

CENTRAL UNIVERSITY OF RAJASTHAN

ANNUAL ACCOUNTS AND AUDIT REPORT 2020-21



CENTRAL UNIVERSITY OF RAJASTHAN SCHOOL OF SPORTS SCIENCE

Schedule forming part of Balance Sheet as at 31st March, 2021

SCHEDULE 3(c) UNUTILISED GRANTS FROM UGC/ GOVERNMENT OF INDIA AND STATE GOVERNMENTS

Particulars	Current Year	Previous Year
(Amount in Rupees)		
A. Plan grants: Government of India	0.00	0.00
Balance B/F	0.00	0.00
Add: Receipts during the year	0.00	0.00
Total (a)	0.00	0.00
Less Refunds		
Less: Utilized for Revenue Expenditure	0.00	0.00
Less: Utilized for Capital expenditure	0.00	0.00
Total (b)	0.00	0.00
Unutilized carried forward (a-b)	0.00	0.00
B. UGC grants: Plan		
Balance B/F	16318037.00	24008090.00
Receipts during the year (Annex. 1 - School of Sports Science)	11166510.00	2000000.00
Add: Transfer from Corpus/Capital Fund	0.00	109746.00
Total (c)	27484547.00	44117836.00
Less Refunds	0.00	20354635.00
Less: Utilized for Revenue Expenditure	11089636.00	7430164.00
Less: Utilized for capital expenditure	7168349.00	15000.00
Total (d)	18257985.00	27799799.00
Unutilized carried forward (c-d)	9226562.00	16318037.00
Note :-		
Total Unutilized Grant	9856184.00	17818530.00
Less: Deficit of Salary Grant (Recoverable from Funding Agency)	593694.00	1500493.00
Balance Unutilized Grant	9262490.00	16318037.00



CENTRAL UNIVERSITY OF RAJASTHAN

ANNUAL ACCOUNTS AND AUDIT REPORT 2020-21

CENTRAL UNIVERSITY OF RAJASTHAN
SCHOOL OF SPORTS SCIENCE
Schedule forming part of Balance Sheet as at 31st March, 2021

SCHEDULE 4 FIXED ASSETS

S.No	Assets Heads	Op Balance 01.04.2020		Gross Block		Depreciation for the Year 2020-21		Net Block			
		Op Balance 01.04.2020	Op Balance as on 31.03.2021	Additions	Deductions	Dep Opening Balance	Depreciation for the Year	Deductions/ Adjustment	Total Depreciation	31.03.2021	31.03.2020
1	Land	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2	Site Development	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3	Buildings	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4	Roads & Bridges	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5	Tubewells & Water Supply	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6	Sewerage & Drainage	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7	Electrical Installation and equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8	Plant & Machinery	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9	Scientific & Laboratory Equipment	425367.00	7144349.00	7144349.00	0.00	111251.00	534005.00	0.00	645256.00	6924460.00	314116.00
10	Office Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11	Audio Visual Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12	Computers & Peripherals	37820.00	0.00	0.00	0.00	19288.00	5560.00	0.00	24848.00	12972.00	18532.00
13	Furniture, Fixtures & Fittings	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14	Vehicles	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15	Lib. Books & Scientific Journals	407052.00	0.00	0.00	0.00	146538.00	52103.00	0.00	198641.00	208411.00	260514.00
16	Small Value Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total (A)	870239.00	7144349.00	7144349.00	0.00	277077.00	591668.00	0.00	868745.00	7145843.00	593162.00
17	Capital Work in Progress (B)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	(Deposited to CPWD)										
S.No.	Intangible Assets										
18	Computer Software	0.00	24000.00	24000.00	0.00	0.00	23994.00	0.00	23994.00	6.00	0.00
19	E - Books	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20	Patents	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total (C)	0.00	24000.00	24000.00	0.00	0.00	23994.00	0.00	23994.00	6.00	0.00
	Grand Total (A+B+C)	870239.00	7168349.00	7168349.00	0.00	277077.00	615662.00	0.00	892739.00	7145849.00	593162.00



CENTRAL UNIVERSITY OF RAJASTHAN

SCHOOL OF SPORTS SCIENCE

Schedule forming part of Balance Sheet as at 31st March, 2021

SCHEDULE 7 - CURRENT ASSETS

		(Amount in Rupees)	
	Particulars	Current Year	Previous Year
1. Stock:			
a)	Stores and Spares	0.00	140534.00
b)	Loose Tools	0.00	0.00
c)	Publications	0.00	0.00
d)	Laboratory chemicals, consumables and glass ware	0.00	0.00
e)	Building Material	0.00	0.00
f)	Electrical Material	0.00	0.00
g)	Stationery	0.00	0.00
h)	Water supply material	0.00	0.00
2. Sundry Debtors:			
a)	Debits Outstanding for a period exceeding six months	0.00	0.00
3. Cash and Bank Balances			
a)	Cash in Hand		
	Cash in Hand	0.00	0.00
	Hospitality Advance	0.00	0.00
	Imprest Account	0.00	0.00
	Balance in Franking Machine	0.00	0.00
b)	With Scheduled Banks:		
	- In Current Accounts	0.00	0.00
	- In term deposit Accounts	0.00	0.00
	- In Savings Accounts/Flexi Fixed Dep.	12809067.00	19075512.00
c)	With non-Scheduled Banks:		
	- In term deposit Accounts	0.00	0.00
	- In Savings Accounts	0.00	0.00
4. Post Office- Savings Accounts			
	Total	12809067.00	19216046.00



CENTRAL UNIVERSITY OF RAJASTHAN

ANNUAL ACCOUNTS AND AUDIT REPORT 2020-21

CENTRAL UNIVERSITY OF RAJASTHAN SCHOOL OF SPORTS SCIENCE

Schedule forming part of Balance Sheet as at 31st March, 2021

SCHEDULE 8 - LOANS, ADVANCES & DEPOSITS

Particulars	Current Year	Previous Year
	(Amount in Rupees)	
1. Advances to employees: (Non-interest bearing)		
a) Salary	0.00	0.00
b) Festival	0.00	0.00
c) Medical Advance	0.00	0.00
d) Other	0.00	0.00
2. Long Term Advances to employees: (Interest bearing)		
a) Vehicle loan	0.00	0.00
b) Home loan	0.00	0.00
c) Others	0.00	0.00
3. Advances and other amounts recoverable in cash or in kind or for value to be received:		
a) On Capital Account	0.00	0.00
b) to Suppliers	0.00	0.00
c) Others	0.00	0.00
4. Prepaid Expenses		
a) Insurance	0.00	0.00
b) Other expenses	0.00	0.00
5. Deposits		
a) Telephone	0.00	0.00
b) Lease Rent	0.00	0.00
c) Electricity	0.00	0.00
d) AICTE, if applicable	0.00	0.00
e) Others	0.00	0.00
6. Income Accrued:		
a) On Investments from Earmarked / Endowment Funds	0.00	0.00
b) On Investments-Others	0.00	0.00
c) On Loans and Advances	0.00	0.00
d) Others (Accrued Interest on Flexi Deposit/TDR)	127544.00	213150.00
7. Other - Current assets receivable from UGC/sponsored projects/Funding Agency		
a) Debit balances in Sponsored Projects	0.00	0.00
b) Debit balances in Sponsored Fellowships & Scholarships	0.00	0.00
c) Grants Receivable from funding agency	0.00	0.00
d) Other receivables from UGC	0.00	0.00
8. Claims Receivable	0.00	0.00
TOTAL	127544.00	213150.00

CENTRAL UNIVERSITY OF RAJASTHAN

ANNUAL ACCOUNTS AND AUDIT REPORT 2020-21



CENTRAL UNIVERSITY OF RAJASTHAN SCHOOL OF SPORTS SCIENCE

Schedule forming part of Income & Expenditure account for the period/year ended on 31st March, 2021

SCHEDULE 9 - ACADEMIC RECEIPTS

Particulars	(Amount in Rupees)	
	Current Year	Previous Year
FEES FROM STUDENTS		
<i>Academic</i>		
1. Tuition fee	429220.00	302470.00
2. Admission fee	0.00	0.00
3. Enrolment Fees	0.00	0.00
4. Library Admission fee	0.00	0.00
5. Laboratory fee	51700.00	36487.00
6. Art & Craft fee	0.00	0.00
7. Registration fee	0.00	0.00
8. Syllabus fee	0.00	0.00
9. Re-Admission Fees	0.00	0.00
10. Re-Registration Fees	0.00	0.00
Total (A)	480920.00	338957.00
Examinations		
1. Admission test fee	0.00	0.00
2. Annual Examination fee	0.00	0.00
3. Mark sheet, certificate fee	0.00	0.00
Total (B)	0.00	0.00

Contd...



CENTRAL UNIVERSITY OF RAJASTHAN

ANNUAL ACCOUNTS AND AUDIT REPORT 2020-21

CENTRAL UNIVERSITY OF RAJASTHAN SCHOOL OF SPORTS SCIENCE

Schedule forming part of Income & Expenditure account for the period/year ended on 31st March, 2021

SCHEDULE 9 - ACADEMIC RECEIPTS (Contd...)

	(Amount in Rupees)	
	Current Year	Previous Year
Other Fees		
1. Identity card fee	0.00	0.00
2. Fine/ Miscellaneous fee	0.00	0.00
3. Medical fee	0.00	0.00
4. Transportation fee	0.00	0.00
5. Hostel fee	0.00	0.00
Total (C)	0.00	0.00
Sale of Publications		
1. Sale of Admission forms	0.00	0.00
2. Sale of syllabus and Question Paper. etc.	0.00	0.00
3. Sale of prospectus including admission forms	0.00	0.00
Total (D)	0.00	0.00
Other Academic Receipts		
1. Registration fee for workshops, programmes	0.00	0.00
2. Registration fees (Academic Staff College)	0.00	0.00
Total (E)	0.00	0.00
GRAND TOTAL (A+B+C+D+E)	480920.00	338957.00

CENTRAL UNIVERSITY OF RAJASTHAN

ANNUAL ACCOUNTS AND AUDIT REPORT 2020-21



CENTRAL UNIVERSITY OF RAJASTHAN SCHOOL OF SPORTS SCIENCE

Schedule forming part of Income & Expenditure account for the period/year ended on 31st March, 2021

SCHEDULE 10 - GRANTS/SUBSIDIES (IRREVOCABLE GRANTS RECEIVED)

Particulars	Grant			Total Grant	Non Plan UGC	Current Year Total	Previous Year Total
	Govt. of India	UGC					
		Grant-in-Aid	Specific Schemes				
Balance B/F (Previous year non utilised fund)	0.00	16318037.00	0.00	16318037.00	0.00	16318037.00	24008090.00
Add: Receipts during the year (Annex- 1)	0.00	11166510.00	0.00	11166510.00	0.00	11166510.00	20000000.00
Add: Transfer from Corpus/Capital Fund	0.00	0.00	0.00	0.00	0.00	0.00	109746.00
Total	0.00	27484547.00	0.00	27484547.00	0.00	27484547.00	44117836.00
Less: Refund to UGC	0.00	0.00	0.00	0.00	0.00	0.00	20354635.00
Balance	0.00	27484547.00	0.00	27484547.00	0.00	27484547.00	23763201.00
Less: Utilised for Capital expenditure (A)	0.00	7168349.00	0.00	7168349.00	0.00	7168349.00	15000.00
Balance	0.00	20316198.00	0.00	20316198.00	0.00	20316198.00	23748201.00
Less: utilized for Revenue Expenditure (B)	0.00	11053708.00	0.00	11053708.00	0.00	11053708.00	7430164.00
Balance C/F (C)	0.00	9262490.00	0.00	9262490.00	0.00	9262490.00	16318037.00



CENTRAL UNIVERSITY OF RAJASTHAN
SCHOOL OF SPORTS SCIENCE

Schedule forming part of Income & Expenditure account for the period/year ended on 31st March, 2021

SCHEDULE 12: INTEREST EARNED

Particulars	Current Year	Previous Year
1. On Savings Accounts/Flexi Fixed Dep./TDR with scheduled banks		
Bank Interest on SB A/c with BOI 5630	2292.00	3311.00
Bank Interest on Flexi/Term Deposit with BOI	1019019.00	1223221.00
Total	1021311.00	1226532.00
Less : Interest on Non Recurring Grant - Transferred to Unutilized Non Recurring Grant	1021311.00	1226532.00
Total - Interest Earned	0.00	0.00
2. On Loans		
a. Employees/ Staff	0.00	0.00
b. Others	0.00	0.00
3. On Debtors and Other Receivables	0.00	0.00
Total	0.00	0.00

(Amount in Rupees)

CENTRAL UNIVERSITY OF RAJASTHAN

ANNUAL ACCOUNTS AND AUDIT REPORT 2020-21



CENTRAL UNIVERSITY OF RAJASTHAN
SCHOOL OF SPORTS SCIENCE

Schedule forming part of Income & Expenditure account for the period/year ended on 31st March, 2021

SCHEDULE 13- OTHER INCOME

Particulars	Current Year	Previous Year
(Amount in Rupees)		
A. Income from Land & Buildings		
1 Hostel Room Rent	0.00	0.00
2 License fee/Guest Room Rent	0.00	0.00
3 Hire Charges of Auditorium/Play ground/Convention Centre etc.	0.00	0.00
3 (a) Accommodation Charges	0.00	0.00
4 Electricity charges recovered	0.00	0.00
5 Water charges recovered	0.00	0.00
Total	0.00	0.00
B. Sale of Institute's publications	0.00	0.00
C. Income from holding events		
1. Gross Receipts from annual function/ sports carnival	0.00	0.00
Less: Direct expenditure incurred on the annual function/ sports carnival	0.00	0.00
2. Gross Receipts from fetes	0.00	0.00
Less: Direct expenditure incurred on the fetes	0.00	0.00
3. Gross Receipts for educational tours	0.00	0.00
Less: Direct expenditure incurred on the tours	0.00	0.00
4. Others (to be specified and separately disclosed)	0.00	0.00
Receipt From Conf/ Symp/ Seminar / Trng Organization	0.00	0.00
Total	0.00	0.00



CENTRAL UNIVERSITY OF RAJASTHAN
SCHOOL OF SPORTS SCIENCE

Schedule forming part of Income & Expenditure account for the period/year ended on 31st March, 2021

CENTRAL UNIVERSITY OF RAJASTHAN

ANNUAL ACCOUNTS AND AUDIT REPORT 2020-21

SCHEDULE 13- OTHER INCOME (Contd.)

		(Amount in Rupees)
D. Others		
1	Income from consultancy	0.00
2	RTI fees	0.00
3	Income from Royalty	0.00
4	Sale of application form (recruitment)	0.00
5	Misc. receipts (Sale of tender form, waste paper, etc.)	0.00
6	Profit on Sale/disposal of Assets	
	a) Owned assets	0.00
	b) Assets received free of cost	0.00
7	Grants/Donations from Institutions, Welfare Bodies and International Organizations	0.00
8	Others	
	Sale of Tender Form	3000.00
	Liquidated Demurrage Penalty Recovered	108922.00
	Total	111922.00
	Grand Total (A+B+C+D)	111922.00



CENTRAL UNIVERSITY OF RAJASTHAN
SCHOOL OF SPORTS SCIENCE

Schedule forming part of Income & Expenditure account for the period/year ended on 31st March, 2021

SCHEDULE 15 - STAFF PAYMENTS & BENEFITS (ESTABLISHMENT EXPENSES)

Particulars	(Amount in Rupees)				
	Current Year		Previous Year		
	Grant	Non Plan	Grant	Non Plan	
	Grant	Non Plan	Grant	Non Plan	Total
a) Salaries and Wages (Annex -2)	7084617.00	0.00	7084617.00	0.00	5359114.00
b) Allowances and Bonus (Annex - 3)	1926027.00	0.00	1926027.00	0.00	748258.00
c) Contribution to Provident Fund	0.00	0.00	0.00	0.00	0.00
d) Contribution to Other Fund (NPS)	845069.00	0.00	845069.00	0.00	337091.00
e) Staff Welfare Expenses	0.00	0.00	0.00	0.00	0.00
f) Retirement and Terminal Benefits	0.00	0.00	0.00	0.00	0.00
g) LTC facility	220000.00	0.00	220000.00	0.00	0.00
h) Medical facility	12600.00	0.00	12600.00	0.00	0.00
i) Children Education Allowance	54000.00	0.00	54000.00	0.00	0.00
j) Honorarium	0.00	0.00	0.00	0.00	0.00
k) Others	0.00	0.00	0.00	0.00	0.00
Payment to visiting faculty	215000.00	0.00	215000.00	0.00	819231.00
Total	10357313.00	0.00	10357313.00	0.00	7263694.00



CENTRAL UNIVERSITY OF RAJASTHAN

ANNUAL ACCOUNTS AND AUDIT REPORT 2020-21

CENTRAL UNIVERSITY OF RAJASTHAN SCHOOL OF SPORTS SCIENCE

Schedule forming part of Income & Expenditure account for the period/year ended on 31st March, 2021

SCHEDULE 16 - ACADEMIC EXPENSES

Particulars	(Amount in Rupees)					
	Current Year		Previous Year		Total	
	Grant	Non Plan	Grant	Non Plan	Grant	Total
a) Laboratory expenses	634496.00	0.00	149490.00	0.00	149490.00	149490.00
b) Field work/Participation in Conferences	0.00	0.00	0.00	0.00	0.00	0.00
c) Expenses on Seminars / Workshops	0.00	0.00	0.00	0.00	0.00	0.00
d) Payment to visiting faculty	0.00	0.00	0.00	0.00	0.00	0.00
e) Examination	0.00	0.00	0.00	0.00	0.00	0.00
f) Student Welfare expenses	0.00	0.00	0.00	0.00	0.00	0.00
g) Admission expenses	0.00	0.00	0.00	0.00	0.00	0.00
h) Convocation expenses	0.00	0.00	0.00	0.00	0.00	0.00
i) Publications	0.00	0.00	0.00	0.00	0.00	0.00
j) Stipend/means-cum-merit scholarship (Non Net - Phd)	0.00	0.00	0.00	0.00	0.00	0.00
k) Subscription Expenses	0.00	0.00	0.00	0.00	0.00	0.00
l) Others						
Other Consumable & Contingency Expenses	25971.00	0.00	16980.00	0.00	16980.00	16980.00
Total	660467.00	0.00	166470.00	0.00	166470.00	166470.00

CENTRAL UNIVERSITY OF RAJASTHAN

ANNUAL ACCOUNTS AND AUDIT REPORT 2020-21



CENTRAL UNIVERSITY OF RAJASTHAN SCHOOL OF SPORTS SCIENCE

Schedule forming part of Income & Expenditure account for the period/year ended on 31st March, 2021

SCHEDULE 17 - ADMINISTRATIVE AND GENERAL EXPENSES

Particulars	(Amount in Rupees)					
	Current Year		Previous Year		Total	
	Grant	Non Plan	Grant	Non Plan	Grant	Total
A Infrastructure						
a) Electricity and power	0.00	0.00	0.00	0.00	0.00	0.00
b) Water charges	0.00	0.00	0.00	0.00	0.00	0.00
c) Insurance	0.00	0.00	0.00	0.00	0.00	0.00
d) Rent, Rates and Taxes (including property tax)	0.00	0.00	0.00	0.00	0.00	0.00
B Communication						
e) Postage and Stationery	0.00	0.00	0.00	0.00	0.00	0.00
f) Telephone, Fax and Internet Charges	0.00	0.00	0.00	0.00	0.00	0.00
C Others						
g) Printing and Stationery (consumption)	0.00	0.00	0.00	0.00	0.00	0.00
h) Travelling and Conveyance Expenses	0.00	0.00	6948.00	0.00	6948.00	6948.00
i) Hospitality	0.00	0.00	0.00	0.00	0.00	0.00
j) Auditors Remuneration	0.00	0.00	0.00	0.00	0.00	0.00
k) Professional Charges	0.00	0.00	0.00	0.00	0.00	0.00
l) Advertisement and Publicity	0.00	0.00	0.00	0.00	0.00	0.00
m) Magazines & Journals	0.00	0.00	0.00	0.00	0.00	0.00
n) Others (specify)						
(i) Meeting Expenses	0.00	0.00	0.00	0.00	0.00	0.00
(ii) Recruitment Expenses	0.00	0.00	0.00	0.00	0.00	0.00
(iii) Other Consumable & Contingency Expenses	0.00	0.00	177.00	0.00	177.00	177.00
(iv) Bank Charges	0.00	0.00	0.00	0.00	0.00	0.00
Total	0.00	0.00	7125.00	0.00	7125.00	7125.00



CENTRAL UNIVERSITY OF RAJASTHAN

ANNUAL ACCOUNTS AND AUDIT REPORT 2020-21

CENTRAL UNIVERSITY OF RAJASTHAN SCHOOL OF SPORTS SCIENCE

Schedule forming part of Income & Expenditure account for the period/year ended on 31st March, 2021

SCHEDULE 19 - REPAIRS & MAINTENANCE

(Amount in Rupees)

Particulars	Current Year		Previous Year	
	Grant	Non Plan	Grant	Non Plan
a) Buildings	0.00	0.00	0.00	0.00
b) Furniture & Fixtures	0.00	0.00	0.00	0.00
c) Plant & Machinery	0.00	0.00	0.00	0.00
d) Office Equipment	0.00	0.00	0.00	0.00
e) Computers	0.00	0.00	0.00	0.00
f) Laboratory & Scientific equipment	0.00	0.00	0.00	0.00
g) Audio Visual equipment	0.00	0.00	0.00	0.00
h) Cleaning Material & Services	0.00	0.00	0.00	0.00
i) Book binding charges	0.00	0.00	0.00	0.00
j) Gardening	0.00	0.00	0.00	0.00
k) Estate Maintenance (R & M - Electric Maintenance)	0.00	0.00	0.00	0.00
l) Others	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00



CENTRAL UNIVERSITY OF RAJASTHAN
SCHOOL OF SPORTS SCIENCE

Schedule forming part of Income & Expenditure account for the period/year ended on 31st March, 2021

SCHEDULE 21 - OTHER EXPENSES

(Amount in Rupees)

Particulars	Current Year			Previous Year		
	Grant	Non Plan	Total	Grant	Non Plan	Total
	a) Provision for Bad and Doubtful Debts/Advances	0.00	0.00	0.00	0.00	0.00
b) Irrecoverable Balances Written - off	0.00	0.00	0.00	0.00	0.00	0.00
c) Grants/Subsidies to other institutions/organizations	0.00	0.00	0.00	0.00	0.00	0.00
d) Others (specify)						
NPS	0.00	0.00	0.00	0.00	0.00	0.00
Scholarship	0.00	0.00	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00	0.00	0.00



CENTRAL UNIVERSITY OF RAJASTHAN

ANNUAL ACCOUNTS AND AUDIT REPORT 2020-21

CENTRAL UNIVERSITY OF RAJASTHAN SCHOOL OF SPORTS SCIENCE

Schedule forming part of Income & Expenditure account for the period/Year ended on 31st March, 2021

SCHEDULE 22: PRIOR PERIOD EXPENSES

(Amount in Rupees)

	Particulars	Current Year		Previous Year	
		Plan	Non Plan	Plan	Non Plan
1	Establishment expenses	35928.00	0.00	35928.00	0.00
2	Academic expenses (Payment to Visiting Faculty)	0.00	0.00	0.00	0.00
3	Administrative expenses	0.00	0.00	0.00	0.00
4	Transportation expenses	0.00	0.00	0.00	0.00
5	Repairs & Maintenance	0.00	0.00	0.00	0.00
6	Other expenses	0.00	0.00	0.00	0.00
	Special Allowance (Warden) - Prior Period	0.00	0.00	0.00	0.00
	Total	35928.00	0.00	35928.00	0.00

CENTRAL UNIVERSITY OF RAJASTHAN

ANNUAL ACCOUNTS AND AUDIT REPORT 2020-21



CENTRAL UNIVERSITY OF RAJASTHAN SCHOOL OF SPORTS SCIENCE

Annexure to Schedules of Balance Sheet and Income & Expenditure Account

(Annexure 1 - School of Sports Science)

UGC grants: Receipt during the Year

Particulars	Current Year	Previous Year
Interest on Non Recurring Grant(Lib)	0.00	1226532.00
MoYAS - Grant for Creation of Capital Assets	0.00	17000000.00
Sports Science - Salary Grant	10466510.00	2000000.00
Sports Science – Books/Software/Journals Grant	0.00	500000.00
Sports Science – Consumable Grant	700000.00	500000.00
Less : Interest on Non Recurring Grant transferred to Liability	0.00	-1226532.00
TOTAL	11166510.00	20000000.00

Salaries and Wages

Particulars	Current Year	Previous Year
Basic Pay - Non Teaching	1206592.00	1132135.00
Basic Pay - Teaching	5803021.00	4149065.00
Contractual Staff Salary	75004.00	77914.00
TOTAL	7084617.00	5359114.00

Allowances and Bonus

Particulars	Current Year	Previous Year
D A Arrear (Teaching)	0.00	19710.00
DA - Teaching	893438.00	328484.00
HRA - Teaching	420442.00	253598.00
Transport Allowance - Teaching	263005.00	90092.00
Transport Allowance Arrear - Teaching	0.00	540.00
Leave Encashment - Teaching	349142.00	55834.00
TOTAL	1926027.00	748258.00



CENTRAL UNIVERSITY OF RAJASTHAN
SCHOOL OF SPORTS SCIENCE

Annexure to Schedules of Balance Sheet and Income & Expenditure Account

Salary Liabilities

Particulars	(Annexure 4 - School of Sports Science) (Amount in Rupees)	
	Current Year	Previous Year
Payable Non Teaching Staff Salary	0.00	102408.00
Payable Teaching Staff Salary	0.00	374134.00
TOTAL	0.00	476542.00

Performance Securities

Particulars	(Annexure 5 - School of Sports Science)	
	Current Year	Previous Year
EMD - Bio-Rad Laboratories (India) Pvt. Ltd.	53000.00	0.00
EMD - M/s Astronic Equipment Company	15000.00	0.00
EMD - M/s Astronic Lab Solutions	6200.00	0.00
EMD - M/s Elab Solution	24800.00	0.00
EMD - M/s Eppendorf India Limited, New Delhi	29100.00	0.00
EMD - M/s G.C. Life Science, Jaipur	23000.00	0.00
EMD - M/s Global Medical Devices	100000.00	0.00
EMD - M/s India Tech GeneSys	22000.00	0.00
EMD - M/s Inditech GeneSys, New Delhi	24000.00	0.00
EMD - M/s Unigenetics Instruments Pvt. Ltd.	2400.00	0.00
EMD - M/s Unigenetics Instruments Pvt. Ltd., Delhi	3000.00	0.00
EMD - The Science Palace, Ajmer	58100.00	0.00
Per. Security - Elab Solutions, Jaipur	5444.00	0.00
Per. Security - Jagdamba Interiors, Jaipur	12450.00	12450.00
Per. Security - M/s Garg Scientific & Surgical Co., Ajmer	20518.00	20518.00
Per. Security - Natraj Steel Furniture & Electronics, Jaipur	12449.00	12449.00
TOTAL	411461.00	45417.00

CENTRAL UNIVERSITY OF RAJASTHAN

ANNUAL ACCOUNTS AND AUDIT REPORT 2020-21



CURaj ERB Fund Account



CENTRAL UNIVERSITY OF RAJASTHAN

ANNUAL ACCOUNTS AND AUDIT REPORT 2020-21

CENTRAL UNIVERSITY OF RAJASTHAN CURAJ ERB FUND ACCOUNT

BALANCE SHEET AS AT 31st MARCH, 2021

SOURCES OF FUNDS		Schedule	Current Year	Previous Year
CORPUS/CAPITAL FUND	1	0.00	0.00	
DESIGNATED/ EARMARKED / ENDOWMENT FUNDS	2	0.00	0.00	
CURRENT LIABILITIES & PROVISIONS	3	106635826.00	92612073.00	
TOTAL		106635826.00	92612073.00	

APPLICATION OF FUNDS		Schedule	Current Year	Previous Year
FIXED ASSETS	4			
Tangible Assets		0.00	0.00	
Intangible Assets		0.00	0.00	
Capital Works-In-Progress		0.00	0.00	
INVESTMENTS FROM EARMARKED / ENDOWMENT FUNDS	5			
Long Term		0.00	0.00	
Short Term		0.00	0.00	
INVESTMENTS - OTHERS	6	0.00	0.00	
CURRENT ASSETS	7	102745386.00	89956487.00	
LOANS, ADVANCES & DEPOSITS	8	3890440.00	2655586.00	
TOTAL		106635826.00	92612073.00	

23

24

SIGNIFICANT ACCOUNTING POLICIES
CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS



CENTRAL UNIVERSITY OF RAJASTHAN

CURAJ ERB FUND ACCOUNT

Schedule forming part of Balance Sheet as at 31st March, 2021

SCHEDULE 3- CURRENT LIABILITIES & PROVISIONS

		(Amount in Rupees)	
	Particulars	Current Year	Previous Year
A. PROVISIONS			
	Central University of Rajasthan		
	CURaj - Prov. for Accumulated Leave Encashment - Non Teaching	29518178.00	27491467.00
	CURaj - Prov. for Accumulated Leave Encashment - Teaching	76327891.00	64098879.00
	Dept. of Yoga		
	Yoga - Prov. for Accumulated Leave Encashment - Teaching	381824.00	124965.00
	School of Education		
	SOE - Prov. for Accumulated Leave Encashment - Teaching	0.00	840928.00
	School of Sports Science		
	Sports - Prov. for Accumulated Leave Encashment - Teaching	407933.00	55834.00
	Total	106635826.00	92612073.00



CENTRAL UNIVERSITY OF RAJASTHAN

ANNUAL ACCOUNTS AND AUDIT REPORT 2020-21

CENTRAL UNIVERSITY OF RAJASTHAN CURAJ ERB FUND ACCOUNT

Schedule forming part of Balance Sheet as at 31st March, 2021

SCHEDULE 7 - CURRENT ASSETS

Particulars	Current Year	Previous Year
1. Stock:	0.00	0.00
2. Sundry Debtors:	0.00	0.00
a) Debts Outstanding for a period exceeding six months	0.00	0.00
3. Cash and Bank Balances	0.00	0.00
a) Cash in Hand	0.00	0.00
b) With Scheduled Banks:	0.00	0.00
- In Current Accounts	0.00	0.00
- In term deposit Accounts	11223762.00	11223762.00
- In Savings Accounts/Flexi Fixed Dep.	91521624.00	78732725.00
c) With non-Scheduled Banks:	0.00	0.00
4. Post Office- Savings Accounts	0.00	0.00
Total	102745386.00	89956487.00

SCHEDULE 8 - LOANS, ADVANCES & DEPOSITS

Particulars	Current Year	Previous Year
1. Advances to employees: (Non-interest bearing)	0.00	0.00
2. Long Term Advances to employees: (Interest bearing)	0.00	0.00
3. Advances and other amounts recoverable in cash or in kind or for value to be received:	0.00	0.00
4. Prepaid Expenses	0.00	0.00
5. Deposits	0.00	0.00
6. Income Accrued:	0.00	0.00
A) Accrued Interest on Flexi Deposit/TDR		
Accrued Interest - ERB 5123	2828847.00	2332746.00
Accrued Interest on ERB - FDR	1061593.00	322840.00
7. Other - Current assets receivable from UGC/sponsored projects/Funding Agency	0.00	0.00
8. Claims Receivable	0.00	0.00
TOTAL	3890440.00	2655586.00



CURaj Corpus Fund Account



CENTRAL UNIVERSITY OF RAJASTHAN

ANNUAL ACCOUNTS AND AUDIT REPORT 2020-21

CENTRAL UNIVERSITY OF RAJASTHAN
CURaj Corpus Fund Account
BALANCE SHEET AS AT 31st MARCH, 2021

(Amount in Rupees)

SOURCES OF FUNDS	Schedule	Current Year	Previous Year
CORPUS/CAPITAL FUND	1	25746497.26	22992533.26
DESIGNATED/ EARMARKED / ENDOWMENT FUNDS	2	0.00	0.00
CURRENT LIABILITIES & PROVISIONS	3	0.00	0.00
TOTAL		25746497.26	22992533.26
APPLICATION OF FUNDS	Schedule	Current Year	Previous Year
FIXED ASSETS	4		
Tangible Assets		0.00	0.00
Intangible Assets		0.00	0.00
Capital Works-In-Progress		0.00	0.00
INVESTMENTS FROM EARMARKED / ENDOWMENT FUNDS	5		
Long Term		0.00	0.00
Short Term		0.00	0.00
INVESTMENTS - OTHERS	6	0.00	0.00
CURRENT ASSETS	7	25736025.26	22992533.26
LOANS, ADVANCES & DEPOSITS	8	10472.00	0.00
TOTAL		25746497.26	22992533.26

SIGNIFICANT ACCOUNTING POLICIES

23

CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS

24

CENTRAL UNIVERSITY OF RAJASTHAN

ANNUAL ACCOUNTS AND AUDIT REPORT 2020-21



CENTRAL UNIVERSITY OF RAJASTHAN
CURaj Corpus Fund Account
Schedule forming part of Balance Sheet as at 31st March, 2021

SCHEDULE - 1 CORPUS/CAPITAL FUND

Particulars	Fund wise Breakup		Endowment Fund	Total	
	University Contribution	Total		Current Year Total	Previous Year
	(Amount in Rupees)				
A.					
Opening balance	22992533.26	22992533.26	0.00	22992533.26	19912385.26
a) Additions during the year	2141809.00	2141809.00	0.00	2141809.00	3080148.00
b) Interest Received During the Year	612155.00	612155.00	0.00	612155.00	0.00
Total (A)	25746497.26	25746497.26	0.00	25746497.26	22992533.26
B.					
Utilisation/Expenditure towards objectives of funds					
i) Capital Expenditure	0.00	0.00	0.00	0.00	0.00
Total (B)	0.00	0.00	0.00	0.00	0.00
Closing balance at the year end (A - B)	25746497.26	25746497.26	0.00	25746497.26	22992533.26
Represented by					
Note : - Funds includes in respective fund Bank account.					
Bank Balances (Current Assets)	25736025.26	25736025.26	0.00	25736025.26	22992533.26
Outstanding Liabilities	0.00	0.00	0.00	0.00	0.00
Investments	0.00	0.00	0.00	0.00	0.00
Interest accrued but not due (Loans, Advance and Deposits)	10472.00	10472.00	0.00	10472.00	0.00
Total	25746497.26	25746497.26	0.00	25746497.26	22992533.26



CENTRAL UNIVERSITY OF RAJASTHAN

ANNUAL ACCOUNTS AND AUDIT REPORT 2020-21

CENTRAL UNIVERSITY OF RAJASTHAN

CURaj Corpus Fund Account

Schedule forming part of Balance Sheet as at 31st March, 2021

SCHEDULE 7 - CURRENT ASSETS

Particulars	Current Year	Previous Year
1. Stock:	0.00	0.00
2. Sundry Debtors:	0.00	0.00
3. Bank Balances	0.00	0.00
a) With Scheduled Banks:	0.00	0.00
- In Current Accounts	0.00	0.00
- In term deposit Accounts	0.00	0.00
- In Savings Accounts/Flexi Fixed Dep.	25736025.26	22990901.26
c) With non-Scheduled Banks:	0.00	0.00
4. Post Office- Savings Accounts	0.00	0.00
Total	25736025.26	22990901.26

SCHEDULE 8 - LOANS, ADVANCES & DEPOSITS

Particulars	Current Year	Previous Year
1. Advances to employees: (Non-interest bearing)	0.00	0.00
2. Long Term Advances to employees: (Interest bearing)	0.00	0.00
3. Advances and other amounts recoverable in cash or in kind or for value to be received:	0.00	0.00
4. Prepaid Expenses	0.00	0.00
5. Deposits	0.00	0.00
6. Income Accrued:	0.00	0.00
A) Accrued Interest on Flexi Deposit/TDR	10472.00	1632.00
7. Other - Current assets receivable from UGC/sponsored projects/Funding Agency	0.00	0.00
8. Claims Receivable	0.00	0.00
TOTAL	10472.00	1632.00



Significant Accounting Policies



CENTRAL UNIVERSITY OF RAJASTHAN

SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE PERIOD ENDED 31ST MARCH, 2021

SCHEDULE 23 - SIGNIFICANT ACCOUNTING POLICIES

1. BASIS FOR PREPARATION OF ACCOUNTS

The financial statements are prepared on the basis of historical cost convention, unless otherwise stated and generally on the accrual method of accounting.

2. REVENUE RECOGNITION

- 2.1 All the Academic Receipts such as Academic Fees, Registration Fees, Hostel Fees, Other Fees etc., Sale of Admission Forms and Royalty are accounted on cash basis and all other incomes are generally 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 of the assets. However, under the budget head "Site development of Land and Plantation" the expenses incurred towards labour charges, JCB used for land development and expenditure incurred on fencing have been included in the cost and charged to Plantation and Site Development.
- 3.2 Gifted / Donated assets are valued at the declared value wherever available; if value is not available, the value is estimated, based on the present market value adjusted with reference to the physical condition of the assets. They are set-up by credit to Capital Fund and merged with the Fixed Assets of the University. Depreciation is charged at the rates applicable to the respective assets.
- 3.3 Books received as gifts, are valued at selling prices printed on the books. Where they are not printed, the value is based on assessment.
- 3.4 **Lease Hold Land:** Government of Rajasthan vide its letter reference No. 5805 dated 02.07.2010 allotted 1296.07 Bigha's of land (209.83 Hectare equivalent to approx. 518.428 Acres of land) free of cost to the Central University of Rajasthan, effective from 09.03.2010 on lease for 99 years. The same has been shown under lease hold land on a nominal value of Re. 1/- and corresponding credit has been given to Corpus/Capital Fund.

CENTRAL UNIVERSITY OF RAJASTHAN

ANNUAL ACCOUNTS AND AUDIT REPORT 2020-21



CENTRAL UNIVERSITY OF RAJASTHAN

SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE PERIOD ENDED 31ST MARCH , 2021
SCHEDULE 23 - SIGNIFICANT ACCOUNTING POLICIES (Contd)

3.5 **Capital Work in Progress:** Constructed value of the works under construction/ongoing works, Deposits and Advances given against various works to different agencies/procurement of Assets not capitalized upto the close of financial year are treated as capital work in progress. The similar treatment has also been made for the grant received in University from different funding Agencies under various scheme for construction work and for the assets, created through HEFA loan.

S. No.	Assets	Rate of depreciation (Per Year) (Written Down Value Method)
1	Land	0%
2	Plantation & Site Development	0%
	Building & Works	
3	Buildings	5%
4	Roads & Bridges	5%
5	Tube wells & Water Supply	5%
6	Ponds, Sewerage & Drainage	5%
	Equipment and Plant & Machinery	
7	Electrical Installation and equipment	10%
8	Plant & Machinery	10%
9	Scientific & Laboratory Equipment	10%
10	Office Equipment	10%
11	Audio Visual Equipment	10%
12	Electrical Fixtures & Fittings	10%
13	Sports Equipment	10%
14	Kitchen Equipment & Appliances	10%
15	Networking Equipment & Works	10%
16	Furniture, Fixtures & Fittings	10%
17	Lab Facility	10%
18	Computers & Peripherals	30%
19	Vehicles	15%
20	Lib. Books / E - Books and Scientific Journals	20%
21	Software	100%
22	ICT Enabled Infrastructure	
	(i) Computers & Peripherals	30%
	(ii) Audio Visual Equipment	10%
23	Library Support Perpetual Access (E-Books)	20%
24	Repair & Maintenance of Toilets (Swatch Bharat Abhiyaan)	100%

For depreciation, Sr. No. 3 to 6 covered under Building & Works and Sr. No. 7 to 15 covered under Equipment/Plant & Machinery.



CENTRAL UNIVERSITY OF RAJASTHAN

SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE PERIOD ENDED 31ST MARCH, 2021

SCHEDULE 23 - SIGNIFICANT ACCOUNTING POLICIES (Contd)

- 3.7 (i) The depreciation is charged for the full year if the assets are acquired up to 30th September, otherwise it is 50% of the above rate for Sr. No. 3 to 19 & 22. Depreciation for the assets mentioned at Sr. No. 20, 21 & 23 are charged on the rate as mentioned above, irrespective of the date of purchase & cost. Further, the grant received in the Capital Budget head for Repair & Maintenance of Toilets under the scheme "Swatch Bharat Abhiyaan", the depreciation has been charged @ 100% with NIL WDV.
- (ii) The depreciation on the individual assets costing less than or equal to Rs. 5,000/- (except Library books) is charged @ 100%, leaving an original value of Re. 1/- per asset as WDV, however, physical accounting and control of assets are remained with the holders of such assets. Further, the Repair & Maintenance and renovation made under the scheme "Swatch Bharat Abhiyaan", no WDV has been kept.
- 3.8 (i) Assets created out of Earmarked Funds and funds of Sponsored Projects, where the ownership of such assets vests in the University, are setup by credit to Capital Fund and merged with the Fixed Assets of the University. Depreciation is charged on Written Down Value Method at the rates applicable to the respective assets as mentioned in Point No. 3.6 of Schedule 23. No depreciation is provided on assets created out of Sponsored Project funds or any other such fund/scheme, where the ownership is retained by the sponsors but are hold and used by the University. These assets are debited to respective fund account and also, separate, disclosure are made in the Notes on Accounts.
- (ii) Assets purchased under the scheme DDUKK/PMMNMTT, the Depreciation has not been charged on these Assets, as the ownership of the assets has been retained by the sponsors but hold and used by the University. .
- (iii) Assets purchased from the Overhead share of Project Investigator (PI) is debited to the Overhead share of PI Account and same is listed in schedule 24, S.No. 34 (Notes to Accounts). No depreciation is charged on such Assets. This arrangement have been made only for controlling purpose & no effects on Accounts.
- 3.9 Expenditure on acquisition of software such as operating systems which are generally purchased along with computer & peripherals are capitalized along with the value of computer & peripherals and accordingly depreciation are charged as per rates applicable for computer & peripherals.
- 3.10 Expenditure on Computer, UPS, Software and other items purchased as a part of Lab Equipment or if such expenditure incurred only for use of Research work and/or students practical work, are capitalized under Lab Equipment Head. The same treatment is being made for other equipment/Plant & Machinery.
- 3.11 Electronic Journals (E-Journals) are separated from Library Books in view of the limited benefit that could be derived from the on-line access. E-journals are not in a tangible form and also required to renew on yearly basis, as such not capitalized but accounted as recurring expenditure, every year.
- 3.12 The University has also received grant under "Library Support (In resources) Perpetual Access", As this grant is of E-books nature, hence, depreciation @20% has been charged.
- 4 **INTANGIBLE ASSETS**
- 4.1 Patents and copy rights are grouped under Intangible Assets. 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.

**CENTRAL UNIVERSITY OF RAJASTHAN****SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE PERIOD ENDED 31ST MARCH, 2021****SCHEDULE 23 - SIGNIFICANT ACCOUNTING POLICIES (Contd)**

- 4.2 Software, E - Books and Library Support (In resources) Perpetual Access are shown separately, under Intangible Assets. Depreciation on E-Books are charged as applicable for Library Books.

5 STOCKS

Expenditure on purchase of chemicals, glassware, plasticwares, Maintenance material, ICT store and other stores including stationary and other consumables etc. is accounted as revenue expenditure, except the value of closing stocks held on 31st March, which is set up as inventories by reducing the corresponding Revenue Expenditure on the basis of information obtained from Departments/Central Store. They are valued at cost. However, the small expenditure incurred through imprest amount directly by the user Department/Section have not been shown as closing stock. Further, in case of School of Sports Science which is under a particular scheme, the expenditure incurred on purchase of Consumables and Contingencies is accounted as revenue expenditure and the value of closing stock held on 31st March, 2021 have not been set off as inventory.

6 RETIREMENT BENEFITS

- 6.1 Retirements benefits i.e., Pension - employer contribution to NPS, Leave Encashment and Gratuity are provided on accrual basis. Capitalized Value of Pension and Gratuity received from previous employers of the University employees, who have been absorbed in the University, is credited to the respective Provisions 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.

- 6.2 Liability for leave Encashment & Gratuity are provided as per Actuarial valuation for those employee who were on the rolls of the University, as on closing date of Financial Year.

7 INVESTMENTS

- 7.1 Long term investments are carried at their cost or face value whichever is lower. However any permanent diminution in their value as on the date of the Balance Sheet is provided for.
- 7.2 Short Term investments are carried at their cost or market value (if quoted) whichever is lower.
- 7.3 Cost includes acquisition expenses like brokerage, transfer stamps etc.



CENTRAL UNIVERSITY OF RAJASTHAN

SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE PERIOD ENDED 31ST MARCH, 2021

SCHEDULE 23 - SIGNIFICANT ACCOUNTING POLICIES (Contd)

8 EARMARKED/CORPUS/UNIVERSITY SHARE OVERHEAD FUND & INTEREST INCOME thereon

- 8.1 Interest received and due on such funds, are added to the respective funds and not treated as income of the University.
- 8.2 Salary of the employee(s) appointed under University share Overhead fund is/are debited against interest income of the said fund upto 03-02-2020 and further, from 04-02-2020, the salary is debited to recurring expenditure of the University fund.
- 8.3 From the Financial Year 2019-20, Separate Books of Accounts have been prepared for the Corpus fund, created by the University.

9 ENDOWMENT FUND

Endowment are funds, received from various individual donors, trust and other organizations for establishing chairs and/or for medals and prizes etc., as specified by the donors. Interest received and due on such funds are added to the respective Funds. The expenditure on chairs, medals and prizes etc. is debited to the respective endowment funds and the balance is carried forward. Bank of India has sponsored a Professor Chair, where all the expenditure is to be made from the sponsored principal amount only, hence, interest on the balance amount is taken into University Income Account.

10 GOVERNMENT AND UGC GRANTS

- 10.1 Government and UGC grants are accounted on realization basis. However, where a sanction for release of grant pertaining to the financial year is received before 31st March and the grant is actually received in the next financial year, the grant is accounted on accrual basis and an equal amount is shown as recoverable from the Grantor.
- 10.2 To the extent utilized towards capital expenditure, (on accrual basis) government grants and grants from UGC are transferred to the Corpus/Capital Fund.
- 10.3 Government and UGC grants for meeting Revenue Expenditure (on accrual basis) are treated, to the extent utilized, as income of the year in which, they are realized.
- 10.4 Unutilized grants are carried forward and exhibited as a liability in the Balance Sheet.
- 10.5 Subsidy received for installation of Solar Systems/Equipments is shown under Corpus/Capital Fund, now transferred to Corpus Fund - Internal Income
- 10.6 Internal Income of the University (other than interest on grants) are shown under Income and Expenditure Account and the same are transferred to Corpus/Capital Fund - Internal Income. Deficit under Recurring Grant (Non-Salary items), if any are firstly met out from the Corpus/Capital Fund - Internal Income Account. Still, if any deficit remained there, the same are met out from the Corpus fund-Internal Income (upto 31.03.2018). Further, deficit on account of expenditure on depreciation are transferred to Capital/Corpus Fund Account. Interest earned on Recurring and Salary Grants, received from UGC are shown as liability in the name of Interest payable/refundable to UGC. In the other schemes of UGC, the similar accounting treatments are made.
- 10.7 Interest earned on non-recurring grant received from UGC have been credited to the Non Recurring Interest payable/refundable to UGC
- 10.8 Deficit in Grant in Department of Sports Science under Salary head are shown as grant receivable.

CENTRAL UNIVERSITY OF RAJASTHAN

ANNUAL ACCOUNTS AND AUDIT REPORT 2020-21



CENTRAL UNIVERSITY OF RAJASTHAN

SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE PERIOD ENDED 31ST MARCH, 2021

SCHEDULE 23 - SIGNIFICANT ACCOUNTING POLICIES (Contd)

11 SPONSORED PROJECTS

In respects of ongoing Sponsored Projects, the amounts received from sponsors are credited to the head "Current Liabilities and Provisions -Current Liabilities -Other Liabilities -Receipts against ongoing sponsored projects." As and when expenditure is incurred against such projects, the concerned project account is debited with allocated expenditure head i.e. the liability account.

12 SCHOLARSHIP

In addition to the Junior Research Fellowships & GATE Scholarship funded by the University Grants Commission, Fellowships and Scholarships are also sponsored by various organizations, are accounted in the same way as Sponsored Projects.

13 MISCELLANEOUS EXPENDITURE

Deferred revenue expenditure is written off over a period of 5 years from the year it is incurred.

14 FOREIGN CURRENCY TRANSACTIONS

- 14.1 Transactions denominated in foreign currency are accounted at the exchange rate prevailing at the date of the transaction.
- 14.2 Foreign currency loans converted at the exchange rate prevailing as at the year end and the resultant gain/loss is considered to revenue head of Accounts.

15 INCOME TAX

The income of the University is exempted from Income Tax under Section 10 (23C) (iii ab) of the Income Tax Act, as such no provision for taxation is made in the books of Accounts.

16 REVISED FORMAT

New format of Accounts has been implemented from the Financial Year 2014 - 15. Previous years figures/opening balances are regrouped/re-arranged, wherever required, as per data available.



CENTRAL UNIVERSITY OF RAJASTHAN
ANNUAL ACCOUNTS AND AUDIT REPORT 2020-21



Contingent Liabilities and Notes to accounts



CENTRAL UNIVERSITY OF RAJASTHAN
SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE PERIOD ENDED 31ST MARCH, 2021

CENTRAL UNIVERSITY OF RAJASTHAN

ANNUAL ACCOUNTS AND AUDIT REPORT 2020-21

SCHEDULE 24 - CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS

1. CONTINGENT LIABILITIES

- 1.1 Claims against the Entity, not acknowledged as debts - Rs. **10.00 lakhs** (Previous year Rs. **10.00 lakhs**.)
- 1.2 In respect of:
- Bank guarantees given by/on behalf of the Entity - Rs. **NIL** (Previous year Rs. **NIL**)
 - Letters of Credit established by the Bank on behalf of the University and outstanding as on 31.03.2021 - Rs. **NIL** (Previous year Rs. **13.62 lakhs**)
- 1.3 Disputed demands in respect of:
- Income-tax Rs. 8,17,864.00 for the Financial Year 2017-18. (Previous year Rs. **NIL**). The University has already written a letter No. CURaj/F&A/20-21/F.1/102 dated 05/02/2021 for rectification of Demand Notice for Rs. 8,17,864/- received under section 156 of Income Tax Act, 1961 for the Assessment Year 2018-19 which is still pending.
 - GST Rs. **NIL** (Previous year Rs. **NIL**)
 - Municipal -Taxes Rs. **NIL** (Previous year Rs. **NIL**)
- 1.4 In respect of claims from parties for non-execution of orders, but contested by Entity - Rs. **NIL** (Previous year Rs. **NIL**)
- 1.5 Due to a fire accident on dated 24 July, 2013, some assets valued approx. Rs. 0.45 lakhs, have been burnt/damaged and the same is not been written off. The matter is under process.

2. CAPITAL COMMITMENTS

- 2.1 The value of contracts remaining to be executed on capital account of University fund and not provided for (Net of Advances) amounting to Rs. **NIL** as on 31.03.2021 (Previous year Rs. 1239.05 Lakhs)
- 2.2 Amount of Pending Purchase order for indigenous supply of Capital Goods (from University Account) not paid/executed upto 31.03.2021 is Rs. **NIL**. (Previous year Rs. 20.91 Lacs)



CENTRAL UNIVERSITY OF RAJASTHAN
SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE PERIOD ENDED 31ST MARCH, 2021

SCHEDULE 24 - CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS

3 FIXED ASSETS

- 3.1 Additions in the year to fixed Assets in Schedule 4 (including schedule 4 (a) Includes Assets purchased out of Non-Recurring (Capital) grant (Rs.2255.86 lakhs), Non- Plan Funds (Rs. NIL), A.D. Fund (Rs. NIL), Sponsored Projects (Rs. NIL) and Library Books and other assets (gifted to the University) of the value of Rs. NIL. The Assets have been set up by the Credit to Capital Fund.
- 3.2 In the Balance sheet as at 31.03.2021, the Assets purchased during 2020-21 by the University are only from the UGC Capital grant (Non-recurring fund) and accordingly exhibited in 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 University, as project contracts include stipulations that all such assets purchased out of projects funds will remain the property of the sponsors. The details of such assets are appended at the end of this schedule i.e. Notes to Accounts (i.e. Schedule 24).
- 3.4 DDUKK and PMMMNMTT Fund (TLC) are sponsored/specified scheme of UGC and MHRD respectively and not a regular activity. Assets created under these schemes are directly debited to Grant A/c and no depreciation is charged, on the assets created under these schemes.
- 3.5 The University has also received Capital grant from Ministry of Youth Affairs and Sports (MoYAS). The Assets Purchased during the year exhibited in the respective schedule of Fixed Assets (Schedule 4) (SOSS). The Depreciation has been charged, as per University Depreciation Policy.
- 3.6 Depreciation has been calculated on Written Down Value method as per depreciation policy of the University. Depreciation related to prior period is shown under Schedule-4 of Fixed Assets along with current year depreciation and also shown under consolidated depreciation amount in Income & Expenditure account. As per new format of accounts Schedule 22 - Prior Period Expenses, the expenditure head-Depreciation is not included as such, this accounting treatment is made. The adjustment in calculation of depreciation in the University account and other schemes have been made, wherever it is needed.

4 PATENTS

University has not filed any Patent nor any Patent has been granted upto 31.03.2021.

5 DEPOSIT LIABILITIES

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



CENTRAL UNIVERSITY OF RAJASTHAN
SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE PERIOD ENDED 31ST MARCH, 2021

SCHEDULE 24 - CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS

		(Figures in lakhs)	
		<u>2020-21</u>	<u>2019-20</u>
6	<u>EXPENDITURE IN FOREIGN CURRENCY</u>		
a)	Travel	0.00	1.90
b)	Foreign Drafts for import chemicals etc.	0.00	0.00
c)	Expenditure for Capital Goods	154.46	326.61
d)	Other expenditure:		
	-- Legal and Professional Expenses	0.00	0.00
	-- Miscellaneous Expenses (Honorarium)	0.00	1.70
	-- Remuneration to Auditors	0.00	0.00

7 **CURRENT ASSETS, LOANS AND ADVANCES**

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

8 **LEASE OBLIGATIONS**

Future obligations for rentals under finance lease arrangements for plant and machinery amount to Rs. **NIL** (Previous year Rs. **NIL**)

9 **TAXATION**

The income of the university is exempted from income tax as per Income-tax Act 1961 under Section 10(23c) (iii ab), no provision for Income tax is therefore made, in the books of accounts.

10 The details of balances in Saving Bank Accounts and Fixed/Flexi Deposit Accounts with Banks are shown in annexure to the schedule of Current Assets.

11 **OTHERS**

11.1 No provision has been made towards Gratuity on Death/Retirement of Employees, for want of approval/direction from the UGC. Also, provision for death gratuity i.r.o. five deceased employees, could not be made in the Books of Accounts in absence of any approved policy/ruling of the University. Directives on the same is awaited from MoE/UGC.



CENTRAL UNIVERSITY OF RAJASTHAN
SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE PERIOD ENDED 31ST MARCH, 2021

SCHEDULE 24 - CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS Contd.

- 11.2 The Actuarial Valuation for leave balance (EL+HPSL, subject to maximum of 300 days) of all regular Teaching and Non-Teaching Employees as on 31.03.2021 has been made for a total amount of Rs. 1058.46 Lakhs for University Employees & Rs.7.90 Lakhs for the Employees of other schemes, wherever it is applicable.
- 11.3 University has received a letter no. F.1-2/2004 (CU) dt. 27-04-2015 from UGC mentioning that in case of late remittance of NPS contribution in PFRDA due to some administrative reason, such as late registration of beneficiary etc., interest at the rate as applicable to GPF deposits from time to time may be allowed and be remitted along with NPS contribution. The same is taken care whenever such case arises and liability on account of the same, is met from interest earned under NPS Account.
- 11.4 Interest liability on transferred Gratuity, received from other institution has not been provided, in absence of directives/ final decision on the matter.
- 12 12.1 Expenditure on Plantation, procurement of mess equipment, RO System and other equipment/plant & machinery, incurred by CPWD, is not yet capitalized for want of expenditure details and completion certificate from CPWD-CURAJ projects/Estate Section.
- 12.2 Various Hostel Buildings, Bank Building, VC Bungalow, Guest House, All Academic buildings, Semi Permanent buildings, Auditorium and some other structures are not yet capitalized in the Books of Accounts for want of complete expenditure details, final completion certificate from CPWD/concerned section. Till date, these buildings are formally not taken over by the University. After receipt of complete expenditure details, completion certificate and certificate of taking over, the same will be capitalized and depreciation will be charged retrospectively, as per depreciation policy of the University and as per Generally Accepted Accounting Principles. A new committee has been constituted for verification and taking over the completed works. However, such assets including advance given for construction works have been shown under Fixed Assets under Capital Work in Progress. Since, University is using the completed building to cater its various needs, as such expenditure incurred on a/c of maintenance of the buildings, are accounted under Recurring (Expenditure) head.
- 12.3 Laying of water pipe line : An amount of Rs. 2508.00 lakh has been released to Executive Engineer, PHED Kishangarh for laying of water pipe line for supply of water to the University from Bisalpur water pipeline. For want of Work details/ completion certificate from PHED, the Expenditure could not be capitalized. Therefore, the amount of advance given to PHED shown under Fixed Assets under Capital Work in Progress as also mentioned at 12.2 above.
- 12.4 The Ministry of Social Justice & Empowerment, Govt. of India, New Delhi has given its approval for construction of one Hostel (G+1) Building for OBC girls under "Central Sponsored Scheme of Construction of Hostels for OBC Boys and Girls" for an amount of Rs. 5,71,01,500.00 as per preliminary estimates given by CPWD. On the basis of the proposal, the Ministry of Social Justice & Empowerment, Govt. of India has sanctioned the proposal with an amount of Rs. 5,20,21,000.00. The work was allotted to CPWD. As per statement given by the CPWD, the total work done upto the period 31.03.2021 was Rs. 4,78,15,660/-. Against this work, the balance amount of advance given and work done upto 31.03.2021 is shown under "Fixed Assets" under Capital Work in Progress.
- 13 Expenditure on purchase of chemicals, glassware, plasticwares, maintenance material, ICT Store, stationary & other consumables/stores are accounted as revenue expenditures except for the value of closing stocks, held on 31st March, 2021. Closing Stock of these items as certified by concerned departments/sections are set up as inventories by reducing the corresponding revenue expenditures. Inventories are valued at cost. However, the small expenditure incurred through imprest amount, directly by the user Department/Section have been shown as expenditure.



CENTRAL UNIVERSITY OF RAJASTHAN
SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE PERIOD ENDED 31ST MARCH, 2021

SCHEDULE 24 - CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS Contd.

- 14 Earlier, University was receiving its Grants from UGC directly into its SB A/c No. 666110210000002. From the Financial Year 2018-19, three new Saving Bank Accounts are opened, separately for Salary Grant, Recurring Grant and for Non-Recurring Grant/Capital Grant to monitor the grants and to implement PFMS-EAT module. Accordingly, interest earned in each such grants are shown as liability (Interest payable/refundable to funding agency). However, from 1.10.2020, the University is receiving the grant through TSA System. Under this system no interest is earned by the University, hence, not shown as liability. Further, the balance as on 31.03.2021 under this system has been lapsed on 31.03.2021, itself.
- 15 The NPS scheme is owned by the members of NPS and not by the University, accordingly University has opened a separate bank account with Bank of India, Central University branch for the operation/transactions of NPS amount. Separate Balance Sheet, Income & Expenditure accounts has been prepared for the same.
- 16 Central University of Rajasthan has been assigned to conduct Central University Common Entrance Test from the Academic Year 2013-14 to 2020-21. University is maintaining Separate Books of Accounts as well as Separate Bank Accounts for recording all accounting transactions in respect of the said activities. As all the receivables & Payables, Assets & Liabilities of CUCET belongs to the participating Universities/Institution, as such the same is not shown along with the Annual Accounts of the CURAJ. Surplus amount upto CUCET 2017 has been distributed among all the participating Universities/Institution.
- 17 University has adopted a new policy for creation of Corpus Fund and its utilization from the financial year 2018-19 and accordingly, a new head of Account in the name of Corpus fund of the University has been created. The amount of Overheads received under various Sponsored Projects are divided in the ratio of 40:40:20 (University share Overhead fund A/c, PI share Overhead A/c and Corpus fund A/c). The Corpus fund has been established during financial year 2018-19 with an amount of Rs. 199.12 lakhs, received from various resources. A Saving Bank Account No. 39241249114 with SBI, Kishangarh Branch have been opened and also separate Books of Accounts have been prepared.
- 18 An amount of Rs. 354.94 Lakhs has been received from UGC for providing the Campus Wide Networking & Wi-Fi facilities at the University. For this work, the MHRD has identified M/s NICS as a Nodal Agency for implementing the project. An amount of Rs. 313.90 Lakhs has been released to M/s NICS on account of advance payment against P.O. raised by them. This project was commissioned on 19.11.2019. Therefore, the cost of the project has been capitalized and depreciation has been charged.
- 19 In view of the various O.M. issued by the Ministry of Finance and MHRD and latest O.M. no. eFTS 320419/E.III(A)/2016 dated 09.01.2017 received from Govt. of India, Ministry of Finance, Department of Education, no provision for payment of Ad-hoc bonus to staff i.r. of F.Y. 2016-17 to 2020-21 has been made.

CENTRAL UNIVERSITY OF RAJASTHAN

ANNUAL ACCOUNTS AND AUDIT REPORT 2020-21



CENTRAL UNIVERSITY OF RAJASTHAN
SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE PERIOD ENDED 31ST MARCH, 2021

SCHEDULE 24 - CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS Contd.

- 20 Fee received under M. Sc. B. Ed. Programme are credited to University Account for M. Sc. Programme period. Tuition fee and Lab fee in respect of B.Ed. Programme is credited to School of Education account for the third year Programme. In other courses such as B.Voc, Yoga and Sports Science, the tuition fee and lab fee for the session 2020-21 has also been transferred to respective fund/scheme. The Fees/Fund/Deposit received from students other than Tuition fees and Lab fees are retained by the University as a Central common Facility
- 21 The University is maintaining the separate Books of Accounts and also preparing separate Annual Accounts for the following:
- i) Central University of Rajasthan
 - ii) School of Education
 - iii) Department of Yoga
 - iv) School of Sports Science
 - v) Deen Dayal Upadhyay Kaushal Kendra Scheme (Formally Community College)
 - vi) PMMMNMTT (Teaching Learning Centre)
 - vii) Sponsored Projects
 - viii) NPS Account
 - ix) Corpus Fund Account
 - x) Employee Retirement Benefit Fund Account
- Also, Receipt and Payment Accounts has been prepared for Sr. No. 1 to 6. The schedules, which do not have any figure (in case of School of Education, DDUKK and Sponsored Project and other Scheme etc. are not prepared/attached.
- 22 UGC has directed to meet out deficit of Recurring Expenditure (Non-Salary items) if any from the internal income of the University. Accordingly, in the year 2018-19, a separate Corpus/Capital Fund of Internal Income have been created. Deficit of current year in case of University under Recurring-Non Salary Expenditure for Rs. 530.68 lakhs have been met out from the Corpus/Capital Fund-Internal Income of the University.
- 23 Kendriya Vidyalaya is functioning within University Campus from Academic Session 2017-18. During the current financial year, University has released advance amount to Kendriya Vidyalaya for meeting out its expenditure for Rs.190.71 lakhs. Expenditure incurred by the KV is accounted on the basis of UC submitted by the KVS. The University is also providing/paying 15% of overhead charges (AOC) per year over & above the expenditure incurred which is included in the Expenditure amount.
- 24 The University has received a grant under the Recurring Head under EWS Scheme for Rs. 140.00 lakhs. Out of this, a sum of Rs. 59.93 lakhs have been charged under Recurring expenditure on Ratio Basis in 2019-20. Further the University has also received a sum of Rs. 63.00 Lakhs under the Salary Head under EWS Scheme. However, no expenditure under any head have been incurred in the Financial Year 2020-21.



CENTRAL UNIVERSITY OF RAJASTHAN

ANNUAL ACCOUNTS AND AUDIT REPORT 2020-21

CENTRAL UNIVERSITY OF RAJASTHAN SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE PERIOD ENDED 31ST MARCH, 2021

SCHEDULE 24 - CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS Contd.

- 25 During the current year, Outstanding liabilities have been reviewed & necessary adjustment have been made wherever it is necessary.
- 26 In the current financial year, the salary of contractual staff/outourcing staff in case of Teaching and Non-Teaching staff appointed against the sanctioned post have been charged to Recurring Expenditure as per condition of UGC grant. The salary of contractual staff of Kedriya Vidyalaya is also charged to Recurring expenditure.
- 27 University has received a sanction letter no. F.No.1-1/2012-ID(funding/Universities), Govt. of India, Ministry of Youth Affairs and Sports (Department of Sports) dated 12.03.2018 for establishing the Department of Sports Science for 5 year with a mentioning of total outlay of Rs. 25.00 Crore. During the current year, the MoYAS has release the grant under the Head Capital, Salary, Consumables and Books only. For other Recurring expenditure, no grant have been release as such expenditure have been met out from the internal income of the Department. Further, the Ministry has released the grant for Lab Equipment also. The Deptt. of Sports has purchased a Software which is part of Lab Equipment grants and the depreciation is charged on software as per the policy of University i.e. @100% leaving a WDV of Rs1/- . During the FY 2020-21, the University has not received the required grant under the salary head, recurring head. Under the salary head, there is a deficit of Rs. 5,93,694/- which has been shown in account as recoverable from MoYAS. Employer Contribution to NPS is shown under Salarv Head. for this scheme
- 28 **SCHOOL OF EDUCATION:**
From the F.Y. 2020-21 i.e. w.e.f. April 01,2020, the University has started to book the expenditure on Salary and Recurring expenditure for School of Education from the University funds. The Accounts of this School will also be merged in due course of time with the University Accounts after paying all the liability and other expenditure. Further, a sum of Rs. 14,51,931.00 has been incurred from the Recurring Grant of School of Education in the year 2020-21. The Tuition fee and Lab fee received in 2020-21, has also been retained by the University.
- 29 **DEPTT. OF YOGA:**
During the FY 2020-21, the University has not received the required grant under the Recurring grant - Salary head. Under this head, there is a deficit of Rs. 29,96,750/- which has been shown in account as recoverable from UGC and temporarily drawn from other funds, available in Yoga Grant.
- 30 Various Messes of the hostels are functioning through outsourced vendors under active control of Mess Committee & Chief Warden. Students are depositing Mess advance at the start of each semester and the amount are kept in a Separate Saving Bank A/c No. 666710110005653, opened for the purpose only. Mess vendors are raising monthly bill for each Mess and same is paid from Mess advance deposited by the students. Books of the Mess Accounts along with Bank A/c are maintained separately and is not a part of University fund/Grant/activity, as such Mess Accounts are not attached with the Annual Accounts of the University. Annual Accounts of the Mess activity will be prepared separately for the purpose of Mess Committee/Authority.



- 31 University has implemented PFMS-EAT module from the financial year of 2018-19 and payments and receipts are routed through PFMS. Accordingly, payments of electricity charges, water charges and other charges etc. are also accounted and paid through PFMS and gross expenditure incurred on account of these expenditures are shown in the Income & Expenditure account, without reducing the recoveries. Further, recoveries made on account of these expenditure are shown separately under Other Income (Schedule-13).
- 32 The Arbitration Award for the work of Construction of Staff Quarters (Type-B, C & D) executed by the CPWD
The work of Construction of residential quarters 12 Nos. Type -C (G+2), 32 Nos. Type D (G+3) including water supply, sanitary installation, drainage & electrical works, etc. was awarded by the University to CPWD vide letter No. CURAJ/FF.45/2013-14/467-68 dated 02.05.2013 with (revised) AA&ES amount of Rs. 142423700/-.
The work construction of residential quarters 24 Nos. Type-B(G+2) including water supply, sanitary installation, drainage & electrical works was also awarded by the University to CPWD and accorded (revised) AA&ES of amount of Rs. 137531200/- vide its letter No. CURAJ/R/F.45/2013-14/469-70 dated 02.05.2013.
The CPWD vide its letter No. 54(Arb.)/EE/IIITKPD/2021/77 dated 24.02.2021 intimated regarding the Arbitration award for the said works with a request to release the payment of arbitration amount latest by 31st March, 2021 so that the amount of arbitral award can be released to the contractor on time i.e. within 60 days from date of award i.e. by 20th April, 2021 and to avoid any further interest liability. Details are as follows:
1. C/o Residential Quarters 12 nos. Type-C (G+2), 32 Nos. Type-D (G+3) including Water Supply, Sanitary Installation, Drainage & Electrical Works, etc. for CURaj (as per CPWD Letter No. 77 dtd. 24.02.2021 : Arbitration award given on 22.02.2021, Amounting to Rs. 17710527/- (Excluding the GST reimbursement and future interest @12% p.a. as per claim No. 8&9)
 2. C/o Residential Quarters 12 nos. Type-B (G+2) including Water Supply, Sanitary Installation, Drainage & Electrical Works for CURaj (as per CPWD Letter No. 77 dtd. 24.02.2021 : Arbitration award given on 22.02.2021, Amounting to Rs. 15585122/- (Excluding the GST reimbursement and future interest @12% p.a. as per claim No. 8&9).
- On the basis of Letter No. 54(Arb.)/EE/IIITKPD/2021/77 dated 24.02.2021, the University has shown the provisional liability in the Books of Accounts in the FY 2020-21. The UGC vide its letter No. F.1-3/2019(CU) dated March 23, 2020 has already given the approval for Rs. 4,16,73,647.00 towards payment of any committed liability to the CPWD from the capital grant balance available of 2017-18. From this amount, no liability has been paid upto 30.03.2020. As per B&WC resolution, the FC recommended the Executive Council to approve and allow to use this amount to pay the Arbitration Award to CPWD. The Executive Council approved the recommendation of FC to release the amount from the available liability amount under Capital fund.
- 33 **HEFA Loan:**
The HEFA conveyed the sanction for 97.80 Cores to the University for the followings:
- | <u>S.No.</u> | <u>Particulars</u> | <u>Amount (INR)</u> |
|---------------|--|---------------------|
| 1. | Construction of Central Instrumentation Laboratory : | 5.47 Crores |
| 2. | Lab-equipment for establishment of Laboratories for Research Work: | 41.77 Crores |
| 3. | Construction of Academic Building: | 36.90 Crores |
| 4. | Construction of 16 Nos. Type-II and 36 Nos. Type-III Staff Quarters: | 13.66 Crores |
| Total: | | 97.80 Crores |
- On this basis, for Sr. No. 1, 3 and 4, AA&ES was given to CPWD for the construction work. On the request of CPWD, the HEFA was asked to release the loan for Rs. 5,60,30,000.00 i.e. @10% of total cost. On the request of the University, the HEFA released the advance amount to CPWD. However, on the basis of the progress report submitted by CPWD to the University, the work in progress and balance amount of advance was shown under "Fixed Assets" Work in Progress like other schemes.
During this year, the MHRD released a sum of Rs. 5,46,49,000.00 upto 31.03.2021 and the University also released Rs. 56,03,000.00 upto 31st March, 2021 (@10% of the loan amount released by the HEFA to CPWD).



CENTRAL UNIVERSITY OF RAJASTHAN
SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE PERIOD ENDED 31ST MARCH, 2021

SCHEDULE 24 - CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS Contd.

34 REVISED FORMAT

New format of Accounts has been implemented from the Financial Year 2014 - 15 as per MHRD letter No. 29-4/2012-IFD dt. 17 April, 2015 and UGC letter No. F.19-4/2015(CU) dt. 17th June, 2015. The figures are shown in Indian Rupees. Previous years figures/opening balances are regrouped/re-arranged, wherever required as per AS-12.

35 Schedules 1 to 24 are annexed to and form an integral part of the Balance Sheet as at 31st MARCH, 2021 and the Income and Expenditure Account for the year ended on that date.

36 **Details of Fixed Assets (Procured under various Sponsored Projects) :** As per Notes 23 (3.8) and 24 (3.3) of this Schedule

(A) Details of Fixed Assets (Procured under various Sponsored Project)

Sl. No.	Assets Head	Opening Balance as on 01.04.2020	Additions during the Year	(Amount in Rs.)	
				Total Value as on 31.03.2021	Total Value as on 31.03.2021
1	Scientific and Laboratory Equipment	53717945.17	9483740.22	63201685.39	
2	Computer/Peripherals	24950278.00	1418423.00	26368701.00	
3	Office Equipment (Printer+UPS)	844265.00	115596.00	959861.00	
4	Software	2133794.00	199962.00	2333756.00	
5	Book	2201965.00	196168.00	2398133.00	
	Total	83848247.17	11413889.22	95262136.39	

(B) Details of Fixed Assets (Procured under P.I.'s Overhead Share)

Sl. No.	Assets Head	Opening Balance as on 01.04.2020	Additions during the Year	(Amount in Rs.)	
				Total Value as on 31.03.2021	Total Value as on 31.03.2021
1	Electrical Equipment (AC)	409645.00	59468.00	469113.00	
2	Computer and Printer	256127.00	122725.00	378852.00	
3	Furniture & Fixture	157828.00	44900.00	202728.00	
4	Lab Equipment	412818.00	0.00	412818.00	
	Total	1236418.00	227093.00	1463511.00	



Receipt & Payment Account



CENTRAL UNIVERSITY OF RAJASTHAN

ANNUAL ACCOUNTS AND AUDIT REPORT 2020-21

CENTRAL UNIVERSITY OF RAJASTHAN (University Account) RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31st March, 2021

RECEIPTS		Current Year	Previous Year	PAYMENTS		Current Year	Previous Year
				Expenses			
I.	Opening Balances			I.			
a)	Bank Balance	0.00	0.00	a)	Establishment Expenses	281607044.00	270429545.00
	In Current accounts	0.00	0.00	b)	Academic Expenses	20071254.56	16400952.80
	In deposit accounts	187086457.00	179976749.00	c)	Administrative Expenses	84772937.40	134364468.04
	Savings accounts	565811700.11	729869041.74	d)	Transportation Expenses	568103.00	1561735.00
b)	Cash Balance (Imprest A/c)	0.00	5035.00	e)	Repairs & Maintenance	24246399.00	26632893.71
c)	Stock	3689118.00	4543458.00	f)	Finance Cost	63979.73	17455.46
				g)	Prior period expenses	0.00	1769159.00
II.	Grants Received	0.00	0.00	h)	Transfer of Accumulated Leave Encashment	0.00	70600054.00
a)	From Government of India	0.00	0.00	i)	NPS Expenses	36194547.00	28744514.00
	Min. of Education	54649000.00					
	CSS-Construction of Hostels for OBC Boys & Girls, Ministry of Soc. Just. & Emporment	23409000.00					
b)	From State Government	0.00	0.00	II.	Scholarship Expenses	8901539.71	7964145.00
c)	From other sources (details)	0.00	0.00		Payments against Earmarked/Endowment Funds	0.00	0.00
				III.	Payments against Sponsored Projects/Schemes	0.00	0.00
	Receipt of Recurring Grant during the year	435820000.00	452499000.00	IV.	Payments against Sponsored Fellowships/Scholarships	0.00	238384.00
	Receipt of Non Recurring Grant during the year	55000000.00	0.00	V.	UGC Faculty Recharge Programme	2122813.00	0.00
	Receipt of EWS Grant	0.00	20300000.00	VI.	Term Deposits with Scheduled Banks	0.00	0.00
III.	Academics Receipts	27757427.00	26102951.00	VII.	Expenditure on Fixed Assets and Capital Works - In Progress	0.00	0.00
IV.	Receipts against Earmarked/Endowment Funds	4296535.00	100000.00	a)	Fixed Assets	105512818.42	158372430.45
V.	Receipts against Sponsored Projects/Schemes	0.00	0.00	b)	Capital Works-in-Progress - Moe/MHRD (HEFA Loan Scheme)	56030000.00	0
VI.	Receipts against sponsored Fellowships and Scholarships	203816.00	0.00	c)	Capital Works-in-Progress - (Other Schemes)	57230079.00	0
VII.	Income on Investment from	0.00	0.00	d)	Capital Works-in-Progress	64606964.64	0
a)	Earmarked / Endowment funds	3214.00	0.00	VIII.	Other Payments including statutory payments / Other Funds	92495562.99	23070610.26
b)	Other investments	0.00	0.00				
VIII.	Interest received on	0.00	0.00				
a)	Bank Deposits/Term Deposits	17922183.03	53606293.00	IX.	Refunds of Grants & Interest	12447855.00	15439919.00
b)	Loans and Advances	0.00	0.00	X.	Loans, Advances & Deposits - Other Scheme	0.00	1387967.00
c)	Savings Bank Accounts	0.00	224718.00	XI.	Loan and Advances	48385.10	0.00
d)	Interest Received on Grants	3478330.00	0.00	a)	Prepaid Expenses	0.00	0.00
IX.	Investments encashed	0.00	0.00	b)	Advance (Sch - 08)	0.00	0.00
X.	Term Deposits with Scheduled Banks encashed	0.00	0.00	XII.	Closing Balances	0.00	0.00
XI.	Other income (Including Prior Period Income)	10456540.60	25589422.05	a)	Cash Balance (Imprest A/c)	0.00	0.00
XII.	Current Assets (7)	0.00	3747981.59	b)	Bank Balance	0.00	0.00
XIII.	Loans, Advances & Deposits (8)	66628515.00	863177.97		In Current accounts	0.00	0.00
XIV.	Other Funds	0.00	2490666.00		In deposit accounts	198444408.00	1870866457.00
XV.	Misc. Receipts including Statutory Receipts	16512.00	2718426.00		Savings accounts	408262919.19	565811700.11
XVI.	Decrease in Prepaid Expenses	0.00	11120.00				
XVII.	Any other Receipts	0.00	10933468.48	c)	Consumable, Stationary and other closing Stock	2600738.00	3689118.00
					TOTAL	1456228347.74	1513581507.83
						1456228347.74	1513581507.83

CENTRAL UNIVERSITY OF RAJASTHAN

ANNUAL ACCOUNTS AND AUDIT REPORT 2020-21



CENTRAL UNIVERSITY OF RAJASTHAN SCHOOL OF EDUCATION RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31st March, 2021

RECEIPTS		Current Year	Previous Year	PAYMENTS		Current Year	Previous Year
		(Amount in Rupees)					
I.	Opening Balances			I.	Expenses		
a)	Cash Balance	0.00	3655.00	a)	Estb. & Admin Expenses (Outstanding)	675324.00	6110118.00
b)	Bank Balance	0.00	0.00	b)	Academic Expenses	1451931.00	61549.00
	In Current accounts	0.00	0.00	c)	Administrative Expenses	0.00	240928.00
	In deposit accounts	22429498.00	39600000.00	d)	Transportation Expenses	0.00	0.00
	Savings accounts	9391809.50	39397021.58	e)	Repairs & Maintenance	0.00	0.00
II.	Grants Received	0.00	0.00	f)	Prior period expenses	0.00	30000.00
a)	From Government of India	0.00	0.00		Payments against Earmarked/Endowment Funds	0.00	0.00
b)	From State Government	0.00	0.00	III.	Payments against Sponsored Projects/Schemes	0.00	0.00
c)	From other sources (details)	0.00	0.00	IV.	Payments against Sponsored	0.00	0.00
					Fellowships/Scholarships		
	Receipt of Recurring Grant during the year	0.00	0.00	V.	Investments and Deposits made	0.00	0.00
	Receipt of Non Recurring Grant during the year	0.00	0.00	a)	Out of Earmarked/Endowments funds	0.00	0.00
III.	Sch 11 - ACADEMIC RECEIPTS	0.00	611008.00	b)	Out of own funds (Investments. Others)	0.00	0.00
IV.	Receipts against Earmarked/Endowment Funds	0.00	0.00	VI.	Term Deposits with Scheduled Banks	0.00	0.00
V.	Receipts against Sponsored Projects/Schemes	0.00	0.00	VII.	Expenditure on Fixed Assets and Capital Works - in - Progress	0.00	0.00
VI.	Receipts against sponsored Fellowships and Scholarships	0.00	0.00	a)	Fixed Assets	0.00	0.00
VII.	Income on Investment from	0.00	0.00	b)	Capital Works - in - Progress	3990469.00	0.00
a)	Earmarked/Endowment funds	0.00	0.00	VIII.	Other Payments including statutory payments	0.00	208595.00
b)	Other investments	0.00	0.00	IX.	Refunds of Grants	9093897.00	49692309.08
VIII.	Interest received on	0.00	0.00	X.	Deposits and Advances	0.00	0.00
a)	Bank Deposits	0.00	4344812.00	XI.	Other Payments	3337150.76	0.00
b)	Loans and Advances	0.00	0.00	a)	Prepaid Expenses	0.00	0.00
c)	Savings Bank Accounts	0.00	2556.00	b)	Advance	0.00	0.00
d)	Interest Received on Security Deposit with AV/NL, Ksg	0.00	0.00	c)	Printing & Stationary Stock	0.00	0.00
IX.	Investments encashed	0.00	0.00	XII.	Closing Balances	0.00	0.00
X.	Term Deposits with Scheduled Banks encashed	0.00	0.00	a)	Cash Balance	0.00	0.00
XI.	Other income (including Prior Period Income)	0.00	4205754.00	b)	Bank Balance	0.00	0.00
XII.	Deposits & Advances	0.00	0.00		In Current accounts	0.00	0.00
XIII.	Misc. Receipts including Statutory Receipts	0.00	0.00		In deposit accounts	11219236.00	22429498.00
XIV.	Any other Receipts	208595.00	0.00		Savings accounts	2261894.74	9391809.50
	TOTAL	32029902.50	88164806.58		TOTAL	32029902.50	88164806.58



CENTRAL UNIVERSITY OF RAJASTHAN

ANNUAL ACCOUNTS AND AUDIT REPORT 2020-21

CENTRAL UNIVERSITY OF RAJASTHAN
DEEN DAYAL UPADHYAYA KAUSHAL KENDRA (Formerly CUMUNNITY COLLEGE SCHEME)
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31st March, 2021

RECEIPTS		Current Year	Previous Year	PAYMENTS		Current Year	Previous Year
		(Amount in Rupees)				(Amount in Rupees)	
I.	Opening Balances			I.	Expenses		
a)	Cash Balance	0.00	0.00	a)	Establishment Expenses	0.00	1812560.00
b)	Bank Balance	0.00	0.00	b)	Academic Expenses	4000.00	62000.00
	In Current accounts	0.00	0.00	c)	Administrative Expenses	572180.00	353619.00
	In deposit accounts	0.00	0.00	d)	Transportation Expenses	0.00	0.00
	Savings accounts	15097770.08	16251878.08	e)	Repairs & Maintenance	0.00	0.00
II.	Grants Received	0.00	0.00	f)	Prior period expenses	53676.00	18620.00
a)	From Government of India	0.00	0.00		Payments against Earmarked/Endowment Funds	0.00	0.00
b)	From State Government	0.00	0.00	III.	Payments against Sponsored Projects/Schemes	0.00	0.00
c)	From other sources (details)	0.00	0.00	IV.	Payments against Sponsored Fellowships/Scholarships	0.00	0.00
	Receipt of Recurring Grant during the year	0.00	0.00	V.	Investments and Deposits made	0.00	0.00
	Receipt of Non Recurring Grant during the year	0.00	0.00	a)	Out of Earmarked/Endowments funds	0.00	0.00
III.	Sch 11 - Academic Receipts	91630.00	180200.00	b)	Out of own funds (Investments, Others)	0.00	0.00
IV.	Receipts against Earmarked/Endowment Funds	0.00	0.00	VI.	Term Deposits with Scheduled Banks	0.00	0.00
V.	Receipts against Sponsored Projects/Schemes	0.00	0.00	VII.	Expenditure on Fixed Assets and Capital Works - in - Progress	0.00	0.00
VI.	Receipts against sponsored Fellowships and Scholarships	0.00	0.00	a)	Fixed Assets	53500.00	0.00
VII.	Income on investment from Earmarked/Endowment funds	0.00	0.00	b)	Capital Works - in - Progress	0.00	0.00
b)	Other investments	0.00	0.00	VIII.	Other Payments including statutory payments	0.00	38061.00
VIII.	Interest received on Accrued Bank Deposits/Term Deposits	0.00	50082.00	IX.	Refunds of Grants	0.00	0.00
a)	Bank Deposits/Term Deposits	81644.00	1025176.00	X.	Deposits and Advances	0.00	0.00
b)	Loans and Advances	0.00	0.00	XI.	Other Payments	41360.00	127994.00
c)	Savings Bank Accounts	0.00	2212.00	XII.	Prepaid Expenses- Bank Charges (Recv.)	0.00	0.00
d)	Interest Received on Security Deposit with AV/NL, Ksg	0.00	0.00	XIII.	Advance	0.00	0.00
IX.	Investments encashed	0.00	0.00	XIV.	Printing & Stationary Stock	0.00	0.00
X.	Term Deposits with Scheduled Banks encashed	0.00	0.00	XV.	Closing Balances	0.00	0.00
XI.	Other income (including Prior Period Income)	3280.00	0.00	a)	Cash Balance	0.00	0.00
XII.	Deposits & Advances	0.00	0.00	b)	Bank Balance	0.00	0.00
XIII.	Misc. Receipts including Statutory Receipts	0.00	0.00		In Current accounts	0.00	0.00
XIV.	Any other Receipts	916178.00	1076.00		In deposit accounts	0.00	0.00
	TOTAL	16190502.08	17510624.08		Savings accounts	15465786.08	15097770.08
					TOTAL	16190502.08	17510624.08

CENTRAL UNIVERSITY OF RAJASTHAN

ANNUAL ACCOUNTS AND AUDIT REPORT 2020-21



CENTRAL UNIVERSITY OF RAJASTHAN YOGA DEPARTMENT RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31st March, 2021

RECEIPTS		Current Year	Previous Year	PAYMENTS	Current Year	Previous Year	(Amount in Rupees)
I. Opening Balances				I. Expenses			
a) Cash Balance		0.00	10000.00	a) Staff Payments & Benefits (Establishment Expenses)	5281099.00	3617946.00	
b) Bank Balance		0.00	0.00	b) Academic Expenses	10136.00	370591.00	
In Current accounts		0.00	0.00	c) Administrative & General Expenses	0.00	117614.00	
In Term deposit accounts		22143356.00	20822970.00	d) Transportation Expenses	0.00	0.00	
Savings accounts / Flexi Fixed Deposit		25334231.50	27686752.50	e) Repairs & Maintenance	0.00	0.00	
II. Grants Received		0.00	0.00	f) Prior period expenses	0.00	0.00	
a) From Government of India		0.00	0.00	II. Payments against Earmarked/Endowment Funds	0.00	0.00	
b) From State Government		0.00	0.00	III. Payments against Sponsored Projects/Schemes	0.00	0.00	
c) From other sources (details)		0.00	0.00	IV. Payments against Sponsored	0.00	0.00	
				Fellowships/Scholarships			
Receipt of Recurring Grant during the year		0.00	0.00	V. Investments and Deposits made	0.00	0.00	
Receipt of Non Recurring Grant during the year		0.00	0.00	a) Out of Earmarked/Endowments funds	0.00	0.00	
III. Sch 11 - ACADEMIC RECEIPTS		61710.00	57800.00	b) Out of own funds (Investments, Others)	0.00	0.00	
IV. Receipts against Earmarked/Endowment Funds		0.00	0.00	VI. Term Deposits with Scheduled Banks	0.00	0.00	
V. Receipts against Sponsored Projects/Schemes		0.00	0.00	VII. Expenditure on Fixed Assets and Capital Works - in -	0.00	0.00	
VI. Receipts against sponsored Fellowships and Scholarships		0.00	0.00	Progress	966804.00	155169.00	
VII. Income on Investment from		0.00	0.00	a) Fixed Assets			
a) Earmarked/Endowment funds		0.00	0.00	b) Capital Works - in - Progress	1710201.00	0.00	
b) Other investments		0.00	0.00	VIII. Other Payments including statutory payments	0.00	69409.00	
VIII. Interest received on		0.00	0.00	IX. Refunds of Grants	0.00	0.00	
a) Bank Deposits/Term Deposits		314559.00	3180271.00	X. Deposits and Advances	11486.00	0.00	
b) Loans and Advances		0.00	0.00	XI. Other Payments	4660902.00	2052.00	
c) Savings Bank Accounts		0.00	0.00	XII. Prepaid Expenses- Bank Charges (Rev.)	0.00	0.00	
d) Interest Received on Security Deposit with AVVN, Ksg		0.00	0.00	XIII. Advance	0.00	0.00	
IX. Investments encashed		0.00	0.00	XIV. Printing & Stationary Stock	0.00	0.00	
X. Term Deposits with Scheduled Banks encashed		0.00	0.00	XV. Closing Balances	0.00	0.00	
				a) Cash Balance	0.00	0.00	
XI. Other income (including Prior Period Income)		35678.00	116.00	b) Bank Balance	0.00	0.00	
XII. Deposits & Advances		0.00	11486.00	In Current accounts	0.00	0.00	
XIII. Misc. Receipts including Statutory Receipts		0.00	0.00	In Term deposit accounts	23594907.00	22143356.00	
XIV. Any other Receipts		0.00	40973.00	Savings accounts / Flexi Fixed Deposit	11643999.50	25334231.50	
TOTAL		47889534.50	51810368.50	TOTAL	47889534.50	51810368.50	



CENTRAL UNIVERSITY OF RAJASTHAN

ANNUAL ACCOUNTS AND AUDIT REPORT 2020-21

CENTRAL UNIVERSITY OF RAJASTHAN

PMMMNMT FUND

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31st March, 2021

RECEIPTS		Current Year	Previous Year	PAYMENTS	Current Year	Previous Year
I.	Opening Balances			I.		
a)	Cash Balance	0.00	0.00	Expenses	703367.00	794046.00
b)	Bank Balance	11406686.80	14269347.40	a) Staff Payments & Benefits (Establishment Expenses)		
	In Current accounts	0.00	0.00	b) Academic Expenses	1304600.00	592085.00
	In deposit accounts	0.00	0.00	c) Administrative & General Expenses	103745.36	2061301.60
	Savings accounts	0.00	0.00	d) Transportation Expenses	0.00	0.00
II.	Grants Received	0.00	0.00	e) Repairs & Maintenance	0.00	0.00
a)	From Government of India	0.00	0.00	f) Prior period expenses	0.00	27036.00
b)	From State Government	0.00	0.00	Payments against Earmarked/Endowment Funds	0.00	0.00
c)	From other sources (details)	0.00	0.00	Payments against Sponsored Projects/Schemes	0.00	0.00
	Receipt of Recurring Grant during the year	0.00	2020000.00	Payments against Sponsored Fellowships/Scholarships	0.00	0.00
	Receipt of Non Recurring Grant during the year	0.00	0.00	V. Investments and Deposits made	0.00	0.00
III.	Sch 11 - ACADEMIC RECEIPTS	0.00	0.00	a) Out of Earmarked/Endowments funds	0.00	0.00
IV.	Receipts against Earmarked/Endowment Funds	0.00	0.00	b) Out of own funds (Investments. Others)	0.00	0.00
V.	Receipts against Sponsored Projects/Schemes	0.00	0.00	VI. Term Deposits with Scheduled Banks	0.00	0.00
VI.	Receipts against sponsored Fellowships and Scholarships	0.00	0.00	VII. Expenditure on Fixed Assets and Capital Works - in - Progress	0.00	0.00
VII.	Income on Investment from Earmarked/Endowment funds	0.00	0.00	a) Fixed Assets	226470.00	1711440.00
a)	Other investments	0.00	0.00	b) Capital Works - in - Progress	0.00	0.00
VIII.	Interest received on Bank Deposits (Interest Accrued)	79616.00	81078.00	VIII. Other Payments including statutory payments	0.00	2401.00
a)	Loans and Advances	0.00	0.00	IX. Refunds of Grants	0.00	980532.00
b)	Savings Bank Accounts	0.00	0.00	X. Deposits and Advances	0.00	0.00
c)	Interest Received on Security Deposit with AVVNL, Ksg	0.00	886257.00	XI. Other Payments	320440.00	118427.00
IX.	Investments encashed	0.00	0.00	XII. Other Payments related to AICTE Grant	108467.00	1109963.00
X.	Term Deposits with Scheduled Banks encashed	0.00	0.00	XIII. Advance	0.00	0.00
XI.	Other income (including Prior Period Income)	1000.00	0.00	XIV. Printing & Stationary Stock	0.00	0.00
XII.	Deposits & Advances	0.00	0.00	XV. Closing Balances	0.00	0.00
XIII.	Misc. Receipts including Statutory Receipts	0.00	4514.00	a) Cash Balance	0.00	0.00
XIV.	Any other Receipts	6000.00	2722.00	b) Bank Balance	8726213.44	11406686.80
	TOTAL	11493302.80	17263918.40	In Current accounts	0.00	0.00
				In deposit accounts	0.00	0.00
				Savings accounts	0.00	0.00
				TOTAL	11493302.80	17263918.40

CENTRAL UNIVERSITY OF RAJASTHAN

ANNUAL ACCOUNTS AND AUDIT REPORT 2020-21



CENTRAL UNIVERSITY OF RAJASTHAN SCHOOL OF SPORTS SCIENCE RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31st March, 2021

		(Amount in Rupees)			
RECEIPTS	Current Year	Previous Year	PAYMENTS	Current Year	Previous Year
I. Opening Balances			I. Expenses		
a) Cash Balance	0.00	0.00	a) Establishment Expenses	114971.19	7262498.00
b) Bank Balance	0.00	0.00	b) Academic Expenses	660467.00	129393.00
In Current accounts	0.00	0.00	c) Administrative Expenses	37077.00	7125.00
In deposit accounts	0.00	0.00	d) Transportation Expenses	0.00	0.00
Savings accounts	19075512.00	24967784.00	e) Repairs & Maintenance	0.00	0.00
c) Stock	140534.00	290024.00	f) Prior period expenses	35928.00	0.00
II. Grants Received	0.00	0.00	Payments against Earmarked/Endowment Funds	0.00	0.00
a) From Government of India	11166510.00	20000000.00	III. Payments against Sponsored Projects/Schemes	0.00	0.00
b) From State Government	0.00	0.00	IV. Payments against Sponsored Fellowships/Scholarships	0.00	0.00
c) From other sources (details)	0.00	0.00	V. Investments and Deposits made	0.00	0.00
Receipt of Recurring Grant during the year	0.00	0.00	a) Out of Earmarked/Endowments funds	0.00	0.00
Receipt of Non Recurring Grant during the year	0.00	0.00	b) Out of own funds (Investments, Others)	0.00	0.00
III. Sch 11 - ACADEMIC RECIEPTS	480920.00	338957.00	VI. Term Deposits with Scheduled Banks	0.00	0.00
IV. Receipts against Earmarked/Endowment Funds	0.00	0.00	VII. Expenditure on Fixed Assets and Capital Works - in - Progress	0.00	0.00
V. Receipts against Sponsored Projects/Schemes	0.00	0.00	a) Fixed Assets	6950193.00	15000.00
VI. Receipts against sponsored Fellowships and Scholarships	0.00	0.00	b) Capital Works - in - Progress	0.00	0.00
VII. Income on Investment from	0.00	0.00	VIII. Other Payments including statutory payments	0.00	0.00
a) Earmarked/Endowment funds	0.00	0.00	IX. Refunds of Grants	0.00	20354635.00
b) Other investments	0.00	0.00	X. Deposits and Advances	0.00	12478.00
VIII. Interest received on	0.00	0.00	XI. Other Payments	0.00	213150.00
a) Bank Deposits/Term Deposits	648409.00	1223221.00	XII. Prepaid Expenses- Bank Charges (Recv.)	0.00	0.00
b) Loans and Advances	0.00	0.00	XIII. Refund of Interest	0.00	768024.00
c) Savings Bank Accounts	0.00	3311.00	XIV. Closing Balances	0.00	0.00
d) Interest Received on Security Deposit with AVNL, Ksg	0.00	0.00	a) Cash Balance	0.00	0.00
IX. Investments encashed	0.00	0.00	b) Bank Balance	0.00	0.00
X. Term Deposits with Scheduled Banks encashed	0.00	0.00	In Current accounts	0.00	0.00
XI. Other income (including Prior Period Income)	111922.00	0.00	In deposit accounts	0.00	0.00
XII. Deposits & Advances	366044.00	0.00	Savings accounts	12809067.00	19075512.00
XIII. Misc. Receipts including Statutory Receipts	0.00	0.00	c) Printing & Stationary Stock	0.00	140534.00
XIV. Any other Receipts	0.00	1155052.00			
TOTAL	31989851.00	47978349.00	TOTAL	31989851.00	47978349.00



CENTRAL UNIVERSITY OF RAJASTHAN
ANNUAL ACCOUNTS AND AUDIT REPORT 2020-21



NPS Tier - I Balance Sheet & Income and Expenditure Account



CENTRAL UNIVERSITY OF RAJASTHAN

ANNUAL ACCOUNTS AND AUDIT REPORT 2020-21

CENTRAL UNIVERSITY OF RAJASTHAN NPS TIER - I ACCOUNT BALANCE SHEET AS AT 31st MARCH, 2021

(Amount in Rupees)

Liabilities	Current Year	Previous Year	Assets	Current Year	Previous Year
NPS Tier - I Account			NPS Tier - I Account		
Subscription Liability	8412135.00	7783245.00	Subscription and Contribution due	5047861.00	4259067.00
Opening Balance	7783245.00		Investment	0.00	0.00
Less: Subscription For March 2020	0.00		Interest Accrued but not due	143346.00	88038.00
Add : Emp. Sub+Univ. Contribution	57468395.00		TDS recoverable from University (Income Tax 2019-20)	2565.00	2565.00
Add : Interest Credited	0.00		Bank Balance	4208488.23	4178901.23
Less : Transferred to NSDL	61887366.00				
Less: Refunded to a Subscriber					
Add: Emp. Sub + Univ. Cont. for March 21	5047861.00				
Excess of Income over Expenditure	990125.23	745326.23			
Opening Balance as on 1.4.2020	745326.23				
Add: During the year	244799.00				
Less : Interest payable to subscriber	0.00				
Total	9402260.23	8528571.23	Total	9402260.23	8528571.23

CENTRAL UNIVERSITY OF RAJASTHAN

ANNUAL ACCOUNTS AND AUDIT REPORT 2020-21



CENTRAL UNIVERSITY OF RAJASTHAN NPS TIER - I ACCOUNT

INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD ENDED 31st MARCH, 2021

Expenditure	(Amount in Rupees)	
	Current Year	Previous Year
Interest Credited to Subscribers' Accounts	0.00	0.00
Bank Charges	0.00	0.00
Interest to Subscriber	0.00	0.00
Excess of Income over Expenditure (Interest Amount)	244799.00	270382.00
Total	244799.00	270382.00

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31st March, 2021

Receipts	(Amount in Rupees)	
	Current Year	Previous Year
Opening Balance	4178901.23	3958660.23
NPS Tier-I Account		
Own Subscription	23813586.00	19866672.00
University Contribution	33591207.00	27613939.00
Subscription and Contribution for March 20	4322669.00	3560842.00
NPS Liability	0.00	68014.00
Interest Received on Investment	0.00	0.00
Interest on Saving Bank / Flexi Account	189491.00	259242.00
Miscellaneous Receipt	0.00	0.00
Investment Encashed	0.00	0.00
Total	66095854.23	55327369.23



CURAJ: Receipts and Expenditure - at a glance

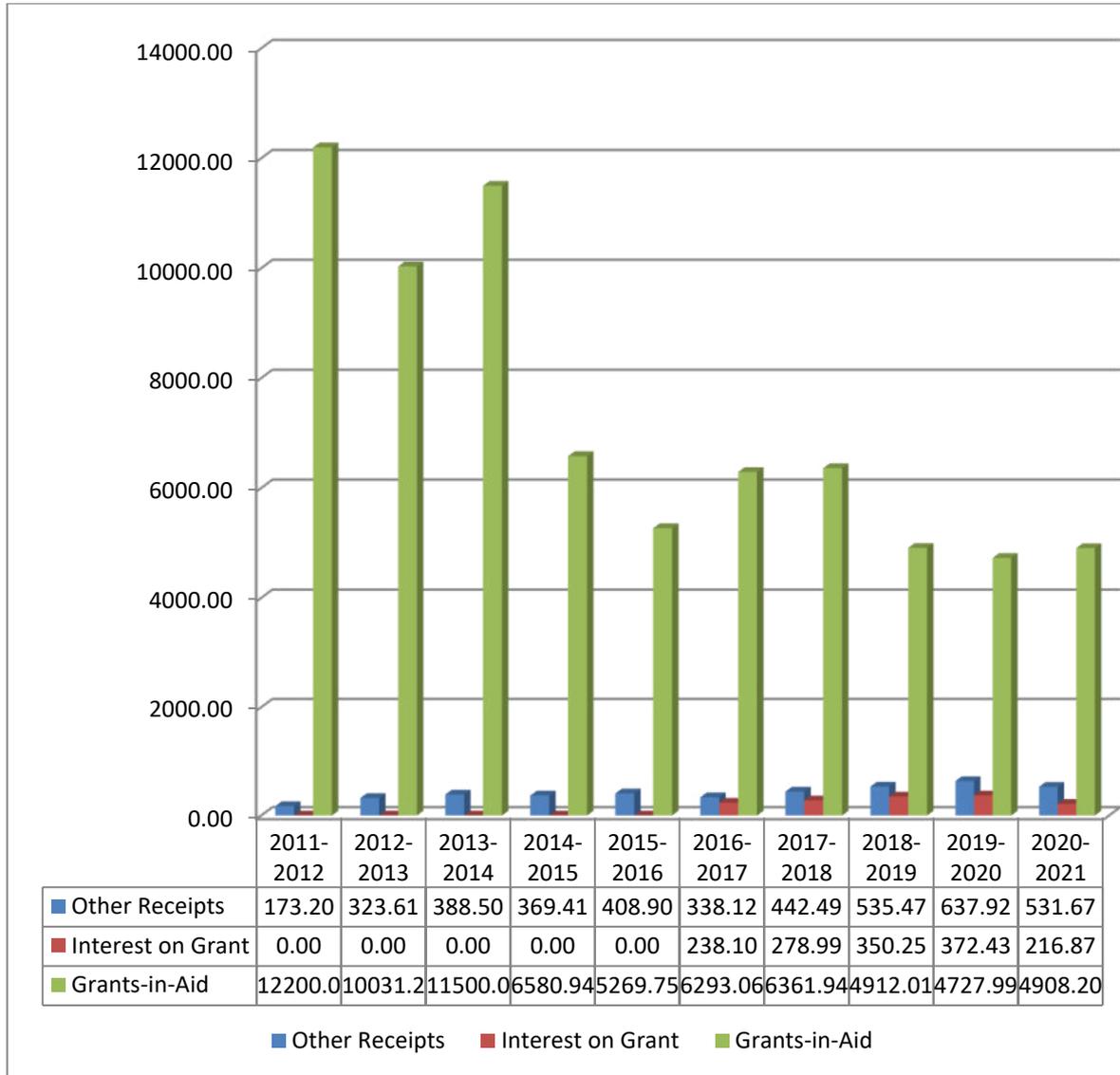


CENTRAL UNIVERSITY OF RAJASTHAN

ANNUAL ACCOUNTS AND AUDIT REPORT 2020-21

Receipts at a Glance (Financial Year Wise)

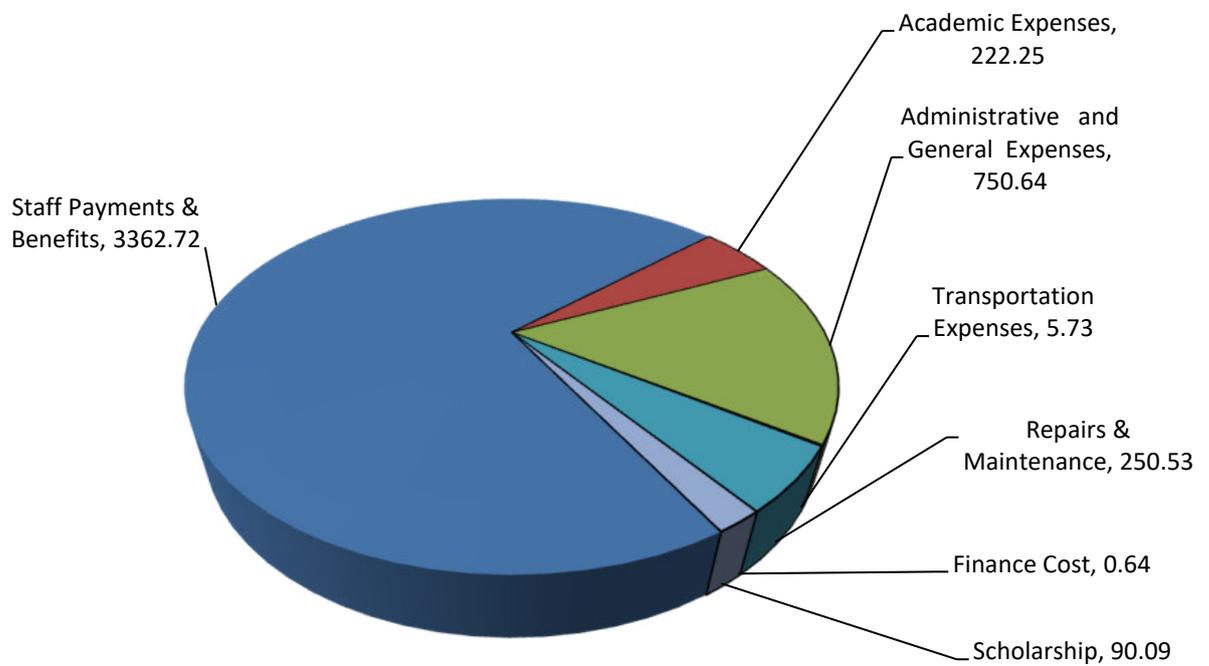
(Amount – Rs. in Lacs)





Recurring Expenditures at a Glance (For the Financial Year 2020 – 21)

(Amount – Rs. in Lacs)

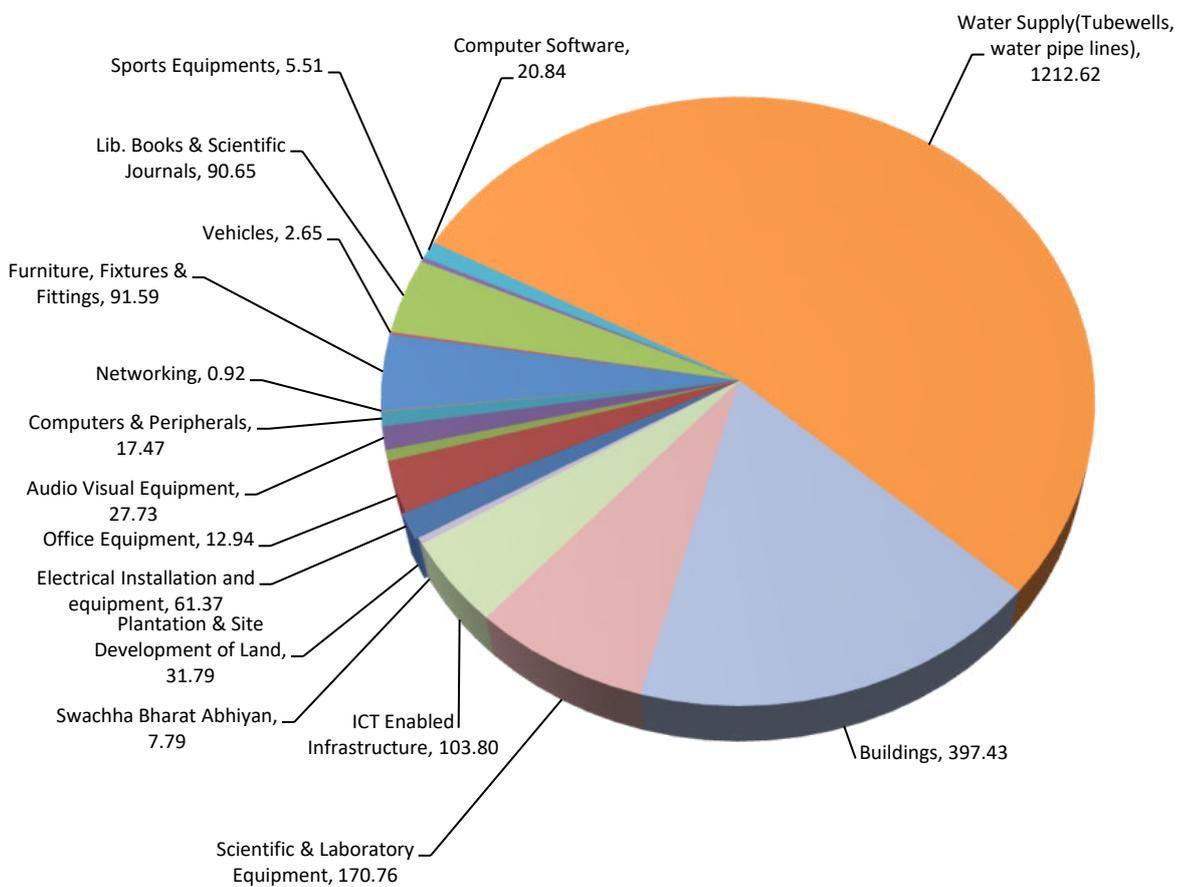


Total Expenditure – Rs. 4682.60 Lacs



Utilization & Capitalization of Non - Recurring Grants (including WIP) at a Glance (For the Financial Year 2020 – 21)

(Amount – Rs. in Lacs)

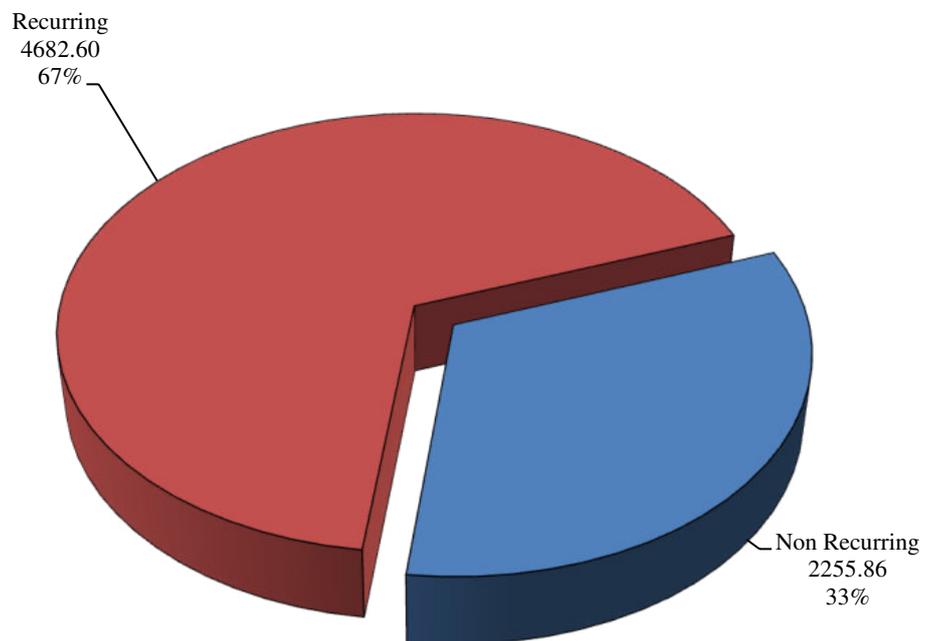


Total Expenditure – Rs. 2255.86 Lacs



Utilization & Capitalization of Non - Recurring Grants and Utilization of Recurring Grants (For the Financial Year 2020-21)

(Amount – Rs. in Lacs)



Total Expenditure – Rs 6938.46 Lacs