

# झारखण्ड केन्द्रीय विश्वविद्यालय CENTRAL UNIVERSITY OF JHARKHAND

( A central university Established by an Act of Parliament of India in 2009)



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## Annual Accounts 2023-24

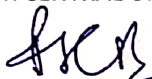
**CENTRAL UNIVERSITY OF JHARKHAND**  
 ( A central university Established by an Act of Parliament of India in 2009)  
 CHERI-MANATU, DIST-RANCHI-835222  
 JHARKHAND


**BALANCE SHEET AS AT 31ST MARCH 2024**

(Amount in Rs)

SOURCES OF FUNDS	SCHEDULE	As at March 31,2024	As at March 31,2023
CORPUS/CAPITAL FUND	1	2,75,18,78,778.45	2,70,80,32,487.00
DESIGNATED/EARMARK/ENDOWMENT FUND	2	47,99,201.00	38,12,500.00
CURRENT LIABILITIES & PROVISIONS	3	2,25,07,94,539.55	1,89,07,34,504.68
<b>TOTAL</b>		<b>5,00,74,72,519.00</b>	<b>4,60,25,79,491.68</b>
<b>APPLICATION OF FUNDS</b>			
<b>FIXED ASSETS</b>			
Tangible Assets	4	99,90,35,280.37	73,65,86,798.46
Intangible Assets	4	7,13,536.63	32,24,263.80
Capital Work in Progress	4	2,71,03,72,443.00	2,63,75,89,485.74
<b>INVESTMENT FROM EARMARKED /ENDOWMENT FUND</b>			
Long Term			
Short Term			
<b>INVESTMENTS -OTHERS</b>	6	-	
<b>CURRENT ASSETS</b>	7	1,21,50,44,984.00	1,06,92,97,548.20
<b>LOANS ADVANCES &amp; DEPOSITS</b>	8	8,23,06,275.00	15,58,81,395.26
<b>TOTAL</b>		<b>5,00,74,72,519.00</b>	<b>4,60,25,79,491.46</b>

FOR CENTRAL UNIVERSITY OF JHARKHAND

  
 (Shri P. K. Panda) 15/7/2024  
 Finance officer

  
 (Prof. K. B. Das) 1.7.24  
 Vice Chancellor

Place- Cheri Manatu, Ranchi  
 Date- 01.07.2024



**CENTRAL UNIVERSITY OF JHARKHAND**  
**( A central university Established by an Act of Parliament of India in 2009)**  
**CHERI-MANATU, DIST-RANCHI-835222**  
**JHARKHAND**  
**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2024**

(Amount in Rs)

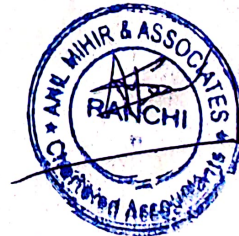
PARTICULARS	SCHEDULE	As at March 31,2024	As at March 31,2023
<b>INCOME</b>			
Academic Receipts	9	11,02,42,207.72	7,46,27,956.96
Grants /Subsidies	10	60,84,88,471.00	44,81,35,977.00
Income from Investments	11	2,60,01,435.00	1,42,50,571.00
Interest Earned	12	2,15,29,978.00	1,82,67,560.00
Other Income	13	10,22,332.15	34,09,954.28
Prior Period Income	14	13,20,413.00	5,68,161.10
<b>TOTAL (A)</b>		<b>76,86,04,836.87</b>	<b>55,92,60,180.34</b>
<b>EXPENDITURE</b>			
Staff Payments & Benefits (Establishment Expenses)	15	46,85,08,306.00	40,83,26,413.00
Academic Expenses	16	2,02,85,076.00	2,24,21,100.00
Administrative & General Expenses	17	6,89,23,788.20	8,05,59,759.00
Transportation Expenses	18	1,03,86,887.00	1,20,25,668.00
Repair & Maintenance	19	3,30,54,738.00	2,76,45,829.00
Finance Costs	20	1,12,151.40	5,43,911.00
Depreciation	4	6,94,92,537.82	5,73,79,765.12
Other Expenses	21	-	-
Prior Period Expenses	22	61,27,485.00	1,72,52,105.00
<b>TOTAL (B)</b>		<b>67,68,90,969.42</b>	<b>62,61,54,550.12</b>
Balance being excess of Income over Expenditure (A-B)		9,17,13,867.45	(6,68,94,369.78)
Transfer to/ from Designated Fund		-	-
Building Fund		-	-
Others (Specify)		-	-
Balance being Surplus / (Deficit) carried to Capital Fund		<b>9,17,13,867.45</b>	<b>(6,68,94,369.78)</b>
SIGNIFICANT ACCOUNTING POLICIES	23		
CONTINGENT LIABILITIES & NOTES TO ACCOUNTS	24		

FOR CENTRAL UNIVERSITY OF JHARKHAND

*(Signature)*  
 (Shri P. K. Panda) 1/7/2024  
 Finance officer

*(Signature)*  
 (Prof. K. B. Das) 1.7.24  
 Vice Chancellor

Place- Cheri Manatu, Ranchi  
 Date- 01.07.2024



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**JHARKHAND**

**SCHEDULE "1" TO "24" FORMING INTEGRAL PART OF THE FINANCIAL STATEMENTS**

(Amount in Rs.)

SCHEDULE-1	CORPUS / CAPITAL FUND	2023-24	2022-23
<b>Balance at the begining of the year</b>		2,70,80,32,487.00	2,47,73,55,752.56
<b>Add:</b> Contribution towards Corpus/ Capital Fund			
<b>Add:</b> Grants from UGC, Government of India and State Government to the extent utilized for Capital Expenditure.		11,76,19,556.00	29,75,71,104.00
<b>Add:</b> Assets purchased out of Earmarked fund			
<b>Add:</b> Assets purchased out of Sponsered projects, where ownership vests in the Institution.			
<b>Add:</b> Assets donated / Gifts received			
<b>Add:</b> Other Additions			
<b>Add:</b> Excess of Income over expenditure transferred from the Income & Expenditure.		9,17,13,867.45	(6,68,94,369.78)
<b>[Deduct]:</b> Adjustment as per Audit Observation		(16,54,87,132.00)	
<b>[Deduct]:</b> Deficit transferred from the Income & Expenditure Account			
<b>Balance at the Year End</b>		<b>2,75,18,78,778.45</b>	<b>2,70,80,32,487.00</b>

SCHEDULE- 2		DESIGNATED/ EARMARKED/ ENDOWMENT FUNDS		
	Fund Wise Break-up		Total	
	EARMARKED FUND	ENDOWMENT FUND	CURRENT YEAR	PREVIOUS YEAR
a] Balance as at the beginning of the year	38,12,500.00	-	38,12,500.00	-
b] Add: Addition to the Fund				38,12,500.00
i) Donation / Grants	47,99,201.00	-	47,99,201.00	-
ii) Income from investments made of the funds	-	-	-	-
iii) Accrrued interest on investments of the funds	-	-	-	-
iv) Other additions	-	-	-	-
<b>TOTAL (a+b)</b>	<b>86,11,701.00</b>	<b>-</b>	<b>86,11,701.00</b>	<b>38,12,500.00</b>
c) Utilisation/Expenditure toward objective of fund				
i) Capital Expenditure				
> Fixed Assets	-	-	-	-
> Others	-	-	-	-
ii) Revenue Expenditure				
> Salaries, Wages Allowance etc.	-	-	-	-
> Rent	-	-	-	-
> Other Administrative Expenses	-	-	-	-
d) Unutilised amount refunded	38,12,500.00		38,12,500.00	
<b>TOTAL (C)</b>	<b>38,12,500.00</b>	<b>-</b>	<b>38,12,500.00</b>	<b>-</b>
Net Balance as at the year end (a+b-c)	47,99,201.00		47,99,201.00	38,12,500.00
<b>Represented by</b>				
Cash & Bank Balance	-		-	-
Investments	-		-	-
Interest Accrued but not due	-		-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>SCHEDULE -3</b>		
	<b>CURRENT LIABILITIES AND PROVISIONS FOR EXPENSES</b>	
	<b>2023-24</b>	<b>2022-23</b>
<b>A. CURRENT LIABILITIES</b>		
Deposits from Staff		
Deposits from Students (University Hostel Library & Centre Caution Money Deposits)	3,11,84,417.00	2,15,04,832.00
Sundry Creditors ( Project Goods & Services, etc.)		
-For Good & Services	2,28,38,810.71	7,65,74,182.51
-Others		
Deposits -Others (Including EMD & SD)	14,51,20,441.00	14,60,51,664.49
Statutory Liabilities (PF, NPS, Proff. TAX ,TDS, WC Tax Royalty)		
-Overdue		5,11,59,742.35
-Others	2,19,45,238.50	45,62,366.19
Other Current Liabilities		
-Salary /Remuneration	3,00,47,279.00	4,58,273.00
-Receipts against sponsored projects -3(a)	4,18,31,606.00	3,62,22,295.80
-Receipts against sponsored fellowship & sholarships -3 (b)	9,66,490.00	5,78,858.00
-Unutilized Grants - 3( c)	12,98,65,510.00	0.00
-Grants in Advance	1,04,91,66,247.00	80,90,14,912.00
-Other Funds -Special Funds payable/ unexpent(Secured Loan)	74,59,31,372.34	74,37,66,243.34
-Other Liabilities	15,19,557.00	8,41,135.00
<b>TOTAL (A)</b>	<b>2,22,04,16,968.55</b>	<b>1,89,07,34,504.68</b>
<b>B. PROVISIONS</b>		
-For Taxation		
-Gratuity	54,85,572.00	
-Superannuation Fund		
-Accumulated Leave Encashment	26,58,804.00	
-Trade Warranties / Claims		
-Others(Committed Expense & provision for unsettled claims)	2,22,33,195.00	
<b>TOTAL (B)</b>	<b>3,03,77,571.00</b>	<b>0.00</b>
<b>TOTAL (A+B)</b>	<b>2,25,07,94,539.55</b>	<b>1,89,07,34,504.68</b>

SCHEDULE -3(a) SPONSORED PROJECTS													
		1.04.2023		RECEIPTS AND RECOVERIES DURING THE YEAR			EXPENDITURES DURING THE YEAR					31.03.2024	
		Opening balance		CR.			DR.					CLOSING BALANCE	
Sl. no	NAME OF THE PROJECTS	DR.	CR.	FUNDS GRANT RECEIVED	RECOVERED	TOTAL	REVENUE EXPENDITURE	CAPITAL EXPENDITURE	OVERHEADS CHARGE	ADVANCE PROVIDED	REFUND TO FUNDING AGENCY	DR.	CR.
I	<b>SPONSORED PROJECTS</b>												
A	UNIVERSITY GRANT COMMISSION												
	<b>-MAJOR RESEARCH PROJECT (MRP)</b>												
1	MRP DHARMENDRA SINGH -(IUAC)					-							
2	MRP GRANT B.P. SINGH		1,14,018.00			1,14,018.00							1,14,018.00
3	MRP PROJECT R.K. DEY		932.00			932.00							932.00
4	MRP KAVITA PARMAR (SERB)		11,426.00			11,426.00							11,426.00
5	MRP RAJ BAHADUR SINGH (SERB)		17,17,000.00			17,17,000.00	2,52,451.00						14,64,549.00
6	MRP PROJECT GAJENDRA PRASAD		2,446.00			2,446.00							2,446.00
7	MRP BASUDEV PRADHAN SERB		1,00,000.00			1,00,000.00							1,00,000.00
8	MRP PROJECT ENDANGER LANGUAGE		4,62,316.00	94,14,237.00		98,76,553.00	39,40,668.00	62,204.00	9,41,200.00				49,32,481.00
9	MRP PROJECT SAC ARVIND CHANDRA PANDEY		4,11,711.00			4,11,711.00	4,11,711.00						-
10	MRP R&D PILOT PROJECT AMIT KUMAR		2,78,818.00			2,78,818.00							2,78,818.00
11	MRP PROJECT ASHOK NIMESH		-			-							-
12	MRP SAC AVIRIS AMIT KUMAR	71,520.00		71,520.00		-							-
13	MRP SACGISAT ARVIND CHANDRA PANDEY	84,991.00		85,026.00		35.00	-		35.00				-
14	INDO US CORUM BASED PROGRAM- BASUDEV PRADHAN		-			-							-
15	MRP NISAR BIOMASS- AMIT KUMAR		-			-							-
16	MRP NISAR GEOLOGY- AC PANDEY		2,53,813.00			2,53,813.00	-				2,53,813.00		-
17	MRP PROJECT NISAR- BIKASH RANJAN PARIDA		-			-							-
18	MRP- RAJ BAHADUR SINGH		-			-							-
19	MRP ARCHIVAL & NON ARCHIVAL SEEMA MAMTA MINZ		33,000.00			33,000.00							33,000.00
20	CSR COE S K Samdarshi		35,800.00			35,800.00					35,800.00		-
21	UGC STARTUP GRANT DR. BHUPENDRA SINGH			2,71,799.00		2,71,799.00	-				2,71,799.00		-
22	UGC DAE CSR INDORE S.K SAMDARSHI		68,328.00	8,50,980.00		9,19,308.00	61,685.00						8,57,623.00
23	MRP MOBILE PROJECT- DEVVRAT SINGH		58,533.00			58,533.00							58,533.00
24	MRP PROJECT (QUARKONIUM)- VINEET KUMAR AGOTIYA		-			-							-
	<b>SUB - TOTAL</b>	<b>1,56,511.00</b>	<b>35,48,141.00</b>	<b>1,06,93,562.00</b>	<b>-</b>	<b>1,40,85,192.00</b>	<b>46,66,515.00</b>	<b>62,204.00</b>	<b>9,41,235.00</b>	<b>-</b>	<b>5,61,412.00</b>	<b>-</b>	<b>78,53,826.00</b>
	<b>-BASIC SCIENTIFIC RESEARCH (BSR)</b>												
1	BSR VINEET KUMAR AGOTIYA	1,01,867.00		1,01,867.00		-							-
2	BSR PARTHA GHOSE	187.00		187.00		-							-
3	BSR PURABI SAIKIA		-			-							-
4	BSR DHARMENDRA SINGH		-			-							-
5	BSR SACHIN KUMAR		1,71,249.00			1,71,249.00							1,71,249.00
6	BSR BHASKAR SINGH		-			-							-
7	BSR PALLAVI sharma		-			-							-
8	BSR UGC STARTUP RAMESH ORAON		2,69,451.00			2,69,451.00							2,69,451.00
9	BSR NIRMALI BORDOLI		48,518.00			48,518.00	-				48,518.00		-
10	MRP RESEARCH M RAMAKRISHNAN		84,932.00			84,932.00							84,932.00
11	INDIAN-JAPAN JOINT RESEARCH PROJECT DR. BASUDEV PRA			3,97,881.00		3,97,881.00	1,04,500.00				2,64,500.00		28,881.00
12	Research Award S.K. Choudhary 30-95/2016(SA-II)		7,99,349.00			7,99,349.00	14,68,342.00					6,68,993.00	
	<b>SUB- TOTAL</b>	<b>1,02,054.00</b>	<b>13,73,499.00</b>	<b>4,99,935.00</b>	<b>-</b>	<b>17,71,380.00</b>	<b>15,72,842.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,13,018.00</b>	<b>6,68,993.00</b>	<b>5,54,513.00</b>
	<b>-UGC FRP</b>												
1	UGC FRP - SANDEEP KUMAR CHOUDHURI	18,30,784.00				(18,30,784.00)						18,30,784.00	
2	UGC FRP - PARTHA GHOSH	8,37,232.00				(8,37,232.00)						8,37,232.00	
3	UGC FRP- PALLAVI KUMARI	42,09,698.00				(42,09,698.00)						42,09,698.00	
4	UGC FRP- SABYASACHI BHUNIA	16,90,556.00				(16,90,556.00)						16,90,556.00	
5	UGC FRP - BIKASH RANJAN PARIDA	16,30,779.00				(16,30,779.00)						16,30,779.00	
6	YSS PROJECT PARTHA GHOSH (SERB)	6.00		6.00		-							-
7	YSS PROJECT DEBJIT DAS (SERB)	-				-							-
8	STATUS DISTRIBUTION -PURABI SAIKIA (SERB)		93.00			93.00							93.00
9	FTYS - GAJENDRA PRASAD SINGH		-			-							-
10	UGC SUG -SANDEEP KUMAR CHOUDHURI	4,17,319.00		6,22,183.00		2,04,864.00							2,04,864.00
11	FRP Jayant Baral		3,00,000.00			3,00,000.00							3,00,000.00
	<b>SUB- TOTAL</b>	<b>1,06,16,374.00</b>	<b>3,00,093.00</b>	<b>6,22,189.00</b>	<b>-</b>	<b>(96,94,092.00)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,01,99,049.00</b>	<b>5,04,957.00</b>





C	OTHERS	-	-	-	-	-	-	-	-	-	-	-	-
1	ATAL FDP PROGRAMME	-	93,000.00	-	93,000.00	44,000.00	-	-	-	-	-	-	49,000.00
2	CCL CONSULTANCY PROJECT PROF. MANOJ KUMAR	15,55,560.00	1,100.00	-	15,56,660.00	10,32,600.00	-	5,22,980.00	-	-	-	-	1,080.00
3	CCL MINES PROJECT PROF. MANOJ KUMAR	-	9,03,200.00	-	9,03,200.00	2,54,880.00	-	-	-	-	-	-	6,48,320.00
4	DR. BIBHUTI BHUSAN BISWAS-ICSSR SEMINAR	7,000.00	-	-	7,000.00	7,000.00	-	-	-	-	-	-	-
5	DST FIST PROF. R.K DEY	-	57,00,000.00	-	57,00,000.00	-	-	-	-	57,00,000.00	-	-	-
6	Dst Fist Project Prof. Manoj Kumar	-	27,12,933.00	-	27,12,933.00	37,004.00	-	-	-	26,75,929.00	-	-	-
7	DST SHRI PROF. A.C PANDEY	-	77,50,511.00	-	77,50,511.00	4,40,000.00	-	-	-	73,10,511.00	-	-	-
8	DST STUTI MANOJ KUMAR	1,187.00	63,197.00	-	64,384.00	41,873.00	-	-	-	-	-	-	22,511.00
9	ICPR PROJECT DR. RABINDRANATH SHARMA	-	49,372.00	-	49,372.00	-	-	-	-	-	-	-	49,372.00
10	ICSSR 10 DAYS RESEARCH METHODOLOGY DR. KRITI BHASHWAR	-	4,00,000.00	-	4,00,000.00	5,50,000.00	-	-	-	1,50,000.00	-	-	-
11	ICSSR PROJECT DR. PRAGYA SHUKLA	64,660.00	-	-	64,660.00	48,057.00	-	-	-	-	-	-	16,603.00
12	ICSSR COLLABORATIVE RESECH DR.RAJASHREE PADHI	-	9,00,000.00	-	9,00,000.00	2,88,629.00	46,508.00	-	-	-	-	-	5,64,863.00
13	ICSSR DR.SHASHI SINGH	-	1,50,000.00	-	1,50,000.00	-	-	-	-	-	-	-	1,50,000.00
14	ICSSR PROJECT DR. BATESHWAR SINGH	-	1,87,500.00	-	1,87,500.00	3,70,394.00	-	-	-	1,82,894.00	-	-	-
15	ICSSR PROJECT- DR. SANHITA SUCHARITA (PMAY)	-	7,50,000.00	-	7,50,000.00	2,06,151.00	-	-	-	-	-	-	5,43,849.00
16	ICSSR PROJECT SEEMA MAMTA MINZ	-	4,40,000.00	-	4,40,000.00	1,65,000.00	-	-	-	-	-	-	2,75,000.00
17	ISRO- DMSP PROJECT-ARVIND CHANDRA PANDEY	13,29,104.00	2,41,894.00	-	15,70,998.00	3,12,487.00	3,86,155.00	-	-	-	-	-	8,72,356.00
18	MRP ASOLAMENDHA DAM PROJECT BIRENDRA BHARTI	21,94,200.00	-	-	21,94,200.00	2,91,964.00	-	7,21,600.00	-	-	-	-	11,80,636.00
19	MRP DR. NITESH BHATIA CONSULTANCY TO M/S WOOL HOUSE	-	-	-	-	-	-	-	-	-	-	-	-
20	G 20 UNIVERSITY CONNECT PROGRAMME (RIS)	65,674.00	-	-	65,674.00	-	-	-	-	65,674.00	-	-	-
21	MRP WORLD TRIBE DAY ICPR	-	-	-	-	-	-	-	-	-	-	-	-
22	NATIONAL SEMINAR DCFS K.B SINGH	80,102.00	2,23,004.00	-	1,42,902.00	2,02,858.00	-	-	-	59,956.00	-	-	-
23	SERB-NPDF BENAZIR FATMA DLS	9,26,496.00	6,424.00	-	9,32,920.00	9,26,455.00	-	-	-	-	-	-	6,465.00
24	TRIBE HINDU CONTINUATION IN INDIA ICPR RAJANIKANT P	1,91,437.00	44,822.00	-	2,36,259.00	1,04,194.00	1,09,827.00	15,000.00	-	-	-	-	7,238.00
25	UGC STARTUP GRANT DR. BHUPENDRA SINGH	-	-	-	-	-	-	-	-	-	-	-	-
26	ARMED FORCES FLAG DAY	-	-	-	-	-	-	-	-	-	-	-	-
27	MRP GRANT -JEUTI BAROOAH (UNICEF)	1,818.00	-	-	1,818.00	-	-	-	-	-	-	-	1,818.00
28	MRP PROJECT AMIT KUMAR	1,20,414.00	-	-	1,20,414.00	-	-	-	-	-	-	-	1,20,414.00
29	Walter Bake	2,12,000.00	6,00,000.00	-	8,12,000.00	2,95,096.00	-	1,33,200.00	-	-	-	-	3,83,704.00
30	SIA AJAI SINGH	16,23,159.00	-	-	16,23,159.00	-	-	-	-	-	-	-	16,23,159.00
31	MRP WATER PROJECT AJAI SINGH	44,000.00	44,000.00	-	-	-	-	-	-	-	-	-	-
32	NSS	20,18,548.00	-	-	20,18,548.00	2,90,885.00	-	-	-	-	-	-	17,27,663.00
33	MRP PROJECT ANVESHAN- AJAI SINGH	23,875.00	-	-	23,875.00	-	-	-	-	-	-	-	23,875.00
34	OTHER UNRECONCILED PROJECTS	84,47,970.46	2,72,938.00	-	87,20,908.46	23,48,066.00	-	-	-	-	-	-	63,72,842.46
35	Shamsher Alam	1,87,548.00	-	-	1,87,548.00	-	-	55,700.00	-	-	-	-	1,31,848.00
36	Rajnikant Pandey UPTDD project	1,42,178.00	2,09,269.00	-	3,51,447.00	1,86,769.00	-	22,500.00	-	-	-	-	1,42,178.00
37	SERB CRG PROJECT DR. BASUDEV PRADHAN	29,83,000.00	-	-	29,83,000.00	2,39,172.00	-	1,50,000.00	-	-	-	-	25,93,828.00
38	SHASHI KUMAR MISHRA FOREIGN STUDIES	-	4,55,356.00	-	4,55,356.00	1,86,265.00	-	-	-	-	-	-	2,69,091.00
39	SEED FUND	-	28,98,782.00	-	28,98,782.00	-	-	-	-	-	-	-	28,98,782.00
	<b>SUB -TOTAL</b>	<b>1,24,102.00</b>	<b>2,20,95,828.46</b>	<b>4,42,27,302.00</b>	<b>-</b>	<b>4,70,69,028.46</b>	<b>88,69,799.00</b>	<b>5,42,490.00</b>	<b>14,48,480.00</b>	<b>-</b>	<b>1,57,52,114.00</b>	<b>3,92,850.00</b>	<b>2,06,76,495.46</b>
	<b>GRANT TOTAL</b>	<b>1,32,71,440.95</b>	<b>3,69,69,812.80</b>	<b>4,42,27,566.00</b>	<b>-</b>	<b>6,79,25,937.85</b>	<b>1,68,81,622.00</b>	<b>13,26,516.00</b>	<b>27,33,218.00</b>	<b>-</b>	<b>1,67,57,929.00</b>	<b>1,17,77,452.95</b>	<b>4,18,31,605.80</b>

SCHEDULE-3 (b) SPONSORED FELLOWSHIP & SCHOLARSHIP													
Sl. no	NAME OF THE PROJECT	31.03.2024		TRANSACTIONS DURING THE YEAR							31.03.2023		
		OPENING BALANCES		CR.			DR.				CLOSING BALANCE		
		DR	CR	FUNDS GRANT RECIEVED	RECOVERED	TOTAL	REVENUE EXPENDITURE	CAPITAL EXPINDITURE	OVERHEDS CHARGE	ADVANCE PROVIDED	REFUND TO FUNDING AGENCY	DR.	CR.
1	SPONSORED FELLOWSHIP/ SCHOLARSHIP												
	ICSSR DOCTORAL FELLOWSHIP SATYA PRAKSH MISHRA (DEDS)		-	2,60,000.00		2,60,000.00	2,60,000.00						-
2	INSPIRE FELLOWSHIP STUTI		53,780.00			53,780.00							53,780.00
3	TANNUSHREE CSIR FELLOWSHIP		78.00			78.00							78.00
4	UGC JRF FELLOWSHIP	7,71,097.00				(7,71,097.00)						7,71,097.00	
5	MRP GRANT (A.N. MISHRA A)		6,561.00			6,561.00							6,561.00
6	MRP PROJECT (A.N. MISHRA AA)		20,000.00			20,000.00							20,000.00
7	POULOMI CHAKRABORTY DST INSPIRE FELLOWSHIP		55,200.00			55,200.00							55,200.00
8	SANDEEP KUMAR CHOUDHARY UGC DAE/CSR PROJECT		25,818.00			25,818.00							25,818.00
9	GATE SCHOLARSHIP		2.00			2.00							2.00
10	CSIR UGC JRF (ROSELEENA MINZ)	19,949.00	-	19,949.00		-						-	-
11	DST-INSPIRE FACULTY FELLOW, CUJ ANNESHA GHOSH		-	22,00,000.00		22,00,000.00	22,00,000.00						-
12	SERB-DOCTORAL FELLOWSHIP PRASHANT KUMAR-DEE		-	14,94,000.00		14,94,000.00	9,96,000.00						4,98,000.00
13	Inspire Fellowship (Shubha shree Patra)		-			-							-
14	ICMR ARPITA JHA (RAJAKISHORE MISHRA)		2,07,419.00	2,62,000.00		4,69,419.00	1,72,368.00						2,97,051.00
15	ICSSR DOCTORAL FELLOWSHIP SHIMA SAHA		10,000.00	2,60,000.00		2,70,000.00	2,60,000.00						10,000.00
16	ICSSR DOCTRAL FELLOWSHIP NEHA KUMARI		70,000.00	1,30,000.00		2,00,000.00	2,00,000.00						-
17	ICSSR DOCTRAL FELLOWSHIP SURAJ MINZ		1,30,000.00	1,30,000.00		2,60,000.00	2,60,000.00						-
18	ICSSR FELLOWSHIP SHALINI SABOO		-	20,000.00		20,000.00	20,000.00						-
19	INSPIRE FELLOWSHIP ANKIT ABHILASH SWAIN		-	4,51,520.00		4,51,520.00	4,51,520.00						-
20	INSPIRE FELLOWSHIP SUBHASHREE PATRA		-	4,51,520.00		4,51,520.00	4,51,520.00						-
	<b>GRAND TOTAL</b>	<b>7,91,046.00</b>	<b>5,78,858.00</b>	<b>56,78,989.00</b>	<b>-</b>	<b>54,66,801.00</b>	<b>52,71,408.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,71,097.00</b>	<b>9,66,490.00</b>

Schedule 3 ( c ) UNUTILIZED GRANTS FROM UGC, GOVERNMENT OF INDIA AND STATE GOVERNMENTS		
	Amount in INR	
	2023-24	2022-23
<b>A. Plan Grants: Government of India</b>		
Balance B/F	-	-
Add: receipts during the year	-	-
<b>Total (a)</b>	-	-
Less: Refunds	-	-
Less: Utilized for Revenue Expenditure	-	-
Less: Utilized for Capital Expenditure	-	-
<b>Total (b)</b>	-	-
Unutilized carried forward (a-b)	-	-
<b>B. UGC Grants: Plan</b>		
Balance B/F	(6,80,02,066.00)	9,83,08,456.00
Add: receipts during the year	31,54,87,132.00	14,50,00,000.00
Add: interest Earned		19,12,893.00
<b>Total (c)</b>	24,74,85,066.00	24,52,21,349.00
Less: Refunds		1,56,52,311.00
Less: Utilized for Revenue Expenditure		
Less: Utilized for Capital Expenditure	11,76,19,556.00	29,75,71,104.00
<b>Total (d)</b>	11,76,19,556.00	31,32,23,415.00
Grant Required carried forward (d-c)(only if +ve)		
Unutilized carried forward (c-d)(only if +ve)	12,98,65,510.00	(6,80,02,066.00)
<b>C. UGC Grants: Non Plan</b>		
Balance B/F		-
Add: receipts during the year		-
<b>Total (e)</b>		-
Less: Refunds		-
Less: Utilized for Revenue Expenditure		-
Less: Utilized for Capital Expenditure		-
<b>Total (f)</b>		-
Unutilized carried forward (e-f)		-
<b>D. Grants from State Governments</b>		
Balance B/F		-
Add: receipts during the year		-
<b>Total (g)</b>		-
Less: Refunds		-
Less: Utilized for Revenue Expenditure		-
Less: Utilized for Capital Expenditure		-
<b>Total (h)</b>		-
Unutilized carried forward (g-h)		-
<b>Grand Total (A+B+C+D)</b>	<b>12,98,65,510.00</b>	<b>(6,80,02,066.00)</b>

SCHEDULE- 4 (PLAN) FIXED ASSETS AND DEPRECIATION											(Amount in Rs)	
S. NO	ASSETS HEAD	Rate	Gross Block				Depreciation				Net Block	
			Opening Bal. as on 01.04.2023	Addition during the Period	Deletion during the Period	Closing Bal. as on 31. 03.2024	Acc. Depreciation as on 01.04.2023	Depreciation for the Period	Depreciation Adjustment	Total Depreciation as on 31.03.2024	Bal. as on 31.03.2024	Bal. as on 31.03.2023
1	Land -Free Hold	0.00%	1.00			1.00	-	-		-	1.00	1.00
2	Site Development (Temp. Campus)	0.00%	15,43,990.00			15,43,990.00	-	-		-	15,43,990.00	15,43,990.00
3	Building (Temp.Campus/Permanent Camp)	2.00%	61,99,59,629.00	20,52,15,957.00	13,68,000.00	82,38,07,586.00	10,99,22,683.10	1,64,76,151.72	(27,360.00)	12,63,71,474.82	69,74,36,111.18	51,00,36,945.90
4	Roads & Bridges	2.00%	29,64,614.00			29,64,614.00	2,04,054.17	59,292.28		2,63,346.45	27,01,267.55	27,60,559.83
5	Tubewell & Water supply (Temp. Campus)	2.00%	38,27,853.00			38,27,853.00	6,95,872.95	76,557.06		7,72,430.01	30,55,422.99	31,31,980.05
6	Sewerage & Drainage	2.00%	-			-	-	-		-	-	-
7	Electrical Installation & Equipment	5.00%	2,77,88,620.00	52,87,389.40		3,30,76,009.40	73,97,825.52	16,53,800.47		90,51,625.99	2,40,24,383.41	1,45,95,882.48
8	Plant & Machinery	5.00%	1,36,87,689.00	15,15,975.00		1,52,03,664.00	98,05,991.88	7,60,183.20		1,05,66,175.08	46,37,488.92	1,23,64,585.12
9	Scientific & Laboratory Equipments	8.00%	5,81,34,765.00	90,19,590.00		6,71,54,355.00	3,02,62,734.84	53,72,348.40		3,56,35,083.24	3,15,19,271.76	2,65,08,003.16
10	Office Equipments	7.50%	47,02,585.00	11,04,090.00		58,06,675.00	40,06,607.72	4,35,500.63		44,42,108.34	13,64,566.66	36,43,897.29
11	Audio Visual Equipments	7.50%	1,18,10,208.00	89,67,202.00		2,07,77,410.00	55,23,613.03	15,58,305.75		70,81,918.78	1,36,95,491.22	62,86,594.97
12	Computers & Peripherals	20.00%	4,80,53,375.00	3,43,11,112.00		8,23,64,487.00	3,93,09,517.98	1,64,72,897.40	(12,20,834.98)	5,45,61,580.40	2,78,02,906.60	31,07,961.02
13	Furniture, Fixture & Fitting	7.50%	18,25,70,557.00	4,91,01,041.60		23,16,71,598.60	7,77,69,741.21	1,73,75,369.90	(41,30,185.00)	9,10,14,926.10	14,06,56,672.50	10,48,00,815.80
14	vehicles	10.00%	79,42,826.00	79,62,780.00		1,59,05,606.00	79,03,550.15	15,90,560.60		94,94,110.75	64,11,495.25	39,275.85
15	Lib Books & Scientific Journals	10.00%	8,94,49,529.00	77,40,693.00		9,71,90,222.00	4,96,09,582.97	97,19,022.20		5,93,28,605.17	3,78,61,616.83	3,98,39,946.03
16	Others	10.00%	58,51,118.00			58,51,118.00	54,96,985.24	5,85,111.80	(3,47,373.54)	57,34,723.50	1,16,394.50	17,18,159.76
17	Audio visual studio	7.50%	62,08,200.00			62,08,200.00	-			-	62,08,200.00	62,08,200.00
<b>TOTAL (A)</b>			<b>1,08,44,95,559.00</b>	<b>33,02,25,830.00</b>	<b>13,68,000.00</b>	<b>1,41,33,53,389.00</b>	<b>34,79,08,760.75</b>	<b>7,21,35,101.40</b>	<b>(57,25,753.52)</b>	<b>41,43,18,108.63</b>	<b>99,90,35,280.37</b>	<b>73,65,86,798.25</b>
											99,90,35,280.37	73,65,86,798.25
17	Capital work in Progress		2,63,75,89,485.74	27,79,98,914.00	20,52,15,957.00	2,71,03,72,442.74	-	-	-	-	2,71,03,72,442.74	2,63,75,89,485.74
<b>TOTAL (B)</b>			<b>2,63,75,89,485.74</b>	<b>27,79,98,914.00</b>	<b>20,52,15,957.00</b>	<b>2,71,03,72,442.74</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,71,03,72,443.00</b>	<b>2,63,75,89,485.74</b>

S. NO	INTANGIBLE ASSETS	RATE	Bal. on 31.03.2023	Addition during the Period	Deletion during the Period	Total 31.03.2024	Depreciation upto date	Depreciation for the Period	Depreciation Adjustment	Total Depreciation	Bal. on 31.03.2024	Bal. on 31.03.2023
18	Computer Software	40%	18,57,614.00	5,72,463.00	-	24,30,077.00	20,27,450.86	2,28,985.20	(3,89,316.86)	18,67,119.20	5,62,957.80	(1,69,836.86)
19	e -Journals	40%	81,08,804.00		-	81,08,804.00	47,14,703.34	32,43,521.60		79,58,224.94	1,50,579.06	33,94,100.66
20	Patents & Copyrights	9 years	-		-	-	-	-		-	-	-
<b>Total(C)</b>			<b>99,66,418.00</b>	<b>5,72,463.00</b>	<b>-</b>	<b>1,05,38,881.00</b>	<b>67,42,154.20</b>	<b>34,72,506.80</b>	<b>(3,89,316.86)</b>	<b>98,25,344.14</b>	<b>7,13,536.63</b>	<b>32,24,263.80</b>
<b>TOTAL (A+B+C)</b>			<b>3,73,20,51,462.74</b>	<b>60,87,97,207.00</b>	<b>20,65,83,957.00</b>	<b>4,13,42,64,712.74</b>	<b>35,46,50,914.95</b>	<b>7,56,07,608.20</b>	<b>(61,15,070.38)</b>	<b>42,41,43,452.77</b>	<b>3,71,01,21,260.00</b>	<b>3,37,74,00,547.79</b>

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

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

SCHEDULE -7	CURRENT ASSETS	2023-24	2023-24	2022-23	2022-23
<b>1. Stock</b>					
-Stores & Spares					
-Loose & Tools					
-Publications					
-Laboratory Chemicals consumables & glass wares					
-Building Materials					
-Electrical Materials					
-Stationery					
-Water Supply Materials					
<b>2. Sundry Debtors</b>					
-Debts Outstanding for a Period exceeding Six months					
-Others					
<b>3. Cash and Bank Balance:</b>					
<b>A)With Scheduled Banks</b>					
<b>Savings Account</b>					
RBI A/C NO. 10671301114		-		-	
PNB 7277000100013853 CUJ ALUMNI		31,889.00		-	
PNB 7277000100013880 GUEST HOUSE		3,67,818.51		-	
PNB 7277000100013905 CUJ OVER HEAD		29,14,928.00		-	
PNB 7277000100014931 CUJ HOSTEL FEE		96,401.00		-	
Punjab National Bank 7277000100006444		53,871.54		55,635.54	
PNB EVS CONSULTANCY A/C 7277000100013251		2,24,599.00		100.00	
Punjab National Bank 7277000100008372		12,552.00		1,37,252.00	
PNB NPS A/C 7277000100013066		1,09,77,731.00		1,93,92,561.00	
Punjab National Bank 727700210000068		52,77,402.08		23,02,69,148.36	
Punjab National Bank 727700100004002		54,574.66		(11,12,856.74)	
Punjab National Bank 727700100002217		51,391.87		52,980.87	
Punjab National Bank 727700110000014		53,224.62		51,183.62	
Punjab National Bank - Salary A/C 7277000100010236		6,20,39,176.03		2,75,22,586.03	
Punjab National Bank 7277000100006879		75,226.82		(10,84,834.38)	
Punjab National Bank-REC- 7277000100006860		(28,12,712.30)		4,91,807.40	
Punjab National Bank-NSS- 7277000100004659		20,82,114.90		22,54,847.90	
Allahabad Bank 21525023720		1,04,68,609.48		92,33,150.06	
Allahabad Bank 21525022160		34,18,482.50		23,89,605.50	
Allahabad Bank 21525036127				-	
HDFC Bank 50100241762240		8,04,148.99		7,80,422.99	
ICICI bank 017501022107		4,47,253.00		4,34,048.00	
SBI A/C 42084803281 PROFESSIONAL TAX		1,32,108.00		-	
State Bank of India 30827946251		45,49,388.81		65,70,950.81	
Canara Bank 4904101005560		68,29,274.00		3,03,14,057.00	
Canara Bank 4904101005561		15,15,06,532.00		14,36,36,492.00	
Canara Bank 4904101005562		61,71,477.00		1,61,75,479.00	
Canara Bank 4904101005563		6,39,61,893.24		4,94,31,621.24	
CUJ CAUTION MONEY A/C 7277000100014269		102.00		-	
PNB CUJ 7277000100010555		5,03,087.00	33,02,92,545.00	4,89,695.00	53,74,85,933.20
<b>Term Deposits Accounts</b>					
Opening balance FDR		28,85,21,068.00		27,55,35,551.00	
Add: FDR with Bank		40,36,54,702.00		6,31,62,918.00	
Add: with Interest Received & Accrued		2,60,01,435.00		1,38,98,425.00	
Less: FDR Matured / Redemed/TDS		3,00,313.00	71,78,76,892.00	6,40,75,826.00	28,85,21,068.00
<b>Sweep Account</b>					
Punjab National Bank		6,63,80,000.00		12,65,30,000.00	
State Bank of India		13,25,547.00		13,25,547.00	
Allahabad Bank				-	
Punjab National Bank Sweep-Foreign Payment		13,80,000.00		13,20,000.00	
Punjab National Bank Sweep-Mess Fee		39,70,000.00		37,45,000.00	
Punjab National Bank Sweep-Recruitment		20,20,000.00		17,70,000.00	
Punjab National Bank Sweep-Recurring		2,29,55,000.00		17,15,000.00	
Punjab National Bank Sweep-Capital A/C		4,93,15,000.00		9,06,70,000.00	
Punjab National Bank Sweep-Research project		1,95,30,000.00	16,68,75,547.00	1,62,15,000.00	24,32,90,547.00
<b>B) With Non - Scheduled Bank</b>					
Term Deposits Accounts					
Savings Account					
<b>4. Post Office Saving Account</b>					
TOTAL			<b>1,21,50,44,984.00</b>		<b>1,06,92,97,548.20</b>

SCHEDULE- 8	LOANS, ADVANCE & DEPOSITES	2023-24	2023-24	2022-23	2022-23
<b>LOANS, ADVANCES &amp; DEPOSITS</b>					
<b>1. Advance to Employees (Non- interest Bearing)</b>					
: Salary		97,77,816.00		1,58,74,428.31	
: Festival					
: LTC Advance					
: Medical Advance					
: Seminar & Workshop Advance					
: Tour/Sports Advance etc			97,77,816.00		1,58,74,428.31
<b>2. Long Term Advance to Employees (Interest Bearing)</b>					
: vehicle Loan					
: Home Loan					
: Computer Advance			0.00		0.00
<b>3. Advance and other amount recoverable in cash or in kind for value to be received</b>					
-Advance on Capital A/c		5,14,93,422.00		5,14,93,422.00	
-Advance to Suppliers				0.00	
-Others		19,71,938.00	5,34,65,360.00	3,28,675.00	5,18,22,097.00
<b>4. Prepaid Expenses</b>					
-Insurance/Rent		1,155.00		1,155.00	
-Miscellaneous Expenses to the extent not written off			1,155.00	0.00	1,155.00
<b>5. Deposits</b>					
-Telephone					
-Lease Rent				0.00	
-Electricity					
-Rent Deposit		13,11,354.00		13,11,354.00	
-Other (UGC Rajya bhasha Hidi)		41,98,165.00		45,51,450.00	
-Other (Deposit & Advances)		10,03,875.00	65,13,394.00	10,03,875.00	68,66,679.00
<b>6. Incom Accrued but not due</b>					
-On Investments from Earmarked/ Endowment Funds					
-On Investments Others					
-On Loans & Advance					
-Others		0.00	0.00		0.00
<b>7. Others- Current Assets Receivable from UGC/ Sponsored Projects</b>					
-Debit Balance in Sponsored Projects 3(a)		1,17,77,453.00		1,25,23,923.95	
-Debit Balance in Sponsored Fellowship & Scholarship 3(b)		7,71,097.00		7,91,046.00	
-Grants Receivable (Sanctioned from UGC not Received)					
-Others Receivable from UGC 3c		0.00	1,25,48,550.00	6,80,02,066.00	8,13,17,035.95
<b>8. Claims Receivable</b>					
<b>TOTAL</b>			<b>8,23,06,275.00</b>		<b>15,58,81,395.26</b>



SCHEDULE-9	ACADEMIC RECEIPTS	2023-24	2023-24	2022-23	2022-23
<b>Fees from Students</b>					
<b>-Academic</b>					
1. Tuition Fee		5,51,39,286.00		1,67,24,284.00	
2. Admission Fee		12,81,500.00		12,56,200.00	
3. Educational Field Visit					
4. Library Admission Fee		21,58,700.00		6,50,500.00	
5. Electricity Fee					
6. Sports Coaching Fee					
7. Registration Fee		37,83,209.00		42,79,201.00	
8. Syllabus Fee			6,23,62,695.00		2,29,10,185.00
<b>-Examination</b>					
1. Test and Exam Fee		57,40,760.00		16,80,500.00	
2. Annual examination fees					
3. Mark sheet fees Certificate Fee		11,99,000.00		11,42,000.00	
4. Others -CUCET EXAM FEES			69,39,760.00	47,72,680.96	75,95,180.96
<b>-Other fees</b>					
1. Medical fees		24,30,318.00		5,71,000.00	
2. Hostel Fees		55,56,900.00			
3. Transport fees		35,70,000.00		6,72,000.00	
4. Identity card fee					
5. Fine /Miscellaneous income		2,57,037.00			
6. NSS Fee		43,190.00		11,420.00	
7. Convocation Fees		13,26,000.00		1,72,500.00	
8. Cultural Fees					
9. Other Fee		2,77,56,307.72	4,09,39,752.72	4,26,95,671.00	4,41,22,591.00
<b>Sale of Publications</b>					
-Sale of admission forms					
<b>Other Academic Receipts</b>					
-Receipt for Workshop, Seminar Programmes, etc.					
<b>TOTAL</b>			<b>11,02,42,207.72</b>		<b>7,46,27,956.96</b>

SCHEDULE- 10	GRANTS RECEIVED/SUBSIDIES (IRREVOCABLE GRANT RECEIVED)	2023-24	2023-24	2022-23	2022-23
Non-Plan Grant From University Grant Commission		60,84,88,471.00	<b>60,84,88,471.00</b>	44,81,35,977.00	44,81,35,977.00
			<b>60,84,88,471.00</b>		<b>44,81,35,977.00</b>



<b>SCHEDULE-12</b>	<b>INTEREST EARNED</b>	<b>2023-24</b>	<b>2023-24</b>	<b>2022-23</b>	<b>2022-23</b>
	On Savings bank accounts with scheduled banks	2,15,29,978.00		1,82,67,560.00	
	On Loans			-	
	-Employees/Staff				
	-Others			-	
	On Debtors & Other Receivables		2,15,29,978.00		1,82,67,560.00
			<b>2,15,29,978.00</b>		<b>1,82,67,560.00</b>

<b>SCHEDULE -13</b>	<b>OTHER INCOME</b>	<b>2023-24</b>	<b>2023-24</b>	<b>2022-23</b>	<b>2022-23</b>
<b>A. Income from Land &amp; Buildings</b>					
-Hostel Room Rent					
-License Fee		4,12,348.64		3,22,133.43	
-Hire Charges of Auditorium/ Play Ground/Convention centre etc.					
-Electricity Charges Recovered		20,892.00		3,32,655.00	
-Water Charges Recovered					
<b>TOTAL</b>			4,33,240.64		6,54,788.43
<b>B. Sale of Institute's Publications</b>					
<b>C. Income from Holding Events</b>					
1. Gross Receipts from Annual Function /Sports Carnival					
Less: Direct Expenditure incurred on the annual Function/ Sports Cranival					
2. Gross Receipts from Fetes					
Less: Direct Expenditure incurred on Fetes					
3. Gross Receipts from Educational Tours					
Less: Direct Expenditure incurred on Education Tours					
4. Others (Contribution Received Cultural Prog./ Seminars)				-	
<b>TOTAL</b>			0.00		-
<b>D. Others</b>					
1. Income from Consultancy					
2. Income From Royalty					
3. Sale of Application Form		1,58,840.00		9,91,759.00	
4. Miscellaneous Receipts (Sale of Tender Form ,Waste Paper etc)		70,955.00		1,18,140.85	
5. Profit on sale/disposal of assets					
-Owned assets					
-Assets received free of cost.					
6. Grants/Donation from institutions welfare bodies and International organizations					
7. Others					
-Income from Sponsored Projects				7,96,576.00	
-Guest/ Fooding Receipts		3,59,296.51		88,542.00	
-Other Receipts				7,60,148.00	
- Written off					
<b>TOTAL</b>			589091.51		27,55,165.85
<b>GRAND TOTAL (A+B+C+D)</b>			<b>10,22,332.15</b>		<b>34,09,954.28</b>

<b>SCHEDULE -14</b>	<b>PRIOR PERIOD INCOME</b>	<b>2023-24</b>	<b>2022-23</b>
	-Academic Receipts	-	-
	-Income from Investments	-	-
	-Interest Earned	-	-
	-Other Income	13,20,413.00	5,68,161.10
			-
	<b>TOTAL</b>	<b>13,20,413.00</b>	<b>5,68,161.10</b>

SCHEDULE-15	STAFF PAYMENT & BENEFITS (ESTABLISHMENT EXPENSES)	2023-24	2023-24	2022-23	2022-23
a) Salaries,Wages, & Allowances					
-Teaching		28,10,20,443.00		25,11,32,923.00	
-Non Teaching		10,28,95,430.00	38,39,15,873.00	9,94,67,842.00	35,06,00,765.00
b) Contribution to Provident Fund/NPS		5,79,27,286.00			4,06,66,557.00
c) Contribution to Other Fund		1,65,009.00			
d) Staff Welfare Expenses		1,13,400.00			1,70,933.00
e) Retirement & Terminal Benefits		81,44,376.00			
f) LTC Facility		16,82,682.00			41,86,436.00
g) Medical Facility		1,11,32,400.00			77,37,554.00
h) Children Education Allowance		29,40,761.00			35,19,000.00
i) Honorarium		21,99,400.00			14,45,168.00
j) Other		2,87,119.00	8,45,92,433.00		
	<b>TOTAL</b>		<b>46,85,08,306.00</b>		<b>40,83,26,413.00</b>

<b>SCHEDULE-16</b>	<b>ACADEMIC EXPENSES</b>	<b>2023-24</b>	<b>2023-24</b>	<b>2022-23</b>	<b>2022-23</b>
	Laboratory Expenses /Consumables		54,876.00		2,03,416.00
	Fieldwork/ Participation in Conferences		8,27,512.00		5,04,000.00
	Seminar / Workshop		2,76,410.00		
	Payment To Visitng Faculty				
	Examination Expenses		1,51,338.00		1,24,071.00
	Student Welfare Expenses		17,231.00		
	Admission Expenses		2,32,279.00		
	Convocation Expenses		56,82,452.00		12,43,420.00
	Advertisement & Publicity Expenses				11,49,761.00
	Fellowship, Scholarship & Stipend to Students		94,36,855.00		1,75,34,813.00
	Fees & Subscription Expenses		23,22,575.00		8,69,032.00
	Sports Expenses/Consumables		1,80,540.00		4,12,836.00
	Sports Coaching Expenses				
	Medical Consultancy & Medicines		1,70,131.00		
	Cultural Programme & Related Expenses		9,07,027.00		3,79,751.00
	University Hostel & Mess Expenses				
	Other ( Book Exhibition Expenses )		25,850.00		
	<b>TOTAL</b>		<b>2,02,85,076.00</b>		<b>2,24,21,100.00</b>



<b>SCHEDULE-17 ADMINSTRATIVE &amp; GENERAL EXPENSES</b>		<b>2023-24</b>	<b>2023-24</b>	<b>2022-23</b>	<b>2022-23</b>
<b>INFRASTRUCTURE</b>					
Electricity & Power Charges		1,09,03,761.20		92,62,159.00	
Fuel Expenses- Generator /Vehicles		1,26,35,750.00		1,68,11,423.00	
Insurance					
Rent, Rates & Taxes		21,47,850.00	2,56,87,361.20	22,07,000.00	2,82,80,582.00
<b>COMMUNICATION</b>					
Postage and Telegram		20,411.00		43,624.00	
Telephone/Recharge/Web -Site Expense		16,43,312.00	16,63,723.00	27,10,243.00	27,53,867.00
<b>OTHERS</b>					
Printing & Stationery		14,44,701.00		50,25,549.00	
Travelling & Tour Expenses		33,11,640.00		15,54,674.00	
Hospitality Expense		19,09,322.00		2,67,071.00	
Legal Expenses		1,80,347.00		43,336.00	
Accounting Retainership & other Professional Fees				3,70,180.00	
Meeting Exp		4,34,380.00			
Audit Fees					
Advertisement & Publicity Expenses		12,11,396.00		18,86,166.00	
News Papers & Journals Expense		2,85,150.00		2,32,619.00	
Security Expenses		2,90,34,463.00		3,70,82,855.00	
Consultancy Legal & other Fee		13,08,274.00		10,55,880.00	
Other General, Office Maintenance Expenses		24,53,031.00	4,15,72,704.00	20,06,980.00	4,95,25,310.00
<b>TOTAL</b>			<b>6,89,23,788.20</b>		<b>8,05,59,759.00</b>

<b>SCHEDULE-18</b>	<b>TRANSPORTATION EXPENSES</b>	<b>2023-24</b>	<b>2023-24</b>	<b>2022-23</b>	<b>2022-23</b>
1. Vehicle Owned by Institution					
- Insurance Expense			2,69,955.00		75,557.00
2. Vehicle Taken on Rent/ Lease					
3. Vehicle Hiring Expenses			1,01,16,932.00		1,19,50,111.00
<b>TOTAL</b>			<b>1,03,86,887.00</b>		<b>1,20,25,668.00</b>

<b>SCHEDULE-19</b>	<b>REPAIR &amp; MAINTENANCE</b>	<b>2023-24</b>	<b>2023-24</b>	<b>2022-23</b>	<b>2022-23</b>
Maintenance of Office & Building			1,48,155.00		
Repair & Maintenance of P&M and Equipments			24,01,027.00		43,00,133.00
Campus / Gardening & Estate Maintenance			62,42,108.00		23,83,170.00
Repairs & Maintenance General			8,38,069.00		6,06,869.00
University House Keeping & Cleaning Charges			2,31,30,048.00		2,01,32,133.00
Guest House Maintenance			2,95,331.00		2,23,524.00
	<b>TOTAL</b>		<b>3,30,54,738.00</b>		<b>2,76,45,829.00</b>

<b>SCHEDULE-20</b>		<b>FINANCE COST</b>		<b>2023-24</b>	<b>2022-23</b>
Bank charges				97,129.40	52,782.00
Interest, Rates & Taxes					
Penal Interest & other charges for delay tax compliance				15,022.00	4,91,129.00
<b>TOTAL</b>				<b>1,12,151.40</b>	<b>5,43,911.00</b>

SCHEDULE-21	OTHER EXPENSES	2023-24	2023-24	2022-23	2022-23
Provision for Bad & Doubtful Debts/Advances					-
Irrevocable Balance Written Off					-
Grants /Subsidies To Other Institutions/ Organisations					-
Miscellaneous Expenses -Written Off (From Misc. Assets)					
<b>TOTAL</b>					-

SCHEDULE-22 PRIOR PERIOD EXPENCES				
	2023-24	2023-24	2022-23	2022-23
-Establishment Expenses		33,37,289.00		
-Academic Expenses		27,90,196.00		1,06,44,759.00
-Administrative Expense				22,95,000.00
-Transporation				
-Repair & Maintenance				
-Other Expenses				43,12,346.00
TOTAL		61,27,485.00		1,72,52,105.00

CENTRAL UNIVERSITY OF JHARKHAND

(A Central University established by an Act of Parliament of India in 2009)  
CAMPUS - BRAMBE - DIST - RANCHI - 835205  
JHARKHAND.

RECEIPTS AND PAYMENTS ACCOUNT FOR THE ENDED 31-03-2024

RECEIPT	2023-24	2022-23	PAYMENT	2023-24	2022-23
I. Opening Balance			I. EXPENSES	34,33,46,756.00	35,29,45,452.00
-Cash in hand			- Establishment Expenses		
-Cash in bank			- Academic Expenses	4,50,69,646.40	79,87,463.00
-In Current Account			- Administrative Expenses		
-In Sweep Account	24,32,90,547.00	48,83,50,547.00	- Transportation		
-In Saving Account	53,74,85,933.20	25,89,73,405.08	- Repair & Maintenance	15,72,034.00	
			- Prior Period Expense		
II. GRANT RECEIVED			II. PAYMENT AGAINST DESIGNATED/EARMARKED/ENDOWMENT FUND	26,57,20,000.00	22,64,67,045.00
-Form Government of India			- Paid to HEFA		
-Form State Government					
-From Other Sources (UGC)	1,03,68,37,238.00	84,83,91,008.00			
III. ACADEMIC RECEIPTS			III. PAYMENTS AGAINST SPONSORED PROJECTS/SCHEMES	2,97,22,434.00	89,34,784.00
-Fee & Other	12,14,40,448.72	7,92,78,706.96	- Paid for MRP Projects		
-Student Deposit	1,19,800.00				
-Application Receipts					
-Guest House & Foding Receipts	3,59,296.51	88,542.00			
IV. RECEIPTS AGAINST DESIGNATED/EARMARKED/ENDOWMENT FUND			IV. PAYMENTS AGAINST SPONSORED FELLOWSHIP/SCHOLARSHIP		
-Receipts from HEFA	54,86,549.00		- Paid for Fellowship Programme	1,26,11,280.00	
V. RECEIPTS AGAINST SPONSORED PROJECTS/SCHEMES			V. INVESTMENTS & DEPOSITS MADE:		
-Major Research Project Grants	3,80,97,984.00	37,69,871.00	- Out of Earmarked/Endowment funds		
			- Out of Funds (Investment-Other)		
VI. PAYMENTS AGAINST SPONSORED FELLOWSHIP/SCHOLARSHIP			VI. TERM DEPOSIT WITH SCHEDULED BANKS	40,36,54,702.00	6,31,62,918.00
- Fellowship Programme	94,91,778.00		- Investment Made		
VII. INCOME ON INVESTMENTS FORM:			VII. EXPENDITURES ON FIXED ASSETS AND CAPITAL WIP		2,70,41,461.00
-Earmarked/Endowment funds			- Fixed Assets		
-Other Investments			- Capital Work in progress		
VIII. INTEREST RECEIVED ON			VIII. OTHER PAYMENTS INCLUDING STATUTORY PAYMENTS		
-Bank Deposit			- Paid towards GPF/CPF/NPS	3,36,34,019.00	2,66,58,165.00
-Loans & Advances			- Tax Deduction at source	5,55,87,498.00	4,55,50,882.00
-Savings Bank Account	2,17,25,341.00	1,90,91,484.00	- Professional Tax Paid	5,03,997.00	
-Capital Grant		44,78,325.00	- Fees, Rates and taxes	15,022.00	4,91,129.00
-Staff Advance			- Interest paid to HEFA	4,25,24,403.00	4,36,29,213.00
IX. INVESTMENT ENCASHED	3,00,313.00		IX. REFUNDS OF GRANTS		
X. TERM DEPOSIT WITH SCHEDULED BANKS ENCASHED			X. DEPOSIT AND ADVANCES		
- Investment Redeemed	91,26,177.00	6,35,88,328.00	- Earnest Deposit (Contractors)	30,23,930.00	1,75,75,506.00
			- Advances to staff against Contingencies	77,18,226.22	1,54,78,941.00
			- Advance to Supplier		
			- Deposit Refund To Students	14,68,000.00	
XI. OTHER INCOME (INCLUDING PRIOR PERIOD INCOME)			XI. OTHER PAYMENTS		
- Sale of Tender Documents	68,500.00	1,18,140.85	- Creditors Paid (For Revenue & Capital Items)	28,36,02,932.00	15,34,96,043.22
- Seminar/Sponsorship	2,68,000.00	1,92,654.00	- Miscellaneous payments	22,93,169.00	
XII. DEPOSIT & ADVANCES			XII. CLOSING BALANCES		
- Earnest Deposit (Contractors)	37,67,198.50		- Cash in Hand		
- TDS Refundable		16,44,818.00	- Cash at Bank		
- Staff Advance			- In Current Account		
			- In Deposit Account		
			- Sweep Account	16,68,75,547.00	24,32,90,547.00
			- In Saving Account	33,02,92,544.75	53,74,85,933.20
XIII. MISCELLANEOUS RECEIPTS INCLUDING STATUTORY RECEIPTS					
XIV. ANY OTHER RECEIPTS					
- Registrar - Central University of Rajasthan ( For CLCET Exams)					
- UGC Rajya Bhasha Hindi					
- Miscellaneous Receipt	13,71,040.64	22,29,652.53			
<b>TOTAL</b>	<b>2,02,92,36,144.57</b>	<b>1,77,01,95,482.42</b>		<b>2,02,92,36,145.37</b>	<b>1,77,01,95,482.42</b>

FOR CENTRAL UNIVERSITY OF JHARKHAND

(Sh. P.K. Panda)  
Finance Officer

1/7/2024

(Prof. K.K. Das)  
Vice Chancellor

1.7.24

Place: Cheri Manatu, Ranchi  
Date: 01.07.2024

**NATIONAL PENSION SCHEME TIER-I ACCOUNT**

**BALANCE SHEET AS AT MARCH 31, 2024**

Amount in Rupees

Liabilites	Amount		Assets	Amount	Amount
<b>NPS Tier- I Account</b>			<b>NPS Tier- I Account</b>		
Opening Balance as on 01/04/2023	79,12,847.00				-
			Investment		68,03,424.00
Add: Cont Emloyee	3,22,65,840.00				
Add: Univer. Contribution	5,80,23,134.00				
Add: Intrest Credited			Balance at Bank		54,32,060.00
Less: Transferred to NSDL	8,59,66,337.00				
Excess of income over Expenditure					
Balance as on 01.04.2024		1,22,35,484.00			
<b>Total</b>		<b>1,22,35,484.00</b>	<b>Total</b>		<b>1,22,35,484.00</b>



**NATIONAL PENSION SCHEME TIER-I ACCOUNT**

**INCOME AND EXPENDITURE ACCOUNT FOR THE FINANCIAL YEAR 2023-24**

**Amount in Rupees**

<b>Expenditure</b>	<b>Amount</b>	<b>Income</b>	<b>Amount</b>
Interest Credited to Subscribers' Accounts	-	Interest Earned on Investment	-
Bank Charge	-	Less: Interest Accrued 31/03/2023	-
Excess of Income over Expenditure	-		
Total	-	Total	-

**NATIONAL PENSION SCHEME TIER-I ACCOUNT**

**RECEIPTS AND PAYMENTS ACCOUNT FOR THE FINANCIAL YEARS 2023-24**

Amount in Rupees

Receipts	Amount	Payments	Amount
Opening Balance as on 01/04/2023	11,09,423.00	Investment	
Own Subscription	3,22,65,840.00	Transfer to NSDL	3,05,43,094.00
University Contribution	5,80,23,134.00	Transfer to NSDL	5,54,23,243.00
Interest received on Investment	-	Closing Balance as on 31/03/2024	54,32,060.00
Interest on Saving bank accounts	-		
Investment Encashed	-		
<b>Total</b>	<b>9,13,98,397.00</b>	<b>Total</b>	<b>9,13,98,397.00</b>

# CENTRAL UNIVERSITY OF JHARKHAND

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

CHERI-MANATU, DIST. – RANCHI- 835222

JHARKHAND

**Significant Accounting Policies & Notes on Accounts for the year ended 31<sup>st</sup> March 2024.**

## **SCHEDULE – 23: SIGNIFICANT ACCOUNTING POLICIES**

### **1. BASIS FOR PREPARATION OF ACCOUNTS:**

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

### **2. REVENUE RECOGNITION:**

- All grants/contribution are recognized on accrual basis if sanctioned irrevocable else on cash basis and expenditure/liabilities are recognized on accrual basis. Government Grants and UGC grants are accounted on realization basis. However, where a sanction for release of grant pertaining to the financial year is received before 31<sup>st</sup> March and the grant is actually received in the next financial year, the grant is accounted on accrual basis and an equal amount is shown as recoverable from the Grantor.
- Fees from students, sale of admission form and Interest on saving bank accounts are accounted on Cash basis.
- Income from Land , Buildings and other Property and Interest on investments are accounted on accrual basis.
- Expenditure are recognized on accrual basis and provision is made for all known expenses.

### 3. FIXED ASSETS AND DEPRECIATION:

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

- Assets are grouped in heads as per guidelines issued by MoE .In FY 2023-24 some opening Fixed assets are regrouped in compliance of such guidelines.
- Depreciation on Fixed assets is provided on Straight line method (SLM) at the rate mentioned in schedule – 4 and depreciation is provided for the whole year on additions during the year as per guidelines issued by MoE.
- In the books of Accounts cost of acquisition is shown at historical cost and Accumulated Depreciation is depicted separately.
- Where an asset is fully depreciated, it will be carried at a residual value of Rs.1/- in the Balance Sheet and will not be further depreciated. There after depreciation on the additions of each year is charged separately at the rate of depreciation applicable for that assets head.
- Assets created out of sponsored project funds where the ownership is retained by the sponsors but held and used by the institutions, are separately disclosed in the Notes to Accounts.
- Assets, the individual value each of which is Rs.2000/- or less except Library books, are treated as small value assets, 100% depreciation is provided in respect of such assets and hence charged to Revenue Account.
- Expenditure on acquisition of software has been separated from Computer and Peripherals as apart from being intangible assets, the rate of obsolescence in respect of these are very high.

(B) Capital work in progress: Fixed Assets in the course of Construction, Plant & Machinery, Equipment, etc. acquired and pending installation has been accounted as CWIP. The work as certified as competed are transferred from CWIP to respective assets.

#### **4. INTANGIBLE ASSETS :**

Patents and copy right, E- Journals and Expenditure on acquisition of software (separated from Computer and Peripherals) are grouped under Intangible Assets., the rate of obsolescence in respect of these are very high. Depreciation has been provided at the rate mentioned in schedule – 4: Fixed Assets and Depreciation Allowance.

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

#### **5. RETIREMENT BENEFITS**

Retirement benefits i.e. pension, gratuity and leave encashment are provided on the basis of actuarial valuation. The Actual payments of Pension , Gratuity and Leave encashment are debited in the Accounts of respective provisions.

#### **6. INVESTEMENTS:**

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

Accrued interest on term deposits have been recognized as per bank confirmation/calculation on the basis of deposit certificates and has been exhibited separately in Schedule 11.

Interest received in sweep/Flexi Account has been recognized as and when received in bank/ credited to respective Sweep/Flexi account statement.

#### **7. FOREIGN CURRENCY TRANSACTIONS:**

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

## **8 . TAXATION:**

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

## **9. CURRENT ASSETS, LOANS AND ADVANCE:**

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

## **10. LEASE:**

Lease rental are expensed with reference to lease terms.

## **11. SPONSORED PROJECTS:**

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

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

## **12. CONTINGENT LIABILITES:**

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

## **SCHEDULE – 24:**

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

1. **Schedule 1 to 24** are annexed to and form an integral part of the Balance Sheet as at 31<sup>st</sup> March 2024 and the Income and Expenditure Account for the year ended on that date.

#### **2. Contingent Liabilities**

- BG issued in favour of JBVNL ,which is kept in the form of FDR Rs 53.90 lakhs. Interest earned on such FD has been taken as income.
- Some cases are pending against CUJ under different Courts. In this regards some FDR are kept under lien having Value Rs 94,14,702.00 (Rs 86,00,000.00+ 8,14,702.00)

#### **3. Grant Received from UGC**

As per norms of common Format of Accounts, grant in aid is properly segregated and only grant for revenue purpose is recognized in Income and Expenditure Account and the amount of grant utilized for Capital Expenditure has been capitalized and shown in respective assets and respectively added in Capita Fund.

#### **4. FIXED ASSETS:**

In the financial year 2023-24 the fixed assets acquired and also completed capital work transferred from CWIP amounted to Rs.20.53 crores out of the grant received from UGC/ Loan received from HEFA. Depreciation has been charged at the rates applicable to the respective assets as per "Schedule 4".

All assets related to computer, IT & Networking components have been booked under the head "Computer & Peripherals". The University has been allotted land measuring 319.28 acres from Revenue & Land Reform Department, Government of Jharkhand at Cherri Manatu, Kanke Block, Ranchi as donation from State Government during the financial year 2012-2013. The land acquired as donation is shown separately as Fixed Assets "Land-Free Hold" at a nominal value of Re.1/-.

Musical equipments, sports equipments etc have been booked under the head "other" assets and has been depreciated at the rate of 7.5 percent.

#### **5. Capital Work in Progress:**

There has been an addition amounting to Rs. 27.66 crores during the year however out of such WIP, some work has been completed for value Rs 20.53 crores and capitalised under head Building (Temp.Campus /Permanent Camp) .

#### **6. Advance to Employees:**

Advances granted to the employees of the university are depicted separately as under the following head:  
Salary, LTC Advance, Medical Advance, Seminar & Workshop Advance, Tour/Sports etc Advance, Computer Advance

#### **7. Revenue Recognition:**

Fees and charges collected from students are accounted on cash basis. Value of such academic receipts is for value Rs.11.02 crores ("Schedule-09")



**8. PRIOR PERIOD ITEMS:**

<b>INCOME:</b>	<b>AMOUNT(Rs)</b>	<b>REMARKS</b>
Administrative	13,20,413.00	Excess salary paid recovered.
<b>EXPENSES</b>		
-Establishment Expenses	27,90,196.00	Expenditure of previous years which are booked during the current year through adjustment of advances.
-Administrative Expense	33,37,289.00	
-Others		

**9. RECONCILIATION:**

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

**10.RENT:**

Rent is paid for Training Institute at Brambe & VC Residence which are taken on rental basis. As per lease agreement a sum of Rs.22.70 lakhs has been provided (for the period from 01.04.2023 to 31.03.2024).

**11.DEPOSIT LIABILITIES:**

No unclaimed deposit amount pending has been credited to miscellaneous income during Financial Year 2023-24.

**12. INVESTMENTS:**

Accrued interest on term deposit Rs. 21.52 lakhs calculated on the basis of prevailing interest rate has been recognized as Income from Investment (Schedule-11).

**13. SOURCE OF FUND:**

During the Financial year 2023-24 Rs.60.85 crores was sanctioned by UGC as Grant in Aid Under Plan General Development Assistance, and received during the financial year. Other main source of fund is Academic receipts from Students which is received during the year is Rs 11.02 Crores.

**14. CURRENT LIABILITIES:**

Liability against sponsored fellowship / sponsored project has been separately accounted and schedule 3(a) & 3(b) fund balances are shown which are given for some special project work and fellowship & scholarship. Schedule 3(c) depicts Capital fund remaining after use of purchase of Fixed assets projects

During the year 2023-24, Central University of Jharkhand has been granted a loan from Higher Education Funding Agency (HEFA) for the purpose of Building Construction at permanent campus, Cheri-Manatu. The loan was in the form of payments made directly to the creditors. The outstanding loan amount as on 31st March, 2024 was Rs. 74.59 lakhs This Amount is shown as Special Funds- Payable/ Unexpent under the head Current Liabilities.

**15. Receipt & Payment Account “Annexed” as per the requirement.**

## **16. CURRENT ASSETS**

In schedule 7 under the head Cash & Bank balances the amount of Rs 33.03 crores is shown as the amount lying in different saving bank accounts (reduced in compared to last year balance of Rs 53.75 Crores) out of which Rs. 22.84 crores are kept in four Canara Bank Accounts for transaction with Higher Education Financing Agency.

There is an arrangement with bank, for transfer of excess balance from saving to temporary fixed deposit account called Sweep Account. The balance available on such accounts is Rs 16.69 crores

**17.**In Schedule 9- Academic receipts, the other fees of Rs. 2.78 crores shown is as per the fee structure of the University. However for bifurcation entry of this fund a request has been made for software updation to concerned department.

**18.**In schedule 17- Administrative and General Expenses under the head Infrastructure Rs. 1090 lakhs is shown as Electricity charges. The said increase is on account of various building connection newly started and such payment is made as per the bill received from the Electricity Department.

## **19. RETIREMENT BENEFITS**

- Up to FY 2023-24 Actuarial valuation estimate for Gratuity Liability is Rs 12,99,05,283.00 (Discontinuance Liability) and Rs 11,37,57,388.00 (Defined Benefit Obligation)
- Up to FY 2023-24 Actuarial valuation estimate for Earned Leave+ Half Pay Leave Liability is Rs 20,40,63,186.00 (Discontinuance Liability) and Rs 24,91,95,991.00 (Defined Benefit Obligation)


## 20. NEW PENSION FUND:

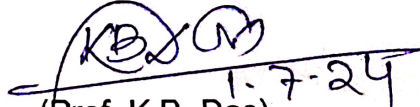
As per New Pension Scheme accounts are owned by the members of this fund and not by the university. This account is separate from the University's accounts. A Receipts & Payments Account, an Income & Expenditure account and the Balance Sheet of pension scheme for the year ended for the year ended 2023-24 have been prepared and appended in the annual statement of accounts of the university for 2023-24 as per the guidelines of MoE.

- Previous year figures has been re-arranged and re-grouped where ever necessary so as to make them comparable with those of the current year.
- Figures are rounded off to the nearest rupee.
- Adjustments have been made against the queries raised by AG office at appropriate heads.

FOR CENTRAL UNIVERSITY OF JHARKHAND

Place: Cheri Manatu, Ranchi  
Dated: 01.07.2024

  
(Shri P.K. Panda)  
Finance Officer

  
(Prof. K.B. Das)  
Vice Chancellor