advances to employees will be included here (Item 3), only where Revolving funds (EMF) for such advances have been set up.
**SCHEDULE 12: INTEREST EARNED**

<table>
<thead>
<tr>
<th>Particulars</th>
<th>Current Year</th>
<th>Previous Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. On Savings Accounts with scheduled banks</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2. On Loans</td>
<td></td>
<td></td>
</tr>
<tr>
<td>a. Employees/Staff</td>
<td></td>
<td></td>
</tr>
<tr>
<td>b. Others</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3. On Debtors and Other Receivables</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Note:**

1. The amount against item 1, in respect of Bank Accounts of Earmarked/Endowment Funds is dealt with in Schedule 11 (First Part) and Schedule 2.

2. Item 2(a) is applicable only if Revolving funds have not been constituted for such advances.
**SCHEDULE 13- OTHER INCOME**

- Items of material amounts included in Miscellaneous Income should be separately disclosed.

<table>
<thead>
<tr>
<th>A. Income from Land &amp; Buildings</th>
<th>Current Year</th>
<th>Previous Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Hostel Room Rent</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2. License fee</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3. Hire Charges of Auditorium/Play ground/Convention Centre, etc</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4. Electricity charges recovered</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5. Water charges recovered</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>B. Sale of Institute's publications</th>
<th>Current Year</th>
<th>Previous Year</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>C. Income from holding events</th>
<th>Current Year</th>
<th>Previous Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Gross Receipts from annual function/ sports carnival</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Less:</strong> Direct expenditure incurred on the annual function/ sports carnival</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2. Gross Receipts from fetes</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Less:</strong> Direct expenditure incurred on the fetes</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3. Gross Receipts for educational tours</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Less:</strong> Direct expenditure incurred on the tours</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4. Others (to be specified and separately disclosed)</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>---</td>
<td>---</td>
<td>---</td>
</tr>
<tr>
<td><strong>D. Others</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1.</td>
<td>Income from consultancy</td>
<td></td>
</tr>
<tr>
<td>2.</td>
<td>RTI fees</td>
<td></td>
</tr>
<tr>
<td>3.</td>
<td>Income from Royalty</td>
<td></td>
</tr>
<tr>
<td>4.</td>
<td>Sale of application form (recruitment)</td>
<td></td>
</tr>
<tr>
<td>5.</td>
<td>Misc. receipts (Sale of tender form, waste paper, etc.)</td>
<td></td>
</tr>
<tr>
<td>6.</td>
<td>Profit on Sale/disposal of Assets</td>
<td></td>
</tr>
<tr>
<td></td>
<td>a) Owned assets</td>
<td></td>
</tr>
<tr>
<td></td>
<td>b) Assets received free of cost</td>
<td></td>
</tr>
<tr>
<td>7.</td>
<td>Grants/Donations from Institutions, Welfare Bodies and International Organizations</td>
<td></td>
</tr>
<tr>
<td>8.</td>
<td>Others (specify)</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td><strong>Total</strong></td>
</tr>
<tr>
<td><strong>Grand Total (A+B+C+D)</strong></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
**SCHEDULE 14 - PRIOR PERIOD INCOME**

<table>
<thead>
<tr>
<th>Particulars</th>
<th>Current Year</th>
<th>Previous Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Academic Receipts</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2. Income from Investments</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3. Interest earned</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4. Other Income</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
SCHEDULE 15 – STAFF PAYMENTS & BENEFITS (ESTABLISHMENT EXPENSES)

- These shall be classified separately for teaching and non-teaching staff; adhoc staff. Arrears of DA, Salary arrears due to increment shall be shown separately.

<table>
<thead>
<tr>
<th>Description</th>
<th>Current Year</th>
<th>Previous Year</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Plan</td>
<td>Non Plan</td>
</tr>
<tr>
<td>a) Salaries and Wages</td>
<td></td>
<td></td>
</tr>
<tr>
<td>b) Allowances and Bonus</td>
<td></td>
<td></td>
</tr>
<tr>
<td>c) Contribution to Provident Fund</td>
<td></td>
<td></td>
</tr>
<tr>
<td>d) Contribution to Other Fund (specify)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>e) Staff Welfare Expenses</td>
<td></td>
<td></td>
</tr>
<tr>
<td>f) Retirement and Terminal Benefits</td>
<td></td>
<td></td>
</tr>
<tr>
<td>g) LTC facility</td>
<td></td>
<td></td>
</tr>
<tr>
<td>h) Medical facility</td>
<td></td>
<td></td>
</tr>
<tr>
<td>i) Children Education Allowance</td>
<td></td>
<td></td>
</tr>
<tr>
<td>j) Honorarium</td>
<td></td>
<td></td>
</tr>
<tr>
<td>k) Others (specify)</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
**SCHEDULE 15 A – EMPLOYEES RETIREMENT AND TERMINAL BENEFITS**

<table>
<thead>
<tr>
<th>Amount in Rupees</th>
<th>Pension</th>
<th>Gratuity</th>
<th>Leave Encashment</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Opening Balance as on _____</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Addition: Capitalized value of Contributions Received from other Organizations</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total (a)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Less: Actual Payment during the Year (b)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Balance Available on 31.03 c (a-b)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Provision required on 31.03 as per Actuarial Valuation (d)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>A. Provision to be made in the Current year (d - c)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>B. Contribution to New Pension Scheme</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>C. Medical Reimbursement to Retired Employees</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>D. Travel to Hometown on Retirement</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>E. Deposit Linked Insurance Payment</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total (A+B+C+D+E)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Note:**

1. The total \((A+B+C+D+E)\) in this sub schedule will be the figure against Retirement and Terminal Benefits in Schedule 15.
2. Items B, C, D & E will be accounted on accrual basis and will include bills preferred but outstanding for payment on 31/3.
## Schedule 16 - Academic Expenses

<table>
<thead>
<tr>
<th>Description</th>
<th>Current Year</th>
<th>Previous Year</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Plan</td>
<td>Non Plan</td>
</tr>
<tr>
<td>a) Laboratory expenses</td>
<td></td>
<td></td>
</tr>
<tr>
<td>b) Field work/Participation in Conferences</td>
<td></td>
<td></td>
</tr>
<tr>
<td>c) Expenses on Seminars/Workshops</td>
<td></td>
<td></td>
</tr>
<tr>
<td>d) Payment to visiting faculty</td>
<td></td>
<td></td>
</tr>
<tr>
<td>e) Examination</td>
<td></td>
<td></td>
</tr>
<tr>
<td>f) Student Welfare expenses</td>
<td></td>
<td></td>
</tr>
<tr>
<td>g) Admission expenses</td>
<td></td>
<td></td>
</tr>
<tr>
<td>h) Convocation expenses</td>
<td></td>
<td></td>
</tr>
<tr>
<td>i) Publications</td>
<td></td>
<td></td>
</tr>
<tr>
<td>j) Stipend/means-cum-merit scholarship</td>
<td></td>
<td></td>
</tr>
<tr>
<td>k) Subscription Expenses</td>
<td></td>
<td></td>
</tr>
<tr>
<td>l) Others (specify)</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Amount in Rupees

36
### SCHEDULE 17 - ADMINISTRATIVE AND GENERAL EXPENSES

<table>
<thead>
<tr>
<th></th>
<th>Current Year</th>
<th></th>
<th>Previous Year</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Plan</td>
<td>Non Plan</td>
<td>Total</td>
<td>Plan</td>
</tr>
<tr>
<td>A Infrastructure</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>a) Electricity and power</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>b) Water charges</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>c) Insurance</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>d) Rent, Rates and Taxes (including property tax)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>B Communication</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>e) Postage and Stationery</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>f) Telephone, Fax and Internet Charges</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>C Others</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>g) Printing and Stationery (consumption)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>h) Travelling and Conveyance Expenses</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>i) Hospitality</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>j) Auditors Remuneration</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>k) Professional Charges</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>l) Advertisement and Publicity</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>m) Magazines &amp; Journals</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>n) Others (specify)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>TOTAL</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
## SCHEDULE 18 – TRANSPORTATION EXPENSES

<table>
<thead>
<tr>
<th>Particulars</th>
<th>Current Year</th>
<th>Previous Year</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Plan</td>
<td>Non Plan</td>
</tr>
<tr>
<td>1 Vehicles (owned by institution)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>a) Running expenses</td>
<td></td>
<td></td>
</tr>
<tr>
<td>b) Repairs &amp; maintenance</td>
<td></td>
<td></td>
</tr>
<tr>
<td>c) Insurance expenses</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2 Vehicles taken on rent/lease</td>
<td></td>
<td></td>
</tr>
<tr>
<td>a) Rent/lease expenses</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3 Vehicle (Taxi) hiring expenses</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
## SCHEDULE 19 - REPAIRS & MAINTENANCE

<table>
<thead>
<tr>
<th>Particulars</th>
<th>Current Year</th>
<th></th>
<th>Previous Year</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Plan</td>
<td>Non Plan</td>
<td>Total</td>
<td>Plan</td>
</tr>
<tr>
<td>a) Buildings</td>
<td></td>
<td></td>
<td></td>
<td>Plan</td>
</tr>
<tr>
<td>b) Furniture &amp; Fixtures</td>
<td></td>
<td></td>
<td></td>
<td>Plan</td>
</tr>
<tr>
<td>c) Plant &amp; Machinery</td>
<td></td>
<td></td>
<td></td>
<td>Plan</td>
</tr>
<tr>
<td>d) Office Equipment</td>
<td></td>
<td></td>
<td></td>
<td>Plan</td>
</tr>
<tr>
<td>e) Computers</td>
<td></td>
<td></td>
<td></td>
<td>Plan</td>
</tr>
<tr>
<td>f) Laboratory &amp; Scientific equipment</td>
<td></td>
<td></td>
<td></td>
<td>Plan</td>
</tr>
<tr>
<td>g) Audio Visual equipment</td>
<td></td>
<td></td>
<td></td>
<td>Plan</td>
</tr>
<tr>
<td>h) Cleaning Material &amp; Services</td>
<td></td>
<td></td>
<td></td>
<td>Plan</td>
</tr>
<tr>
<td>i) Book binding charges</td>
<td></td>
<td></td>
<td></td>
<td>Plan</td>
</tr>
<tr>
<td>j) Gardening</td>
<td></td>
<td></td>
<td></td>
<td>Plan</td>
</tr>
<tr>
<td>k) Estate Maintenance</td>
<td></td>
<td></td>
<td></td>
<td>Plan</td>
</tr>
<tr>
<td>l) Others (Specify)</td>
<td></td>
<td></td>
<td></td>
<td>Plan</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td></td>
<td></td>
<td></td>
<td>Plan</td>
</tr>
</tbody>
</table>
**SCHEDULE 20 – FINANCE COSTS**

<table>
<thead>
<tr>
<th>Particulars</th>
<th>Current Year</th>
<th></th>
<th></th>
<th>Previous Year</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Plan</td>
<td>Non Plan</td>
<td>Total</td>
<td>Plan</td>
<td>Non Plan</td>
<td>Total</td>
</tr>
<tr>
<td>a) Bank charges</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>b) Others (specify)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
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<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Total**

**Note:**
If the amount is not material, the head Bank charges could be omitted and these could be accounted as Administrative expenses in Schedule 17.
### SCHEDULE 21 - OTHER EXPENSES

<table>
<thead>
<tr>
<th>Particulars</th>
<th>Current Year</th>
<th>Previous Year</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Plan</td>
<td>Non Plan</td>
</tr>
<tr>
<td>a) Provision for Bad and Doubtful Debts/Advances</td>
<td></td>
<td></td>
</tr>
<tr>
<td>b) Irrecoverable Balances Written - off</td>
<td></td>
<td></td>
</tr>
<tr>
<td>c) Grants/Subsidies to other institutions/organizations</td>
<td></td>
<td></td>
</tr>
<tr>
<td>d) Others (specify)</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Note:**

Other expenses shall be classified as writes-off, provisions, miscellaneous expenses, loss on sale of investments, loss of fixed assets and loss on sale of fixed assets etc and disclosed accordingly.
## SCHEDULE 22: PRIOR PERIOD EXPENSES

<table>
<thead>
<tr>
<th>Particulars</th>
<th>Current Year</th>
<th>Previous Year</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Plan</td>
<td>Non Plan</td>
</tr>
<tr>
<td>1 Establishment expenses</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2 Academic expenses</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3 Administrative expenses</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4 Transportation expenses</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5 Repairs &amp; Maintenance</td>
<td></td>
<td></td>
</tr>
<tr>
<td>6 Other expenses</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
SCHEDULES FORMING PART OF THE ACCOUNTS
SCHEDULE: 23
SIGNIFICANT ACCOUNTING POLICIES (ILLUSTRATIVE)

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 are accounted on accrual basis.
   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 adjusted with reference to the physical condition of the asset. They are set-up by credit to Capital Fund and merged with the Fixed Assets of the Institution. Depreciation is charged at the rates applicable to the respective assets.
   3.3 Books received as gifts, are valued at selling prices printed on the books. Where they are not printed, the value is based on assessment.
3.4 Fixed assets are valued at cost less accumulated depreciation. Depreciation on fixed assets is provided on Straight line method, at the following rates:

**Tangible Assets:**

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

**Intangible Assets (amortization):**

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

3.5 Depreciation is provided for the whole year on additions during the year.
3.6 Where an asset is fully depreciated, it will be carried at a residual value of Re. 1 in the Balance Sheet and will not be further depreciated. Thereafter, depreciation is calculated on the additions of each year separately at the rate of depreciation applicable for that asset head.

3.7 Assets created out of Earmarked Funds and funds of Sponsored Projects, where the ownership of such assets vests in the Institution, are setup by credit to Capital Fund and merged with the Fixed Assets of the Institution. Depreciation is charged at the rates applicable to the respective assets. Assets created out of Sponsored Project funds, where the ownership is retained by the sponsors but held and used by the Institution are separately disclosed in the Notes on Accounts.

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

4 **Intangible Assets:** Patents and copy rights, E Journals and Computer Software are grouped under Intangible Assets.

4.1 **PATENTS:** The expenditure incurred from time-to-time (application fees, legal expenses etc.) for obtaining Patents is temporarily capitalized and shown as part of Intangible Assets in the Balance Sheet. If applications for patents are rejected, the cumulative expenditure incurred on the particular patent is written off to the Income & Expenditure Account in the year the application is rejected.

The expenditure on Patents granted is written off over a life of 9 years on a conservative basis.

4.2 Electronic Journals (E-Journals) are separated from Library Books in view of the limited benefit that could be derived from the on-line access provided. E-journals are not in a tangible form, but temporarily capitalized and in view of the magnitude of expenditure and the benefit derived in terms of perpetual knowledge acquired by the Academic and Research Staff; Depreciation is provided in respect of E-journals at a higher rate of 40% as against depreciation of 10% provided in respect of Library Books.

4.3 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.
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 Departments. They are valued at cost.

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 Institution's employees, who have been absorbed in the Institution, is credited to the respective Provision Accounts. Pension contribution received in respect of employees on deputation is also credited to the Provision for Pension Account. The Actual payments of Pension, Gratuity and Leave encashment are debited in the Accounts to the respective provisions. 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**

a. Long term investments are carried at their cost or face value whichever is lower. However any permanent diminution in their value as on the date of the Balance Sheet is provided for.

b. Short Term investments are carried at their cost or market value (if quoted) whichever is lower.

8. **Earmarked/Endowment Funds**

The following long terms funds are earmarked for specific purposes. Each of the funds has a separate bank account. Those with large balances also have investments in Government Securities, Debentures and Bonds and Term Deposits with Banks. The income from investments / advances (House Building Conveyance and computer) 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/Computer) are debited to the fund. The assets created out of Earmarked Funds where the ownership Vests in the Institution, are merged with the assets of the Institution 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.
8.1 **CORPUS FUND** was established in (year). Matching contribution from University Grants Commission, Recognition /Affiliation fee received from Colleges and other academic institutions, Institution’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 Institution from time to time. The assets created out of the Corpus Fund are merged with the assets of the Institution 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.

8.2 **A. D Fund**

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

8.3 **House Building Advances Fund**

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

8.4 **JRF/SRF Fund**

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

8.5 **Conveyance Fund (including Computer advances)**

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

8.6 **Rajiv Gandhi National Fellowship Fund**

Fund provided by University Grants Commission for fellowship to SC/ST Students of the University.
8.7 **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 savings 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 Medals & Prizes is met from the interest earned on investment of the respective Endowment Funds and the balance is carried forward. In respect of Chairs, however, the corpus of the Endowment is also used.

The balances are represented by Investment in RBI Bonds and Fixed Deposits and balance in the Saving Bank Account common for all Endowments, and Accrued Interest on Investments.

9 **GOVERNMENT AND UGC GRANTS**

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

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

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

9.4 Unutilized grants (including advances paid out of such grants) are carried forward and exhibited as a liability in the Balance Sheet.
10 **INVESTMENTS OF EARMARKED FUNDS AND INTEREST INCOME ACCRUED ON SUCH INVESTMENTS:**

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 Institution.

11 **SPONSORED PROJECTS**

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

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

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

12 **INCOME TAX**

The income of the Institution is exempt from Income Tax under Section 10(23c) of the Income Tax Act. No provision for tax is therefore made in the accounts.
SCHEDULE: 24

CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS (ILLUSTRATIVE)

1. CONTINGENT LIABILITIES:
   1.1 As on 31.03. Court Cases filed against the Institution, by former / present employees, tenants and contractors and arbitration cases with contractors, were pending for decisions. The suits filed by employees were establishment-related viz promotions, increments, pay scales, termination etc. The quantum of the claims is not ascertainable. The claim in the suits and arbitration cases by contractors amounted to Rs.______ Lakhs (Previous Year Rs.______Lakhs)
   1.2 Letters of credit established by the Bank on behalf of the Institution and outstanding on 31.03. - Rs.__________ (Previous year Rs._______).
   1.3 Disputed demands in respect of Sales Tax Rs.______ (Previous Year______)
       Municipal Taxes Rs.________ (Previous Year______)

2. CAPITAL COMMITMENTS
   The Value of contracts remaining to be executed on Capital Account and not provided for (Net of Advances) amounted to Rs.________ as on 31.03  (Previous year Rs._______ Crores).

3. FIXED ASSETS:
   3.1 Additions in the year to Fixed Assets in Schedule .... include Assets purchased out of Plan Funds (Rs._______), Non-Plan Funds (Rs._______), A. D Fund (Rs._______), ____________ Fund (Rs._______), Sponsored Projects (Rs._______) and Library Books and other assets of the value of Rs._________ gifted to the Institution. The Assets have been set up by credit to Capital Fund.
   3.2 In the Balance Sheet as on 31.3.... 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 ________, from plan, non-plan funds, and other funds, and the depreciation on those additions respectively have been exhibited distinctly in Sub Schedules A, B, C and D to the main schedule of Fixed Assets(Schedule 4)
   3.3 Fixed assets as set out in Schedule 4 do not include assets purchased out of funds of sponsored projects, held and used by the Institution, as project contracts include stipulations that all such assets purchased out of projects funds will remain the property of the sponsors.

50
The details of such assets are:

<table>
<thead>
<tr>
<th>Assets</th>
<th>Original Cost as on 1.4. Rs.</th>
<th>Additions during the year Rs.</th>
<th>Total Rs.</th>
<th>Notional Depreciation Opening Balance</th>
<th>Notional Depreciation for the Year Rs.</th>
<th>Total Notional Depreciation</th>
<th>Total Book value on 31.3 Rs.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Laboratory Equipment</td>
<td></td>
<td></td>
<td></td>
<td></td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Computers</td>
<td></td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Office equipment</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Furniture, Fixtures &amp; Fittings</td>
<td></td>
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<td></td>
</tr>
<tr>
<td>Total</td>
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</tr>
</tbody>
</table>

4. **PATENTS**: An accounting policy in respect of expenditure on Patents was evolved for the first time during ........ The expenditure incurred on Patents granted during the years up to ........ and the expenditure on the applications for Patents pending as on 31.03 .... were set up in the accounts of , by credit to Capital Fund. The expenditure incurred in ____ , has directly been debited to the head.

5. **DEPOSIT LIABILITIES** – The amount outstanding as Earnest Money Deposit & Security Deposits of Rs.---- towards unclaimed deposits, prior to the Financial Year...... was transferred to Revenue Account and accounted as Miscellaneous Income for the year .........

6. **EXPENDITURE IN FOREIGN CURRENCY**:
   a. Travel
   b. Foreign Drafts for import of chemicals etc
   c. Others.
7. **CURRENT ASSETS, LOANS, ADVANCES AND DEPOSITS**

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

8. The details of balances in Saving Bank Accounts, Current Accounts and Fixed Deposit Accounts with Banks are enclosed as attachment ‘A’ to the Schedule of Current Assets.

9. Previous year’s figures have been regrouped wherever necessary.

10. Figures in the Final accounts have been rounded off to the nearest rupee.

11. Schedules I to 24 are annexed to and form an integral part of the Balance Sheet at 31st March ....... and the Income & Expenditure account for the year ended on that date.

12. As the Provident Fund Accounts and the New Pension Scheme Account are owned by the members of those funds and not by the Institution, these accounts were separated from the Institution’s Accounts from .......... A Receipts & Payments Account, 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 ....... have been attached, to the Institution’s Accounts. A large portion of the New Pension Scheme funds (Rs.---- Crores) in respect of ---- employees who have been allotted PRA numbers has been transferred up to _______ to National Securities Depository Limited (NSDL) - Central Record keeping Agency (CRA). The balance held in New Pension Scheme in the Institution in respect of about ---- members will be transferred in ......... once the PRA numbers are allotted by the agency.
RECEIPTS AND PAYMENTS ACCOUNT
# FORM OF FINANCIAL STATEMENTS (CENTRAL HIGHER EDUCATIONAL INSTITUTIONS)

**NAME OF ENTITY**

**RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD/YEAR ENDED**

<table>
<thead>
<tr>
<th>RECEIPTS</th>
<th>Current Year</th>
<th>Previous Year</th>
<th>PAYMENTS</th>
<th>Current Year</th>
<th>Previous Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>I. Opening Balances</td>
<td></td>
<td></td>
<td>I. Expenses</td>
<td></td>
<td></td>
</tr>
<tr>
<td>a) Cash Balances</td>
<td></td>
<td></td>
<td>a) Establishment Expenses</td>
<td></td>
<td></td>
</tr>
<tr>
<td>b) Bank Balance</td>
<td></td>
<td></td>
<td>b) Academic Expenses</td>
<td></td>
<td></td>
</tr>
<tr>
<td>i. In Current accounts</td>
<td></td>
<td></td>
<td>c) Administrative Expenses</td>
<td></td>
<td></td>
</tr>
<tr>
<td>ii. In deposit accounts</td>
<td></td>
<td></td>
<td>d) Transportation Expenses</td>
<td></td>
<td></td>
</tr>
<tr>
<td>iii. Savings accounts</td>
<td></td>
<td></td>
<td>e) Repairs &amp; Maintenance</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>f) Prior period expenses</td>
<td></td>
<td></td>
</tr>
<tr>
<td>II. Grants Received</td>
<td></td>
<td></td>
<td>II. Payments against Earmarked/Endowment Funds</td>
<td></td>
<td></td>
</tr>
<tr>
<td>a) From Government of India</td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>b) From State Government</td>
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<tr>
<td>c) From other sources (details)</td>
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<td></td>
</tr>
<tr>
<td>(Grants for capital &amp; revenue exp/ to be shown separately if available)</td>
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<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>III. Academic Receipts</td>
<td></td>
<td></td>
<td>III. Payments against Sponsored Projects/Schemes</td>
<td></td>
<td></td>
</tr>
<tr>
<td>IV. Receipts against Earmarked/Endowment Funds</td>
<td></td>
<td></td>
<td>IV. Payments against Sponsored Fellowships/Scholarships</td>
<td></td>
<td></td>
</tr>
<tr>
<td>V. Receipts against Sponsored Projects/Schemes</td>
<td></td>
<td></td>
<td>V. Investments and Deposits made</td>
<td></td>
<td></td>
</tr>
<tr>
<td>a) Out of Earmarked/Endowment funds</td>
<td></td>
<td></td>
<td>a) Out of Earmarked/Endowment funds</td>
<td></td>
<td></td>
</tr>
<tr>
<td>b) Out of own funds (Investments - Others)</td>
<td></td>
<td></td>
<td>b) Out of own funds (Investments - Others)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>VI. Receipts against sponsored Fellowships and Scholarships</td>
<td></td>
<td></td>
<td>VI. Term Deposits with Scheduled Banks</td>
<td></td>
<td></td>
</tr>
<tr>
<td>VII. Income on investments from</td>
<td></td>
<td></td>
<td>VII. Expenditure on Fixed Assets and Capital Works – in – Progress</td>
<td></td>
<td></td>
</tr>
<tr>
<td>a) Earmarked/Endowment funds</td>
<td></td>
<td></td>
<td>a) Fixed Assets</td>
<td></td>
<td></td>
</tr>
<tr>
<td>b) Other investments</td>
<td></td>
<td></td>
<td>b) Capital Works – in – Progress</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Amount in Rupees
<table>
<thead>
<tr>
<th>VIII.</th>
<th>Interest received on</th>
</tr>
</thead>
<tbody>
<tr>
<td>a)</td>
<td>Bank Deposits</td>
</tr>
<tr>
<td>b)</td>
<td>Loans and Advances</td>
</tr>
<tr>
<td>c)</td>
<td>Savings Bank Accounts</td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>VIII. Other Payments including statutory payments</td>
</tr>
<tr>
<td>IX.</td>
<td>Investments encashed</td>
</tr>
<tr>
<td>X.</td>
<td>Term Deposits with Scheduled Banks encashed</td>
</tr>
<tr>
<td>XI.</td>
<td>Other income (including Prior Period Income)</td>
</tr>
<tr>
<td>XII.</td>
<td>Deposits and Advances</td>
</tr>
<tr>
<td></td>
<td>XII. Closing balances</td>
</tr>
<tr>
<td></td>
<td>a) Cash in hand</td>
</tr>
<tr>
<td></td>
<td>b) Bank balances</td>
</tr>
<tr>
<td></td>
<td>In Current Accounts</td>
</tr>
<tr>
<td></td>
<td>In Savings Accounts</td>
</tr>
<tr>
<td></td>
<td>In Deposit Accounts</td>
</tr>
<tr>
<td>XIII.</td>
<td>Miscellaneous Receipts including Statutory Receipts</td>
</tr>
<tr>
<td>XIV.</td>
<td>Any Other Receipts</td>
</tr>
<tr>
<td></td>
<td>TOTAL</td>
</tr>
<tr>
<td></td>
<td>TOTAL</td>
</tr>
</tbody>
</table>
GPF AND NPS ACCOUNTS
# PROVIDENT FUND ACCOUNT

**BALANCE SHEET AS AT MARCH 31, 2015**

<table>
<thead>
<tr>
<th>Amount</th>
<th>Liabilities</th>
<th>Amount</th>
<th>Amount</th>
<th>Assets</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>GPF</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
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</tr>
<tr>
<td>Opening Balance</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Less: Subscription for March 2014</td>
<td></td>
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</tr>
<tr>
<td>Add: Subscriptions in the year</td>
<td></td>
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</tr>
<tr>
<td>Add: Sub for March 2015</td>
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<td></td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Add: Interest Credited</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Less: Advance/withdrawal</td>
<td></td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Closing Balance</td>
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</tbody>
</table>

| **CPF** |             |        |        |        |        |
| Opening Balance |             |        |        |        |        |
| Less: Sub. for March 2014 |             |        |        |        |        |
| Add: Subscriptions in the year |             |        |        |        |        |
| Add: Sub for March 2015 |             |        |        |        |        |
| Add: Interest Credited |             |        |        |        |        |
| Less: Advance/withdrawal |             |        |        |        |        |
| Closing Balance |             |        |        |        |        |

<table>
<thead>
<tr>
<th>Amount</th>
<th>Liabilities</th>
<th>Amount</th>
<th>Amount</th>
<th>Assets</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>investment</td>
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<tr>
<td></td>
<td>int. accrued as on 31/03/15</td>
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<tr>
<td></td>
<td>Subscription Due for March, 2015:</td>
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<tr>
<td></td>
<td>GPF</td>
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<tr>
<td></td>
<td>CPF</td>
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<td></td>
<td>UC due to CPF</td>
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<tr>
<td></td>
<td>NPS-II</td>
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</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Amount</th>
<th>Liabilities</th>
<th>Amount</th>
<th>Amount</th>
<th>Assets</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Tax recovered from interest on</td>
<td></td>
<td></td>
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</tr>
<tr>
<td></td>
<td>Investments Pending refund from</td>
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<tr>
<td></td>
<td>Income Tax Department</td>
<td></td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>Amount</th>
<th>Liabilities</th>
<th>Amount</th>
<th>Amount</th>
<th>Assets</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Cash at Bank</strong></td>
<td>SBI, Branch I</td>
<td></td>
<td></td>
<td></td>
<td></td>
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<tr>
<td></td>
<td>&quot; II</td>
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<tr>
<td></td>
<td>Bank</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>University Contribution (CPF)</td>
<td></td>
<td></td>
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<tr>
<td>Opening Balance</td>
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</tr>
<tr>
<td>Less: Contribution for March 14</td>
<td></td>
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</tr>
<tr>
<td>Add: Subscriptions in the year</td>
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<tr>
<td>Add: Contribution for March 15</td>
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<td></td>
</tr>
<tr>
<td>Add: Interest Credited</td>
<td></td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Less: Advance/withdrawal</td>
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<td></td>
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<tr>
<td>Closing Balance</td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>NPS Tier-II Account</th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Opening Balance</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Less: Sub. for March 14</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Add: Subscriptions in the year</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Add: Sub for March 15</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Add: Interest Credited</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Less: Advance/withdrawal</td>
<td></td>
<td></td>
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<tr>
<td>Closing Balance</td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>Interest Reserve</th>
<th></th>
<th></th>
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</tr>
</thead>
<tbody>
<tr>
<td>Opening Balance</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Add: Excess of Income over Expenditure</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Closing Balance</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

| Total                                 |   |   |   |
PROVIDENT FUND ACCOUNT

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31/03/14

<table>
<thead>
<tr>
<th>Amount 31/Mar/14</th>
<th>Expenditure</th>
<th>Amount 31/Mar/15</th>
<th>Amount 31/Mar/14</th>
<th>Income</th>
<th>Amount 31/Mar/15</th>
</tr>
</thead>
<tbody>
<tr>
<td>Interest Credited to:</td>
<td></td>
<td></td>
<td></td>
<td>Interest earned on Investment</td>
<td></td>
</tr>
<tr>
<td>GPF Account</td>
<td></td>
<td></td>
<td></td>
<td>Add: Interest accrued on 03/15</td>
<td></td>
</tr>
<tr>
<td>CPF Account</td>
<td></td>
<td></td>
<td></td>
<td>Add: Tax recovered on interest - Refund to be obtained</td>
<td></td>
</tr>
<tr>
<td>University Contribution (CPF)</td>
<td></td>
<td></td>
<td></td>
<td>Less: Interest accrued for March 14</td>
<td></td>
</tr>
<tr>
<td>NPS Tier-II Account</td>
<td></td>
<td></td>
<td></td>
<td>Excess of Expenditure over Income</td>
<td></td>
</tr>
<tr>
<td>Excess of Income over Expenditure</td>
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<td>Total</td>
<td></td>
<td></td>
<td></td>
<td>Total</td>
<td></td>
</tr>
</tbody>
</table>
## PROVIDENT FUND ACCOUNT

### RECEIPTS AND PAYMENTS ACCOUNTS FOR THE FINANCIAL YEAR 2014-15

<table>
<thead>
<tr>
<th>Receipts</th>
<th>Amount</th>
<th>Payments</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Opening Balance as on 1/4/14</td>
<td></td>
<td>GPF Adv./Withdrawal</td>
<td></td>
</tr>
<tr>
<td>SBI, Branch- I</td>
<td></td>
<td>CPF Adv./Withdrawal</td>
<td></td>
</tr>
<tr>
<td>SBI, Branch -II</td>
<td></td>
<td>NPS Tier-II</td>
<td></td>
</tr>
<tr>
<td>Bank</td>
<td></td>
<td>University Contribution Withdrawal</td>
<td></td>
</tr>
<tr>
<td>GPF Subscription</td>
<td></td>
<td>Investment during the year</td>
<td></td>
</tr>
<tr>
<td>CPF Subscription</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CPF University Contribution</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>NPS Tier-II Account</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Investment Encashed</td>
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<td></td>
</tr>
<tr>
<td>Interest Received</td>
<td></td>
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<td></td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td><strong>Total</strong></td>
<td><strong>Total</strong></td>
</tr>
</tbody>
</table>

**Amount in Rupees**

**Closing Balance:**

- SBI, Branch- I
- SBI, " " II
- Bank
### NPS TIER - I ACCOUNT

**BALANCE SHEET AS AT MARCH 31, 2015**

<table>
<thead>
<tr>
<th>Amount</th>
<th>Liabilities</th>
<th>Amount</th>
<th>Assets</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>NPS Tier - I Account</strong></td>
<td><strong>Opening Balance</strong></td>
<td><strong>Subscription and Contribution due</strong></td>
<td><strong>Investment</strong></td>
<td></td>
</tr>
<tr>
<td><strong>Less: Sub. For 3/2014</strong></td>
<td></td>
<td><strong>Interest Accrued but not due</strong></td>
<td><strong>Balance at Bank</strong></td>
<td></td>
</tr>
<tr>
<td><strong>Add: Sub+U Contribution</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Add: Interest Credited</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Less: Transferred to NSDL</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Add: Sub+UC for 3/2015</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Excess of Income over Expenditure</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Balance as on 1.4.2014</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Add: During the year</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Total

---

59
# NPS Tier - I Account

## Income and Expenditure Account for the Financial Year 2013-14

<table>
<thead>
<tr>
<th>Amount in Rupees</th>
<th>Amount in Rupees</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Income</strong></td>
<td><strong>Expenditure</strong></td>
</tr>
<tr>
<td>Interest Credited to Subscribers' Accounts</td>
<td>Bank Charges</td>
</tr>
<tr>
<td>Interest Earned on Investment</td>
<td>Interest Accrued 31/03/14</td>
</tr>
<tr>
<td>Less: Interest Accrued but not due.</td>
<td></td>
</tr>
</tbody>
</table>

| Total | Total |
## NPS TIER - I ACCOUNT

## RECEIPTS AND PAYMENTS ACCOUNT FOR THE FINANCIAL YEAR 2014-15

<table>
<thead>
<tr>
<th>Receipts</th>
<th>Amount</th>
<th>Payments</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Opening Balance as on 1/04/2014</td>
<td></td>
<td>Investment</td>
<td></td>
</tr>
<tr>
<td><strong>NPS Tier-I Account</strong></td>
<td></td>
<td>Withdrawal/Refund to NSDL</td>
<td></td>
</tr>
<tr>
<td>Own Subscription</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>University Contribution</td>
<td></td>
<td>Closing Balance as on 31/03/2015</td>
<td></td>
</tr>
<tr>
<td>Interest Received on Investment</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Interest on saving bank a/c</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Investment Encashed</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>Total</strong></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
INSTRUCTIONS AND ACCOUNTING PRINCIPLES
NOTES AND INSTRUCTIONS FOR COMPILATION OF FINANCIAL STATEMENTS OF CENTRAL EDUCATIONAL INSTITUTIONS

INSTRUCTIONS AND ACCOUNTING PRINCIPLES

1) The financial statements of non-profit and other similar organizations (viz., Balance Sheet and Income and Expenditure Account) shall be prepared on accrual basis; and shall be in the form suggested, or as near thereto as possible.

2) Normally, Central Educational Institutions cannot raise loans, particularly by pledging their Assets. The heads Secured Loans & unsecured Loans do not therefore find a place in the Balance Sheet. If however there is a rare case of an institution getting a World Bank Loan, a new head “unsecured loans” could be included on the Liabilities side of the Balance Sheet supported by a Schedule.

3) It is mandatory to follow the Accounting Standards applicable for Autonomous organizations and Higher Educational Institutions. Where any of the accounting policies is not in conformity with accounting standards, and the effect of departures from accounting standards is material, the particulars of the departure shall be disclosed, together with the reasons therefor and the financial effect thereof, except where such effect is not ascertainable.

4) A statement of all significant accounting policies adopted in the preparation of the Balance Sheet and the Income and Expenditure Account shall be included in the financial statements. The significant Accounting Policies should be disclosed at one place. Accounting Policies refer to the specific accounting principles and the method of applying those principles adopted by the Entity in the preparation of the financial Statements.

   Accounting policies shall be applied consistently from one financial year to the next. Any change in the accounting policies which has a material effect in the current period or which is reasonably expected to have a material effect in later periods, shall be disclosed in the Notes on Accounts. In case of a change in accounting policies which has a material effect in the current period, the amount by which any item in the financial statements is affected by such change, shall also be disclosed to the extent ascertainable. Where such amount is not ascertainable, wholly or in part, the fact shall be disclosed.

5) The accounting treatment and presentation in the Balance Sheet and the Income and Expenditure Account, of transactions and events shall be governed by their substance and not merely by the legal form.
6) In determining the accounting treatment and manner of disclosure of an item in the Balance Sheet and/or the Income and Expenditure Account, due consideration shall be given to the concept of materiality.

If the information required to be given under any of the items or sub-items in this Form cannot be conveniently included in the Balance Sheet or the Income and Expenditure Account itself, as the case may be, it can be furnished in a separate Schedule or Schedules to be annexed to and forming part of the Balance Sheet or the Income and Expenditure account. This is recommended where items are numerous.

7) The Schedules referred to above and the Schedules forming part of the Accounts (Significant Accounting Policies; Contingent Liabilities and Notes on Accounts) should form an integral part of the financial statements.

8) The corresponding amounts for the immediately preceding year for all items shown in the Balance Sheet and the Income and Expenditure Account should also be given in the Balance Sheet or Income and Expenditure Account as the case may be.

9) Revenue shall not be recognized unless:
   
   (a) The related performance has been achieved;
   (b) No significant uncertainty exists regarding the amount of the consideration; and
   (c) It is not unreasonable to expect realization and ultimate collection.

10) Provision shall be made for all known liabilities and losses even though the amount cannot be determined with substantial accuracy (and the amount of provision represents only a best estimate in the light of available information).

Provision means any amount written off or retained by way of providing for depreciation, renewals or diminution in value of assets, or retained by way of providing for any known liability, the amount of which cannot be determined with substantial accuracy.

Provision shall be made for contingent loss, if:

   a) It is probable that future events will confirm that, after taking into account any related probable recovery, an asset has been impaired or a liability has been incurred at the balance sheet date, and
   
   b) A reasonable estimate of the amount of the resulting loss can be made.

If either of the above conditions is not met, the existence of the contingent loss shall be disclosed by way of a note to the Income and Expenditure account, unless the possibility of the loss is remote.
11) Where any amount written off or retained by way of providing for depreciation, renewals or diminution in the value of assets or retained by way of providing for any known liability is in excess of the amount which is considered reasonably necessary for the purpose, the excess shall be treated as a reserve and not as a provision.

12) Separate disclosure shall be made in the Income and Expenditure Account in respect of:

(a) "Prior period" items, which comprise material items of income or expenses which arise in the current period as a result of errors or omissions or non provision of Liability for outstanding expenses due to adoption of Cut - off date for the purpose of closing the accounts, in the preparation of the financial statements of one or more prior periods. The concept of Prior Period Income and Prior Period expenditure applies only to Revenue items, and not to Asset/Liability Accounts. The latter are accounted in the year in which the corresponding transactions take place.

(b) "Extra ordinary" items, which are material items of income or expenses that arise from events or transactions that are clearly distinct from the ordinary activities of the entity and, therefore, are not expected to recur frequently or regularly.

(c) Any item under the head "Miscellaneous Income" which exceeds 1 per cent of the total turnover/gross income of entity or Rs.50,000/-, whichever is higher. This shall be shown against an appropriate account head in the Income and Expenditure Account.

(d) Any item under the head "Miscellaneous Expenses" which exceeds 1 per cent of the total turnover/gross income of entity or Rs.50,000/- whichever is higher. This shall be shown as a separate and distinct item against an appropriate account head in the Income and Expenditure account.

13) A Receipts and Payments Account shall also be prepared by the Educational Institutions.

14) Disclosures as suggested in the formats are minimum requirements. An Educational Institute is encouraged to make additional disclosures.

15) The figures in the Balance Sheet and Income and Expenditure Account, if rounded off, shall be rounded off as below:

<table>
<thead>
<tr>
<th>Amount of turnover (in Rs.)</th>
<th>Rounding off to (Rs.)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Less than One lakh</td>
<td>Hundred</td>
</tr>
<tr>
<td>One lakh or more but less than one crore</td>
<td>Thousand</td>
</tr>
<tr>
<td>One crore or more but less than one hundred crore</td>
<td>Lakh</td>
</tr>
<tr>
<td>One hundred or more but less than one thousand crore</td>
<td>Crore</td>
</tr>
</tbody>
</table>
16) Reference may also be made to the enclosed Notes and Instructions for compilation in relation to the formats suggested.

17) Most Central Universities and Institutes of Higher education, manage the general Provident Fund and New Pension Scheme Funds. These are owned by the members and hence cannot be accounted as part of the Accounts of the Institutions. As these are managed by them along with their accounts, it is necessary to prepare annually for these funds, a Balance Sheet, an Income and Expenditure Account (on accrual basis) and a Receipts and Payments Account and separately attach them to the accounts of the Institution, to show that they are managed in the best interests of the members.

In respect of the New Pension Scheme, funds in respect of the employees who have been allotted PRA numbers, would have been transferred to the National Securities Depository Limited (NSDL) – Central Record Keeping Agency (CRA). In these cases, only the employers contribution along with the subscription recovered are transferred every month to NSDL. “The employers contribution is included in Schedule 15 – Establishment expenses – Retirement and Terminal Benefits”

If there are any employees whose subscriptions and matching contributions have been retained and managed by the Institution pending allotment of PRA numbers, the annual Accounts of the New Pension Scheme (including interest credited) to be attached separately to the accounts of the Institution, will cover only such employees.

The formats in which GPF, CPF and NPS Annual Accounts have to be Prepared, are attached.

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BALANCE SHEET

SCHEDULE 1 – CORPUS/CAPITAL FUND

a) Corpus/Capital Fund is akin to Capital, Share Capital or owners’ (promoters’) Funds.

b) Where an Institute has a separate Corpus Fund as an Earmarked Fund, the heading in the Balance Sheet and in this schedule should be changed as “Capital Fund”, to avoid confusion. The name “Corpus Fund” under Earmarked Funds may appropriately be changed to indicate the nature of the Fund.

c) Where there is no separate Corpus Fund, the head Corpus / Capital Fund in the Balance Sheet as well as in the Schedule will continue.

d) The other additions to the Capital Fund are:
   i) Grants from Government / UGC to the extent utilized for capital expenditure.
   ii) Assets purchased out of Earmarked Funds.
   iii) Assets purchased out of sponsored project funds, where ownership vests in the Institution.
   iv) Assets Donated/Gifted.
   v) Others, if any

   When grants are received, Bank Account (Dr) and Grants Account (Cr) are affected. When capital expenditure is incurred from the grant funds, only the Bank Account (Cr) and Asset Accounts (Dr) are affected but the Grants Account itself is not affected. If therefore becomes necessary to bring down the balance in the Grants Account correspondingly. This is done by debiting Grants Account and crediting Capital Fund through a journal entry. In respect of items d(ii) and d(iii) above, when capital expenditure is incurred, the concerned Earmarked Fund/Sponsored Project is debited. The Assets account is not affected though the assets are physically present in the institution. As they are owned by the Institution, they have to be exhibited in the Balance Sheet by merging them with the Fixed Assets of the Institution. They are free as far as the institution is concerned and hence they are set up by debiting Assets and Crediting Capital Fund. In such organizations (unlike in companies where they are credited to a Capital Reserve), Capital Reserve has no particular significance or use, and hence the credit is given to Capital Fund.

   Item d(iv) is a gifted asset which is also owned by the Institution. It has therefore to be set up by debit to Asset account and Credit to Capital Fund, for the same reasons as stated above.

e) Based on the cardinal principle that all profits and losses belong to owners, the excess of income over expenditure should be added to the Capital Fund and the excess of expenditure over income should be deducted from the Capital Fund.

f) The opening Balance, Additions to and Deductions from, and the closing balance of the Capital Fund shall be shown in the Schedule.
CHARACTERISTICS OF EARMARKED FUNDS

Designated/Earmarked Funds are funds set aside by the Educational Institution or provided by External Agencies for specific purposes. Where they are set aside by the institution, the Competent Authority (e.g., Executive Committee/Governing Body/Concerned Governing Structure) lays down items of income which could be accounted under the Earmarked fund and the items of expenditure permissible to be met from the fund. They are normally long term, with specific objects(s), accompanied by investments on the Assets side. Income from investments flows back to the fund. The expenditure on the object(s) both Revenue and capital are debited to the Fund and the balance is carried forward from year to year.

The balance in each fund is represented on the Assets side by Bank balance, Investments, and Income accrued but not due. This should be shown in a table below the main schedule.

It is desirable to have a separate Bank Account for each Earmarked Fund.

Endowment Funds are also earmarked funds but are restrictive about the object and about the use of the Fund. Donors generally give Endowments for Medals, Prizes, Fellowships and Scholarships, specifying the subject for which the endowment is given and the criteria for awarding the Medal/Prize/Fellowship/Scholarship. The other restriction is that the corpus of the endowment cannot be used for the expenditure on the Medal/Prize/Fellowship/Scholarship and only the income from investment of the relevant fund can be used for the purpose. This necessitates separate individual investment in respect of each Endowment Fund. However, there would be no need to have a separate Bank Account for each Endowment fund, as the balances left in each fund after investment would be very small. The interest earned on one Savings Bank Account for all Endowment funds, could be apportioned to all the funds at the end of the year proportionately, based on the closing balances in each of the funds.

In Educational Institutions, Endowments are also received for establishing Chairs in subjects as desired by the Donor. The Endowment covers the salaries, and contingencies of the professor to be appointed to the Chair and hence the corpus of the endowment can be used for expenditure (unlike in the case of medals etc where only the interest from investments could be used).

As the number of endowments is usually very large, the last column in schedule 2, could be used for including the total figures against all the endowments, supported by sub-schedule 2A listing all the endowments individually, with full details.
The following shall NOT be reckoned as part of Earmarked Funds:

a) Grants/funds which have the characteristics of promoters’ contribution and are of the nature of additions/accretion to the Corpus/Capital Fund.

b) Funds/grants received by the Entity to meet Deficit on Revenue Account (Revenue expenditure) and Plan grants.

c) Funds received from sponsors of Projects/Schemes.

d) Funds received from sponsors of Fellowships and Scholarships.

Items (c) and (d) above are not to be included in this Schedule, as they fulfil only one characteristic of Earmarked funds. They are for a specific object. They are for short periods, ranging from 1 to 3 years and are not accompanied by corresponding investments. Expenditure is also continuously incurred against Sponsored Projects and Sponsored Scholarships during the entire duration.

Where Revolving funds have been created for House Building Advances, Conveyance and Computer Advances, they will not have any capital expenditure debited to the relevant Earmarked fund.

Any other fund created with a specific objective eg Staff Welfare Fund, Pension Fund, could also be included in this schedule.
SCHEDULE 3-CURRENT LIABILITIES AND PROVISIONS

A. CURRENT LIABILITIES

1. Acceptances
   Included under this sub-head would be the drawer's assent on bills of exchange to the order of the drawer.

2. Sundry Creditors
   The amount to be shown against this sub-head shall comprise amounts owed by the entity in favour of others on account of:
   a) For Goods
      goods purchased or services rendered or in respect of contractual obligations. These need to be segregated for goods' and shown separately.
   b) Others

3. Advances Received
   The liability against this sub-head shall comprise amounts received in respect of which goods or services have yet to be supplied/rendered or for which value has yet to be given, and includes advance subscriptions.

4. Statutory Liabilities
   a) Overdue
      These comprise liabilities in terms of the Central/State laws governing the Entity; and includes unpaid liability for tax deducted at source under the Income Tax Act, 1961, statutory bonus, provident fund, ESI, interest to SSI Units on their overdues, sales tax, excise, customs duty, and other statutory levies.
      Overdue liabilities of undisputed amounts are those that are due and remained unpaid during the normal due date/stipulated period i.e. those that are in default.
   b) Others
      Those for which due date is not reached.

5. Other Current Liabilities
   These would include amounts not covered by the other sub-heads. Any material amount included under this sub-head may be separately shown indicating the nature thereof.

Book Overdraft
   Overdrawn bank balance as per entity's books, where the entity does not have sanctioned limit/overdraft facility shall be included under this sub-head, or separately disclosed as "Overdrawn bank balance in excess of book balance". In these cases normally there would be no overdrawal as per Bank's books. These cannot be netted against the balances in other Bank Accounts shown under Current Assets.
Notes-General

1. A Current Liability is one which falls due for payment within a relatively short period, normally not more than 12 months.

2. Where any item constitutes ten percent or more of the total current liabilities and provisions, the nature and amount of such item should be shown separately and should not be included under the head ‘Others’.

3. Caution Money received from students - The amount of caution money refundable to students during 12 months from the Balance sheet date should be shown in the following manner:
   From current students
   From ex-students

4. The receipts against sponsored projects, sponsored fellowships & scholarships and other funds in this schedule, should be supported by sub schedules to the above schedule.

B-PROVISIONS

1. For Taxation
   Provision needs to be made and retained based on the status of Tax matters as at the year-end

2. Gratuity
   Provision for liability towards gratuity payable on death/retirement of employees needs to be accrued on actuarial basis, and provided up to the year-end. Actuarial valuation as on 31st March is to be obtained every year.

3. Superannuation/Pension
   Provision for liability payable towards superannuation of employees needs to be accrued on actuarial basis, and provided up to the year-end. Actuarial valuation as on 31st March to be obtained every year, which will also cover Pensioners and Family Pensioners on the rolls.

4. Accumulated Leave
   Provision for liability towards accumulated leave encashment of employees, needs to be accrued on actuarial basis, and provided up to the year-end. Actuarial valuation as on 31st March to be obtained every year.
5. Trade Warranties/Claims
Where the entity is manufacturing/processing goods for sale, it may be liable to trade - warranty risks, which need to be provided for on a reasonable/rational basis.

6. Others
These need to be specified, and shall not include provision for doubtful debts/advances, which shall be reduced from the relevant asset heads.

Notes-General

1. Provision is an amount written off or retained by way of providing for depreciation or diminution in the value of assets, or retained by way of providing for a known liability, the amount of which cannot be determined with substantial accuracy.

2. If the calculation of the provisions has been done correctly, the closing balance of the Provisions for Pension, Gratuity and Leave Encashment in this schedule to the Balance Sheet will agree with the liability on the date as per actuarial valuation.

3. The actual payments of Pension/Commuted Value of Pension, Family Pension, Gratuity and Leave encashment, are debited to the respective Provisions.

4. As the provisions cover the whole year, and disclose the liability on 31st March of the year, the question of providing outstanding liability for unpaid retirement benefits, if any, in the annual accounts does not arise. A liability cannot again be shown for a liability which already exists in the form of a provision.
APPLICATION OF FUNDS

SCHEDULE 4-FIXED ASSETS:

1. LAND
   a) Freehold
   b) Leasehold

Where immovable properties are purchased/acquired by paying a composite cost (e.g. Land and Buildings) a reasonable/reliable estimate should be made of the land cost and shown separately. Leasehold land should be amortized over the period of lease unless the lease is in perpetuity.

2. BUILDINGS
   a) On freehold land
   b) On leasehold land
   c) Ownership Flats/Premises
   d) Superstructures on Land

Buildings/premises shall be those which are intended to be wholly/partly used for the purposes of the activities of the Entity and would not include "Investment Properties". As far as practicable, distinction may be made between factory and office buildings, Residential Buildings, Hostel Buildings etc for purposes of provision for depreciation at different rates. Superstructures on leasehold lands should be depreciated to be co-terminus with the amortisation of land, unless the superstructures have shorter life. Freehold/Leasehold to be disclosed.

Buildings shall include roads, bridges, and Culverts belonging to the Entity. Alternatively these could be included in a separate head.

3. PLANT AND MACHINERY:

Included under this Sub-head would be items like:
- Earth moving Machinery
- Boilers
- Furnaces
- Generators
- Dyes/Mould
- Machinery used for specific industry/services like Building contracts, in hospitals/clinics, processing units, hydraulic works (including pipelines), Tool rooms.
- Other items used for manufacture/processing etc.
- Separate Account heads should be maintained in the ledgers and kept reconciled with the Fixed Assets registers.
- Disclosure of information under the above sub-heads is encouraged.
4. VEHICLES

Included under this sub head would be items like:

- Tractors/Trailers
- Trucks, Jeeps and Vans
- Motor Cars
- Motor Cycles, Scooters,
  Three Wheelers and Mopeds
- Rickshaws

Separate Account heads should be maintained in the ledgers and kept reconciled with the Fixed Assets registers. Disclosure of information under the above sub-heads is encouraged.

5. FURNITURE, FIXTURES

Included under the above sub-head would be items like:

a) Cabinets/Almirahs/Filing Racks
b) Air-conditioners/Air conditioning Plant
c) Air Coolers
d) Water Coolers
e) Tables/Chairs/Sofas/Carpets
f) Wooden partitions/temporary structures
g) Voltage Stabilisers, UPS Systems
h) Other Items

Separate Account heads should be maintained in the ledgers and kept reconciled with the Fixed Assets registers. Disclosure of information under the above sub-heads is encouraged, for material amounts.
6. OFFICE EQUIPMENT  

Included under the above sub-head would be items like:

a) Typewriters
b) Photocopies/duplicators
c) Fax Machines

Separate Account heads should be maintained in the ledgers and kept reconciled with the Fixed Assets register. Disclosure of information under the above sub-heads is encouraged, for material amounts.

7. COMPUTER/PERIPHERALS  

Computers, Printers and their peripherals like the Software etc. would be the items under this head. Software will be treated as an intangible asset.

8. ELECTRIC INSTALLATIONS  

Included under the above sub-head would be items like:

a) Electrical Machinery
b) Electric Lights/Fans
c) Switch gear instruments
d) Transformers
e) Electric Wiring and fittings

Separate Account heads should be maintained in respect of the above items and kept reconciled with the Fixed Assets registers. Disclosure of information under the above sub-heads is encouraged for material amounts.

9. LIBRARY BOOKS AND SCIENTIFIC JOURNALS

In some cases the number of Library Books could be very large or there may be an established Library. In such cases these books may be disclosed as a separate category of assets. Library books will include books/journals/information stored in CD ROMs. E-Journals will be treated as Intangible Assets.
10. LABORATORY AND SCIENTIFIC EQUIPMENT

1) NMR
2) XRD
3) ICPMS
4) Particle size Analyzer
5) Floor Standing Preparative ultracentrifuge
6) Table Top GC MS
7) Thermal Ionization Mass Spectrometer
8) CD Spectrometer
9) Tunable Amplified Femtosecond Laser System
10) 24 Capillary genetic Analyzer
11) Stable Isotope Ratio Mass Spectrometer.
12) 100 Watt YB Fibre lasre System
13) Inverted Research Microscope
14) Lexsyg Smart - Automated TL-OSL Reader
15) 4K Pulse Tube close cycle Cryostat

These are few representative names. The Institution may add or delete the names of the equipment according to their Accounting policy.

11. TUBEWELLS & WATER SUPPLY SYSTEM

Tube wells and Water Supply Systems may be shown as a distinct category.

12. CAPITAL WORK-IN-PROGRESS:

Fixed assets in the course of construction should be shown against this head till they are ready for their intended use. Plant, machinery and equipment acquired and pending installation should also be included here. Those works in progress, (opening balance plus additions during the year) which get completed in the current year, are transferred to the respective Fixed Assets, by using the 3rd column in the Gross Block of the Schedule. As no depreciation is charged on works-in-progress, the net figure of works in progress in the 4th column of the Gross Block, is shown as the Net Block for the current year. While computing the capital expenditure met out of grants during the year (for the purpose of crediting to Capital Fund) care should be taken to exclude from the additions during the year (column 2 of Gross Block) the work in progress transferred to the Asset Accounts during the year.
Notes-General

1. Fixed Assets are those assets which are held with the intention of being used for the purpose of producing or providing services and not held for sale in the normal course of trade.

2. Under each sub-head should be shown:
   a) the cost or the valuation as at the beginning of the year
   b) additions during the year (both acquisitions and by way of grants)
   c) deductions (including sales, disposals, write-offs) during the year.
   d) The total cost/valuation as at the year-end.
   e) Depreciation up to the previous year-end, Depreciation for the year and the total accumulated depreciation upto the year-end.
   f) The net block of the assets as at the year-end.

3. The accounting policy relating to accounting for fixed assets acquired (including by way of grants or at concessional rates), or constructed should be disclosed along with the method adopted for depreciation/amortisation.

4. The cost of a Fixed Asset should be determined by adding to the purchase price any attributable costs of bringing it to its working condition for its intended use.

5. Advance payments to contractors and suppliers should not be classified under the specific fixed assets or as Capital Work-in-Progress.


7. Depreciation

Depreciation shall be provided so as to charge the depreciable amount of a depreciable asset over its useful life. Depreciation is a measure of the wearing out, consumption or other loss of value of a depreciable asset arising from use, effluxion of time or obsolescence through technology and market changes. It includes amortisation of assets the useful life of which is determined, and depletion of wasting assets.
For this purpose:

a) Depreciable asset means an asset which-
   i. Is expected to be used during more than one accounting period, and
   ii. Has limited useful life; and
   iii. Is held by the entity for use in the production or supply of goods and services, for rental to others, or for administrative purpose and not for the purpose of sale in the ordinary course of its business/operating activities.

b) Depreciable amount of a depreciable asset means its original cost, or other amount substituted for original cost in the financial statements less the residual value;

c) Useful life means either-
   i) the period over which a depreciable asset is expected to be used by the Entity, or
   ii) the number of production or similar units expected to be obtained from the use of the asset by the Entity.

8. No Depreciation is provided on Free-hold Land.

9. In the year in which an asset is sold/condemned as scrap and written off, the book value of the asset gets reduced/ written off. It is necessary to simultaneously remove from the Fixed Assets Schedule, the corresponding original cost of the asset and the depreciation provided up to that year. This is done through entries in the 3rd column of the Gross Block and 3rd column of the Depreciation Block (proforma entries).

10. The classification of Assets as indicated above, could be changed, if a different classification has already been followed by the Institution. For e.g. Air conditioners, Air coolers, Water coolers, Voltage stabilizers could be classified as Electrical Equipment, while Air conditioning Plant may be classified under Plant and Machinery.
**SCHEDULE-5: INVESTMENTS-FROM DESIGNATED/EARMARKED/ENDOWMENT FUNDS**

1. **Government Securities**
   - Includes Central and State Government securities and Government Treasury Bills.
   - These securities should be shown at cost/book value. However, the difference between such value and market value should be given in the notes to the Balance Sheet.

2. **Other approved Securities**
   - Securities other than Government Securities, treated as approved securities (such as Trustee securities), should be included here.

3. **Debentures and Bonds**
   - Investment in debentures and bonds of RBI, Companies and Corporations should be disclosed here.

4. **Others (to be specified)**
   - Includes residual investments, if any, like Commercial paper, Investments (to be specified) in Mutual Funds and other instruments not being in the nature of debentures/bonds.
   - Term Deposits in Banks, if any, would also be included here.

5. **General:**

   1.) Investments held against Earmarked/Endowment funds need to be disclosed in this schedule. A Fund wise sub schedule should be included below the main schedule. This will enable a comparison of the balance in the particular fund and the corresponding investment against that fund.

   2.) As an exception to the nature of investments mentioned in this Schedule, Term Deposits in Banks may be included under the head “others”, to facilitate comparison of the balances in the earmarked funds and the corresponding investments.

   3.) a) The investments shall be classified and disclosed under long term investments and current investments.
b) ‘Current Investment’ means an investment that is by its nature readily realisable and is intended to be held for not more than one year from the date on which such investment is made. Such investments should be shown at the lower of cost or fair value which should be determined on individual investment basis or by category of investment.

c) ‘Long-term Investment’ means an investment other than a current investment. Long-term investments should be measured at cost. The book value of long-term investments should be reduced to recognise a decline/diminution, other than temporary, in their value. Such reduction should be determined and made for each investment individually.

d) Investments shall further be sub-classified as investments from earmarked/endowment funds, and “other investments” in each case and disclosed accordingly.

e) Aggregate amount of the educational institution’s long-term quoted investments and also the market value thereof should be shown. Aggregate amount of the educational institution’s unquoted investments should also be shown.

f) ‘Quoted investment’ for this purpose, means an investment in respect of which a quotation or permission to deal on a recognised stock exchange has been granted, and the expression ‘unquoted investment’ should be construed accordingly.

g) The significant restrictions on the right of ownership, reliability of investment shall be disclosed by way of notes.

4 Investment in properties, if held, shall be shown at cost less depreciation in the same manner as in the case of fixed assets.

5 The Accounting Policy should disclose in relation to investments, their cost, depreciation and carrying value—both for long term & current investments.

6 Any premium paid on acquisition of permanent investments shall be amortized on a time proportion basis up to the date of their maturity. Discount on acquisition shall not be amortized.

7 Matured investments, not realized may be separately disclosed.

8 Where Term Deposits in Banks on maturity, are reinvested along with interest allowed by the Bank, care should be taken to make two entries on the Receipts side of the Bank Book viz
   a. Term Deposits encashed
   b. Interest on Term Deposits

On the payment side the reinvested amount will appear as investment in Term Deposits.
**SCHEDULE 6- INVESTMENT-OTHERS:**

1. **Government Securities**
   - Includes Central and State Government securities and Government Treasury Bills.
   - These securities should be shown at cost/book value. However, the difference between such value and market value should be given in the notes to the Balance Sheet.

2. **Other approved Securities**
   - Securities other than Government Securities, treated as approved securities (such as Trustee-securities), should be included here.

3. **Debentures and Bonds**
   - Investment in debentures and bonds of RBI, Companies and Corporations should be disclosed here.

4. **Others**
   - Includes residual investments, if any, like Commercial paper, investments (to be specified) in Mutual Funds and other instruments not being in the nature of debentures/bonds. Investment in properties, if any, would also be included here.

**General:** This head will include the investments of surplus funds, but not Term Deposits in Banks, which will be included under Current Assets.
SCHEDULE 7 - CURRENT ASSETS.

1. Inventories:
   a) Stores and Spares
      Inventories comprise tangible property including maintenance supplies and consumables, and spares for equipment
   b) Inventories
      Include items held in the normal course or in the form of material or supplies to be consumed like chemicals, glassware, laboratory consumables, building materials, electrical materials, stationery, cleaning material, water supply material, publications held for sale etc.

2. Sundry Debtors:
   Debtors comprise persons from whom amounts are due for goods sold or services rendered or in respect of contractual obligations.
   a) Debts Outstanding for a period exceeding six months
   b) Others

3. Cash balances in hand:
   (including cheques/drafts, postage stamps and imprest)

4. Bank Balance
   Amounts held as bank balances against earmarked/endowment funds should be separately disclosed.
   a) With Scheduled Bank:
      - On Current Accounts
      - On Deposit Accounts
      - On Savings Accounts
      Overdue/Matured Deposits should be separately disclosed.
      (includes margin money)
b) With Non-Scheduled Banks

- On Current Accounts
- On Deposit Accounts
- On Savings Accounts

5. Post Office - Savings Accounts:

Notes:

1. Basis of valuation of inventories should be disclosed in the Accounting Policies.

2. Debts considered good for recovery and those considered doubtful shall be shown separately. Provision for doubtful debts, if made, should be shown as a reduction from the amount of debts considered doubtful.

3. Where any deposit accounts are pledged or charged as security or are encumbered, the fact should be disclosed.

4. Margin Moneys are represented by Term Deposits with the Bank in the name of the institution. They are taken by Banks as a matter of safeguard to ensure recovery from the Institution on whose behalf a Bank Guarantee was issued or a Letter of Credit was established. The Law in respect of Bank Guarantees and Letters of Credit is that the Bank which issued the Bank Guarantee or established the Letter of Credit has to pay the beneficiary when the Bank Guarantee is invoked or the Letter of Credit is operated by the Supplier, irrespective of whether it is able to recover the value or not, from the Institution on whose behalf it was issued or established. The percentage of margin money may vary depending on the confidence the Bank has, about the financial position of the Institution.
SCHEDULE 8. LOANS, ADVANCES AND DEPOSITS:

1. Loans: Loans and Advances as are considered good & recoverable should be disclosed. Doubtful amounts, if any, should be stated under each sub-head, and provision, if made, should be shown as a reduction there from.
   a) Staff Interest accrued on interest bearing staff loans should be accounted notwithstanding that actual recoveries of interest might commence after repayment of principal.
   b) Other Entities engaged Irrevocable grants/subsidies/donation to such entities, shall not in activities/objectives similar to that of the Entity be included here.
   c) Other (specify)

2. Advances and other amounts recoverable in Cash or in kind or for value to be received:
   a) On Capital Account Advances to suppliers/contractors for capital works should be shown against this sub-head.
   b) Prepayments This includes prepaid expenses.
   c) Others This would comprise receivables other than the debtors.

3. Income Accrued: Both 'Income accrued and due' and 'Income accrued but not due' up to the year-end should be included under this head.
   a) On investments from Earmarked/Endowment funds Income on Investments from Earmarked/Endowment Funds and that on Other Investments should be shown separately
   b) On Investments - Others
   c) On Loans and Advances
4. Claims receivable

5. Deposits (other than with Bank)

6. Others (specify)

Note: Advances to employees for House Building, purchase of vehicles and computers will be included in this Schedule, unless Revolving funds (Earmarked) have been established and are included in Schedule 2.
NOTES AND INSTRUCTIONS FOR COMPILATION OF FINANCIAL STATEMENTS OF CENTRAL EDUCATIONAL INSTITUTIONS

INCOME AND EXPENDITURE ACCOUNT

1. The Income and Expenditure Account should disclose every material feature and should be so made out as to clearly disclose the result of the working of the educational institution during the period covered by the account.

2. Donations and grants should be recognised only at a stage when there is a reasonable assurance that the educational institution will comply with the conditions attached, if any, and the donations and grants will be received.

3. Any item under which income/expense exceeds 1% of the total fee receipts of the educational institution or Rs. 50,000/- whichever is higher should be shown as a separate and distinct item against an appropriate account head in the Income and Expenditure Account. These items, therefore should not be shown under the head miscellaneous and other income/expense.

4. Depreciation should be provided so as to charge the depreciable amount of a depreciable asset over its useful life.

5. Prior Period Income and Prior Period expenditure should be part of the Income and Expenditure Account, as they disclose the extent to which, the results of working for the period covered by the Income and Expenditure Account have been affected, by the items which do not pertain to the current period but to earlier period(s) and have occurred in the current period: Also where no income has been accrued or no outstanding liability for expenses has been provided in respect of such items in the previous year(s).

6. The details of hostel running expenses should be disclosed separately in the notes to the Income and Expenditure Account.

7. An educational institution shall disclose the following additional information by way of notes:
   a. Disclosure in respect of expenditure incurred on objects of the educational institution.
   b. Details of the services rendered by volunteers for which no payment has been made.
   c. Details of items of exceptional and extraordinary nature.
INCOME

SCHEDULE 9 - ACADEMIC RECEIPTS:

1) Entrance Fees

   Accounting policies on each item will have to be disclosed.

2) Annual Fees/Subscriptions

   In case Fees like Entrance Fee, Subscriptions etc. are in the
   nature of capital receipts, such amount should go to the Corpus/Capital Fund. Otherwise such fees will be
   incorporated in this Schedule.

3) Seminar/Program Fees

4) Consultancy Fees

   In case the major activities of the Entity is to provide consultancy services, Such income should form part
   of Schedule 13 (Other Income)

5) Others (Specify)

   The gross receipts should be shown here, Expenditure incurred on consultancy etc. should be shown as
   “Administrative and General Expenses” in Schedule 17.
SCHEDULE 10 – GRANTS AND DONATIONS:

(Irrevocable Grants & Donations Received)

1) Central Government
   Grants or other similar assistance received for the general purpose and objectives of the Entity, on an irrevocable basis, or to cover expenditure incurred in prior periods, shall be included in this schedule.

2) State Government(s)
   These grants etc. are without any conditions attached as to their utilization and are of the nature of non-refundable amounts which are to be appropriated to income.

3) Government Agencies

4) Central Educational Institutions generally get grants under Plan and Non-Plan heads. The grants under Plan may be general and/or for specific schemes (e.g., construction of Science Centre; Auditorium etc). Plan grants may be for Capital as well as Revenue expenditure. Non-Plan grants are generally for meeting the deficit on Revenue Account, based on the Annual Budget of the Institution in which the estimated Revenue expenditure, as well as the estimated Internal Generation of Resources are Projected. The Non-Plan grant takes into account both the Revenue expenditure and internal generation of resources projected in the Budget and the deficit. In such institutions the internal generation of Resources is far less than the revenue expenditure. This is the reason why the term grants/subsidies is used, as the grant subsidises the deficit. Educational Institutions where the Internal generation of Resources is more than the estimated Revenue expenditure, do not get Non-Plan grants.

5) The Schedule includes a detailed disclosure of the opening balances (Plan and Non-Plan separately), the receipts during the year, refunds, if any, the amounts utilized for capital expenditure, the amounts utilized for Revenue expenditure and the unutilized balances at the end of the year.

6) While finalizing the accounts of the financial year;
   a) A three way agreement of capital expenditure met out of grants between the figure in the Capital Fund, the figure in the Grants Schedule and the figure in the Fixed Assets schedule (Additions during the year pertaining to assets acquired out of grant funds), should be ensured. The Capital expenditure during the year will include the net capital works in progress (i.e., Additions during the year minus completed Capital Works in Progress transferred to assets during the year).
b) The Revenue expenditure met out of non plan grants should be calculated as follows:

- Expenditure as per Expenditure schedules (Non Plan column) XXX
- Less: Provision made in the year for retirement benefits (XXX)
- Add: Actual payments made in the year for retirement benefits XXX

Revenue expenditure met out of non-plan grants.

(The total of the expenditure side in the Income and Expenditure Account can also be used for the above deductions and addition, but there will be another deduction in that case, representing Depreciation in respect of which also there is no cash outgo).

Generally, the Revenue expenditure as calculated above will be more than the non-plan grants available after meeting capital expenditure. If so, that balance itself should be shown as the Revenue expenditure utilized from Non plan grants, resulting in unutilized non-plan grants as nil. The presumption in such cases is that the excess expenditure over non-plan grants is met out of internally generated resources.

If however, grants for the next year have been received in the current year as Advance grants, it has to be ensured that such advance grants are carried forward and shown as unutilized grants in the grants Schedule. To this extent, the non-plan grants available after meeting capital expenditure will include the advance grants; Hence for comparison of grants available and actual Revenue expenditure, the grants available as reduced by Advance grants should be considered. In a note below the grants schedule, it should be disclosed that the unutilized non-plan grants represent Advance grant for the next year.

7) Normally, the figure of grants received as per the Receipts and Payments Account should agree with the figure of Receipts in the Grants Schedule (Sch 10). If however sanctions dated on or before 31st March, have been received by the Institution, against which the amount is actually received in the first week of April, they are accounted on accrual basis in the year in which sanctions have been issued, by debiting Grants Receivable (shown under “Loans Advances and Deposits”) and crediting “Grant Account”. In such a case there will be a difference in the figures of grants received, between the figure as per Receipts and Payments Account and the figure in the Grants Schedule, equal to the Grants Accrued.
SCHEDULE 11 - INCOME FROM INVESTMENTS:

1. Interest
   Income from Investments shall be disclosed at gross figures and tax deducted at source is to be stated separately.
   
   a) On Govt. Securities
      Interest on Govt. Securities shall comprise
      a) Interest earned at coupon rate upto the last applicable date of interest, i.e. interest accrued & due; and
      b) Interest accrued thereafter upto the year-end at the coupon rate i.e., Interest accrued but not due
   
   b) Other Bonds/Debentures
      Income on bonds and debentures would include discount accrued
      upto the year-end on bonds issued at a discount, to be redeemed at par or on premium, based on the terms of
      their issue.

2. Dividends:
   a) On Shares
   Dividends shall be accrued, based on the dates of declaration thereof i.e. when the entity has a right to receive the same.
   
   b) On Mutual Funds

3. Rents
   Rents shall be shown as income on Investment on properties, if any.

4. Others (Specify)
   Interest claimed on overdue/matured investments shall not be recognized unless pre-conditions for such
   recognition are satisfied.

5. Distinction should be made in respect of income on Investments:
   a) Owned by the Entity; (this will appear in the Income and Expenditure Account)
   b) those held against earmarked/endowment funds. At the year-end, total of the income on investment from Earmarked/Endowment
      funds should be transferred to the Funds through schedule 2.

6. The Schedule is in two parts – the first discloses the income from Earmarked/Endowment Investments showing it as transferred to
   Earmarked/Endowment Funds, leaving no balance. The second part deals with Income on Investments - others, the total of which appears in
   the Income and Expenditure Account as Income from Investments.

   While finalizing the Annual Accounts it should be ensured that the total of the First part – agrees with the horizontal total against Income
   from Investments plus Accrued interest on investments plus interest on Savings Bank Accounts, in Schedule 2 – Earmarked/Endowment
   Funds.
SCHEDULE 12 - INTEREST EARNED.

1. On Term Deposits:
   a) With Scheduled Banks
   b) With Non-Scheduled Banks
   c) With Institutions
   d) Others

2. On Savings Accounts:
   a) With Scheduled bank
   b) With Non-Scheduled Bank
   c) Post Office Savings Accounts
   d) Others

3. On Loans;
   a) Employees/Staff
   b) Others

4. Interest on Debtors & Other Receivables

1. Interest income earned should be shown at gross figures and tax deducted at source is to be stated separately as Receivables, in the Balance Sheet, where the Income of the Institution is exempt from Income Tax.

2. Distinction should be made in respect of income;
   a) On the Accounts owned by the Entity; and
   b) those held against earmarked/endowment funds; to be transferred to Earmarked/Endowment funds.

(Where no revolving Funds have been set up for Interest bearing advances for House Building, conveyance and computers)
Schedule 14 – Prior Period Income

Items of Prior Period Income are those items against which incomes do not pertain to the current year but pertain to the previous year(s) and have occurred during the Current year; Also where no income has been treated as accrued in the previous year(s). Such items may occur in respect of all the Income heads in the Income and Expenditure Account. The amounts of Prior Period Income against each Income head should be disclosed in this schedule – the total agreeing with the figure against the head ‘Prior Period Income’ in the Income and Expenditure Account.
SCHEDULE 15- STAFF PAYMENTS & BENEFITS (ESTABLISHMENT EXPENSES):

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<td>a)</td>
<td>Salaries and Wages</td>
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<td>Allowances and Bonus</td>
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<td>Contribution to Provident Fund</td>
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<td>Contribution to Other Funds (specify)</td>
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<td>e)</td>
<td>Staff Welfare Expenses</td>
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<td>f)</td>
<td>Expenses on Employees’ Retirement and Terminal Benefits</td>
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<td>Others (specify)</td>
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Notes- General

1. Sub Schedule 15A is to be used to disclose the calculation of the provision to be made in the accounts of the year towards, gratuity, pension and leave encashment. Only the provision made in the year will be included here (and not the actual payments of Pension, commuted value of Pension, Gratuity and Leave Encashment made during the year which are debited to the Provisions)

2. While finalizing the Annual Accounts it should be ensured that the total of Provisions to be made for the year and other retirement Benefits in Schedule 15A, agrees with the amount shown against ‘Retirement and Terminal Benefits’ in Schedule 15.

3. In case of recoveries like fines, penalties etc. the same should not be deducted from the expense heads but included under ‘Other Income’ in the Schedule 13.

Prior period items

Prior period and Extraordinary Items shall be separately disclosed under the head ‘Prior Period expenses’ so that the effect thereof on the net Expenditure for the year is known.
**SCHEDULE- 16 ACADEMIC EXPENSES**

Academic Expenses: This Schedule includes

- All academic expenses like laboratory running expenses e.g. all chemical or other consumable materials (other than equipment/ tools & appliances) necessary for conducting experiments and running the Laboratories for practical work.
- All Expenses on field studies
- All Expenses on Visiting faculty
- All Expenses on seminars/Workshops/convocations.
- All Expenses relating to admission of New batches of Students.
- All Expenses pertaining to examinations.
- All Expenses on stipends/merit-cum-scholarships to students.
- All Expenses on publicity (admission related & scholarships)
- Periodicals.
- All Expenses related to students welfare.
- Research activities
SCHEDULE 17—ADMINISTRATIVE & GENERAL EXPENSES

A Infrastructure
   I) Rent, Rates & Taxes
   II) Electricity Expenses
   III) Water Charges
   IV) Security Expenses
   V) Insurance
   VI) Generator Running Expenses

B Communication
   I) Postage & Telegram
   II) Telephones & Fax
   III) Internet Connectivity Charges
   IV)

C Subscriptions to Academic Institutions

D TA to Members of Advisory Committees, etc.

E Advertisement and Publicity

F Legal Expenses

G Others
   I) Printing and stationery (consumption)
   II) Newspapers & periodicals
   III) Entertainment Expenses
   IV) Bank charges
   V) TA to Candidates

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VI) Labour Charges, Daily Wages & Contract Labour
VII) Travelling and Local Conveyance
VIII) Conservancy Expenses
IX) Liveries
X) Photocopying Charges
XI) Contribution to VC Discretionary Fund, etc.
XII) Other Miscellaneous Administrative Expenses
XIII) Auditors’ Remuneration
XIV) Professional charges
XV) Provision for Bad & Doubtful Debts/Advances
XVI) Irrecoverable balances written off
XVII) Others

Notes:

In case of recoveries e.g. rent recoveries, freight charges recovered, fines, penalties, liquidated damages from suppliers etc., the amount of such recoveries should not be deducted from the expense heads but included under “Schedule 13 – “other Income”.”
SCHEDULE-18 TRANSPORT EXPENSES

Transportation Expenses will include all expenses on:

- All Vehicles (owned by the institution) - Running expenses like cost of petrol, diesel, repair and maintenance of vehicles.
- All hiring charges of vehicles from service providers on regular or temporary basis.
- Any other expenses in maintaining vehicles owned by the institution (e.g. Insurance)
- All expenses for ferrying of Guest/dignitaries for attending various meetings/seminars/workshops/convocation etc
SCHEDULE- 19 REPAIRS & MAINTENANCE

The repair and maintenance costs will include:

- All expenses like whitewashing of rooms in the office buildings, academic buildings\hostels\residences. All petty repairs in the maintenance of office, residence, academic buildings and hostels.
- All expenses on maintenance of furniture & fixtures.
- All repair and annual maintenance expenses on plant and equipment.
- All repair and annual maintenance of computers, communication equipment and other office equipment.
- All annual maintenance of electrical plants and equipment
- All annual maintenance contracts for maintaining Laboratory and scientific equipment.
- All expenses on cleaning services.
- Expenses on any other annual maintenance contract (specify).
- Gardening
- Estate Maintenance.
- Book Binding charges.
**SCHEDULE- 20 FINANCE COST**

Finance Cost Includes all interest on Loans, borrowings & Bank Charges.

*Note:* Central Educational Institutions may not have any loan portfolio, as they are not permitted to borrow money from financial institutions.

In such cases Bank charges, which are not material, should be included under Administrative expenses, by deleting this schedule and the head in the Income and Expenditure Account.
SCHEDULE 21 – OTHER EXPENSES

This Schedule will include:

a) Grants given to Institutions/Organizations

Grants, Subsidies or other similar assistance given to the Institutions/organizations for general purposes and objectives of the Entity, on an irrevocable basis, shall be included in this Schedule.

These grants etc. are with or without any conditions attached as to their utilization and are of the nature of non-refundable amounts which are to be appropriated as expenditure.

The gross receipts shown against each sub-head in schedule 13, could be the sources of these grants that are given, in turn, to other institutions/organizations on irrevocable basis.

The gross expenditure against each head should be disclosed.

Note: Names of the Institutions/organizations, their activities along with the amounts in each case should be disclosed.

b) Any others (specify)
SCHEDULE 22 – PRIOR PERIOD EXPENSES

Items of Prior Period Expenditure are those items against which expenditure does not pertain to the current year but pertains to the previous year(s) and have occurred during the current year, and also against which no outstanding liability for expenses has been provided in the previous year(s).

Prior Period expenses against each of the expenditure heads in the Income and Expenditure Account should be disclosed in this schedule – the total agreeing with figure against the head ‘Prior Period Expenses’ in the Income and Expenditure Account.
NOTES AND INSTRUCTIONS FOR COMPILATION OF FINANCIAL STATEMENTS OF CENTRAL EDUCATIONAL INSTITUTIONS

SCHEDULES FORMING PART OF ACCOUNTS

SCHEDULE 23 – ACCOUNTING POLICIES

1. Educational institutions should disclose their significant accounting policies and this disclosure should be made at one place. An illustrative list of accounting policies that an educational institution could disclose is given below:
   
   (a) The basis of preparation of Accounts (Historical cost Convention and Accrual system)
   (b) Revenue Recognition (specifically stating the items which are recognized on cash basis)
   (c) Accounting for income from and expenditure on specialized activities such as Research
   (d) Conversion or translation of foreign currency (in case of organizations receiving foreign funds/Incurring expenditure in Foreign Exchange on imports).
   (e) Method(s) of depreciation
   (f) Valuation of inventories
   (g) Valuation of investments
   (h) Treatment of employee benefits
   (i) Valuation of fixed assets
   (j) Treatment of contingent liabilities
   (k) Expenditure during construction
   (l) Assets of small value
   (m) Accounting treatment of leasehold land
   (n) Accounting of Earmarked funds and Endowment Funds with a brief description of each fund.
   (o) Amortization of wasting assets
   (p) Accounting treatment of Plan/Non-plan Grants received from Govt.
   (q) Accounting treatment of sponsored Projects/Schemes/Programmes (Receipts and expenditure) and income from such schemes (Overhead recoveries, institutional charges/project management fees etc)
   (r) Accounting treatment of Assets acquired out of sponsored project funds and earmarked Funds
   (s) Accounting treatment of Fellowships and Scholarships
   (t) Classification and treatment of Deferred Revenue Expenditure
   (u) Treatment of Assets acquired by the Grantee institutions out of grants given to them by the institutions (if applicable).
   (v) Taxation Status
2. In respect of funds, educational institutions should disclose the following in the schedules/notes to accounts:

(a) In respect of each major fund, opening balance, additions during the period, deductions/utilisation during the period and balance at the end;
(b) Assets, such as investments, and liabilities belonging to each fund separately;
(c) Restrictions, if any, on the utilization of each fund balance;
(d) Restrictions, if any, on the utilization of specific fixed assets.
SCHEDULE 24: CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS:

ITEMS TO BE COVERED IN THIS SCHEDULE ARE LISTED BELOW:

A. CONTINGENT LIABILITIES

1. Claim against the Entity not acknowledged as debts
2. Guarantees and Letters of credit outstanding
3. Other items for which the entity is contingently liable

B. NOTES ON ACCOUNTS

1. Commitments on capital Account not provided for
2. Educational institutions should host following information in public domain so as to enable all other stakeholders to have a bird's eye view of educational institution's capacity and capability:
   (i) No. of students
   (ii) Number of teachers
   (iii) Collection on account of building fund and expenditure thereof
   (iv) Collection for sports activities and expenditure thereof
   (v) Collection for co-curricular activities and expenditure thereof
   (vi) Collection on account of development charges and expenditure thereon
   (vii) Collection for medical expenses and expenditure thereon
   (viii) Compliance with statutory dues like EPF and ESI
   (ix) Salary structure of teachers

The above information can also be calculated on per student basis.
3. Related Party Disclosures

Accounting Standard (AS) 18, ‘Related Party Disclosures’, issued by the Institute of Chartered Accountants of India, requires disclosures to be made in respect of related party transactions. Keeping in view the involvement of public funds, in the context of an educational institution, the following disclosures should be made in a note to the financial statements of the educational institution:

(i) Transactions between the educational institution and the trust or society managing the educational institution.

(ii) Transactions between the educational institution and the trustees or the members of the governing body of the educational institution.

(iii) Transactions between the educational institution and the author of the trust or the founder of the institution.

(iv) Transactions between the educational institution with another educational institution or any other educational entity managed by the same trust or society, if permitted by the relevant legislation/bye-laws etc.

(v) Transactions between the educational institution and the relatives of the trustees, or members of the governing body managing the educational institution or the author of the trust or the founder of the institution. For this purpose, a relative, in the context of an individual, means “the spouse, son, daughter, brother, sister, father and mother who may be expected to influence, or influenced by, that individual in his/her dealing with the educational institution”.

(vi) Transactions between the educational institution and its ‘key management personnel’ or the relatives of the key management personnel. Key management personnel would represent those persons in the educational institution who have the authority and responsibility for planning, directing and controlling the activities of the educational institution. In case of an educational institution, an example of key management personnel is the Principal/Vice Chancellor.

If there have been transactions between related parties, during the existence of a related party relationship, the educational institution should disclose the following:

(i) the name of the transacting related party;

(ii) a description of the nature of transactions;
(iii) volume of the transactions; either as an amount or as an appropriate proportion;

(iv) the amounts or appropriate proportions or outstanding items pertaining to related parties at the Balance Sheet date and provisions for doubtful debts due from such parties at that date; and

(v) amounts written off or written back in the period in respect of debts due from or to related parties.

The following are examples of the related party transactions in respect of which disclosures may be made by an educational institution:

Purchases or sales of fixed assets; rendering or receiving of services;
Leasing or Hire purchase arrangements;

Items of a similar nature may be disclosed in aggregate by type of related party except when separate disclosure is necessary for an understanding of the effects of related party transactions on the financial statements of the educational institution.

Disclosure of details of particular transactions with individual related parties would frequently be too voluminous to be easily understood. Accordingly, items of a similar nature may be disclosed in aggregate by type of related party. However, this is not done in such a way as to obscure the importance of significant transactions, e.g., purchases or sales of books are not aggregated with purchases or sales of fixed assets. Nor a material related party transaction with an individual party is clubbed in an aggregated disclosure.
NOTES AND INSTRUCTIONS FOR COMPILATION OF FINANCIAL STATEMENTS OF CENTRAL EDUCATIONAL INSTITUTIONS

RECEIPTS AND PAYMENTS ACCOUNT

At the time of finalization of the Accounts for the year, the following should be ensured.

1) The figure of Receipts of Grants during the year in Schedule 10 – Grants/Subsidies agrees with the figure of Receipts of Grants in the Receipts and Payments Account. If the Grants Schedule shows a higher figure, it should represent the amount shown as Grants Receivable under Schedule 8, Loans, Advances and Deposits, accounted on accrual basis in respect of sanctions dated 31st March or earlier, against which the amounts have been received in April of next year.

2) The opening Cash and Bank balances agrees with the previous year's figures of closing balances in the Receipts and Payments Account as well as the previous year’s figure under Current Assets in Schedule 7.

3) The current year’s Cash and Bank Balances under Schedule 7, “Current Assets”, agrees with the closing Cash and Bank balances in the Receipts and Payments Account for the current year.
GUIDANCE NOTES – TASKS IN/THE FIRST YEAR
OF CHANGE OVER to Accrual System
GUIDANCE NOTES ABOUT TASKS IN THE FIRST YEAR OF CHANGE OVER TO ACCRUAL SYSTEM

1. Preparation of Master Chart of Heads of Account (Annexure-A)
   - Liabilities
   - Assets
   - Income
   - Expenditure

Conversion

Conversion of last existing Cash based Balance Sheet & Income & Expenditure Account to Standard Formats (Heads of Account).

2. Data entry of vouchers - as per new Heads of Account
   - While entering vouchers, identify transactions pertaining to previous years, list them and classify them under Prior Period Income and Prior Period Expenditure. If vouchers have already been entered, scrutinize vouchers for first six months to identify and list prior period items (Balance Sheet items will not fall under this category). Prior Period Expenses will include salaries for March of the year previous to the year of change over, paid in April in the first year of change over. In the first year of change over, there will be a large number of prior period items.

3. Adjustments flowing out of bank reconciliation
   - Stale cheques
   - Dishonored cheques
   - Letters of Credit payments
   - Interest
   - Bank Charges
   - Unlinked Credits
   - Unlinked Debits

4. Compilation of Asset Accounts
   - Scrutiny of existing Registers of Assets
   - Reclassifying them under conventional heads
   - Gifted/Donated Assets
   - Assets acquired out of funds of sponsored Projects
     (a) Ownership with the organization
     (b) Ownership retained by sponsors
   - Assets procured under buy back arrangements
   - Assets condemned/scrapped/sold
   - Segregation of assets procured under 'Plan' and those under 'Non-Plan', 'EMF', Sponsored Projects:
     (a) Where ownership vests in the organization
     (b) Where ownership is retained by Sponsors/Donors
   - Segregation of Capital Works-in-progress
   - Year-wise Schedules under Conventional heads
5. Setting-up Inventory Accounts

Setting-up Inventory Accounts in respect of all inventory items including Stationery.

6. Identifying Earmarked/Endowment funds

Identifying Earmarked/Endowment funds and separating them from sponsored projects.

7. Listing of investments (fund-wise)

Listing of investments (fund-wise) against Earmarked funds and Endowment funds.

8. Listing sponsored projects with opening balances

Listing sponsored projects with opening balances.

9. Separating Fellowships

Separating Fellowships paid out of earmarked funds (i.e., JRF of UGC), Sponsored Fellowships & Scholarships, Scholarships paid out of income from Endowment Funds, and Scholarships paid out of organization’s own funds (Separate schedules for each type of Fund).

10. Unutilized grants carried forward

Set-up unutilized grants carried forward on the opening date (if they were treated as Income in the earlier years under the cash Accounting system) by considering the bank balance, short-term investments and advances paid out of grant funds. Ensure proper accounting of grants for:

- Revenue Expenditure
- Capital Expenditure
- Advances Paid
- Unutilized Grants

11. Forwarding to the Actuary

Forwarding to the Actuary, Statements in respect of:

a. Employees on rolls as on 31st March, entitled to Pension, Gratuity and Leave encashment, showing Date of Birth, Date of Joining the organization, Monthly salary for Pension, Gratuity and Leave encashment and Balance leave at Credit (Teaching staff/Scientific staff and non-teaching staff/Non-scientific staff separately as age of retirement is different)

b. Employees on rolls as on 31st March entitled to Gratuity and Leave encashment, but not Pension ( Governed by New Pension Schemes or CPF) showing Date of birth, Date of Joining the organization, Monthly salary for Gratuity and leave encashment, and the balanced leave at credit. (Teaching Staff/Scientific Staff and Non-teaching staff/Non-scientific staff separately as Age of retirements is different)

c. Pensioners on rolls as on 31st March showing Date of birth, date of Retirements, Monthly Basic Pension, and DA (separately).
d. Family Pensioners on rolls as on 31st March drawing Family Pension at Normal rates showing Date of Joining (of employee) Date of Birth, Date of Death of the employee, Monthly Basic Pension and DA (separately)

e. Family Pensioners on rolls as on 31st March drawing Family Pension at enhanced rates showing Date of Joining, Date of Birth, Date of Death of the employee, Monthly enhanced Pension and DA (separately) and Date of Stoppage of enhanced Family Pension.

Based on Actuarial Valuation for retirement benefits, setting up provisions.

In the first year of change over two valuations are required showing the liability at the commencement and at the end of the financial year of change over, to cover all the previous years and the financial year of change over, respectively.

12. Calculation of interest income accrued and due/accrued but not due

Calculation of interest income accrued and due as well as income accrued but not due on all investments and term deposits in banks (including investments of Earmarked funds and endowment funds)

13. Calculation of income accrued

Calculation of income accrued but not due on all interest bearing advances to employees for all previous years and for current year.

- Prior period income in respect of all previous years
- Current years income
- Principal paying
- Interest Paying

1. Setting up Outstanding Liability for expenses, assets and civil works and accrued income

Setting up Outstanding Liability for expenses, assets and civil works and accrued income, at the end of the year, by collecting information from all departments including Accounts Department. Setting up prepaid expenses. Test these by going through the transactions of two months of the next financial year. Liability in respect of assets and civil works to be credited to Sundry Creditors - Name of the Supplier/Contractor, by debit to the relevant Asset heads.

2. Closure of all imprest accounts as on 31st March

Closure of all imprest accounts as on 31st March, booking expenditure out of imprest upto that date to final heads and exhibiting only the actually held cash balance as imprest. Recoupment bill for expenditure upto 31st March passed in April debited to imprest account thus restoring imprest to originally sanctioned level.

3. Significant Accounting Policies

Draw up significant accounting policies

4. Ascertain claims/Liabilities

Ascertain claims, disputed and pending resolution, suits filed against the organization, arbitration cases pending and letters of credit opened but not yet operated.

- Compile list of contingent liabilities
- Disclose in Notes to Accounts
5. **Capital Commitments**
   Ascertained and compile list of capital commitments
   - Works awarded
   - Purchases orders issued for assets
   - Works under construction
   - Advances paid against these
   - Disclose in Notes to Accounts

   In the first year, there will be a large number of notes to describe the methodology adopted in several areas of accounting.

6. **Annual Accounts**
   Annual Accounts in standard formats with about 25 Schedules.

7. **Separation**
   Separation of GPF, CPF and New Pension Scheme Accounts from the main accounts.

8. **Identify and list**
   Identify and list tasks in the second year, as a follow up of the accounting action in the first year of conversion
Guidance Notes – Tasks in the Second and Subsequent years of change over to Accrual System
GUIDANCE NOTES FOR THE SECOND AND SUBSEQUENT YEARS, AFTER CHANGE OVER TO THE ACCRUAL SYSTEM.

1. Reversal of Accrual Entries in respect of Income

Interest on terms deposit

A number of Journal Entries would have been passed as on 31st March of the previous year to accrued income on investments in Term Deposits. The entries should be reversed as on 1st April. Interest actually received should be accounted for in the cash book crediting interest on investments.

2. Term Deposits – Cumulative

There may be some Term Deposits where interest would be paid on cumulative basis on maturity i.e. compounded quarterly/half-yearly/yearly. In respect of these deposits, interest accrued but not due set-up in the first year of change over and shown under Current Assets, Loans & Advances should not be reversed.

In respect of such investments which mature in the second year, the interest component actually received should be credited to the head: Loans, Advances and Deposits – Interest accrued but not due on other investments, in Term Deposits with Banks", to the extent it was accrued as on 31st March of the first year of changeover. The balance, if any, should be taken as interest income for the year, in which it matured.

In respect of such term(fixed) deposits which do not mature in the second year of change over but later, interest accrued but not due as on 31st March of first year of changeover should continue under the head: Loans, Advances & Deposits”. The interest accrued but not due for the second year should be calculated, and debited to the head “Loans, Advances and Deposits – interest accrued but not due on Investment in Term Deposits with Banks” by credit to Interest Income. This should be repeated till the year of maturity.

In the year of maturity, interest actually received, to the extent it was accrued in the previous year should be credited to the head “Loans, Advances and Deposits – Interest accrued but not due on Investment”. The balance, if any, should be treated as interest income for the year in which it matured.

3. Accrual entries – Interest bearing advances to staff:

(a) Accrual entries are also passed in the Accounts in respect of long-term interest bearing advances to employees, crediting interest account (Prior Period Income in respect of all previous years up to first year of change over and interest income in respect of the year of change over) and debiting Loans, Advances and Deposits – Loans & Advances – Income accrued but not due on interest bearing advances to employees”. This entry should not be reversed. Interest actually recovered in respect of these in the second year and in subsequent years should be directly credited to the head Loans, Advances and Deposits – Income accrued but not due on interest bearing advances to employees".
(b) Accrued interest for the second year of change over and subsequent years should be calculated in respect of all principal paying cases and a journal entry passed debiting “Loans, Advances and Deposits – Income accrued but not due on interest bearing advances to employees” and crediting Interest Income.

(c) In respect of employees who fully repaid the advances in the second year or subsequent years and started paying interest, interest should be accrued as in (b) above upto the month of repayment of the last instalment of the principal. The interest actually recovered in the second year and subsequent years should be credited to the head “Loans, Advances and Deposits – Interest accrued but not due on interest bearing advances to employees”.

4. Accrual entries – Income on investment of earmarked funds

Accrual entries are also passed in respect of interest accrued but not due on investments of earmarked funds, crediting the respective funds (and not treated as income of the organization). These should also not be reversed. The interest so accrued in the first year of change over when realized in the second year should be credited to the head “Current Assets, Loans & Advances – Loans and Advances – Income accrued but not due on investment of Earmarked/Endowment Funds”. Only interest, if any, realized in the second year in excess of the amount accrued in the first year, on such investments, should be added to the relevant fund, in the second year, along with the interest accrued for that year.

5. Reversal of Accrual entries in respect of expenses

Journal entries for outstanding liability

Journal entries are passed as on 31st March to provide for outstanding liability for expenses (Revenue) in respect of which bills received before that date are paid in April/May of next financial year. These entries may be reversed on 1st April to the corresponding expenditure heads, if the payments in the current year have not been debited to outstanding liability.

In respect however of Liability created for bills against supply of assets/or contractors bills for works, by debiting Asset heads/Capital Works in Progress, and crediting Sundry Creditors, the head Sundry Creditors should be debited as and when payments of such bills are made, as Asset heads which have already been debited and included as part of Fixed Assets in the Balance Sheet as on 31st March of the previous year, (and Depreciation also provided), cannot be credited.

6. Journal entries of inventories

Journal Entries are passed as on 31st March to set-up inventories, such as laboratory chemicals, consumables, building materials, stationery, etc. and postage on hand. These entries may be reversed on 1st April by debit to the corresponding expenditure heads.
7. **Prior Period Income**  
**Application**

Any income (Revenue Income only) realized in a financial year which pertains to the earlier years but had not been treated as accrued income in the previous year should be classified under the head 'Prior Period Income'. This will not apply to interest on HBA/MCA in respect of which the procedure prescribed in Para 3 should be followed.

8. **Prior Period Expenses**  
**Outstanding liability**

Outstanding liability for expenses provided on 31st March in the first year of change over in respect of bills outstanding for payment on that date, when discharged in the next or subsequent years do not constitute prior period expenses and should be dealt with as per Para 5.

Those payments (Revenue expenditure only) made in the second year, pertaining to previous years, but in respect of which outstanding liability was not provided (because of cutoff date being followed) should be classified as Prior Period expenses, in the accounts of the second year of change over or in future. This is best done at the time of data entry of the paid vouchers during the year. Arrears of salary and pension in implementation of the Pay Commission’s recommendations, should, however, be debited to the head Salaries/Pension and not classified as prior period expense, as these were not omissions to pay/mistakes in previous years, and were not due in the normal course in those years. Fixed Assets, acquired in the previous year(s), which are paid for in the current year, have to be classified as Fixed Assets, and not as Prior Period expenses, as they are not Revenue expenses.

9. **Retirement Benefits**  
**Liability**

Liability for Retirement Benefits, viz. Pension, Gratuity and Leave encashment, to eligible employees, would have been set-up for the first time in the accounts of the first year of change over on the basis of actuarial valuations as on 31st March of the previous year (to cover all the previous years) and as on 31st March of the first year of change over.

**Actual Payments**

The actual payments of Pension, Gratuity and Leave Encashment in subsequent years will have to be debited to the respective Provision Accounts and not to the Income and Expenditure Account. It should be noted that in respect of Pension, Commuted Value of Pension, Gratuity and Leave encashment, the question of providing for any payment outstanding as on 31st March does not arise, as the total liability is already covered by the provision. There cannot be a liability over liability. However, liability towards bills for medical reimbursement to retired employees, Travel to Hometown on retirement, employer’s contribution to New Pension Scheme, outstanding for payment on 31st March should be provided for.
Actuarial valuation

Actuarial valuation has to be got done as on 31st March every year by sending the required data. Based on the valuation, provision has been made in the accounts by debit to the Income and Expenditure Account and Corresponding Credit to the provision for pension, provision for Gratuity and provision for Leave Encashment.

Closing balance

If the calculation of the provisions have been made correctly, the closing balance of the provisions for Pension, provision for Gratuity and Leave Encashment in the Balance Sheet as on 31st March will agree with the liability on the date as per actuarial valuation.

10. Information to be obtained from Departments, Schools and Centres Circular's to be issued in March

In the first week of March every year, letters should be issued to all the Departments, Schools and Centres requesting them to furnish information in respect of the following items, by 15th April of the next financial year:

Review of all purchase orders

Review of all purchase orders - List of all items supplied (Inventory, stationery and assets) before 31st March for which bills were received before that date but not paid as on 31st March; and separately bills not received from suppliers but supplies were received before 31st March, indicating the details of purchase orders for such items.

Information on bills received

All bills for telephone charges (including reimbursement of telephone expense to various employees), Reimbursement of Tuition fees, water charges and electricity charges, Repairs and Maintenance for which bills have been received but not paid as on 31st March.

Salary details

Gross salary, deductions made and net salary of regular employees (as per salary bill), daily wages, Muster roll payments, payments to contract employees, consultants etc. due for March and unpaid on 31st March.

LIC Payments

Payments received from LIC against Group Insurance Scheme claims, but held pending disbursement to the beneficiaries as on 31st March.

Interest bearing advances

Employee-wise schedules of all outstanding advances - Interest bearing as well as non-interest bearing as on 31st March.
Pre-paid expenses

Pre-paid expenses against Insurance Premium, Annual Maintenance Contracts and any other items of expenditure where the benefit spills over to the next financial year, with full details of the payments made during the current financial year and the periods covered by such payments.

Closing stock

Closing physical stock held as on 31st March of all inventory items such as chemicals, consumables, stationery, building material, store items and spare parts of machinery and equipment etc. indicating the values thereof wherever possible.

Income due and not received

All items of income such as Rent for quarters, office premises, shops, Banks and Post Offices, Electricity charges, water charges due but not received/recovered as on 31st March.

Outstanding advances.

List all outstanding advances as on 31st March to suppliers on Revenue Accounts, on Capital account and to contractors as mobilization advances, to CPWD and other construction agencies.

Closing cash balance – Imprest holders

Closing cash balance actually held on 31st March out of the imprest sanctioned, Imprest holders should send recoupment bills for expenditure incurred out of imprest upto and including 31st March, and certifying the actual cash balance held.

Postage on hand

Balance in Franking Machine and Postage stamps in hand as on 31st March.

Details of Books and Scientific Journals purchased/gifted assets/Buy-back arrangements.

(a) Details of Books and Scientific Journals purchased in the financial year by the Institute’s main library (separate totals for Books and separate totals for Scientific Journals), with values, as per its accession Register.

Similar details by Department and Centres in respect of Departmental libraries.

(b) Details and value of all gifted/donated assets including books received in the financial year.

(c) Details of Assets purchased under the Buy-back/exchange Schemes.
11. List of all Court cases/Arbitrations

(a) List of all Court cases against the Organization pending decision in courts as on 31st March.

(b) List of all arbitration cases pending as on 31st March.

12. Claims against the Institution by suppliers

Claims against the Institution by suppliers, contractors & Municipality, and not accepted but contested by the organization as on 31st March (even if such cases have not gone to litigation).

13. Letters of Credit

List of all letters of credit established on or before 31st March but not yet operated by the beneficiary as on 31st March (to be supported by a Certificate from the Organization's Bank through which the L/C has been established).

14. List of all commitments made

List of all commitments made for capital expenditure i.e. total value of all the works awarded in the current financial year or earlier years, which are in progress (or work yet to start) on 31st March, less expenditure incurred and/or advances paid before 31st March and the balance commitments as on 31st March.

Similar list for all purchase orders placed for acquisition of assets, and pending for supply on 31st March less advances, if any, paid against such purchase orders.

15. Assets acquired from sponsored project funds

(a) Full details of assets acquired out of sponsored project funds during the current financial year.

(b) Out of (a) above, full details of assets where sponsor has stipulated a condition that the ownership in those assets vests in the sponsor.

16. Government grants

Details of Government grants received before 31st March but the cheques thereagainst received in April of next financial year with full details of the nature of grant, amount, date of sanction, date of receipts of cheques and date of deposit in Bank.
17. Work-in-progress (previous year)

List of works which were in progress as on 31st March of the previous financial year and were completed in all respects in the current financial year, with final completion cost as per books (value reconciled with the figures booked in the Accounts). To indicate also whether completion certificate has been obtained in all such cases or whether the Building has been occupied pending receipt of Completion Certificate.

18. Work-in-progress (current year)

List of all works-in-progress as on 31st March of the current financial year with details of expenditure as booked as on 31st March of previous financial year, expenditure during current financial year and closing balance as on 31st March of current financial year. (The value shall include advances adjusted and booked as expenditure during the year but shall not include advances paid and outstanding adjustment). The advance against each work pending adjustment shall be shown in a separate column.

19. Use of information obtained

After information is obtained from Departments, Schools and centers, it should be compiled and used:

(a) for disclosures about contingent liabilities in the Notes to Accounts;
(b) for disclosure of assets held and used but not owned, in the Notes to Accounts;
(c) for passing Journal entries (after verification of information supplied with the accounts to make sure there is no double counting) for setting-up assets created from funds of Sponsored Projects (where ownership is with the Organization), gifted assets, for difference under Buy Back/Exchange Schemes between the gross value of the new asset and the actual payment made based on the value allowed by the supplier for the old asset and also accounting for Profit/Loss on sale of assets, by removal of the old asset;
(d) for providing for outstanding liabilities for expenses & for assets;
(e) for setting-up inventories, Postage on hand, etc. by credit to expenditure heads;
(f) for setting-up pre-paid expenses by credit to expenditure heads;
(g) for setting-up accrued Income;
(h) for transferring Capital Works-in-progress completed during the year to Asset Accounts; and
(i) for any other accounting action.
Master Chart of Heads of Account
Name of the Organisation
Master Chart of Heads of Accounts

UNIVERSITY CAPITAL FUNDS
University Capital Fund

CORPUS FUND

Corpus - Registration/Affiliation/Enrolment
  Corpus - Affiliation Fee
  Corpus - Degree Verification/Migration/Transcript
  Corpus - Enrolment Fee
  Corpus - Registration Fee

Corpus - Revenue Expenditure
  CORPUS - Books
  CORPUS - Computers
  Corpus - Financial Assistance
  Corpus - Honorarium
  CORPUS - Income Tax From Contractor
  CORPUS - NAAC Expenditure/Reimbursement
  Corpus - Revenue Expenditure
  CORPUS - Sales Tax/DVAT/WCT From Contractor
  Corpus - Teacher's Participation in India/Abroad
  Corpus - Workshops/Programmes
  Corpus Capital Fund
  Corpus - Consultancy Fees
  Corpus - Interest on Investments
  Corpus - Interest on Saving A/C

EARMARKED / ENDOWMENT FUNDS

A D FUND

Aa. OPENING BALANCE ADF
Ab. ADDITIONS ADF
  ADF - Grants in Aid
  ADF - Sale of Adm. Forms/entrance Examination Fees
  ADF - Sale of Question Papers

Ac. INCOME FROM INVESTMENTS ADF
  ADF - Interest on Auto-Sweep Investment
  ADF - Interest on Investment

Af. INTEREST ON SAVINGS A/C ADF
  ADF - Interest on Savings A/C

Ag. OTHER ADDITIONS ADF
  ADF - Interest Payment to CEEB
  ADF - Other Additions

Bb. REVENUE EXPENDITURE ADF
  ADF - Entrance Exam Exp.
  ADF - Honorarium to Staff
  ADF - Income Tax From Contractors
  ADF - Receipt Against Cancellation of Staffed Cheques
  ADF - Revenue Expenses
  ADF - Sales Tax/DVAT/WCT From Contractors
  ADF - TA/DA For Entrance Exam

Bb. CAPITAL EXPENDITURE ADF
  ADF - Books
  ADF - Computers & Accessories
  ADF - Computer Software
ADF - Electrical Equipments
ADF - Equipments
ADF - Furniture
ADF - Laboratory Equipments
ADF - Small Value Assets

C G FUND

Aa. OPENING BALANCE CAHG
Centre for Applied Human Genetics Capital Fund

Ab. ADDITIONS CAHG
CAHG - Grant in Aids

Ac. INTEREST ON INVESTMENTS CAHG
CAHG - Interest on Investment

Af. INTEREST ON SAVINGS A/C CAHG
CAHG - Interest on Savings A/C

Ba. REVENUE EXPENDITURE CAHG
CAHG - Revenue Expenses

Bb. CAPITAL EXPENDITURE CAHG
CAHG - Books & Journals
CAHG - Equipments

CONVEYANCE FUND

Aa. OPENING BALANCE CONVEYANCE
Conveyance Fund

Ab. ADDITIONS CONVEYANCE
CONVEYANCE - REFUND OF ADVANCES
Conveyance - Refund of Car Advance
Conveyance - Refund of Computer Advance
Conveyance - Refund of Cycle Advance
Conveyance - Refund of Scooter Advance
Conveyance - Grant in Aids

Ac. INCOME FROM INVESTMENTS CONVEYANCE
Conveyance - Interest on Investments

Ae. ACCRUED INTEREST ON ADVANCES CONVEYANCE
CONVEYANCE - INTEREST RECEIVED ON ADVANCES
Conveyance - Interest on Advances
Conveyance - Interest Received on Advances
Conveyance - Interest Received on Car Advance
Conveyance - Interest Received on Cycle Advance
Conveyance - Interest Received on PC Advance
Conveyance - Interest Received on Scooter Advance

Af. INTEREST ON SAVINGS A/C CONVEYANCE
Conveyance - Interest on Savings A/C

Ba. REVENUE EXPENDITURE CONVEYANCE
CONVEYANCE - PAYMENT OF ADVANCES
Conveyance - Payment of Car Advance
Conveyance - Payment of Computer Advance
Conveyance - Payment of Cycle Advance
Conveyance - Payment of Scooter Advance
Conveyance - Revenue Expenditure

ENDOWMENT FUNDS

Aa. OPENING BALANCE END
Endowment Fund

Ab. ADDITIONS END
END - Grants in Aids
Ac. INCOME FROM INVESTMENTS END
   END - Interest on Endowment Overhead investments
   END - Interest on Investments
Af. INTEREST ON SAVINGS A/C END
   END - Interest on Saving A/c
Ba. REVENUE EXPENDITURE END
   END - Revenue Expenditure
   END - Seminar/Workshop
Bb. CAPITAL EXPENDITURE END
   END - Books
   END - Equipments
   END - Furniture

EL FUND

Aa. OPENING BALANCE EXIM

Ab. ADDITIONS EXIM

Ac. INCOME FROM INVESTMENTS EXIM
   Interest on Investment
Af. INTEREST ON SAVINGS EXIM
   Interest on Savings A/c
Ba. REVENUE EXPENDITURE EXIM
   Revenue Expenses
Bb. CAPITAL EXPENDITURE EXIM
   Books & Journals

HOUSE BUILDING ADVANCE FUND

Aa. OPENING BALANCE HBA
   House Building Advance Fund
Ab. ADDITIONS HBA
   HBA - Grant in Aids
   HBA - Refund of Advances
Ac. INCOME FROM INVESTMENTS HBA
   HBA - Interest on Investment
Ae. ACCRUED INTEREST HBA
   HBA - Interest on Advances
Af. INTEREST ON SAVINGS A/C HBA
   HBA - Interest on Savings A/c
Ba. REVENUE EXPENDITURE HBA
   HBA - Payment of Advance
   HBA - Revenue Expenditure

NF FUND

Aa. OPENING BALANCE NIPPON

Ab. ADDITIONS NIPPON
   Grant in Aids
Ac. INCOME FROM INVESTMENTS NIPPON
   Interest on Investment
Af. INTEREST ON SAVINGS A/C NIPPON
   Interest on Savings A/c
Ba. REVENUE EXPENDITURE NIPPON
   Revenue Expenses

RGN FUND

Aa. OPENING BALANCE RGNF
UGC JRF FUND

Ab. ADDITIONS RGNF
RGNF - Grant in Aids

Ac. INCOME FROM INVESTMENTS RGNF
RGNF - Interest on Investments

Af. INTEREST ON SAVINGS A/C RGNF
RGNF - Interest on Savings Bank A/c

Ba. REVENUE EXPENDITURE RGNF
RGNF - Revenue Expenditure - Contingency
RGNF - Revenue Expenditure - Fellowship

UGC JRF FUND

Ab. OPENING BALANCE UGC JRF
UGC JRF Fund

Ab. ADDITIONS UGC JRF
UGC JRF - Grant-in-Aid

Ac. INCOME FROM INVESTMENTS UGC JRF
UGC JRF-Interest on Investment

Af. INTEREST ON SAVINGS A/C UGC JRF
UGC JRF - Interest on Savings

Ba. REVENUE EXPENDITURE UGC JRF
UGC JRF Fellowship (UGC) Revenue Expenses

CURRENT LIABILITIES

DEPOSIT CURRENT LIABILITIES
Deposit - Seminar/CESP/SSS
Deposit - Academic Staff College Contributions
Deposit-Alumni Association Fund
Deposit-CGHS Recovery
Deposit - Coast of Overhead Tank
Deposit-Conveyance Advance Recovery
Deposit- CSR/D/SSS Conference ASA-12
Deposit - Deposit Account Balances
Deposit-Earnest Money Deposits
DEPOSIT GRANT FROM SAIL
Deposit-Group Insurance Claims From LIC
Deposit-Group Insurance Subscription
Deposit - HBA Recovery
Deposit-Income Tax Recovery
Deposit-Library Deposits
Deposit = Library Membership Fee
Deposit - Library Seminar
Deposit-LIC Recovery
Deposit-LLC/ARC Building
Deposit - Maintenance of SLS Lab
Deposit - Mobilization Advances
Deposit - NPS Contribution
Deposit - ONGC Alumni Affairs
Deposit-PF Recovery
Deposit-PM National Relief Fund
Deposit-Registration Fees
Deposit-Reserve Fund
Deposit - Salary Deposits
Deposit-SBI & Revenue Expenditure
Deposit-Security Deposits
Deposit - Security Deposits (Staff)
Deposit - SF Extra Curricular Activities
| Deposit - SF Hostel Security |
| Deposit - SF Interest Earned on Savings |
| Deposit - SF Library Deposit |
| Deposit - SF Students' Security Deposit |
| DEPOSIT- SLS Seminar |
| Deposit-Students' Aid Fund |
| Deposit-Students Fund |
| Deposit-VC Discretionary Fund |
| Deposit-Yamuna Hostel Building |
| Deposit-Yoga Centre Fees |

**NON PLAN MAINTENANCE CURRENT LIABILITIES**

**EXPENSES PAYABLE**

- Outstanding Academic Expenses
- Outstanding Administrative Expenses
- Outstanding Establishment Expenses
- Outstanding Repair & Maintenance Expenses

**INCOME RECEIVED IN ADVANCE**

- Fees From Students Received in Advance

**OTHER CURRENT LIABILITIES**

- Bank Charges Payable
- Benevolent Fund
- Car Advance Recovery
- Computer Advance Recovery
- Coop Society Recovery
- Coop Society Recovery (Old)
- Court Attachment Recovery
- Court Attachment Recovery (Old)
- Court Order Recovery (Old)
- CPF Contribution Payable
- CTD Recovery
- Cycle Advance Recovery
- DVAT/WCT/SALES TAX Recovery From Contractors
- Faculty Club Recovery
- Group Insurance Recovery
- Group Insurance Recovery (Old)
- HBA Recovery
- Income Tax From Professionals
- Income Tax From Staff
- Income Tax From Staff (Old)
- Income Tax Recovery From Contractors
- JNUOA Recovery
- JNUOA Recovery (Old)
- JNUSA Recovery
- JNUTA Recovery
- Labour Cess Payable
- Lease Rent Recovery
- LIC Recoveries (Old)
- LIC Recovery
- Misc Recoveries Old
- NPS Contribution Payable to CRA
- NPS Contribution Payable to Tier I
- NPS Final Payment Payable
- NPS Tier II Recovery
NPS Tier I Recovery
Old CGHS Contribution
Other Current Liabilities (OCL)
PF Recovery
PF Recovery (Old)
FM National Relief Fund Recovery
Remittances to Other Deptt.
Remittances to Other Deptt. (Old)
RGIS Arrear
Salary Payable
Salary Payable (Old)
Scooter Advance Recovery
Service Tax Paid
Service Tax Payable
Service Tax Received
Special Honorarium
Teaching Welfare Fund Recovery (Old)
Teachers Welfare Fund Recovery
Tuition Fees Received in Advance
VC Disc. Fund Recovery

OUTSTANDING LIABILITIES FOR EXPENSES (OSL)

OSL DEVELOPMENT PLAN
1. OSL ESTABLISHMENT PLAN
2. OSL ACADEMIC PLAN
3. OSL ADMINISTRATIVE PLAN
4. OSL REPAIRS & MAINTENANCE PLAN

OSL MAINTENANCE
1. OSL ESTABLISHMENT EXP
2. OSL ACADEMIC EXP
3. OSL ADMINISTRATIVE EXP
4. OSL REPAIRS & MAINTENANCE EXP

PLAN CURRENT LIABILITIES

OTHER CURRENT LIABILITIES PLAN
Campus Development Fund Plan
Car Advance Recovery Plan
CGHS Recovery Plan
Computer Advance Recovery Plan
Conservancy Recovery Plan
Court Attachment Recovery Plan
CTD Recovery Plan
Cycle Advance Recovery Plan
Deductions Plan
DVAT/WCT/SALES TAX Recovery From Contractors PLAN
Electricity Charges Recovery Plan
Faculty Club Recovery Plan
Festival Advance Recovery Plan
Group Insurance Recovery Plan
HBA Recovery Plan
House Rent Recovery Plan
Income Tax From Contractors Plan
Income Tax From Staff Plan
JNUOA Recovery Plan
PROVISIONS

PROVISION FOR RETIREMENT BENEFITS
Provision for Gratuity
Provision for Leave Encashment
Provision for Pension/ C.V. of Pension

RECEIPTS AGAINST SPONSORED PROJECTS

SPONSORED PROJECT RECEIPTS
SP-Grants in Aids
SP-Interest on Investments
SP-Interest on Savings
SP-Overhead Charges - Income
SP-Seminars/Workshops-Income

SPONSORED PROJECT EXPENSES
SP Consumables
SP-Interest of Deposit in EMF A/c
SP Man Power
SP Other Expenditure
SP Overhead Expenses
SP+ SEMINAR WORKSHOP
SP Seminar/ Workshops
SP-Temp Transfer to Maint. A/c
SP Travel

SPONSORED PROJECT FIXED ASSETS
SP - Books
SP-Computers & Peripherals
SP - Furniture
SP - General Equipments
SP - Scientific & Laboratory Equipment

Sundry Creditors
SC-Sundry Creditors Maintenance
SC-Sundry Creditors Plan
UGC Sponsored Fellowship/Scholarships

SPONSORED FELLOWSHIP EXPENSES
SF - Revenue Exp (SFIRE)
SF - Revenue Expense

SPONSORED FELLOWSHIP RECEIPTS
SF - Grant in Aids
SF - Grant in Aids
SF - Interest on Investments
SF - Interest on Savings A/c
SF - Interest on Savings A/c

UNUTILIZED GRANTS

NON-PLAN UNUTILIZED GRANTS
A. UGC GRANTS
UGC Capital Grants
UGC Revenue Grants

B. GOVERNMENT OF INDIA
Govt. Capital Grants
Govt. Revenue Grants

C. STATE GOVERNMENT
State Govt. Capital Grants
State Govt. Revenue Grants

PLAN UNUTILIZED GRANTS
A. UGC GRANTS PLAN
UGC Capital Grants Plan
UGC Revenue Grants Plan
Unutilized Grants (Plan)

B. GOVERNMENT OF INDIA GRANTS PLAN
GOI Capital Grants Plan
GOI Revenue Grants Plan
Unutilized Grants (GOI) Plan

C. STATE GOVERNMENT GRANTS PLAN
State Govt. Capital Grants Plan
State Govt. Revenue Grants Plan

D. DBT GRANTS PLAN
DBT Capital Grants Plan
DBT Revenue Grants Plan
Unutilized Grants (DBT)

(NON - PLAN) MAINTENANCE FIXED ASSETS

01. LAND
Culverts
Land

02. SITE DEVELOPMENT
Construction of Cycle Track
Construction of Footpath
Construction of Platform Path
Development of Site

03. BUILDINGS
Auditorium
Boundry Wall
Construction of ATM
Guest House Buildings
Hostel Buildings
Laboratory Buildings
Office Buildings
Other Buildings
Resedential Buildings
School Buildings

04. ROADS & BRIDGES
Bridges
Roads

05. TUBEWELLS & WATER SUPPLY
Overhead Water Tanks
Tube Wells
Under Ground Water Tanks
Water Filters (Aquaguard)
Water Pumps
Water Sprinklers
Water Supply Distribution Mains
Water Supply Valves, Regulators & Tapes
Water Tanks

06. SEWERAGE & DRAINAGE
Sewerage & Drainage

07. ELECTRICAL INSTALLATION & EQUIPMENTS
Air Conditioners
Batteries
Ceiling Fans
Desert Coolers
Dish Antenea
Drier
Electrical Fittings
Electrical Installation & Equipments
Electric Motors
Exhaust Fans
Food Processors
Generators
Heaters
Hot Cases
Internet Modem
Internet Towers
Invertors
Lawn Movers
Lifts
Microwaves
Pedestal Fans
Refrigerators
Room Heaters
Shredding Machine
Substations
Switchyards
Table Fans
Transformers
Underground Cables
Vacuum Cleaners
Voltage Stabilisers
Washing Machines
Water Coolers
Water Geysers

08. PLANT & MACHINERY
Air Conditioning Plants
Chlorination Plants
Concrete Mixers
Effluent Treatment Plants
Engine Mounted Fire Fighting Trolley
Fire Alarm Systems
Foot Sprayer
Furnaces
Plant & Machinery
Printing Press
Road Rollers
Sewage Plants
Solar Water Heating System
Water Purification Plants
Weighing Machines
Workshop Machine

09. SCIENTIFIC & LABORATORY EQUIPMENT
Aquarium / Glasses / Poly Houses
Deep Freezers
Electronic Digital Balance
Gauges
Indirect Ophthalmoscope
Laboratory Equipments
Laboratory Furniture
Magnetic Stirrer
Microscopes
Nidek Autorefractometer
Real Time Machine
Sartorius Basic Meter
Scientific Instruments
Scientific & Laboratory Equipments
Sports Equipments

10. OFFICE EQUIPMENT
Access Control System
Automated Gate
Braille Shorthand Machine
Briefcases/Suitcases
Cash Safe
Close Circuit Camera Security System
Desktop Calculators
Dictaphones
Duplicators
EPABX
Fax Machines
Fire Extinguishers
Franking Machines
Intercom
Mobile Phones
Office Equipments
Paper Shredder
Photocopiers
Pocket Calculators
Telephone System
Typewriters - Electronics
Typewriters - Manual
Vending Machine (Tea/Coffee)
Walkie Talkie

11. AUDIO VISUAL EQUIPMENT
Audio Recorders
Audio Visual Equipments
Camera
Interactive Board
LCD Projectors
Microphone
Movie Projectors
Music Systems
Overhead Projectors
Public Address Systems
Slide Projectors
Slide Viewers
Smart Class
Television Set
Touch Screen
VCD / DVD Players
VCRs

12. COMPUTERS & ACCESSORIES
Computer & Accessories
Computer Modems
Computers
Digital Camera
Internet Equipment
Pen Drive
Printers
Scanners
Servers
Think Centre / Lap Tops
UPS
Web Cams
Work Stations

13. FURNITURE, FIXTURES & FITTINGS
Almirahs
Aluminium Doors & Windows
Beds
Benches
Book Cases
Cabinets
Carpets
Cash Box
Chairs
Chalk Boards
Cupboard
Desk Acrylic
Doors
Filing Cabinets
Furniture, Fixtures & Fittings
Guard Cabins
Gym Equipments
Kitchen Appliances
Ladders
Light Fittings
Lockers
Mail/Letter Box
Mattresses
Newspaper Stand
Notice Boards
Partition Wooden / Aluminium
Podium
Porta Cabins
Racks
Racks - SVA
Sculptic Shutters
Side Racks
Sign Board
Slanting Writing Pad
Sofas
Stools
Storage Racks
Tables
TV Trolleys
Venetian Blinds
Wall Clocks
Wall-Mounted Shelves
Wheel Chairs
White/Green/Black Board
Window Blinds

14. VEHICLES

Buses
Cycles
Handicapped Chairs
Jeeps
Mini Buses
Mini Trucks
Mopeds
Motor Cars
Motor Cycles
Station Wagons
Three Wheelers
Tractor
Trailers
Trolleys
Trucks
Vehicles
Vehicle Search Trolley Mirror

15. LIBRARY BOOKS & SCIENTIFIC JOURNALS

Library Books
Library Books & Scientific Journals
Scientific Journals
16. MISCELLANEOUS EQUIPMENTS

Other Assets

17. Capital Work in Progress

Additional Toilets
Cafeteria Building
Condemnation of AC Plants at Library
Construction Of 4th Hostel Building in JNU
CWIP- Others
Electrical Installation CWIP
Overhead Tank
Renovation Of Class Room
Renovation of Library Building
Renovation of Staff Quarters
Replacement of Old Lifts
Shifting of Substations
Shops Near Tapi Hostel
Shops Near Tapi Hostel - Block-II
Yamuna Hostel Building

SMALL VALUE ASSETS

Almirahs- SVA
Book Cases-SVA
Chairs -SVA
Computer & Accessories -SVA
Desktop Calculators -SVA
Electrical Equipment SVA
Electric Fittings SVA
Electric Kettle SVA
Exhaust Fan SVA
Fans-SVA
Furniture SVA
Heaters SVA
Hot Case- SVA
Induction Cooktop SVA
Internet Modem- SVA
Inverter- SVA
Laboratory Equipment-SVA
Notice Board- SVA
Pen Drive- SVA
Slanting Writing Pad-SVA
Steel Box SVA
Stools SVA
Table Lamps - SVA
Tables- SVA
Telephone System SVA
Wall Clock- SVA
Web Cam SVA
Wooden Boxes-SVA

PLAN FIXED ASSETS

01. LAND PLAN

Culverts Plan
Land Plan
02. SITE DEVELOPMENT PLAN
- Construction of Cycle Track Plan
- Construction of Footpath Plan
- Construction of Garbage Platform Plan
- Construction of Platform Path Plan
- Development of Campus/Roads Plan
- Development of Site Plan

03. BUILDINGS PLAN
- Additional Toilets Plan
- Auditorium Buildings Plan
- Boundary Wall Plan
- Buildings Plan
- Construction of Mezzanine Floor at CHS - Plan
- CONVENTION CENTRE PLAN
- Guest House Buildings Plan
- Hostel Buildings Plan
- JN Statue Plan
- Koyma Hostel Plan
- Laboratory Buildings Plan
- Office Buildings Plan
- Other Buildings Plan
- Pump House Plan
- Residential Buildings Plan
- Sanskrit Centre Building Plan
- Schools Buildings Plan
- Students Boys & Girls Hostel for STs Plan

04. ROADS & BRIDGES PLAN
- Bridges Plan
- Roads Plan

05. TUBEWELLS & WATER SUPPLY PLAN
- Augmentation of Water Supply in Campus Plan
- Overhead Water Tanks Plan
- Pumping Plant Plan
- Tube Wells Plan
- Underground Water Tanks Plan
- Water Filters Plan
- Water Pumps Plan
- Water Sprinklers Plan
- Water Supply Distribution Mains Plan
- Water Supply Valves, Regulators & Tapes Plan
- Water Tanks Plan

06. SEWERAGE & DRAINAGE PLAN
- Sewerage & Drainage Plan

07. ELECTRICAL INSTALLATION & EQUIPMENTS PLAN
- Air Conditioners Plan
- Ceiling Fans Plan
- Desert Coolers Plan
- Dish Antenna Plan
- Electrical Fittings Plan
- Electrical Installation & Fittings Plan
- Electric Kettle Plan
- Electric Motors Plan
- EXHAUST FAN PLAN
- Food Processors Plan
Generators Plan
Heaters Plan
Hot Cases Plan
Internet Towers Plan
Inverters Plan
Lawn Movers Plan
Lifts Plan
Microwaves Plan
Pedestal Fans Plan
Refrigerators Plan
Substations Plan
Switchyards Plan
Table Fans Plan
Table Lamps Plan
Transformers Plan
Underground Cables Plan
Vacuum Cleaners Plan
Voltage Stabilisers Plan
Washing Machines Plan
Water Coolers Plan
Water Gysers Plan

08. PLANT & MACHINERY PLAN
Air Conditioning Plants Plan
Chlorination Plants Plan
Concrete Mixers Plan
Effluent Treatment Plants Plan
Engine Mounted Fire Fighting Trolley Plan
Fire Alarm Systems Plan
Foot Sprayer Plan
Fumances Plan
Plant & Machinery Plan
Printing Press Plan
Road Rollers Plan
Scrubbing Machine Plan
Sewage Plants Plan
Solar Water Heating System Plan
Water Purification Plant Plan
Weighing Machines Plan
Workshop Machines Plan

09. SCIENTIFIC & LABORATORY EQUIPMENT PLAN
Aquarium/Glass House/Poly House Plan
Auto Refractometer Plan
Deep Freezers Plan
ECG Machine Plan
Gauges Plan
Indirect Ophthalmoscope Plan
Laboratory Equipments Plan
Magnetic Stirrer Plan
Medical Equipments Plan
Microscopes Plan
Real Time Machine Plan
Scientific Instruments Plan
Sports Equipments Plan
10. OFFICE EQUIPMENT PLAN
Access Control System Plan
Automated Gate Plan
Cash Safe Plan
Close Circuit Camera Security System Plan
Desktop Calculators Plan
Dictaphone Plan
Duplicators Plan
EPABX Plan
Fax Machines Plan
Fire Extinguishers Plan
Franking Machines Plan
Intercom Plan
Mobile Phones Plan
Paper Shredder Plan
Photocopiers Plan
Telephone Systems Plan
Typewriters - Electronics Plan
Typewriters - Manual Plan
Vending Machine (Tea/Coffee) Plan
Walkie Talkie Plan

11. AUDIO VISUAL EQUIPMENT PLAN
Audio Recorders Plan
Audio Visual Equipments Plan
Camcorder Plan
Camera Plan
Interactive Board Plan
LCD Projectors Plan
Microphone Plan
Movie Projectors Plan
Musical Instruments Plan
Music Systems Plan
Overhead Projectors Plan
Public Address Systems Plan
Slide Projectors Plan
Slide Viewers Plan
Smart Class Plan
Television Set Plan
Touch Screen Plan
VCD/DVD Players Plan
VCRs Plan

12. COMPUTERS & ACCESSORIES PLAN
Computer Accessories Plan
Computer Modems Plan
Computers Plan
Internet Modem Plan
Internet/Wi-Fi Equipment Plan
Pendrive/external HDD Plan
Pendrive Plan
Printers Plan
Scanners Plan
Servers Plan
Think Centre / Laptop Plan
13. FURNITURE, FIXTURES & FITTINGS PLAN

Almirahs Plan
Aluminium Doors & Windows-Plan
Beds Plan
Benches Plan
Book Cases Plan
Broadband Expansion Unit Plan
Cabinets Plan
Carpets Plan
Chairs Plan
Chalk Boards Plan
Conference Table Plan
Cupboard-Plan
Doors Plan
Doors/ Rolling Shutters Plan
Filing Cabinets Plan
Furniture, Fixtures & Fittings-Plan
Guard Cabins Plan
Key Hang Box Plan
Kitchen Appliances Plan
Ladders Plan
Lockers Plan
Mail/ Letter Box Plan
Matteresses Plan
Modular Furniture Plan
Notice Boards Plan
Partition Wooden/Aluminium Plan
Podium Plan
Porta Cabins Plan
Scrylic Shutters Plan
Side Racks Plan
Sign Board Plan
Sofas Plan
Stools Plan
Storage Racks Plan
Tables Plan
TV Trolleys/Wooden Trolley Plan
Venetian Blinds- Plan
Wall Clocks Plan
Wall-Mounted Shelves PLAN
Wheel Chairs Plan
White/green/black Board Plan
Window Blinds Plan:

14. VEHICLES PLAN

Buses Plan
Cycles Plan
Handicapped Chairs Plan
Jeeps Plan
Mini Trucks Plan
Mopeds Plan
Motor Cars Plan
Motor Cycles Plan
Station Wagons Plan
Three Wheelers Plan
Tractor Plan
Trailers Plan
Trolleys Plan

15. LIBRARY BOOKS & SCIENTIFIC JOURNALS PLAN
E-Journals Plan
Journals & Periodicals Plan
Library Books Plan
Scientific Journals Plan

17. CAPITAL WORK IN PROGRESS PLAN
Academic Staff College Plan
Animal House Extension Plan
Archives Centre Plan
Boys & Girls Hostel for SCs Plan
Boys & Girls Hostel for STs Plan
CBT Extension Plan
Centre for Law & Governance Plan
Centre for Molecular Medicine Plan
Construction of Badminton Courts Plan
Construction of Koyna Hostel Plan
Construction of Lecture Theatre Complex Plan
Construction of New Hostel Building Plan
Construction of North East Hostel Plan
CWIP - Others Plan
Expansion of SCMM Plan
Extension of Health Centre Plan
Hostel for NE Region Students Plan
Language Lab Building Plan
Renovation of AIF Plan
Renovation of Aravali Int Guest House Plan
Renovation of Class Rooms Plan
Renovation of CPMB Building Plan
Renovation of Electric Power Distribution Plan
Renovation of JNIAS Building Plan
Renovation of Library Building Plan
RENovation OF MESS/PANTRY HOSTELS PLAN
Renovation of Staff Quarters Plan
Renovation of Toilets in Hostels Plan
School of Arts & Aesthetics Plan
School of Physical Sciences Extension Plan
Science Centre Plan
Setting Up of Data Centre in JNU Plan
Street Lighting in Academic Complex Plan
Upgradation of Electric Substation Plan
Working Women Hostel Plan

SMALL VALUE ASSETS- PLAN
Audio Visual Equipments SVA Plan
Beds SVA Plan
Chairs - SVA Plan
Computer Accessories - SVA Plan
Fixed Assets

FIXED ASSETS - OTHERS
- Computers - Others
- Electrical Equipments - Others
- Furniture - Others
- Laboratory Equipments - Others
- Library Books - Others
- SMALL VALUE ASSETS OTHERS

INTANGIBLE ASSETS
- Computer Software - Plan
- Computer Software - Non Plan
- E Journals - Plan
- E Journals - Non plan
- Patents and Copyrights (Patents Granted)
- Patents Pending Non Plan
- Patents Pending Plan

INVESTMENTS
CORPUS FUND INVESTMENTS
- Corpus - Auto Sweep Investments
- Corpus Fund Investments

EARMARKED FUND INVESTMENTS
- ADF - Auto Sweep Investment
- ADF - Investments
- CAHG - Investments
- Conveyance Auto Sweep Investment
- Conveyance - Investments
- DST GEU - Investments
- E BL - Investments
- HBA - Auto Sweep Investment
- HBA - Investments
- Nippon - Investments
- RGNF - Investments
- RGNF-Short Term Depost (Auto Sweep)
- UGC JRF - Investments

ENDOWMENT FUND INVESTMENTS
- Endowment Investments
- Endowment Investments
- Endowment Investments
- Endowment Investments
- Endowment Investments
Current Assets

IMPREST MAINTENANCE (Non Plan)
All Imprest holders listed below

IMPREST PLAN
  Imprest - Coordinator,
  Imprest - Coordinator,

POSTAGE ON HAND

BANK ACCOUNTS
All Bank Accounts listed below

CASH-IN-HAND

CASH CORPUS
  Cash Corpus A/c

CASH DEPOSIT
  Cash Deposit A/c
  Cash Students A/c
  Cash Students Aid Fund A/c

CASH EARMARKED FUND
  Cash A D Fund
  Cash Conveyance Fund
  Cash - HBA Fund
  Cash Sponsored Fellowship
  Cash Sponsored Fellowship - Indian
  Cash-UGC RGN Fellowship

CASH MAINTENANCE
  AFO (Cash)
  Cash Guest House A/c
  Cash Scholarship A/c
  Cash UGC Maintenance A/c
  Cash University Receipts A/c

CASH PLAN
  Cash CEEB A/c
  Cash- IDF
  Cash Plan A/c
  Cash-UGC Plan Fellowship

Term Deposits with Banks

ADVANCES

Advances to officials Listed, designation wise

(NON - PLAN) MAINTENANCE ADVANCES
A. ADVANCE CAPITAL A/C - CIVIL WORKS
B. ADVANCE CAPITAL A/C - EQUIPMENT SUPPLIERS
   Listed below with names
C. ADVANCES TO STAFF
   1. LTC ADVANCES
      LTC Adv - Name/Designation/Dept - Emp ID
   2. Festival Advance to Staff
      20
D. TEMPORARY ADVANCE
   Name/Desig/Dept

PLAN ADVANCES
   A. PLAN ADVANCE CAPITAL A/C-CIVIL WORKS
   B. PLAN ADVANCE CAPITAL A/C-EQUIPMENT SUPPLIER
   C. PLAN ADVANCE TO STAFF
   D. PLAN TEMPORARY ADVANCE

CEEB ADVANCES

OTHER CURRENT ASSETS

INCOME ACCRUED AND DUE
   Rent Receivable From Shops
   Service Tax Receivables

INTEREST ACCRUED BUT NOT DUE
   ADF - Interest Accrued
   Conveyance-Interest (CONIA)
   Corpus- Interest Ac (CORIA)
   Deposit-Interest Ac (DIA)
   HBA- Interest Accr (HIA)
   Interest Accrued -roller
   Interest Accrued -roller
   Interest Accrued B
   Interest Accrued -roller
   Nippon - Interest A (NIA)
   Plan- Interest Accr (PIA)
   RF-Interest Accrue (RFIA)
   RGNF- Interest Ac (RGNFIA)
   Scholarship-Interest: (SIA)
   SF - INTEREST At
   SP- Interest Accru (SPIA)

OTHER CURRENT ASSETS
   Bank Charges Recoverable From SBI
   Income Tax Receivable
   Post Master for Franking Machine
   Receivable From Deposit A/c
   Receivable From NPS Tier-I
   Receivable From UGC
   Receivables From UGC Plan

STOCK-IN-HAND
   Building Material (Stock)
   Cleaning Material (Stock)
   Electrical Material (Stock)
   Lab Chemicals (Stock)
   Lab Equipments Spares (Stock)
   Livories and Uniforms (Stock)
   MEDICINES STOCK
   Stationery (Stock)
   Water Supply Materials (Stock)

PREPAID EXPENSES
   Prepaid Expenses-IDF
   Prepaid AMC-IDF
PREPAID EXPENSES MAINTENANCE
- Prepaid Academic Expenses
- Prepaid AMC
- Prepaid Insurance of Laboratories
- Prepaid Insurance of Vehicles

PREPAID EXPENSES PLAN
- Prepaid Academic
- Prepaid AMC Plan
- Prepaid Insurance of Laboratories Plan
- Prepaid Insurance of Vehicles Plan

SUNDRY DEBTORS

INVESTMENTS

DEPOSIT INVESTMENTS
- Deposit - Auto Sweep Investment
- Deposit Investments
- Student Aid Fund Auto-Sweep Investment
- Student Fund Auto Sweep Investment

EMF INVESTMENTS
- DMP - Investment
- DST-FIST Investments
- Earmarked Fund Investments
- GPRS - M Paranipae Investment
- Journal of L-C & Fran., Investments
- Overhead Charges Investments
- SF - Auto Sweep Investments
- SP - Auto Sweep Investments
- SP - Margin Money
- Sponsored Fellowship Investments

MAINTENANCE FUND INVESTMENT
- Academic Fee Receipts Investments
- Maintenance Investments
- RF-Autosweep Investment
- RF - Investment
- Scholarship - AutoSweep Investment
- Scholarship Fund Investments

PLAN FUND INVESTMENT
- CEEB - Auto Sweep Investment
- CEEB - Investment
- Infrastructure Development Bank Investments
- Margin Money - IDF
- Margin Money - Plan
- Plan - Auto Sweep Investment
- Plan Fund Investments
- UGC PF - Auto Sweep Investment
- UGC PF - Investments
Indirect Income MAINTENANCE RECEIPTS

1. GRANT IN AID / SUBSIDIES
   UGC Recurring Grant (Non-Plan)

2. ACADEMIC RECEIPTS
   FEES FROM STUDENTS
   Admission Fees
   Enrolment Fees
   Entrance Examination Fees
   Fees Collected
   Fees Collected Academic Fees A/c
   Fees Collected Scholarship A/c
   Fine/Penalty From Students
   Hostel Fees
   Library Fees
   Loss of Library Card
   Loss of Student Identity Card
   Mark Sheet Fees
   Medical Book Fees
   Medical Fees
   Miscellaneous Fees From Students
   Misc. Fees Recovery Transfer
   Sports Receipts
   Students' Guide Book
   TC Fees
   Tuition Fees
   Income From Sponsorship (Workshop/Seminar)
   Registration Fees (Workshop/Seminar)
   Sale of Admission Forms
   Sale of Question Papers
   Yoga Centre Fees Receipts

3. INCOME FROM ROYALTY & PUBLICATIONS
   Income From Royalty
   Income From Sale of Publications

4. INTEREST EARNED
   A. INTEREST ON INVESTMENTS
      Interest on Investment - Banks
      Interest on Investment - Govt. Securities
      Interest on Securities - Bonds & Debentures
   B. INTEREST ON SAVING ACCOUNTS
      Interest on Savings-Banks

5. OTHER INCOME
   A. INCOME FROM LAND & BUILDINGS
      Rent From Aravali Guest House
      Rent From Aravali International Guest House
      Rent From Community/Auditorium/Committee/Gst Rooms
      Rent From Gomti Guest House
      Rent From Post Office, Banks, Etc.
      Rent From Shops
      Rent From Staff Quarters
   B. CHARGES FOR USE OF TRANSPORT
      Staff Car Charges
   C. WATER/ELECTRICITY ETC. CHARGES
      Conservancy Charges - Other Income
Electricity Charges - Other Income
Telephone Charges - Other Income
Water Charges - Other Income

D. CHARGES FOR MEDICAL FACILITIES
CGHS Charges - Other Income
Medical Facility Charges From Retired Employees

E. RECOVERY OF LEAVE SALARY & PENSION CONTRIBUTION
Gratuity Contribution Receipts
Leave Salary Contribution Receipts
Leave Salary & Pension Contribution Receipts
Pension Contribution Receipts

F. MISCELLANEOUS INCOME
ID Card Charges
Journal of Schools (Income)
Lab Test Charges
Loss of Staff / Card
Loss of Token
Other Miscellaneous Income
PCO Charges
Receipt Against Cancellation of State Cheques
Recruitment Application Fee
Refund of Pay & Allowances
Rent of Instruments
RTI Charges
Sale of Tender Forms
Sale of Waste Papers/Unserviceable Stores
Surplus on Sale / Disposal of Assets
Library Membership Fee

6. PRIOR PERIOD INCOME
Prior Period Income

PLAN RECEIPTS

1. GRANT IN AID / SUBSIDIES PLAN
DBT Recurring Grant Plan
Government Of India Plan
UGC Recurring Grant Plan

2. ACADEMIC RECEIPTS PLAN
Admission Fees - Plan
Examination Fees (BITC) Plan
Income From Sponsorship (Workshop/Seminar) Plan
Registration Fee for Workshops Plan
Registration Fees (ASC) Plan
Sale of Admission Form Plan
Sale of Question Papers Plan
UGCPF - Refund of Fellowship

3. INTEREST EARNED PLAN
Interest Earned on Debtors & Other Receivables Plan
Interest on Investment Plan
Interest on Savings Bank A/c
UGCPF - Interest on Investments
UGCPF - Interest on Savings Bank A/c

4. OTHER INCOME PLAN
ASC Guest House Charges Plan
Foreign Currency Fluctuation Plan
Income From Sponsorship Plan
Indirect Expense MAINTENANCE EXPENSES

1. ESTABLISHMENT EXPENSES

A. SALARIES, WAGES, AND ALLOWANCES
   - Basic Pay
   - CCA
   - Conveyance Allowance
   - Dearness Allowance
   - Dearness Pay
   - Gift Allowance
   - Honorarium/TA to Faculty Against Salary Savings
   - House Rent Allowance
   - Interim Relief
   - LTC Leave Encashment
   - Misc Refunds
   - Non-Practising Allowance
   - Other Salary Linked Allowances
   - Overtime Allowance
   - Personal Pay
   - Salary Temporary Status
   - Special Pay
   - TA on First Appointment
   - Transport Allowance
   - Washing Allowance

B. UNIVERSITY CONTRIBUTION
   - University Contribution to Provident Fund (JNU)
   - University Contribution to Other Funds

C. BONUS
   - Bonus to Daily Wage Staff
   - Bonus to Regular Staff
   - Bonus to Temporary Status Staff

D. STAFF WELFARE EXPENSES
   - Contribution to CGHS
   - Grants to Faculty Club
   - Grants to Staff Club
   - Leave Travel Concession
   - Medical Reimbursement
   - Reimbursement of News Paper Exp
   - Reimbursement of Tuition Fees
   - Special Lectures & Training to Staff

E. RETIREMENT AND TERMINAL BENEFITS
   - Deposit Linked Insurance Payment
   - Medical Reimbursement to Retired Employee
   - Payment of Gratuity
   - Payment of Leave Encashment
   - Payment of Pension
   - Travel to Hometown on Retirement
   - University Contribution to New Pension Scheme(2004)

F. FEES AND HONORARIUM
2. ACADEMIC EXPENSES

A. LABORATORY EXPENSES
   - Laboratory Running Exp (Consumables)
   - Laboratory Running Exp (Recurring)

B. FIELD WORK/PARTICIPATION IN CONFERENCES
   - Field Work of Students
   - Field Work of Teachers
   - Teachers Participation in India/Abroad

C. TEACHING AIDS
   - Departmental Lectures
   - Special Stationery (Schools)
   - Teaching Aids & Instruction Materials

D. SEMINARS / WORKSHOPS
   - Amount Placed at the Disposal of VC
   - Participant Cost (ASC)
   - Posters/Banners/Booklet for Seminar/Workshop
   - Publishing of Working Papers
   - Running Exp for Workshops Archives & Equipments
   - Seminars / Symposia / Workshop
   - TA/Honorarium to Resource Persons
   - Working Expenses (ASC)

E. PAYMENT TO VISITING FACULTY
   - TA / Honorarium to Visiting Professor

F. RESEARCH ACTIVITIES
   - Archives on Contemporary Arts & Practices
   - Archives on Contemporary History
   - Art Gallery Running Expenses
   - ERRU Publication
   - Human Rights & Gandhian Studies
   - Patent Application Fee
   - Payment to Research Associates
   - Typing Expenses to Non-Fellowship Holders

G. EXAMINATION
   - Common Entrance Exam for Biotechnology
   - Cost of Answer Books
   - E-Admission Process
   - Entrance Examination Expenses
   - Other Examination Expenses
   - Printing of Stationery
   - Processing of Results of Recognized Institutions
   - Remuneration to Examiners
   - Tabulation of Results / Transcripts on Computer
   - TA / DA to Examiners
   - TA/Honorarium to Centre Committee Members/Boards
   - TA to Students Called for Interviews/Viva Voce

H. STUDENTS WELFARE EXPENSES
   - Cost of Medicines & Other Medical Expenses

26
Extra Curricular Activities
Remedial Coaching Classes for SC/ST/OBC Students
Remuneration to Part Time Doctors
Running of Mess on Contract Basis
Scholarships (MCM/MCA)
Sports Expenses
Studentships
Students Orientation Guidance
Transport Facility for Students

I. ADMISSION EXPENSES
Prospectus & Syllabus Etc.

J. PUBLICATION
Bi-Annual Journals
Calendar and Codes
Editing Charges
News Bulletin
Journals & Periodicals
Printing of Bibliography
Printing of Hand Books for Schools
Printing of Research Materials
Profile of the University
Publication Expenses
Royalties Paid to Authors
Subscription of Journal (Expenses)

K. CONVOCATION EXPENSES
Convocation Expenses

L. MISCELLANEOUS
Animal Feeds
Annual Day Celebration (Schools/Hostels)
Other Misc. Academic Expenses
Secretarial Assistance

3. ADMINISTRATIVE EXPENSES

A. INFRASTRUCTURE
Electricity Expenses
Generator Running Expenses
Insurance of Vehicles
Land Compensation to DDA
Rates & Taxes
Rent of NAA Campus
Security Expenses
Vehicle Running Expenses (Cost of Petrol, Etc)
Water Expenses

B. COMMUNICATION
Internet Connectivity Charges
Postage & Telegrams Expenses
Telephone Expenses

C. SUBSCRIPTION TO ACADEMIC INSTITUTIONS
Expenses in Connection with Defence Organistaion
Membership Contribution to Various Edu. Bodies

D. TA / DA
TA/DA Members of Advisory Committee
TA/DA Members of EC/FC/AC Court
TA/DA Members of University Staff
E. ADVERTISEMENTS & PUBLICITY
   Advertisement Expenses

F. LEGAL EXPENSES
   Arbitration Award Payments
   Legal Expenses

G. DAILY WAGES / CASUAL LABOURS
   Daily Wages - Mess
   Daily Wages - Others
   Daily Wages - Sanitation

H. DEPRECIATION
   Depreciation Expenses

I. OTHER ADMINISTRATIVE EXPENSES
   Entertainment Expenses
   Local Conveyance
   Loss on Sale / Disposal of Assets
   Newspapers & Periodicals
   Recruitment Expenses
   Xeroxing Charges

J. OTHER EXPENSES
   Annual Day Celebration (University)
   Bank Charges
   Conservancy Expenses
   Contribution to VC's Discretionary Fund
   ECFCAC Court Meeting Exp
   Gender Sensitisation Programme Expenses
   Library Stationery
   Liveries & Uniforms
   Other Misc. Administrative Expenses
   Printing of Forms & Registers
   Purchase of Stationery

4. REPAIRS & MAINTENANCE

A. CLEANING MATERIAL
   Purchase of Cleaning Material

B. MAINTENANCE OF BUILDINGS
   Aravali Guest House Maintenance
   Campus Development and Maintenance
   Electrical Maintenance
   Estate Maintenance
   Gomti Guest House Maintenance
   Hostel Maintenance
   Minor Works
   Repair of Buildings
   Repair of Roads

C. HORTICULTURE & GARDENING
   Horticulture Maintenance

D. MAINTENANCE OF OFFICE EQUIPMENTS
   Maintenance of Computers
   Maintenance of Electrical Equipments
   Maintenance of Office Equipments
   Maintenance of Plant & Machinery
PLAN EXPENSES

E. MAINTENANCE OF VEHICLES
   - Hire of Taxi Staff
   - Maintenance of Other Vehicles
   - Maintenance of Staff Cars

F. MAINTENANCE OF FURNITURES
   - Repair & Polishing of Furniture

G. MAINTENANCE OF BOOKS
   - Book Binding Charges

H. MAINTENANCE OF LABORATORY EQUIPMENTS
   - Maintenance of Laboratory Equipments
   - Maintenance of Liquid Nitrogen Facilities

I. MAINTENANCE OF AUDIO VISUAL EQUIPMENTS
   - Maintenance of Audio Visual Equipment

J. MAINTENANCE OF TUBEWELLS & WATER SUPPLY
   - Repair of Tubewells & Water Supply

5. PRIOR PERIOD EXPENSES

   A. PRIOR PERIOD ACADEMIC EXPENSES
      - Prior Period - Academic Expenses
      - Prior Period Research Expenses

   B. PRIOR PERIOD ADMINISTRATIVE EXPENSES
      - Prior Period - Administrative Expenses
      - Prior Period Vehicle Running Expenses

   C. PRIOR PERIOD ESTABLISHMENT EXPENSES
      - Prior Period Contribution to CGHS
      - Prior Period Establishment Expenses
      - Prior Period Salaries, Wages & Allowances

   D. PRIOR PERIOD REPAIRS & MAINTENANCE
      - Prior Period Repairs & Maintenance

PLAN EXPENSES

1. ESTABLISHMENT EXPENSES PLAN

   A. SALARIES, WAGES & ALLOWANCES PLAN
      - Arrear of Pay Plan
      - Basic Pay Plan
      - CCA Plan
      - Dearness Allowance Plan
      - Dearness Pay Plan
      - Deputation Allowance Plan
      - House Rent Allowance Plan
      - Interim Relief Plan
      - LTC Leave Encashment Plan
      - Non-Practising Allowance Plan
      - Other Salary Linked Allowances Plan
      - Overtime Allowance Plan
      - Personal Pay Plan
      - Special Pay Plan
      - Transport Allowance Plan
      - Washing Allowance Plan

   B. UNIVERSITY CONTRIBUTION PLAN

   C. BONUS PLAN
      - Bonus Plan
D. STAFF WELFARE EXPENSES PLAN
   Special Lectures & Training to Staff Plan

E. RETIREMENT & TERMINAL BENEFITS PLAN
   Payment of Leave Encashment Plan
   University Contribution to NPS 2004 Plan

F. FEES & HONORARIUM PLAN
   Charge Allowance Plan
   Consultancy Fees Plan
   Honorarium to Staff Plan
   Special Honorarium to Prof (Exp) Plan

G. LEAVE SALARY & PENSION CONTRIBUTION PLAN

2. ACADEMIC EXPENSES PLAN

A. LABORATORY EXPENSES PLAN
   Laboratory Running Exp (Consumables) Plan
   Laboratory Running Exp (Recurring) Plan

B. FIELD WORK/PARTICIPATION IN CONFERENCE PLAN
   Field Work of Students Plan
   Field Work of Teachers Plan
   Student Exchange Programme Plan
   Teachers Participation In India/Abroad Plan

C. TEACHING AIDS PLAN
   Departmental Lectures Plan
   Special Stationery (Schools) Plan
   Teaching Aids & Instruction Materials Plan

D. SEMINARS/WORKSHOPS PLAN
   Honorarium to Resource Persons/Plan
   Participant Cost (ASC) Plan
   Posters/Banners/Booklet for Seminar/Workshop-Plan
   Publishing of Working Papers Plan
   Running Expenses for Workshops & Equipments Plan
   Seminars/Symposia/Workshop Plan
   TADA to Participants(ASC) Plan
   Working Expenses (ASC) Plan

E. PAYMENT TO VISITING FACULTY PLAN
   TA/Honorarium to Visiting Professor Plan

F. RESEARCH ACTIVITIES PLAN
   Archives on Contemporary History Plan
   Art Gallery Running Expenses Plan
   ERRU Publication Plan
   Fellowship of UPOE Plan
   Human Rights & Gandhian Studies Plan
   Patent Application Fee Plan
   Research Activities-Plan
   Secretarial Assistance Plan
   Typing Expenses to Non-Fellowship Holders Plan

G. EXAMINATION PLAN
   Certificate Distribution Exp- PLAN
   Common Entrance Exam for Biotechnology Plan
   Cost of Answer Books Plan
   Entrance Examination Expenses Plan
Other Examination Expenses Plan
Printing of Stationery Plan
Processing of Results of Recognized Insit. Plan
Remuneration to Examiners Plan
Tabulation of Results/Transcript on Computer Plan
TDA to Examiners Plan
TA to Students Called for Interview Plan

H. STUDENTS WELFARE EXPENSES PLAN
Ambulance Service for Students Plan
BINC Fellowship Plan
Extra Curricular Activities Plan
Remedial Classes for SC/ST/OBC Students Plan
Remuneration to Part-Time Doctors Plan
Running of Mess on Contract Basis Plan
Sports Expenses Plan
Studentship / Scholarship Plan
Students Orientation Guidance Plan
Transport Facility for Students Plan
UGCPF - Revenue Expenditure

I. ADMISSION EXPENSES PLAN
Prospectus & Syllabus Etc. Plan

J. CONVOCATION EXPENSES PLAN
Convocation Expenses Plan

K. PUBLICATION PLAN
Bi-Annual Journals Plan
Calendar and Codes Plan
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JNU News Bulletin Plan
Printing of Bibliography Plan
Printing of Hand Books for Schools Plan
Printing of Research Material Plan
Profile of the University Plan
Publication Expenses Plan
Royalties Paid to Authors Plan
Subscription of Journals (Expenses) Plan

L. MISCELLANEOUS PLAN
Animal Feeds Plan
Annual Day Celebration (Schools/Hostels) Plan
Hiring Charges Plan
Other Misc. Academic Expenses Plan

3. ADMINISTRATIVE EXPENSES PLAN

A. INFRASTRUCTURE PLAN
Electricity Expenses Plan
Generator Running Expenses Plan
Insurance of Vehicles Plan
Security Expenses Plan
Vehicle Running Expenses Plan

B. COMMUNICATION PLAN
C. SUBSCRIPTION TO ACADEMIC INSTITUTIONS PLAN
  Membership Contribution to Edu. Bodies Plan

D. TA / DA PLAN
  TA/DA Members of Advisory Committee Plan
  TA/DA Members of Selection Committee/Board Plan
  TA/DA to Staff Members Plan

E. ADVERTISEMENT & PUBLICITY PLAN
  Advertisement Expenses Plan

F. LEGAL EXPENSES PLAN
  Arbitration Award Payments Plan
  LEGAL EXPENSES PLAN

G. DAILY WAGES / CASUAL LABOUR PLAN
  Daily Wages - Mess Plan
  Daily Wages - Others Plan
  Daily Wages - Sanitation Plan

H. DEPRECIATION PLAN

I. OTHER EXPENSES PLAN
  Bank Charges Plan
  Entertainment Expenses Plan
  Gender Sensitization Prog Expenses Plan
  Library Stationery Plan
  Local Conveyance Plan
  Newspapers & Periodicals Plan
  Other Misc Administrative Exp Plan
  Printing of Forms & Registers Plan
  Purchase of Stationery Plan
  Xeroxing Charges Plan
  Conservancy Expenses-Plan

4. REPAIRS & MAINTENANCE PLAN

A. CLEANING MATERIAL PLAN
  Cleaning Material & Services Plan

B. MAINTENANCE OF BUILDINGS PLAN
  Aravali Guest House Maintenance Plan
  Campus Development & Maintenance Plan
  Electrical Maintenance Plan
  Estate Maintenance Plan
  Gomti Guest House Maintenance Plan
  Hostel Maintenance Plan
  Minor Works Plan
  Repair of Buildings Plan
  Repair of Roads Plan

C. HORTICULTURE & GARDENING PLAN
  Gardening Plan
  Horticulture Maintenance Plan
D. MAINTENANCE OF OFFICE EQUIPMENT PLAN
   Maintenance of Computers Plan
   Maintenance of Electrical Equipments Plan
   Maintenance of Office Equipments Plan
   Maintenance of Tubewells & Water Supply Plan
   Repair of Water Coolers, AC, Fans Etc. Plan

E. MAINTENANCE OF VEHICLES PLAN
   Maintenance of Other Vehicles Plan
   Maintenance of Staff Cars Plan

F. MAINTENANCE OF FURNITURES PLAN
   Maintenance of Furniture Plan
   Repair & Polishing of Furniture Plan

G. MAINTENANCE OF BOOKS PLAN
   Book Binding Charges Plan

H. MAINTENANCE OF LABORATORY EQUIPMENTS PLAN
   Maintenance of Laboratory Equipments Plan
   Maintenance of Liquid Nitrogen Facilities Plan

I. MAINTENANCE OF AUDIO VISUAL EQUIPMENTS PLAN
   Maintenance of Audio Visual Equipment Plan

J. MAINTENANCE OF TUBEWELLS & WATER SUPPLY PLAN
   Repair of Tubewells & Water Supply Plan

5. PRIOR PERIOD EXPENSES PLAN
   Prior Period - Academic Expenses Plan
   Prior Period - Administrative Expenses Plan
   Prior Period - Establishment Exp Plan
   Prior Period - Repairs & Maintenance Plan
   Prior Period - Other expenses
1) GUIDANCE NOTES -- TASKS IN THE FIRST YEAR OF CHANGE OVER to Accrual System

2) Guidance Notes -- Tasks in the Second and Subsequent years of change over to Accrual System

3) Master Chart of Heads of Account