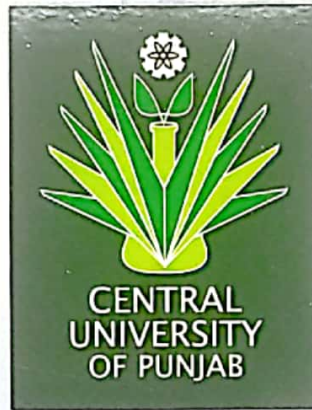


पंजाब केन्द्रीय विश्वविद्यालय, बठिंडा
(संसदीय अधिनियम के द्वारा 2009 में स्थापित)
(नैक 'ए' ग्रेड प्राप्त विश्वविद्यालय)

Central University of Punjab, Bathinda

(Established by an Act of Parliament in 2009)
(NAAC Accredited "A" Grade University)



वार्षिक वित्तीय प्रतिवेदन

Annual Financial Report 2019-20
(01.04.2019—31.03.2020)



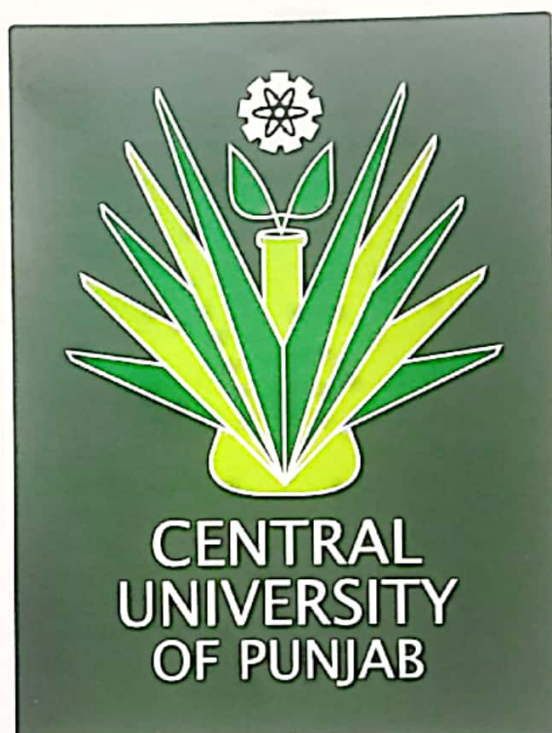


Central University of Punjab, Bathinda



CENTRAL UNIVERSITY OF PUNJAB, BATHINDA

(Established by an Act of Parliament in 2009)



Annual Financial Report 2019-20

**CENTRAL UNIVERSITY OF PUNJAB, BATHINDA**

(Established by an Act of Parliament in 2009)

RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31.03.2020

(Amt. in Rs.)

RECEIPTS	CURRENT YEAR (2019-20)	PAYMENTS	CURRENT YEAR (2019-20)
Opening Balance	0	Opening Balance	
1. Cash in Hand		1. Expenses	
2. Bank Balance		a) Establishment Expenses	22,06,90,708
a) Saving Accounts	28,55,77,484	b) Academic Expenses	1,12,68,919
b) Fixed deposits	0	c) Administrative Expenses	12,31,85,404
3. Grants Received		d) Transportation Expenses	17,51,498
a) From UGC	30,22,04,000	e) Repairs & Maintenance	61,37,442
b) Project Fund	7,26,05,910	f) Finance Costs	2,60,297
c) Other	2,21,02,139	g) Prior Period item	2,100
4. Academic Receipts	3,64,13,871	h) Other Revenue Expenditure	3,39,27,207
5. Income on investments from		2. Payments Made Against Funds for Various	
a) Earmarked/Endow. Funds	0	Projects	5,52,46,181
b) Own Funds (Oth. Investment)	69,44,02,803	a) Advance against Projects	0
6. Interest Received		b) Others	0
a) On funds from UGC	1,15,23,000	3. Investments and Deposits Made	
b) On depreciation investment	0	a) Out of Earmarked/Endowment Funds	0
c) On project funds	51,38,580	b) Out of Own Funds (Investment Others)	0
7. Other income (specify)		c) In Depreciation fund Investment	0
a) Interest earned	2,62,95,914	4. Expenditure on Fixed Assets &	
b) Other income	75,13,061	Capital Work-in-Progress	
8. Amount Borrowed	0	a) Purchase of Fixed Assets	90,73,91,023
9. Any other receipts (give details)		b) Project Fixed Asset	4,45,35,069
a) Decrease in Accrued Interest	5,44,19,566	c) Purchase of Other Assets	0
b) Increase in Provisions	1,05,85,040	5. Other Payments (Specify)	
c) Increase in Sundry Creditors	2,56,35,973	a) Advance to Suppliers	0
d) Advance Income Received	15,92,890	b) Increase in Sundry Debtors	0
e) Increase in Statutory Dues	1,83,592	6. Any Other Receipts (Give Details)	
f) Increase in Securities/ EMD Payable	0	a) Increase in Accrued Interest	0
10. Others	0	b) Decrease in Provisions	0
a) Sale/Adjustment in Fixed Assets	3,874	c) Decrease in Sundry Creditors	0
b) Decrease in Sundry Debtors	7,66,57,426	d) Advance Income Received	0
c) Advance to Suppliers (decrease)		e) Decrease in Statutory Dues	0
		f) Decrease in Securities/ EMD Payable	23,88,448
		7. Closing Balance	
		a) Cash in Hand	0
		b) Bank Balances	0
		i) Saving Accounts	22,60,70,827
		ii) Fixed Deposits	0
TOTAL	1,63,28,55,122	TOTAL	1,63,28,55,122

Place: Bathinda

Dated: 17.08.2020

Sd/-
Sh. K. P. Singh
Registrar

Sd/-
Vice Chancellor

Sd/-
Sh. Chandan Mittal
Dy. Finance Officer



भारतीय लेखापरीक्षा तथा लेखा विभाग
कार्यालय प्रधान निदेशक लेखापरीक्षा (केन्द्रीय), चण्डीगढ़
Indian Audit & Accounts Department
Office of The Principal Director of Audit (Central),
Chandigarh



सं/No: पी.डी.ए. (सी)/के. व्यय/SAR/CUPB/2020-21/30/6

दि०/Dated: 25.1.2021

सेवा मे,

सचिव,
उच्चतर शिक्षा विभाग,
मानव संसाधन विकास मंत्रालय, भारत सरकार,
कमरा न. 127, सी विंग
शास्त्री भवन, नई दिल्ली - 110001

विषय: Central University of Punjab, Bathinda के वर्ष 2019-20 के लेखाओं पर पृथक लेखापरीक्षा
प्रतिवेदन

महोदय,

कृपया Central University of Punjab, Bathinda के वर्ष 2019-20 के लेखाओं पर पृथक
लेखापरीक्षा प्रतिवेदन (Separate Audit Report) संसद के दोनों सदनों के समक्ष प्रस्तुत करने हेतु संलग्न पायों संसद
में प्रस्तुत होने तक प्रतिवेदन को गोपनीय रखा जाए।

संसद में प्रस्तुत करने के उपरांत प्रतिवेदन की पांच प्रतियाँ इस कार्यालय को भी भेज दी जाएँ।

कृपया इस पत्र की पावती भेजें।

भवदीय

— इरुना —
प्रधान निदेशक

संलग्न: उपरोक्त अनुसार

उपरोक्त की प्रतिलिपी वर्ष 2018-19 की पृथक लेखापरीक्षा प्रतिवेदन की प्रति सहित आवश्यक कार्यवाही हेतु Vice-Chancellor, Central University of Punjab, City Campus, Mansa Road, Bathinda-151001, Punjab, India को प्रेषित की जाती है।

उप-निदेशक

Separate Audit Report of the Comptroller & Auditor General of India on the Accounts of the Central University of Punjab, Bathinda for the year ended 31 March 2020

We have audited the Balance Sheet of the Central University of Punjab, Bathinda as at 31 March 2020, Income & Expenditure Account and Receipts & Payments Account for the year ended on that date under Section 19 (2) of the Comptroller & Auditor General's (Duties, Powers & Conditions of Service) Act, 1971 read with Section 31 (1) of the Central Universities Act, 2009. These financial statements are the responsibility of the University's management. Our responsibility is to express an opinion on these financial statements based on our audit.

2. This Separate Audit Report contains the comments of the Comptroller & Auditor General of India (CAG) on the accounting treatment only with regard to classification, conformity with the best accounting practices, accounting standards and disclosure norms, etc. Audit observations on financial transactions with regard to compliance with the Law, Rules & Regulations (Propriety and Regularity) and efficiency-cum-performance aspects, etc., if any, are reported through Inspection Reports/ CAG's Audit Reports, separately.
3. We have conducted our audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. An audit includes examining, on a test basis, evidences supporting the amounts and disclosure in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of financial statements. We believe that our audit provides a reasonable basis for our opinion.
4. Based on our audit, we report that:
 - i) We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit;
 - ii) The Balance Sheet and Income and Expenditure Account/Receipts and Payments Account dealt with by this Report have been drawn up in the format prescribed by the Ministry of Human Resources Development, Government of India vide order No. 29-4/2012-FD dated 17 April 2015.
 - iii) In our opinion, proper books of accounts and other relevant records have been



maintained by Central University of Punjab, Bathinda in so far as it appears from our examination of such books.

iv) We further report that:

A. Balance Sheet
A.1 Application of Funds
A.1.1 Fixed Assets

A.1.1.1 As per the MHRD format of Accounts, annual depreciation rates applicable on e-journals and library books are 40 percent and 10 percent, respectively. The University has subscribed e-journals of ₹87.58 lakh during the year 2019-20 and booked under the head "Library books". This has resulted in understatement of depreciation and current year's deficit by ₹26.27 lakh (30 percent of ₹87.58 lakh) and overstatement of Fixed assets to the same extent.

A.1.1.2 Calculation of depreciation of following Fixed Assets is not accurate. The depreciation needs to be recalculated after verifying the difference pointed out.

a) Computer/Peripherals: ₹ 27,10,673/-

Above represents Net Block of Computer/Peripherals, as on 31.03.2020. However, as per the information submitted by the University, the Net Block works out to be ₹2.18 crore, as detailed in the Annexure 'A'. This has resulted in understatement of Computer/ Peripherals as well as Corpus Capital Fund by ₹ 1.91 crore (₹2.18 crore – ₹0.27 crore)

b) Computer & Library Software: ₹ 1/-

Above represents Net Block of Computer & Library Software as on 31.03.2020. However, as per the information regarding Computer & Library Software submitted by the University, the Net Block works out to be ₹7.23 lakh, as detailed in Annexure 'B'. This has resulted in understatement of Computer & Library Books, as well as Corpus/ Capital Fund by ₹7.23 lakh (₹7,22,599 – ₹1),

B. Net impact of Audit comments

Net impact of Audit comments on the Annual Accounts of the University for the year ending 31 March 2020 is as under:

- i. Assets understated by ₹1.72 crore;



- ii. Corpus/Capital Fund understated by ₹1.72 crore. Besides, the deficit is overstated by ₹0.60 crore.

C. General

C.1 Receipt & Payments Account (R & P Account)

(i) Receipt and Payment Account should only account for cash items. However, Receipt side of the Account contains Non-cash items such as Decrease in Accrued Interest, Increase in provisions, Increase in Sundry Creditors, Increase in Statutory dues.

(ii) Previous year's figures are not given in respect of R.& P. Account in contradiction to the format of accounts prescribed by the Ministry of Human Resource Development, Government of India.

C.2 Designated/ Earmarked/ Endowment fund: ₹67.74 crore (Schedule 2)

Accounting policy at serial number 3.2 (Schedule 23), states that "Fixed assets are valued at cost less accumulated depreciation".

As per the MHRD format of accounts as applicable and aforesaid Accounting Policy of the University, the accumulated depreciation should be deducted from the amount of Gross block of fixed assets as shown in the Balance Sheet.

(a) However, the University has shown its Fixed Assets at Gross value and accumulated depreciation of ₹ 54.15 crore under the Designated Earmarked / Endowment Fund, which is in contravention of prescribed format and its own Accounting Policy.

(b) Moreover, accumulated Depreciation upto 31.03.2020 as per above Schedule 2 is ₹54.15 crore, whereas Schedule of Fixed Assets, shows the accumulated depreciation at ₹ 45.81 crore, resulting in a difference of ₹8.34 crore.

Reasons for difference of ₹8.34 crore, may be traced, figure of accumulated depreciation be corrected, accordingly, and Fixed Assets shown at cost less accumulated depreciation in the Balance Sheet.

C.3 As per the MHRD format and guidelines as applicable to the accounts of the University, Credit balances in respect of sponsored projects should have been shown in Current Liabilities and Debit balances in respect of these projects should have been shown under "Loans & Advances & Deposits" (Schedule 8).

However, above includes ₹13.59 crore in respect of Sponsored Projects (Column A of the Schedule 2), which is derived after netting-off the debit balances in respect of the certain projects. Thus, the University has netted off the Debit and credit balances in respect of sponsored projects and not shown these balances appropriately in the Accounts.



C.4 Capital Work-in-progress and Capital Advance

In respect of Project "Establishment of main campus of Central University of Punjab, Bathinda at Ghudda village, Bathinda (Punjab)", there were differences in work in progress as per the statement of Reconciliation of funds kept in the Escrow Account of M/s Engineers India Limited (EIL) and booking of Capital Work-in-progress by the University and capital advance to EIL. Hence, the capital accounts of the EIL and the University needs reconciliation.

C.5 Confirmation of balances in respect of Loans & Advances amounting to ₹ 1162.58 lakh (Items 1 (b) and 2 of Schedule 7 except EIL balance ₹ 1324.93 lakh) and Sundry debtors (0.30 lakh) had not been obtained.

C.6 As per the prescribed format of accounts, the balance in each fund in Schedule 2: Designated/Earmarked/Endowment Funds has to be represented by Bank balance, Investments and Income accrued but not due, in a table below the main schedule. However, no such information has been included in Schedule 2.

D. Grant-in-Aid

Out of the available funds of ₹173.03 crore, including previous year balance of ₹139.45 crore and grants received during the year ₹33.58 crore (including interest ₹ 1.15 crore on grant funds, earned during the year, not yet remitted to the Government), the University utilized a sum of ₹129.69 crore, leaving an unutilized balance of ₹43.34 crore, as on 31.03.2020.

E. Management letter

Deficiencies which have not been included in the Audit report have been brought to the notice of the University's management through a management letter issued separately for remedial/ corrective action.

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

vi) In our opinion and to the best of our information and according to the explanations given to us, the said financial statements read together with the Accounting Policies and Notes on Accounts, and subject to the significant matters stated above and other matters



mentioned in Annexure to this Audit Report give a true and fair view in conformity with accounting principles generally accepted in India:

- a. In so far as it relates to the Balance Sheet, of the state of affairs of Central University of Punjab, Bathinda as at 31 March 2020; and
- b. In so far as it relates to Income & Expenditure Account, of the deficit for the year ended on that date.

For and on behalf of the C & AG of India

Principal Director of Audit (Central), Chandigarh

Place: Chandigarh

Date: 26/1/21



Annexure to Audit Report

1. Adequacy of Internal Audit System

The University has appointed an Internal Audit Officer (IAO). Files/ proposals relating to financial matters are referred and routed through IAO.

2. Adequacy on Internal Control System

Internal control system is inadequate in view of the following observations:

- (i) Certain old balances of uncashed cheques appear in the Bank Reconciliation Statements.
- (ii) Accounting manual was not prepared.
- (iii) The university has not annexed the accounts relating to NPS.
- (iv) Physical verification has not been conducted.

3. System of Physical verification of fixed assets

Physical verification of above fixed assets for the year 2019-20 was pending.

4. System of Physical verification of Inventory

No inventory was held as on 31.03.2020.

5. System of verification of library books.

Physical verification of library books was conducted during June- July, 2019

6. Regularity in Payment of Statutory dues

As per the records, no irregularity in payment of statutory dues was noticed.


24/01/21
Dy. Director



Annexure A

Calculation of Net Block of Computer/peripherals

Year of purchase	Gross Value of the Assets purchased (₹)	Depreciation to be charged @ 20 % in 2019-20 (₹)	Net value as on 31.03.2020 (₹)
2015-16	4541813	908363	0
2016-17	7951976	1590395	1590395
2017-18	6792060	1358412	2716824
2018-19	2113260	422652	1267956
2019-20	20311502	4062300	16249202
		8342122	21824377


Sr. Audit Officer

Annexure B

Calculation of Net Block of Computer & Library Software

Year of purchase	Gross Value of the Assets purchased (₹)	Depreciation to be charged @ 40% in 2019-20 (₹)	Net value as on 31.03.2020
2017-18	4541143	908229	0
2018-19	816571	326628	163314
2019-20	932141	372856	559285
	6289855	1607713	722599


Sr. Audit Officer



सुशील कुमार ठाकुर, आई.ए.ए.एस.
Sushil Kumar Thakur, IAAS



D.O. No: PDA (C)/SAR Bathinda/20-21/2014
प्रधान निदेशक लेखापरीक्षा (केन्द्रीय),
चण्डीगढ़
PRINCIPAL DIRECTOR OF AUDIT (CENTRAL),
CHANDIGARH

दिनांक/ Date: 25.01.2021

Dear Prof. Tiwari,

The audit of annual accounts of your University for the year ended 31 March 2020 was conducted and significant audit comments in respect of the same have been reported through the Separate Audit Report. However, certain deficiencies noticed which have not been included in the Separate Audit Report but nevertheless are significant (as detailed in the annexure), are being brought to your attention for remedial /corrective action.

You are requested to issue instructions for taking corrective measures in this regard.

Warm regards

Yours sincerely,

hi

Prof. Raghavendra P. Tiwari,
Vice-Chancellor,
Central University of Punjab,
Bathinda (Punjab)

Encl: As above



Annexure to Management Letter

- A. Balance Sheet**
- A.1 Application of Funds**
- A.1.1 Fixed Assets**
- A.1.1.1 Electrical Installation & Equipment Plan**
Current Year Depreciation: ₹ 28.65 lakh

The current year depreciation on Electrical Installation & Equipment Plan is shown as ₹ 28.65 lakh. However the depreciation @ 5 percent on value of Electrical Installation & Equipment Plan of ₹6.93 crore, works out to ₹34.65 lakh.

- A.1.1.2 Library Books & Scientific Journals**
Current Year Depreciation: ₹ 93.28 lakh

The current year depreciation on Library Books & Scientific Journals, works out to ₹ 94.32 lakh, as against ₹ 93.28 lakh shown above. The University may rework/ review the depreciation and net value of the Library books & Scientific Journals.

- A.1.2 Current Assets**
Scheduled banks – on Saving Accounts: ₹ 2260.71 lakh

Bank Reconciliation Statement in respect of PNB Account No. 3468000101713077 contains "cheques issued not yet presented for payment" of ₹ 22.79 lakh which were invalid for payment, being older than 3 months. Non-reversal of these cheques have resulted in understatement of Current Assets (bank balances) as well as Current Liabilities by ₹ 22.79 lakh.

- A.1.3 Loan, Advances and Deposits (Schedule 8)**
Interest accrued: ₹158.57 lakh

A.1.3.1 Above includes interest of ₹ 0.91 lakh on FDR No. 919040037344088 of AXIS bank. As per the bank certificate, aforesaid FDR had earned a total interest of ₹ 4.11 lakh. However, only a partial interest of ₹0.91 lakh was booked. This has resulted in understatement of Interest Income as well as Interest accrued by ₹ 3.20 lakh.

A.1.3.2 Above includes interest of ₹ 9.43 lakh pertaining to two FDRs (Account Nos. 01483061000063 and 01483061000070) which had already matured. This has resulted in overstatement of Interest income as well as Interest accrued by ₹ 9.43 lakh each.

**B. General**

B.1 As per the prescribed format of accounts, the information regarding receipt and utilization of grant-in-aid has to be shown in Schedule 3(C). However, in addition to this schedule, the University has also disclosed the same information in Schedule 2, which was redundant.

B.2 The University has shown consolidated figure of grants received under head OH 31, OH 35 and OH 36 in schedule 3C. The bifurcation of grant under OH 31, OH 35 and OH 36 has not been made in annual accounts.

**B.3 Current Assets- balance With Scheduled banks – Saving Accounts:
₹ 2260.71 lakh**

It includes ₹46976/- in respect of bank account no. 65081448240 held with SBOP Civil lines, which was inoperative as on 31.03.2020. The balance held in this bank account could not be verified, as the University has not furnished the balance confirmation certificate in respect of this bank account.

B.4 Provisions – Other (Annexure 3): ₹ 161.31 lakh

This includes negative balance of ₹35.30 lakh. Complete details of the aforesaid negative balance along-with relevant supporting documents had not been furnished.

B.5 Minus balances are appearing in book balances in respect of two projects GP 21 and GP 45 which were not found to be appropriate and acceptable;

B.6 Sundry debtors (Schedule 7) ₹30055/- have been incorrectly categorised as debt outstanding for period not exceeding 6 months, as it pertains to the years 2016-17 (₹ 21354) and 2017-18 (₹ 8701).

B.7 The Accounts were not page-numbered.


Dy. Director

Annotated reply to Draft Audit Comments on the Accounts of the Central University of Punjab for the year 2019-20

Para Number	Para	Reply by CUPB
<p>A.1 Designated/ Earmarked/ Endowment fund :- Rs. 6773.99 lakh (Schedule 2)</p>	<p>Accounting policy at serial number 3.2 (Schedule 23) as contained in the Accounts, states that "Fixed assets are valued at cost less accumulated depreciation".</p> <p>Above includes Rs.5415.14 lakh in respect of Accumulated Depreciation which has not been invested and thus, it should not be included under the Designated Earmarked / Endowment Fund. As per the MHRD format of accounts as applicable and aforesaid Accounting Policy of the University, the accumulated depreciation should be deducted from the amount of Gross block of fixed assets as shown in the Balance Sheet. Thus, improper inclusion of Accumulated Depreciation has resulted in overstatement of "Application of Funds" as shown in the Balance Sheet by Rs.5415.14 lakh. "Sources of Funds" have also been overstated to the same extent.</p>	<p>As per accounting Policy at serial number 1 (Schedule-23), the financial statements are prepared under the historical cost convention, in accordance with the Indian Generally Accepted Accounting Principles (GAAP), Accounting Standards issued by the Institute of Chartered Accountants of India. Accounting policies that were not specifically referred in financial statement are in consonance with generally accepted accounting principles and mandatory accounting standards.</p> <p>The Fixed Assets/Accumulated Depreciation has been treated as per Historical Cost Convention which states that "An accounting technique that values an asset for Balance Sheet purposes at the price paid for the asset at the time of its acquisition." But now as advised in the para the Accumulated Depreciation will be deducted from the amount of gross block of Fixed Assets. However the point is noted for compliance in future. Hence, the para may be settled</p>
<p>A.2 Fixed Assets:- Rs. 26938.58 lakh (Schedule-4)</p>	<p>As per the MHRD format of Accounts, annual depreciation rates applicable on e-journals and library books are 40 percent and 10 percent respectively. The University has subscribed e-journals of Rs. 87.58 lakh during the year 2019-20 and booked under the head "Library books". It has resulted in understatement of depreciation and current year's deficit by Rs. 26.27 lakh (30 percent of Rs. 87.58 lakh) and overstatement of Fixed assets to the same extent.</p>	<p>The point is noted for compliance in future in regard to depreciation on e- journals and It will be kept in view while preparing the accounts in future. Hence para may please be dropped.</p>
<p>A.3 Current Asset Scheduled banks – on Saving Accounts : Rs. 2260.71 lakh</p>	<p>Bank Reconciliation Statement in respect of PNB Account No. 346800101713077 contains "cheques issued not yet presented for payment" of Rs. 22.79 lakh which were invalid for payment being older than 3 months. Non-reversal of these cheques have resulted in understatement of Current Assets (bank balances) by Rs. 22.79 lakh and understatement of Current liabilities to the same extent.</p>	<p>The point is noted for compliance in future and needful will be done in future, so para may be settled.</p>



<p>A.4 Loan, Advances and Deposits (Schedule 8) Interest accrued Rs. 158.57 lakh</p>	<p>i. Above include interest of Rs.0.91 lakh on FDR No. 919040037344088 of AXIS bank. As per the bank certificate, aforesaid FDR had earned a total interest of Rs. 4.11 lakh, however, only a partial interest of Rs. 0.91 lakh was booked. This has resulted in understatement of interest income as well as interest accrued by Rs. 3.20 lakh.</p> <p>ii. Above include interest of Rs.9.43 lakh pertaining to two FDRs (Account Nos. 01483061000063 and 01483061000070) which had already been matured. This has resulted in overstatement of interest income as well as interest accrued by Rs. 9.43 lakh each.</p>	<p>i) Necessary adjustment entry will be carried out in future, so para may be settled.</p> <p>ii) Necessary adjustment entry will be carried out in future, so para may be settled.</p>
<p>B Grant-in-Aid</p>	<p>Out of the available funds of Rs. 173.03 crore including previous year balance of Rs. 139.45 crore and grants received during the year Rs. 33.58 crore (including interest Rs. 1.15 crore on grant funds, earned during the year, not yet remitted to the Government), the University utilized a sum of Rs. 129.69 crore leaving an unutilised balance of Rs. 43.34 crore as on 31.03.2020.</p>	<p>The figures shown in para are correct.</p>
<p>C. General</p>		
<p>1. Designated Earmarked and Endowment funds :Schedule 2</p>	<p>a) Above includes Rs. 1358.85 lakh in respect of Sponsored Projects (Column A of the Schedule 2), which is derived after netting-off the debit balances in respect of the certain projects. As per the MHRD format and guidelines as applicable to the accounts of the University, Credit balances in respect of sponsored projects should have been shown in Current Liabilities and Debit balances in respect of these projects should have been shown under "Loans & Advances & Deposits" (Schedule 8). Thus, the University have netted off the Debit and credit balances in respect of sponsored projects and not shown these balances appropriately in the Accounts.</p> <p>Apart from this, debit balances in respect of Assets purchased and expenses incurred Rs. 531.23 lakh (including Rs. 102.30 lakh incurred during the year) and Rs. 881.95 lakh (including Rs. 256.61 lakh incurred during the year) in respect of certain projects have not been debited to concerned projects and shown separately in the Schedule 3(a).</p>	<p>a) It is stated that there is no debit balance as no excess expenditure than the received budget grant of a particular project has been incurred. The expense incurred on the asset and recurring expenditure are debited to that particular project but in Schedule 3A, the consolidated position of all running projects is shown. However, point noted for future compliance, so para may be settled.</p>



	<p>2. Capital Work-in-progress and Capital Advance</p>	<p>b) Accumulated Depreciation upto 31.03.2020 as per above Schedule 2 is Rs. 5415.14 lakh, whereas Schedule 4 show the accumulated depreciation at value Rs. 4580.83 lakh, resulting in a difference of Rs. 834.31 lakh. Necessary adjustment entry to match the figure of accumulated depreciation as shown by Schedule 2 and Schedule 4 need to be made in the Accounts.</p> <p>The work of "Engineering Review, Tendering & Construction Management Services" is being performed by M/s Engineers India Limited (EIL) in respect of Project "Establishment of main campus of Central University of Punjab, Bathinda at Ghudda village, Bathinda (Punjab)". In order to meet the expenditure relating to the project, Central University of Punjab had opened an escrow amount at the disposal of EIL. As per the statement of Reconciliation of funds kept in the aforesaid Escrow Account upto 31.03.2020, an amount of Rs. 20637.80 lakh had been paid out of the account and an amount of Rs. 47.41 lakh was held as balance as on 31.03.2020 in the account.</p> <p>However, the University has booked Capital Work-in-progress amounting Rs. 20081.15 lakh (including PMC charges Rs. 199.05 lakh) upto 31.03.2020 and capital advance to EIL as on that date stood at Rs. 1324.93 lakh in the books of the accounts. Thus, the capital accounts of the EIL and the University are not reconciled and the related balances could not be verified in Audit.</p>	<p>b) The figure of Accumulated depreciation upto 31.03.2020 as per Sch-02 has a component of project assets depreciation earlier included but now has been excluded. Also depreciation fund now has no matching investment in FDR's. Requisite adjustment entry will be done in future, so para may be settled.</p> <p>In reply to para, the total amount transferred to Escrow account by CUPB works out to be Rs. 212.02 crore including interest (204.12 cr + 7.90 cr interest). Out of this EIL (M/s Engineers India Limited) has invested in FDR an amount of Rs. 5.30 crore and balance remained in the account was Rs. 206.72 crore. From the remaining amount EIL has withdrawn Rs. 206.37 crore. Central University of Punjab has booked the amount of Rs. 219.16 crore (Op. bal Rs. 133.74 cr + Addition Rs. 85.42 cr) in Schedule -4 Fixed Assets under Capital Work In Progress out of which 212.07 crore relates to EIL and deductions of Rs. 13.24 crore has been shown as advance to EIL. The amount of Rs. 13.24 crore is calculated on the basis of physical verification report submitted by Engg. Wing of the University.</p> <p>University is preparing the work in progress record on the basis of certificate provided by University Engineering department. Since the work in progress difference is on account of difference in statements by different sections. However the point has been noted for future compliance.</p> <p>Hence the para may please be settled.</p>
<p>3 Receipt & Payments Account</p>		<p>i. Receipt side of the Receipt and Payment Account contains Non-cash items such as Decrease in Accrued Interest, Increase in provisions, Increase in Sundry Creditors, Increase in Statutory dues.</p> <p>ii. Previous year's figures are not given in respect of R & P. Account in contradiction to the format of accounts prescribed by the Ministry of Human Resource Development, Government of India.</p>	<p>Points noted for compliance in future and the para may be settled.</p>



a) Point is noted for future compliance, so sub para may be settled.

b) Point is noted for future compliance, so sub para may be settled.

a) Computer/Peripherals: Rs. 27,10,673/-

Above represents Net Block of Computer/Peripherals as on 31.03.2020 after charging depreciation of Rs. 1,76,00,830/- during the year 2019-20. However as per the information submitted by the University, the depreciation and Net Block works out as follows:

Year of purchase	Gross Value of the Assets purchased (Rs.)	Depreciation to be charged @ 20 % in 2019-20 (Rs.)	Net value as on 31.03.2020 (Rs.)
2015-16	4541813	908363	0
2016-17	7951976	1590395	1590395
2017-18	6792060	1358412	2716824
2018-19	2113260	422652	1267956
2019-20	20311502	4062300	16249202
		8342122	21824377

b) Computer & Library Software: Rs. 1/-

Year of purchase	Gross Value of the Assets purchased (Rs.)	Depreciation to be charged @ 40 % in 2019-20 (Rs.)	Net value as on 31.03.2020 (Rs.)
2017-18	4541143	908229	0
2018-19	816571	326628	163314
2019-20	932141	372856	559285
	6289855	1607713	722599

represents Net Block of Computer/Peripherals as on 31.03.2020 after charging depreciation of Rs. 932141/- during the year 2019-20. However as per the information regarding Computer & Library Software submitted by the University, the depreciation and Net Block works out as follows:-

4 Fixed Assets (Schedule 4)

Calculation of depreciation of following Fixed Assets is not accurate. The depreciation needs to be recalculated after verifying the difference pointed out by the audit:



	<p>c) Electrical Installation & Equipment Plan Current Year Depreciation: Rs. 2865410/- The current year depreciation on Gross Block of Electrical Installation & Equipment Plan of Rs. 69308201/- works out to Rs. 3465410/- as against Rs. 2865410/- shown above. In view of this, depreciation and net value in respect of Electrical Installation & Equipment need to be reworked by the University.</p> <p>d) Library Books & Scientific Journals Current Year Depreciation: Rs. 9327803/- The current year depreciation on Gross Block of Library Books & Scientific Journals of Rs. 94318025/- works out to Rs. 9431803/- as against Rs. 9327803/- shown above. In view of this, the University may rework/review the depreciation and net value of the Library books & Scientific Journals.</p>	<p>c) Point is noted for future compliance and needful will be done, so sub para may be settled.</p> <p>d) Point is noted for future compliance and needful will be done, so sub para may be settled.</p>
<p>5 Current Assets- balance With Scheduled banks – Saving Accounts: Rs. 2260.71 lakh</p>	<p>a) it includes Rs. 46976 in respect of bank account no. 65081448240 held with SBOP Civilines, which was inoperative as on 31.03.2020. The balance held in this bank account could not be verified as the University have not furnished the balance confirmation certificate in respect of this bank account.</p> <p>b) The University has not ascertained the prepaid expenditure on account of vehicle insurance and Annual maintenance contract paid for during the year.</p>	<p>a) Bank did not provide statement as the account was non operative. Necessary correspondence has been taken up with the concerned bank. The point is noted for compliance in future.</p> <p>b) Point is noted for future compliance and needful will be done, so para may be settled.</p>
<p>6 Provisions – Other (Annexure 3): Rs. 161.31 lakh</p>	<p>It includes negative balance of Rs. 35.30 lakh. Complete details of the aforesaid negative balance along-with relevant supporting documents had not been furnished during audit.</p>	<p>The necessary changes shall be done, so para may be settled.</p>
<p>7</p>	<p>As per the MHRD Format of Accounts as applicable to the University, Assets created out of Sponsored Project funds, where the ownership is retained by the sponsors but held and used by the Institution are separately disclosed in the Notes on Accounts. However, the University has not disclosed the full details of such assets as acquired from the funds of sponsored projects.</p>	<p>Assets purchased out of sponsored project funds are shown separately in Sch-2 (Designated/ Earmarked/Endowment Fund). However point noted for compliance in future, so para may please be settled.</p>
<p>8</p>	<p>Minus balances are appearing in bank balances in respect of two projects GP 21 and GP 45 which were not found to be appropriate and acceptable;</p>	<p>Minus balance are not in the bank balances but these are in the Books of Account balance. The matter shall be resolved in future, so para may be settled.</p>



9	Sundry debtors (Schedule 7) Rs. 30055 have been incorrectly categorised as debt outstanding for period not exceeding 6 months, as it pertain to the years 2016-17 (Rs. 21354) and 2017-18 (Rs. 8701).	Point noted for compliance in future and needful will be done, so para may be settled.
10	It was informed that the University has done balance confirmation pertaining to debtors and loans & advances. However, confirmation of balances in respect of Loans & Advances amounting Rs. 1162.58 lakh (Items 1 (b) and 2 of Schedule 7 except EIL balance Rs. 1324.93 lakh) and Sundry debtors (0.30 lakh) had not been obtained.	The communication in this regard is being made. Hence the para may please be settled.
11	As per the prescribed format of accounts the information regarding receipt and utilization of grant-in-aid has to be shown in Schedule 3(C). However, in addition to this schedule, the University has also disclosed the same information in Schedule 2 which was redundant.	The point is noted for compliance in future so the para may be settled.
12	As per the prescribed format of accounts, the balance in each fund in Schedule 2: Designated/Earmarked/ Endowment Funds has to be represented by Bank balance, Investments and Income accrued but not due in a table below the main schedule. However, no such information has been included by the University in Schedule 2.	The point is noted for compliance in future so the para may be settled.
13	The Account were not page-numbered.	Numbering was done manually. However it appears from the observation that computerized numbering is desired. Noted for compliance in future, so para may be settled.
14	Accounting manual have not been got prepared by the University.	Accounting manual is under process, so para may please be settled.
15	The university has not annexed the accounts relating to GPF/NPS/CPF.	GPF/CPF are not applicable to the university. Accounts relating to NPS will be annexed with the balance sheet in the future, so the para may be settled.
16	The university has not disclosed any policy regarding inventory.	University is not keeping inventory, so para may be settled.
17	The institute has shown consolidated figure of grants received under head OH 31, OH 35 and OH 36 in schedule 3C. The bifurcated of grant under OH 31, OH 35 and OH 36 has not been made in annual accounts.	The accounts have been prepared as per columns given in MHRD format. No such bifurcation is given in the format, so para may be settled.
18. Adequacy of Internal Audit System	The University has appointed a Internal Audit Officer (IAO). Files/ proposals relating to the financial matter are referred and routed through IAO.	Agreed

<p>19. Adequacy on Internal Control System</p>	<p>Internal control system is found inadequate in view of the following observations</p> <ul style="list-style-type: none"> (i) Certain old balances appear in the Balance Sheets. (ii) Accounting manual was not prepared. (iii) Physical verification has not been conducted. 	<p>1. Efforts are being made to clear the old balances appearing in the balance sheet. 2. Preparation of accounting manual is under process. 3. Physical verification could not be conducted due to Covid-19 induced lockdown. Needful is being done and will be shown to audit at the time of next inspection. Hence the para may be settled.</p>
<p>20. System of Physical verification of fixed assets</p>	<p>Physical verification of above fixed assets for the year 2019-20 was pending due to Covid-19 Pandemic.</p>	<p>Physical verification of fixed assets for the year 2019-20 has been started and is under process, so para may be settled.</p>
<p>21. System of Physical verification of Inventory</p>	<p>No Inventory was held as on 31.03.2020.</p>	<p>Agreed</p>
<p>22. System of verification of library books.</p>	<p>Physical verification of library books was conducted dully June- July, 2019. Nine numbers of books were found lost.</p>	<p>As per GFR Rule 215 (ii) the non- traceable book is reasonable because the cost of non traceable each book is less than Rs. 1000/-. The copy of GFR and stock verification report attached as Annexure-I. Further none of these nine books was any rare book, so para may please be settled.</p>
<p>23. Regularity in Payment of Statutory dues</p>	<p>As per the records, no irregularity in payment of statutory dues was noticed.</p>	<p>Agreed</p>



CENTRAL UNIVERSITY OF PUNJAB, BATHINDA

(Established by an Act of Parliament in 2009)

BALANCE SHEET AS ON 31.03.2020

(Amt. in Rs.)

PARTICULARS	SCHEDULE	CURRENT YEAR (2019-20)	PREVIOUS YEAR (2018-19)
CORPUS/CAPITAL FUND	1	3,49,25,77,876	2,60,16,56,873
DESIGNATED/EARMARKED ENDOWMENT FUND	2	67,73,99,479	62,04,78,195
CURRENT LIABILITIES AND PROVISIONS	3	54,94,72,227	1,47,49,13,816
	TOTAL	4,71,94,49,582	4,69,70,48,884
APPLICATION OF FUNDS			
_FIXED ASSET	4		
Tangible Assets		1,07,52,83,878	89,06,26,132
Intangible Assets		1,75,25,229	1,65,37,788
CAPITAL WORK-IN-PROGRESS		2,05,91,28,886	1,33,73,83,049
INVESTMENT FROM EARMARKED/ENDOWMENT FUNDS	5		
Long Term		0	41,83,42,966
Short Term		0	0
INVESTMENT- OTHERS	6	1,07,29,46,599	1,34,90,06,436
CURRENT ASSETS	7	22,61,00,902	28,56,11,433
LOANS & ADVANCES AND DEPOSITS	8	26,84,64,088	39,95,41,080
	TOTAL	4,71,94,49,582	4,69,70,48,884

Note: 1. Significant Accounting Policies attached as per Schedule-23 forming part of Balance Sheet
2. Notes on Accounts as per Schedule 24 forming part of Balance Sheet

Place: Bathinda

Dated: 17.08.2020

Sd/-
Sh. K. P. Singh
Registrar

Sd/-
Vice Chancellor

Sd/-
Sh. Chandan Mittal
Dy. Finance Officer

CENTRAL UNIVERSITY OF PUNJAB, BATHINDA

(Established by an Act of Parliament in 2009)

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31.03.2020

(Amt. in Rs.)

PARTICULARS	SCHEDULE	CURRENT YEAR (2019-20)	PREVIOUS YEAR (2018-19)
A) INCOME		Rs.	Rs.
Academic Receipts	9	3,64,13,871	3,60,66,008
Grants/ Subsidies	10	35,55,61,545	39,30,30,895
Income from Investment	11	2,62,95,914	14,56,34,289
Interest Earned	12	0	0
Other Income	13	75,13,061	1,20,67,289
Prior Period Income	14	0	0
TOTAL A		42,57,84,391	58,67,98,481
B) EXPENDITURE			
Establishment Exp	15	22,06,90,708	17,45,99,129
Academic Expenses	16	1,12,68,919	1,29,53,105
Administrative and General Expenses	17	12,31,85,404	10,00,90,288
Transportation Expenses	18	17,51,498	13,26,246
Repairs and Maintenance	19	61,37,442	62,03,002
Finance Costs	20	2,60,297	2,51,847
Other Expenses	21	0	0
Prior Period Items	22	2,100	4,59,72,670
Depreciation	4	7,89,58,044	5,16,34,608
TOTAL B		44,22,54,412	39,30,30,895
Balance being excess of Income over Expenditure (A-B)		(1,64,70,020)	19,37,67,586
Transfer to Special Reserve (Specify each)		0	0
Less: Excess Depreciation Reserve Account		0	0
Transfer to/ from General Reserve		0	0
Balance being Surplus (Deficit) carried to Corpus /Capital Fund		(1,64,70,020)	19,37,67,586

Place: Bathinda

Dated: 17/08/2020

Sd/-
Sh. K. P. Singh
RegistrarSd/-
Vice ChancellorSd/-
Sh. Chandan Mittal
Dy. Finance Officer



CENTRAL UNIVERSITY OF PUNJAB, BATHINDA

(Established by an Act of Parliament in 2009)

SCHEDULE - 1

CORPUS/CAPITAL FUND

(Amt. in Rs.)

PARTICULARS	CURRENT YEAR (2019-20)	PREVIOUS YEAR (2018-19)
Opening Balance	Rs. 2,60,16,56,873	Rs. 2,49,23,11,827
Add: Contribution Toward Courpus/Capital Fund	0	0
Add: GRANTS FROM UGC, GOI & STATE GOVT. TO THE EXTENT UTILIZED FOR CAPITAL EXPENDITURE	90,73,91,023	(8,44,22,541)
Add: Assets Purchased out of Earmarked Funds	0	0
Add: ASSETS PURCHASED OUT OF SPONSORED PROJECTS WHERE OWNERSHIP VEST WITH INSTITUTION	0	0
Add: ASSETS DONATED /GIFT RECEIVED	0	0
Add: OTHER ADDITIONS	0	0
Add: Excess/ (Deficit) of Income/ (Loss) Over Expenditure	(1,64,70,020)	19,37,67,587
TOTAL	3,49,25,77,876	2,60,16,56,873

SCHEDULE - 2

DESIGNATED/EARMARKED/ENDOWMENT FUND

(Amt. in Rs.)

PARTICULARS	CURRENT YEAR (2019-20) (A)	CURRENT YEAR (2019-20) (B)	CURRENT YEAR (2019-20) (C)	CURRENT YEAR (2019-20) (A+B+C)	PREVIOUS YEAR (2018-19)
	BREAK UP FUND WISE Project Funds	BREAK UP FUND WISE UGC Grant	BREAK UP FUND WISE Dep. Fund	BREAK UP FUND WISE	
Opening Balance	Rs.	Rs.	Rs.	Rs.	Rs.
A) Addition during the year					
i) Donations/ Grants (incl. SC/BC Grant)/TRF.	15,79,21,741	1,39,44,99,397	46,25,56,454	2,01,49,77,592	1,81,11,94,829
ii) Income from Investment made on account of funds	7,26,05,910	30,22,04,000	0	37,48,09,910	49,45,07,073
iii) Other Additions (Fee/Subscription)	51,38,580	1,15,23,000	0	1,66,61,580	43,44,587
Excess Grant Dep Reserve created	0	2,21,02,139	7,89,58,044	10,10,60,183	6,70,37,044
TOTAL A	23,56,66,231	1,73,03,28,536	54,15,14,498	2,50,75,09,265	2,37,70,83,533



B) Utilisation/ Expenditure toward objective of fund					
i) Capital Expenditure					
a) Fixed Assets	4,45,35,069	90,73,91,023	0	95,19,26,092	-7,35,91,892
b) Others	0	0	0	0	16,53,951
Total B	4,45,35,069	90,73,91,023	0	95,19,26,092	-7,19,37,941
C) i) Revenue Expenditure/ Deduction	5,52,46,181	35,55,61,545	0	41,08,07,726	42,99,02,174
ii) Other expenditure	0	3,39,27,207	0	3,39,27,207	41,41,708
TOTAL C	5,52,46,181	38,94,88,752	0	44,47,34,933	43,40,43,882
NET BALANCE AS AT THE YEAR END (A-B-C)	13,58,84,981	43,34,48,761	54,15,14,498	1,11,08,48,240	2,01,49,77,592
Less UGC grant transferred to current Liabilities	0	43,34,48,761	0	43,34,48,761	1,39,44,99,397
NET BALANCE AS AT THE YEAR END	13,58,84,981	0	54,15,14,498	67,73,99,479	62,04,78,195

**SCHEDULE -3
CURRENT LIABILITIES AND PROVISIONS**

(Amt. in Rs.)

PARTICULARS	CURRENT YEAR (2019-20)	PREVIOUS YEAR (2018-19)
A) CURRENT LIABILITIES	Rs.	Rs.
1) Acceptances	0	0
2) Sundry Creditors		
a) For Goods	0	0
b) Others	2,71,10,546	14,74,573
3) Advance received (hostel, semester fee)	80,62,435	64,69,545
4) Interest Accrued but not due		
a) Secured Loans/ Borrowings		
b) Unsecured Loans/ borrowings	0	0
5) Statutory Liabilities	0	0
a) Overdue		
b) others (Annexure-1)	74,46,724	72,63,132
6) Other Liabilities	0	0
Securities/ EMD Payable	1,89,47,616	2,13,36,064
Unutilised grants	43,34,48,761	1,39,44,99,397
TOTAL A	49,50,16,082	1,43,10,42,711



B) PROVISIONS		
1) For Taxation		
2) Gratuity		
3) Superannuation/ Pension		
4) Accumulated Leave Encashment (Annexure-2)	3,83,25,551	3,05,90,728
5) Trade Warranties/ Claims		
6) Other Specify (Annexure-3)	1,61,30,594	1,32,80,377
TOTAL B	5,44,56,145	4,38,71,105
TOTAL A+B	54,94,72,227	1,47,49,13,816

SCHEDULE -3 A
SPONSORED PROJECTS

(Amt. in Rs.)

Sr.	NAME OF PROJECT	OPENING BALANCE 01.04.2019	RECEIPTS/ RECOVERIES DURING THE YEAR	EXPENDITURE DURING THE YEAR	CLOSING BALANCE 31.03.2020
1	Community College	3,58,442.89 Cr		3,58,442.89	
2	CSIR (AasimMajeed)	1,568.00 Dr	84,000.00		82,432.00 Cr
3	DBT Sponsored Dr. AnjanaMunshi	53,886.00 Dr			53,886.00 Dr
4	Dr. Felix Grant	77,189.32 Cr	4,715.60	70.80	81,834.12 Cr
5	GP-01 DST FAST TRACT	15,20,407.74 Cr	54,061.20	71.00	15,74,397.94 Cr
6	GP-02 Construction of Hostel	1,05,18,025.82 Cr			1,05,18,025.82 Cr
7	GP-025 Grant			26,564.00	26,564.00 Dr
8	GP-03 INSPIRE	7,05,031.54 Cr	14,304.00	1,32,820.80	5,86,514.74 Cr
9	GP-04 EVS BIOHERBICIDAL	92,244.19 Cr	723.00	70.80	92,896.39 Cr
10	GP-05 Dr Raj Kr Sc & Eng Search Board	1,410.29 Cr	46.00	89.15	1,367.14 Cr
11	GP-058 Grant			1,01,850.00	1,01,850.00 Dr
12	GP-06 Socio Eco ICSSR	1,23,235.90 Cr	1,413.88	70.80	1,24,578.98 Cr
13	GP-068 Grant			22,364.00	22,364.00 Dr
14	GP-07 Grant PG Diploma	60,57,090.00 Cr			60,57,090.00 Cr
15	GP-08 UGC BSR START UP Dhanya	2,24,982.94 Cr	7,712.00	70.80	2,32,624.14 Cr
16	GP-087 Grant			62,752.00	62,752.00 Dr
17	GP-09 UGC BSR START UP FELIX	3,830.94 Cr	130.00	70.80	3,890.14 Cr
18	GP-10 UGC STARTUP KNY	1,33,575.94 Cr	4,576.00	129.80	1,38,022.14 Cr



19	Gp100	1,79,727.00 Cr	1,141.00	177.00	1,80,691.00 Cr
20	Gp101	11,34,325.00 Cr	4,747.00	24,500.00	11,14,572.00 Cr
21	Gp102	5,23,345.90 Cr	14,979.00	70.80	5,38,254.10 Cr
22	Gp103 Grant	12,83,917.90 Cr	10,06,310.00	6,08,977.80	16,81,250.10 Cr
23	Gp-104 Grant	1,77,71,708.00 Cr	1,06,92,567.00	26,44,732.00	2,58,19,543.00 Cr
24	Gp105	6,17,210.00 Cr	8,975.00	84.00	6,26,101.00 Cr
25	Gp106 Grant	6,17,203.00 Cr	17,035.00	3,33,178.00	3,01,060.00 Cr
26	Gp107	6,17,362.00 Cr	6,525.00	73,701.00	5,50,186.00 Cr
27	Gp108	6,16,897.00 Cr	6,304.00	1,34,278.00	4,88,923.00 Cr
28	Gp109	8,24,188.00 Cr	23,061.00	78,201.00	7,69,048.00 Cr
29	GP-11 UGC BSR Dr Sanjeev	24,849.94 Cr	851.00	70.8	25,630.14 Cr
30	Gp110 Grant	2,16,10,118.00 Cr	4,70,737.00	1,29,95,323.00	90,85,532.00 Cr
31	Gp111 Grant	5,38,682.00 Cr	4,39,243.00	6,053.00	9,71,872.00 Cr
32	Gp112 Grant	99,03,840.00 Cr	2,83,745.00	25,61,974.00	76,25,611.00 Cr
33	GP113 Grant	2,35,22,566.00 Cr	26,936.00	6.00	2,35,49,496.00 Cr
34	Gp114 Grant	51,62,558.00 Cr	96,438.00	42,35,643.00	10,23,353.00 Cr
35	Gp115 Grant	7,11,721.00 Cr	6,18,472.00	7,87,476.00	5,42,717.00 Cr
36	Gp116 Grant	2,64,909.00 Cr	437,886.00	80,761.00	6,22,034.00 Cr
37	Gp-117 Grant	13,97,748.00 Cr	10,20,737.00	5,76,389.00	18,42,096.00 Cr
38	Gp-118 Grant	34,52,234.00 Cr	6,13,462.00	75,865.00	39,89,831.00 Cr
39	GP-119 Grant	24,61,906.00 Cr	21,56,377.00	12,91,250.00	33,27,033.00 Cr
40	GP-12 BSR Star Sunil Mittal grant	132.09 Cr			132.09 Cr
41	GP120 GRANT	10,81,572.00 Cr	3,321.00	1,71,799.00	9,13,094.00 Cr
42	Gp121 Grant	8,09,170.00 Cr	21,569.00	99,511.00	7,31,228.00 Cr
43	Gp 122 Project Grant	8,13,346.00 Cr	18,530.00	97,771.00	7,34,105.00 Cr
44	GP 123 Grant	8,13,648.00 Cr	6,665.00	6.00	8,20,307.00 Cr
45	Gp 124 Grant	8,13,713.00 Cr	28,232.00		8,41,945.00 Cr
46	Gp 125 Grant	1,35,841.00 Cr	6,80,548.00	97,235.00	7,19,154.00 Cr
47	Gp- 126 Grant	9,67,329.00 Cr	9,81,097.00	5,41,457.00	14,06,969.00 Cr
48	Gp-127 Grant	66,303.00 Cr	1,17,814.00	60,021.00	1,24,096.00 Cr
49	GP-128 Grant		10,09,289.00	25,050.00	9,84,239.00 Cr
50	Gp-129 Grant	40,137.00 Cr	60,789.00	15,624.00	85,302.00 Cr
51	GP-13 UGC BSR STARTUP VINOD KUMAR Grant	11,412.94 Cr	390.00	70.80 1,56,736.00	11,732.14 Cr
52	GP 130 GRANT	6,29,970.00 Cr	8,654.00		4,81,888.00 Cr
53	GP 131 GRANT	23,63,496.00 Cr	70,585.00	2,12,273.00	22,21,808.00 Cr
54	GP 132 GRANT	78,43,595.00 Cr	2,65,356.00	31,56,206.00	49,52,745.00 Cr
55	GP 133 GRANT	3,83,605.00 Cr	5,679.00	25,201.00	3,64,083.00 Cr



56	Gp-134 Grant	20,21,778.00 Cr	6,40,548.00	4,11,056.00	22,51,270.00 Cr
57	GP-135 GRANT		15,09,176.00	7,51,779.00	7,57,397.00 Cr
58	GP-136 Grant	12,08,000.00 Cr	19,86,942.00	19,43,580.00	12,51,362.00 Cr
59	GP 137 GRANT	1,12,07,275.00 Cr	3,23,491.00	47,28,013.00	68,02,753.00 Cr
60	GP-138 Grant	1,50,000.00 Cr	618.00	5,324.00	1,45,294.00 Cr
61	GP-139 GRANT		8,18,412.00		8,18,412.00 Cr
62	GP-14 Zameerpal Kaur PBI Poetry Grant	68,070.94 Cr	9,976.00	71,103.80	6,943.14 Cr
63	Gp-140 Grant		28,95,580.00	24,31,123.00	4,64,457.00 Cr
64	Gp 141 Grant		8,18,723.00	26,364.00	7,92,359.00 Cr
65	Gp-142 Grant		1,84,314.00	90,796.00	93,518.00 Cr
66	Gp-143 Grant		25,55,785.00	10,84,688.00	14,71,097.00 Cr
67	Gp-144 Grant		18,37,403.00	1,07,265.00	17,30,138.00 Cr
68	GP-145 Grant		7,03,029.92	90,342.00	6,12,687.92 Cr
69	GP-146 GRANT		18,85,885.00	3,06,769.00	15,79,116.00 Cr
70	GP-147 Grant		22,27,173.00	19,02,786.98	3,24,386.02 Cr
71	GP-148 GRANT		3,70,914.00	1,33,408.00	2,37,506.00 Cr
72	GP-149 GRANT		81,08,307.00	28,00,000.00	53,08,307.00 Cr
73	GP-15 GRAMATIC STRUCTURE	3,485.69 Cr	70.00	70.80	3,484.89 Cr
74	GP-150 Grant		3,88,200.00	54,215.00	3,33,985.00 Cr
75	GP-151 GRANT		8,43,544.00	4,03,401.00	4,40,143.00 Cr
76	Gp-152 Grant		15,32,394.00	2,62,033.00	12,70,361.00 Cr
77	Gp-153 Grant		2,41,004.00	6,971.00	2,34,033.00 Cr
78	GP154 Grant		1,60,000.00	62,003.00	97,997.00 Cr
79	GP-155 GRANT		2,41,227.00	16,239.00	2,24,988.00 Cr
80	GP-156 GRANT		6,02,725.00	7,656.00	5,95,069.00 Cr
81	GP-157 GRANT		4,02,061.00	5,180.00	3,96,881.00 Cr
82	GP-158 GRANT		2,80,299.00	13,071.00	2,67,228.00 Cr
83	GP-159 GRANT		11,68,936.00	81,206.00	10,87,730.00 Cr
84	GP-16 TABOO ISSUE Grant	7,7650.94 Cr	2,661.00	70.80	80,241.14 Cr
85	GP-160 GRANT		3,35,477.00	87,091.00	2,48,386.00 Cr
86	GP-161 GRANT		16,91,445.00		16,91,445.00 Cr
87	GP-162 Grant		1,20,000.00		1,20,000.00 Cr
88	GP-163 Grant		10,59,152.00		10,59,152.00 Cr
89	GP-17 ANALYSIS OF GENETIC Grant	44,581.39 Cr	156.00	70.80	44,666.59 Cr
90	GP-18 SOCIO GEOGRAPHICAL Grant	3,997.44 Cr	47.00	70.80	3,973.64 Cr



91	GP-19 BDR START ANIL KUMAT Grant	13,774.61 Dr			13,774.61 Dr
92	GP-20 SERB VIKAS JAITAK Grant	10,450.09 Cr	357.00	70.80	10,736.29 Cr
93	GP-21 SERB MONISHA DHAWAN Grant	5,44,399.24 Cr	415.00	70.80	5,44,743.44 Cr
94	GP-22 SAARC Grant	39,593.62 Cr	34.00	70.80	39,556.82 Cr
95	GP-23 UGC - Raj Kumar Grant	2,06,011.94 Cr	390.00	70.80	2,06,331.14 Cr
96	GP-24 Inspire- Jai Prakash Grant	1,339.29 Cr	44.00	90.15	1,293.14 Cr
97	GP-25 RSM Grant	1,33,65,373.89 Cr	2,81,358.00	3,75,352.09	1,32,71,379.80 Cr
98	GP-26 CSI (APE1/Ref-1)_ Anil Mantha Grant	11,35,986.59 Cr	9,932.00	21,521.00	11,24,397.59 Cr
99	GP-27 Start-up-Grant -Sandeep Singh grant	35,094.80 Dr			35,094.80 Dr
100	GP-28 Start-up-Grant- PreetiKhetarpal grant	79,849.74 Cr	11.26		79,861.00 Cr
101	GP-29 Start-up-Grant- Pankaj Bharwaj grant	42,174.29 Cr	2,062.00	70.80	44,165.49 Cr
102	GP-30 Start-up-Grant- VikasJaitak grant	23,484.94 Cr	804.00	70.80	24,218.14 Cr
103	GP-31 UGC- Salary & Research Grant	61,708.94 Cr	2,113.00	70.80	63,751.14 Cr
104	GP-32 Isolation 3-d structural characterization- grant	4,325.94 Cr	146.00	70.80	4,401.14 Cr
105	GP-33 UGC-Certificate Course Grant	1,88,024.79 Cr	5,559.00	70.80	1,93,512.99 Cr
106	GP-34 ICSSR- Research Project - Rakesh Grant	4,26,156.79 Cr	644.00	69,045.80	3,57,754.99 Cr
107	GP-35 ICSSR- Research Projec- Dr. Felix -Grant	46,891.49 Cr		23.49	46,868.00 Cr
108	GP-36 J.C. Bose Fellowship - Dr. RK Kohli Grant	23,73,394.79 Cr	9,41,065.00	3,85,332.80	29,29,126.99 Cr
109	GP-37 Grant	10,31,081.64 Cr	2,545.00	33,403.80	10,00,222.84 Cr
110	GP-38 grant	5,53,041.64 Cr	14,746.00	70.80	5,67,716.84 Cr
111	GP-39 Grant	1,51,526.64 Cr	5,193.00	70.80	1,56,648.84 Cr
112	GP-40 Grant	1,17,836.64 Cr	3,82,459.00	3,80,303.80	1,19,991.84 Cr
113	GP-41 Grant	1,98,798.14 Cr	1,509.00	70.80	2,00,236.34 Cr



114	GP-42 Grant	5,23,192.64 Cr	18,602.00	70.80	5,41,723.84 Cr
115	GP-43 Grant	2,19,703.64 Cr	6,905.00	70.80	2,26,537.84 Cr
116	GP-45 Grant	8,93,473.74 Cr	18.00	70.80	8,93,420.94 Cr
117	GP-47 Grant	34,68,023.74 Cr	1,925.00	10,039.80	34,59,908.94 Cr
118	GP-48 Grant	11,09,711.74 Cr	18,795.00	70.80	11,28,435.94 Cr
119	GP-49 Grant	3,64,426.92 Cr	128.00	70.80	3,64,484.12 Cr
120	GP-50 Grant	5,13,688.92 Cr	1,49,528.00	2,91,604.80	3,71,612.12 Cr
121	GP-51 Grant	1,99,418.00 Cr	38.00		1,99,456.00 Cr
122	GP-52 Grant	5,34,722.05 Cr	3,694.00	70.80	5,38,345.25 Cr
123	GP-53 Grant	4,52,390.65 Cr	3,474.00	70.80	4,55,793.85 Cr
124	GP-54 Grant	17,21,474.85 Cr	1,691.00	2,27,658.80	14,95,507.05 Cr
125	GP-55 Grant	5,59,745.35 Cr	359.00	70.80	5,60,033.55 Cr
126	GP-56 Grant	22,74,291.35 Cr	11,132.00	4,342.10	22,81,081.25 Cr
127	GP-57 Grant	8,72,399.35 Cr	1,592.00	70.80	8,73,920.55 Cr
128	GP-58 Grant	25,88,494.35 Cr	17,758.00	1,10,406.80	24,95,845.55 Cr
129	GP-59 Grant	7,05,543.35 Cr	749.00	72,202.80	6,34,089.55 Cr
130	GP-60 Grant	3,10,644.85 Cr	158.00	70.80	3,10,732.05 Cr
131	GP-61 Grant	22,38,713.35 Cr	6,682.00	2,83,672.80	19,61,722.55 Cr
132	GP-63 Grant	37,71,846.85 Cr	2,580.00	70.80	37,74,356.05 Cr
133	GP-64 Grant	14,759.65 Cr	38.00	101.60	14,696.05 Cr
134	GP-65 Grant	19,82,727.35 Cr	7,30,914.00	19,04,042.80	8,09,598.55 Cr
135	GP-66 Grant	38,54,856.60 Cr	93,598.00	13,11,655.80	26,36,798.80 Cr
136	GP-67 GRANT	2,83,954.20 Cr	41,55,039.00	24,553.10	44,14,440.10 Cr
137	GP-68 Grant	18,34,146.80 Cr	19,016.00	3,51,248.80	15,01,914.00 Cr
138	GP-69 Grant	18,17,913.80 Cr	19,184.00	70.80	18,37,027.00 Cr
139	GP-70 Grant	4,17,743.80 Cr	1,083.00	25,870.80	3,92,956.00 Cr
140	GP-71 Grant	22,43,575.85 Cr	27,633.00	70.80	22,71,138.05 Cr
141	GP-72 GRANT	11,33,311.85 Cr	6,66,847.00	6,54,259.80	11,45,899.05 Cr
142	GP-73 Grant	23,52,618.80 Cr	23,697.00	77,944.80	22,98,371.00 Cr
143	GP-74 Grant	45,53,917.80 Cr	24,32,167.00	17,71,942.80	52,14,142.00 Cr
144	GP-75 Grant	32,20,690.80 Cr	58,711.00	70.80	32,79,331.00 Cr
145	Gp77 Grant	23,66,340.00 Cr	1,666.00	4,20,045.00	19,47,961.00 Cr
146	GP-78 Grant	16,23,599.80 Cr	10,16,211.00	5,77,887.80	20,61,923.00 Cr
147	Gp79 Grant	29,78,483.80 Cr	10,77,311.00	10,21,590.80	30,34,204.00 Cr
148	Gp80 Grant	6,39,724.80 Cr	22,746.00	70.80	6,62,400.00 Cr
149	Gp81 Grant	6,34,364.80 Cr	9,001.00	34,930.80	6,08,435.00 Cr
150	Gp82 Grant	6,37,295.80 Cr	15,964.00	70.80	6,53,189.00 Cr
151	Gp83 Grant	6,29,577.80 Cr	3,526.00	70.80	6,33,033.00 Cr
152	Gp84 Grant	8,51,552.80 Cr	20,934.00	70.80	8,72,416.00 Cr



153	Gp 85 Grant	8,52,464.80 Cr	29,055.00	49,831.80	8,31,688.00 Cr
154	Gp86 Grant	8,40,673.80 Cr	4,563.00	91,000.80	7,54,236.00 Cr
155	Gp87 Grant	10,25,902.80 Cr	4,050.00	37,851.80	9,92,101.00 Cr
156	Gp88 Grant	8,46,128.80 Cr	7,902.00	19,394.80	8,34,636.00 Cr
157	Gp89 Grant	32,25,495.80 Cr	4,07,030.00	3,08,070.80	33,24,455.00 Cr
158	Gp90 Grant	27,89,984.80 Cr	10,27,420.00	4,10,397.80	34,07,007.00 Cr
159	Gp91 Grant	27,63,667.20 Cr	9,30,119.00	7,02,396.80	29,91,389.40 Cr
160	Gp92 Grant	6,52,966.20 Cr	8,644.00	5,890.80	6,55,719.40 Cr
161	Gp93 Grant	1,06,49,413.20 Cr	3,22,378.00	6,55,276.80	1,03,16,514.40 Cr
162	Gp94 Grant	4,90,518.20 Cr	2,622.00	1,06,137.80	3,87,002.40 Cr
163	Gp95 Grant	5,53,103.20 Cr	771.00	70.80	5,53,803.40 Cr
164	Gp96 Grant	20,23,218.20 Cr	6,47,199.00	2,29,326.80	24,41,090.40 Cr
165	Gp97 Grant	4,61,073.20 Cr	3,132.00	75,326.80	3,88,878.40 Cr
166	Gp98 Grant	3,26,149.00 Cr	940.00	2.36	3,27,086.64 Cr
167	GP-99 Grant	16,00,439.85 Cr	3,17,555.00	68,460.00	18,49,534.85 Cr
168	Grant ICMR A/c	95,42,616.94 Cr	37,35,740.00	2,05,236.80	1,30,73,120.14 Cr
169	ICSSR Dr. J.K. Verma Grant	2,40,395.00 Cr	38,700.00	51,313.00	2,27,782.00 Cr
170	ICSSR (Socio) Dr. Jubilee	2,35,835.00 Cr	4,144.00	2,957.00	2,37,022.00 Cr
171	ICSSR SPON.CAPACITY BUILD. DR JK VERMA (GRANT)		6,00,000.00	6,00,000.00	
172	Kovid Kumar UGC JRF	45,713.00 Dr			45,713.00 Dr
173	NPG 1 Grant for ALZHEIMER	1,393.04 Cr	46.00	70.80	1,368.24 Cr
174	NSS Grant (Dr Monisha Dhiman)	2,29,659.00 Cr	2,000.00	56,611.00	1,75,048.00 Cr
175	OTHER Project Grant	7,42,705.00 Cr			7,42,705.00 Cr
176	PROF. PUSHPESH KUMAR PROJECT CREDITOR		15,559.00	15,259.00	300.00 Cr
177	Project Grant to Dr Sandeep Kaur	1,00,000.00 Cr			1,00,000.00 Cr
178	SBI A/c RGNNF Fund	7,00,289.00 Cr			7,00,289.00 Cr
179	Project Assets	4,28,93,363.00 Dr		1,02,29,801.00	5,31,23,164.00 Dr
180	Project Expenses	6,25,34,057.02 Dr	37.70	2,56,60,509.67	8,81,94,528.99 Dr
	Total	15,79,21,741 Cr	7,77,44,490	9,97,81,250	13,58,84,981
	Project Recurring Expenditure (A)			5,52,46,181	
	Project Capital expenditure (B)			4,45,35,069	
	Total	15,79,21,741 Cr	7,77,44,490	9,97,81,250	13,58,84,981.12



SCHEDULE -3 C

UNUTILISED GRANTS FROM UGC/ GOVERNMENT OF INDIA AND STATE GOVERNMENTS

(Amt. in Rs.)

PARTICULARS	CURRENT YEAR (2019-20)	PREVIOUS YEAR (2018-19)
A. PLAN GRANTS: GOVERNMENT OF INDIA	0	0
BALANCE B/F	0	0
ADD: RECEIPTS DURING THE YEAR	0	0
TOTAL A	0	0
LESS: REFUNDS	0	0
LESS: UTILISED FOR REVENUE EXPENDITURE	0	0
LESS: UTILISED FOR CAPITAL EXPENDITURE	0	0
TOTAL B	0	0
UTILISED CARRIER FORWARD(A-B)	0	0
B. UGC GRANTS PLAN	0	0
BALANCE B/F(ANNEX-2)	1,39,44,99,397	1,31,26,30,023
RECEIPTS DURING THE YEAR (ANNEX-3)	33,58,29,139	39,46,19,436
TOTAL C	1,73,03,28,536	1,70,72,49,459
LESS: UTILISED FOR REVENUE EXPENDITURE	35,55,61,545	39,30,30,895
LESS: UTILISED FOR CAPITAL EXPENDITURE	90,73,91,023	-8,44,22,541
LESS: UTILISED FOR OTHER EXPENDITURE	3,39,27,207	41,41,708
TOTAL D	1,29,68,79,775	31,27,50,062
UNUTILISED CARRIER FORWARD (C-D)	43,34,48,761	1,39,44,99,397

(Amt. in Rs.)

SCHEDULE -4 DEPRECIATION FOR THE YEAR 2019-20

S. No.	Name of the Asset	Rate	GROSS BLOCK					DEPRECIATION				NET BLOCK CLOSING BALANCE	
			Opening Balance	Addition	Deductions	Total	Opening Balance	Current Year Depreciation	Adjustment	Total			
1	LAND(500 ACRES ATVILLAGE GHUDDATHE BATHINDA TRF BY PB GOVT)	0%	1	0	0	1	0	0	0.00	0	0	1	31.03.2020
2	SITE DEVELOPMENT	0.0%	14,09,007			14,09,007	0	0		0		0	14,09,007
3	Building	2.0%	22,59,15,911	4,64,854		22,63,80,765	2,22,28,662	45,27,615		2,67,56,277			19,96,24,488
4	ROADS AND BRIDGES	2.0%	3,72,00,000	9,440		3,72,09,440	7,44,000	7,44,189		14,88,189			3,57,21,251
5	Tubewells & Well Supply Plan*	2.0%	86,53,268	79,216		87,32,484	14,84,250	1,74,650		16,58,900			70,73,584
6	SEWRARGE & DRAINAGE	2.0%	35,26,970			35,26,970	1,89,617	70,539		2,60,156			32,66,814
7	Electrical Installation & Equipment Plan	5.0%	5,47,37,577	1,45,70,624		6,93,08,201	2,06,84,096	28,65,410		2,35,49,506			4,57,58,695
8	Plant & Machinery	5.0%	73,70,353	5,07,059		78,77,412	26,18,826	3,93,871		30,12,697			48,64,715
9	Scientific and Laboratory Equipments	8.0%	30,33,09,975	5,87,25,048		36,20,35,023	12,42,84,420	2,89,62,802		15,32,47,222			20,87,87,801
10	Office Equipments	7.5%	3,59,565	40,680		4,00,245	1,23,722	30,018		1,53,740			2,46,505
11	Audio Visual Equipment	7.5%	50,13,166	38,700		50,51,866	24,24,119	3,78,890		28,03,009			22,48,857
12	Computer/ Peripherals	20.0%	6,76,92,650	2,03,11,502		8,80,04,152	6,76,92,649	1,76,00,830		8,52,93,479			27,10,673
13	Furniture Fixtures & Fitting	7.5%	8,86,40,342	7,45,04,029		16,31,44,371	4,21,62,198	1,22,35,828		5,43,98,026			10,87,46,345
14	Vehicle	10.0%	61,95,260	0		61,95,260	35,58,870	6,19,526		41,78,396			20,16,864
15	Sports Equipments	5.0%	16,61,087	29,569		16,90,656	2,43,989	84,533		3,28,522			13,62,134
16	Library Books & Scientific Journals	10.0%	7,89,41,001	1,53,77,024		9,43,18,025	7,41,69,010	93,27,803		8,34,96,813			1,08,21,213
17	Total (A)		89,06,26,132	18,46,57,745	0	1,07,52,83,878	36,26,08,429	7,80,16,504	0	44,06,24,932	0	0	63,46,58,945
	Capital Work-In-Progress(B)	0.0%	1,33,73,83,049	85,42,39,237	13,24,93,400	2,05,91,28,886	0	0		0			2,05,91,28,886
	Intangible Assets												
18	COMPUTER & LIBRARY SOFTWARE	40.0%	1,65,08,488	9,32,141		1,74,40,629	1,65,08,487	9,32,141		1,74,40,628			1
19	Patents	11.11%	29,300	55,300		84,600	7,810	9,399		17,209			67,391
	Total (C)		1,65,37,788	9,87,441	0	1,75,25,229	1,65,16,297	9,41,540	0	1,74,57,837	0	0	67,392
	Grand Total (A+B+C)		2,24,45,46,969	1,03,98,84,423	13,24,93,400	3,15,19,37,993	37,91,24,727	7,89,58,044	0	45,80,32,769	0	0	2,69,18,55,224

SCHEDULE - 5

INVESTMENTS FROM EARMARKED/ ENDOWMENT FUNDS (DEPRECIATION FUND)

(Amt. in Rs.)

PARTICULARS	CURRENT YEAR (2019-20)	PREVIOUS YEAR (2018-19)
1) In Government Securities	0	0
2) Other Approved securities	0	0
3) Shares	0	0
4) Debentures and Bonds	0	0
5) Subsidiaries and Joint Ventures	0	0
6) Others (To be specified) Bank Deposit	0	41,83,42,966
TOTAL	0	41,83,42,966

SCHEDULE - 6

INVESTMENTS OTHERS

(Amt. in Rs.)

PARTICULARS	CURRENT YEAR (2019-20)	PREVIOUS YEAR (2018-19)
1) In Government Securities	0	0
2) Other Approved securities	0	0
3) Shares	0	0
4) Debentures and Bonds	0	0
5) Subsidiaries and Joint Ventures	0	0
6) Others (To Be Specified) Banks	1,07,29,46,599	1,34,90,06,436
TOTAL	1,07,29,46,599	1,34,90,06,436

SCHEDULE - 7
CURRENT ASSETS

(Amt. in Rs.)

PARTICULARS	CURRENT YEAR (2019-20)	PREVIOUS YEAR (2018-19)
A) CURRENT ASSETS		
1) Inventories		
a) Store & Spares	0	0
b) Loose Tools	0	0
c) Stock in Trade		
Finished Goods	0	0
Work in progress	0	0
Raw Material	0	0
2) Sundry Debtors		
a) Debts Outstanding for period exceeding 6 Months	0	0
b) Other	30,075	33,949
3) Cash Balance in Hand (Including Cheque/Drafts & Imprest)	0	0
4) Bank Balance		
a) With Scheduled Banks		
on Current Accounts	0	0
on Deposit Accounts	0	0
on Saving Accounts (Annexure-4)	22,60,70,827	28,55,77,484
b) With non schedule Banks		
on Current Accounts	0	0
on Deposit Accounts	0	0
on Saving Accounts	0	0
5) Post Office - Saving Accounts	0	0
TOTAL	22,61,00,902	28,56,11,433



SCHEDULE - 8
LOANS, ADVANCES & DEPOSITS

(Amt. in Rs.)

PARTICULARS	CURRENT YEAR (2019-20)	PREVIOUS YEAR (2018-19)
1) Loans		
a) Staff	38,55,942	16,34,221
b) Other entities engaged in activities/ objectives similar to that of the entity	2,26,87,000	0
c) Others	0	0
2) Advances and other amounts recoverable in cash or kind or value to be received		
a) On Capital Account (Annexure-4)	18,75,78,786	26,28,83,450
b) Prepayments (Annexure-4)	93,98,887	3,49,82,411
c) Other (Security Deposits)(Annexure-5)	2,90,86,261	2,97,64,220
3) Income Accrued		
a) On Investment from earmarked/ Endowment Funds	0	0
b) On Investment - Others	0	0
c) On Loans & advances	0	0
d) Others (Bank Interest)	1,58,57,212	7,02,76,778
4) Claims Receivable	0	0
TOTAL	26,84,64,088	39,95,41,080



SCHEDULE - 9
ACADEMIC RECEIPTS

(Amt. in Rs.)

PARTICULARS	CURRENT YEAR (2019-20)	PREVIOUS YEAR (2018-19)
FEEs FROM STUDENTS		
Academic		
Tuition fees	44,24,172	44,52,776
Admission fees	17,74,569	19,95,575
University Development Fee	34,340	28,235
Library and E library fees	11,89,161	9,78,844
Laboratory Fee	31,11,424	28,70,077
Registration Fee	30,000	26,125
Alumni fees	0	3,49,655
Computer literacy programme fees	15,02,542	12,90,740
Convocation fees	4,37,385	3,63,155
Identity card fee	1,08,965	91,415
Industrial training fee	9,600	8,180
Literary and cultural fees	3,42,027	3,65,345
Medical fee	6,42,765	5,48,315
Migration fee	1,19,835	52,901
Professional development fee	17,200	14,160
Sports fee	7,15,232	5,81,758
Transportation fee	62,230	1,05,500
Student union fund	0	12,15,235
Total A	1,45,21,447	1,53,37,991
Examinations		
Annual Examination fee	16,39,752	14,68,248
Marksheet Certificate fee	3,78,357	3,20,452
Reappear fee	22,600	26,300
Total B	20,40,709	18,15,000
Other Fees		
Hostel Fee	1,97,12,661	1,86,94,170
Mountaineering club fees	0	0
Subsidy (water heating system)	0	0
Thesis submission fees	72,000	1,22,275
Contribution for foundation	21,000	21,000
TA/DA honor. Received from VC	46,054	75,572
Gift voucher fee	0	0
Interest on IT refund	0	0
Total C	1,98,51,715	1,89,13,017
Sale of Publications		
Sale of Admission Forms	0	0
Sale of syllabus and Question Paper etc.	0	0
Sale of prospectus including admission forms	0	0
Total D	0	0
Other Academic Receipts		
Registration fee for workshop Programmes	0	0
Registration fees (Academic Staff College)	0	0
Registration fees (Hostel)	0	0
Photocopy receipts (Transferred to UGC Fund Account)	0	0
Total E	0	0
GRAND TOTAL (A+B+C+D+E)	3,64,13,871	3,60,66,008
TRANSFERRED TO UGC FUND ACCOUNT	0	0
TOTAL	3,64,13,871	3,60,66,008


SCHEDULE - 10
GRANTS/SUBSIDIES

(Amt. in Rs.)

PARTICULARS	G. O.I.	CURRENT YEAR 2019-20			PREVIOUS YEAR (2018-19)
		UGC Plan	Total Plan	Non Plan UGC	
Balance B/F	0	1,39,44,99,397	1,39,44,99,397		1,31,26,30,023
Add: Receipts during the year	0	33,58,29,139	33,58,29,139		39,46,19,436
Total	0	1,73,03,28,536	1,73,03,28,536		1,70,72,49,459
Less: Refund to UGC Balance	0	0	0		0
Less: Utilised for Capital Expenditure(A)	0	1,73,03,28,536	1,73,03,28,536		1,70,72,49,459
Less: Utilised for Revenue Expenditure(B)	0	90,73,91,023	90,73,91,023		-8,44,22,541
Less: Utilised for other expenditure (C)	0	35,55,61,545	35,55,61,545		39,30,30,895
		3,39,27,207	3,39,27,207		41,41,708
Balance C/F (C)	0	43,34,48,761	43,34,48,761	0	1,39,44,99,397

SCHEDULE - 11
INCOME FROM INVESTMENTS

(Amt. in Rs.)

PARTICULARS	From Earmarked Funds		Other Investment	
	CURRENT YEAR 2019-20	PREVIOUS YEAR (2018-19)	CURRENT YEAR 2019-20	PREVIOUS YEAR (2018-19)
	Rs.	Rs.	Rs.	Rs.
Interest				
a) On Government securities	0	0	0	0
b) Other Bonds/Debentures	0	0	0	0
Interest on Term Deposits	0	0	3,54,24,311	14,30,38,845
Income accrued but not due on Term Deposits Interest bearing advances to the employees	0	0	0	0
Interest on Saving Bank Accounts	0	0	23,94,603	25,95,444
Other (Specify)	0	0	0	0
TOTAL	0	0	3,78,18,914	14,56,34,289
Transferred to Earmarked/ Endowment Fund			1,15,23,000	
Balance	0	0	2,62,95,914	14,56,34,289



SCHEDULE - 12
INTEREST EARNED

(Amt. in Rs.)

PARTICULARS	CURRENT YEAR (2019-20)	PREVIOUS YEAR (2018-19)
Intrest on Term deposits		
With Scheduled Banks	0	0
With Non-Scheduled Banks	0	0
With Institutions	0	0
Others	0	0
On Saving Accounts		
With Scheduled Banks	0	0
With Non-Scheduled Banks	0	0
With Institutions	0	0
Others	0	0
On Loans		
Employees/ Staff	0	0
Others	0	0
Interest on debators & other receivables	0	0
TOTAL	0	0

SCHEDULE - 13
OTHER INCOME

(Amt. in Rs.)

PARTICULARS	CURRENT YEAR (2019-20)	PREVIOUS YEAR (2018-19)
Income from Land & Buildings		
Sale of Institute's Publications	56,500	1,61,717
Income from Holding Events	0	0
<u>Miscellaneous Income</u>	0	0
Job Application Fee		
Library fine	22,90,107	8,98,153
Public Aid	1,40,707	82,805
ATM rent	0	0
Project Overhead Income	0	3,77,862
Book exhibition fee	30,48,684	18,96,066
Day care Receipt	1,84,000	1,84,000
Penalty for Late Delivery	1,43,100	2,29,950
Sample Analysis fees	2,61,368	1,84,537
Tender Fees	2,79,106	2,08,940
RTI Application Fees	34,000	1,50,500
Misc Receipt	1,029	3,722
CUCET income	5,83,991	11,27,838
Donation Received	67,630	56,82,541
Guest House Receipt	4,800	6,25,000
Consultancy Fee Income	2,43,495	2,27,642
Transcript fee	42,220	0
Other Income	47,450	0
TOTAL	75,13,061	1,20,67,289



SCHEDULE - 14
PRIOR PERIOD INCOME

(Amt. in Rs.)

PARTICULARS	CURRENT YEAR (2019-20)	PREVIOUS YEAR (2018-19)
Academic Receipts		
Income from Investments	0	0
Interest Earned	0	0
Other Income	0	0
TOTAL	0	0

SCHEDULE - 15
ESTABLISHMENT EXPENSES

(Amt. in Rs.)

PARTICULARS	CURRENT YEAR (2019-20)	PREVIOUS YEAR (2018-19)
Salaries & Wages	20,47,86,639	16,61,31,532
Allowance & Bonus		
Staff Welfare Expenses	25,42,397	11,61,230
Expenses on Employees Retirement and Terminal Benefits	78,98,967	51,59,394
Medical facility	35,44,308	12,17,265
Fees & Honorarium	30,000	0
Children education allowance	18,88,397	9,29,708
Other (Specify)	0	0
TOTAL	22,06,90,708	17,45,99,129

SCHEDULE 15-A

(Amt. in Rs.)

PARTICULARS	CURRENT YEAR (2019-20)	PREVIOUS YEAR (2018-19)
Leave encashment and earne leave	1,64,144	0
Retirement Benefits(Annexure-2)	77,34,823	51,59,394
TOTAL	78,98,967	51,59,394



SCHEDULE - 16
ACADEMIC EXPENSES

(Amt. in Rs.)

PARTICULARS	CURRENT YEAR (2019-20)	PREVIOUS YEAR (2018-19)
Laboratory Expenses	61,35,109	56,97,314
Field Work/Participation in Conferences	1,76,349	1,05,805
Teaching Aids	0	0
Expenses on Fun. / Conf./Workshops	10,17,777	6,25,224
Subscription expenses	1,31,124	0
Payment to Visiting Faculty	0	25,000
Research Activities	1,25,983	95,542
Examinations	5,96,827	1,56,527
Student Welfare Expenses	11,63,196	14,80,404
Admission Expenses	32,550	0
Publications	0	13,65,115
Convocation Expenses	1,76,478	2,98,561
Miscellaneous	1,07,784	0
Others (Specify)		
Museum Exp	0	0
Conference Exp.	0	0
Stipend	14,60,227	30,43,495
Educational Tour Exp.	0	0
Secretarial Assistance	0	0
Sample Analysis	1,45,515	0
Registration expenses	0	60,118
TOTAL	1,12,68,919	1,29,53,105

SCHEDULE - 17
ADMINISTRATIVE AND GENERAL EXPENSES

(Amt. in Rs.)

PARTICULARS	CURRENT YEAR (2019-20)	PREVIOUS YEAR (2018-19)
Infrastructure (Annexure-6)	2,89,83,346	2,27,23,748
Communication(Annexure-6)	25,59,126	21,78,114
Subscription to academic institution	2,10,400	0
TA/ DA	72,47,818	42,10,658
Advertisement & Publicity	15,10,196	23,60,245
Legal Expenses	5,03,547	1,34,410
Daily Wages / Casual Labours(Annexure-6)	4,01,04,776	3,23,12,863
Other Administrative Expenses(Annexure-6)	22,00,358	11,43,585
Other Expenses (Annexure-6)	19,63,834	14,82,211
Misc. Exp		
Contribution to NPS/GPF/CPF	2,32,82,875	1,77,81,124
Salary wages and allowance(Annexure-6)	1,44,67,352	1,55,48,748
Book exhibition	1,07,462	1,08,035
NPS maintenance charges	44,314	30,647
Special training to staffs	0	75,900
TOTAL	12,31,85,404	10,00,90,288



SCHEDULE 18
TRANSPORTATION EXPENSES

(Amt. in Rs.)

PARTICULARS	CURRENT YEAR (2019-20)	PREVIOUS YEAR (2018-19)
1 VEHICLES		
Vehicle owned by institution	10,41,389	6,38,133
Vehicle Running Expenses		
Hire of taxi(staff)	7,10,109	6,88,113
TOTAL	17,51,498	13,26,246

SCHEDULE - 19
REPAIR & MAINTENANCE

(Amt. in Rs.)

PARTICULARS	CURRENT YEAR (2019-20)	PREVIOUS YEAR (2018-19)
a) Cleaning Material	0	8,074
b) Maintenance of Buildings	7,23,077	17,38,650
c) Horticulture & Gardening	2,87,110	3,96,281
d) Maintenance of office Equipments	7,42,310	25,20,289
e) Maintenance of Furnitures	3,721	300
f) Maintenance of Laboratory Equipments	26,80,923	9,77,959
g) Maintenance of Audio Visual Equipments	0	0
h) Maintenance of Tubewells & Water Supply	70,123	1,82,985
i) Maintenance of Vehicles	1,95,113	3,55,964
j) Other repair & Maintenance	2,59,781	22,500
k) Maintenance of Library Software	0	0
l) Computer Maintenance	9,43,340	0
m) Maintenance of Plant & Machinery	2,31,944	0
TOTAL	61,37,442	62,03,002

SCHEDULE 20
FINANCE COSTS

(Amt. in Rs.)

PARTICULARS	CURRENT YEAR (2019-20)	PREVIOUS YEAR (2018-19)
a) On Fixed Loans	0	0
b) On other Loans (Including Bank Charges)	0	0
c) Other (Specify)		
FLC Charge		1,69,043
Bank & ILC Charge	2,60,297	82,804
TOTAL	2,60,297	2,51,847

**SCHEDULE-21
OTHER EXPENSES**

(Amt. in Rs.)

PARTICULARS	CURRENT YEAR (2019-20)	PREVIOUS YEAR (2018-19)
a) Provision of Bad Debts/Advances	0	0
b) Irrecoverable Written Off	0	0
c) Grants/Subsidies to other institutions	0	0
d) Others (specify)	0	0
TOTAL	0	0

**SCHEDULE – 22
PRIOR PERIOD ITEMS**

(Amt. in Rs.)

PARTICULARS	CURRENT YEAR (2019-20)	PREVIOUS YEAR (2018-19)
a) Establishment Expenses	0	3,60,50,883
b) Academic Expenses	0	28,50,000
c) Administration Expenses	0	55,96,287
d) Transportation Expenses	2,100	0
e) Repair & Maintenance	0	14,75,500
f) Other Expenses	0	0
TOTAL	2,100	4,59,72,670



SCHEDULE-23

Significant Accounting Policies for the year ending 31.03.2020**1. Basis of Preparation**

The financial statements are prepared under the historical cost convention in accordance with the Indian Generally Accepted Accounting Principles (GAAP) Accounting Standards issued by the Institute of Chartered Accountants of India. Accounting policies not specifically referred to otherwise are consistent and in consonance with generally accepted accounting principles and mandatory accounting standards.

2. Revenue Recognition

2.1 Fees from students (except academic fee and hostel fee) Sale of Admission Forms' Royalty and Interest on saving Bank account are accounted on cash basis. Tuition fees Collected separately for each semester is accounted on accrual basis.

2.2 Income From Land Building and Other Property and Interest on Investments and expenditure are accounted on accrual basis.

3. Fixed Assets and Depreciation

3.1 Fixed Assets acquired by the University are valued at cost of acquisition inclusive of inward freight duties & taxes & incidental expenses related to acquisition.

3.2 Fixed Assets are Valued at cost less Accumulated depreciation. Depreciation on Fixed asset is provided as per rates and method suggested in uniform format for central higher educational institutions. Upto 31-03-2014 dep. was being charged at the rates and method specified in income tax act 1961. From 01/04/2014 dep. has been charged as per rates and method suggested in uniform format for central higher educational institutions.

3.3 Fixed assets values have been rearranged for prior period items as per format prescribed for central higher educational institutes.

4. Intangible Assets

Gross value of Patents copy rights Laboratory and Library Software are grouped under Intangible assets from 01/04/2014.

5. Retirement Benefit

Provision for retirement benefits like leave encashment etc. has been provided during year 2019-20 on Actuarial basis.

6. Investments

6.1 Long Term Investments are carried at their cost or face value whichever is lower. However any permanent diminution in their value as on date of Balance Sheet is provided for.

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



7. Grants

Grant received by the university for specific purpose are utilized for the purpose & the unspent balance is shown under the head earmarked / Endowment Funds. Grants utilized on depreciable fixed assets shown under the head Corpus Fund/Capital Fund & depreciation on those assets is charged as per rates and method suggested in uniform format for central higher educational institutions. UGC grants which are to be spent next year has been classified in current liabilities.

8. Investments Of Earmarked Funds And Interest Income Accrued on Such Investments

To the extent not immediately required for expenditure the amounts available against such funds are invested in approved Securities & Bonds or deposited for Fixed Term with Banks Leaving the balance in Savings bank Accounts. Interest received Interest accrued and due and interest accrued but not due on such investments are added to the respective funds and not treated as income of institution.

9. Sponsored Projects

Separate records are being maintained for all projects. The amount is generally transferred to saving account of respective project. The balance of all the projects are consolidated into main balance sheet at the end of the year. the projects assets lying in university account has been w/o as ownership for same is not vested with university.

10. Income Tax

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

SCHEDULE-24

1.	Contingent Liabilities	Nil
2.	Capital Commitments	The value of contracts remaining to be executed on capital account and not provided for (Net of Advances) amounted to RS NIL
3.	Fixed Assets	Fixed Assets as set out in Schedule 4 exclude assets purchased out of funds of projects.
4.	Patents	Patents acquired during the year has been depreciated @11.11%
5.	Expenditure in Foreign Currency:	Patents acquired during the year has been depreciated @11.11%
5.1		Lab Equipment :- Rs 2,12,89,938/-
6.	Current Assets Loans Advances and Deposits	In the opinion of management the current assets loans Advances and Deposits have a value of realization in the ordinary course equal at least to the aggregate amount shown in the Balance Sheet.
7.	Previous year figures have been regrouped / rearranged wherever necessary.	
8.	Figures in Final accounts have been rounded off to the nearest rupee.	
9.1	Number of Students during the year under report are 1,460.	
9.2	Number of teachers during the year under report is 133 and the salary structure of the teachers is as per norms laid down by UGC.	
10.	Medical expenses during the year were Rs. 35.44 lakhs	
11.	Annual Sports meet and Foundation week were celebrated during the last week of February 2019.	
12.	No Building Fund was collected by university as a part of fee.	
13.	There were no Financial transactions between the university and the members of governing body between university and relatives of the members of the governing body and between university and its key management personnel or relatives of the key management personnel.	
14.	The University is in the process of preparing its ACCOUNTING MANUAL.	
15.	Income from investments has been routed through Income and Expenditure Account (Schedule-11).	
16.	Depreciation on Computer & Library Software has been charged to the extent of maximum value of the item and Closing balance has been retained Rs. 1/-	
17.	Land measuring 500 Acres for the construction of Central University of Punjab at Ghudda District- Bathinda was allotted by the state Govt at a Nominal Price of Rs. 1.00. During the period under report university functioned from building hired from the The Bathinda Integrated Cooperative Spinning Mills Ltd a state govt undertaking.	
18.	Purchase order has been issued during the FY 2019-20 and 2020-21 amounting to Rs. 41,32,611/- pertaining to FY 2019-20 for which material has not been received in FY 2019-20.	
19.	Total cost of Works of Phase 1A and Phase 1B is Rs. 256.97 crore (Rs. 157.40 crore for Phase 1A and Rs. 99.57 crore for Phase 1B) as intimated by EIL. The overall construction progress as on 31.03.2020 for Phase 1A works is 99.3% and Phase 1B is 87.8% complete as per report submitted by M/s Engineer India Limited. Therefore the 99.3% of 157.40 crore and 87.8% of 99.57 crore has been treated as Capital work in progress and the rest of amount is considered as Advance as of now.	



20.	An Advance of Rs. 3.05 crore was given to PSPCL for installation of transmission line (Cost Rs. 1.20 crore) and Grid Substation (cost Rs. 1.85 crore) at main Campus Ghudda. Transmission line was completed in last Fy 2018-19 and therefore depreciation has been made on this asset. Electric Security has been received Rs. 4.93 lacs from PSPCL is adjusted against this advance. Grid substation work has been completed 99% therefore 99% of 1.81 crore is considered as Capital work in Progress and the rest is pending as Advance.
21.	Depreciation Fund which was shown separately under schedule 5 (Investment from Earmarked/Endowment fund). In the long term investment has been clubbed with Schedule 6 (Investment others) during the current Financial Year 2019-20.
22.	As per para no. B.1 of Audit Report for the FY 2018-19 amount of depreciation and accumulated leave encashment has not been treated as income on account of Grant/Subsidies under Schedule 10. This has resulted in negative figure under Income and Expenditure account for the FY 2019-20.
23.	All the material/equipment received in the university upto 31.03.2020 has been debited to concerned head of account and liability for payment has been created which has resulted into increase in sundry creditors under Schedule 3 (Current Liabilities and Provisions).
24.	Expenditure on Subscription of E journals has been taken as Library Books and Scientific Journals under Schedule -4 (Fixed Assets).
25.	Amount collected in FY 2019-20 under Student Union fund (Rs. 2,34,542/-) Student Welfare Fund (Rs. 4,78,352/-) Student Aid Fund (Rs. 37055/-) Alumni Fund (Rs. 4,01,200/-) has been shown under Current Liabilities (Schedule-3).
26.	Interest earned during the year under Report on UGC Grants amounting to Rs. 115.23 lacs being refundable has been shown as income from investment under Schedule-2 (Designated/Earmarked/ Endowment fund).

Schedule to 1 to 24 are annexed to and form an integral part of the Balance Sheet at 31 March 2020 and the income & Expenditure account for the year ended on that dated.

Annexure-1

(Amt. in Rs.)

SCHEDULE-3	
CURRENT LIABILITIES AND PROVISIONS	Amount
A) CURRENT LIABILITIES	
5 Statutory Liabilities	
Duties and taxes	3,93,254
NPS Payable	62,41,101
TDS Payable	5,30,563
Stipend Fellowship payable	2,44,740
GPF Payable	37,066
TOTAL	74,46,724

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Annexure - 2

Job No.:22683/18810//L/D/03/2020CENTRAL UN 2797/din15/C-Din

12 June 2020

COMPANY NAME: Central University of Punjab
 BENEFIT: LEAVE ENCASHMENT LIABILITY VALUATION
 (INCLUDING COMPENSATED ABSENCE)
 PERIOD Fr.: 01-04-2019 To: 31-03-2020
 DATE OF VALUATION: 31 March 2020
 METHOD: Projected Unit Credit (PUC)
 ACCOUNTING STANDARD AS 15
 CURRENCY: INR
 ADDRESS: CITY CAMPUS, MANSA ROAD, BATHINDA
 Bathinda Punjab 151001

1: At the request of the above stated entity I have performed actuarial valuation associated with the captioned plan for the above stated period and Accounting Standard, in my independent capacity. I am not related to company anyway. The report has been prepared in accordance with applicable provisions to the extent they are relevant and material under the relevant Actuarial Practice Standard (APS).

2.1: Table Showing Changes in Present Value of Obligations:

Period	From: 01-04-2019 To: 31-03-2020	From: 01-04-2018 To: 31-03-2019
Present value of the obligation at the beginning of the period	3,05,90,728	2,54,31,334
Interest cost	21,41,351	19,70,928
Current service cost	1,77,92,372	98,46,799
Benefits paid (if any)	(1,64,144)	(73,956)
Actuarial (gain)/loss	(1,20,34,756)	(65,84,377)
Present value of the obligation at the end of the period	3,83,25,551	3,05,90,728

2.2: Key results (The amount to be recognized in the Balance Sheet):

Period	As on: 31-03-2020	As on: 31-03-2019
Present value of the obligation at the end of the period	3,83,25,551	3,05,90,728
Fair value of plan assets at end of period	0	0
Net liability/(asset) recognized in Balance Sheet and related analysis	3,83,25,551	3,05,90,728
Funded Status - Surplus/ (Deficit)	(3,83,25,551)	(3,05,90,728)



Annexure-3

(Amt. in Rs.)

SCHEDULE-3		
CURRENT LIABILITIES AND PROVISIONS		Amount
B) PROVISIONS		
6 Other Specify		
Leave encashment and earned leave payable		63,130
Leave travel concession payable		61,263
Medical Claim payable		4,04,086
Salary Payable		1,77,56,634
Other grants Payables		-35,30,170
Alumni fund		4,01,200
Student Aid Fund		37,055
Student Union Fund		2,34,542
Student Welfare Fund		4,78,352
Other Deductions		2,24,502
TOTAL		1,61,30,594

Annexure-4

(Amt. in Rs.)

SCHEDULE-8		Amount		
LOANS & ADVANCES & DEPOSITS				
2 Advances and other amounts recoverable in cash or kind or value to be received				
Particulars	Debit	Crebit	Capital	Prepayment
Advance to BSNL	14,68,380			14,68,380
Advnace to CUPB Guru Gobing Singh Chair	350			350
ADVANCE FOR ENTRANCE TEST	4,15,682			4,15,682
ADVANCE FOR LIBRARY BOOKS	375			375
ADVANCE MEMBERSHIP FEE	11,500			11,500
ADVANCE TO DESIGN TECH SYSTEM LTD	4,78,601			4,78,601
ADVANCE TO M/S S.D FINE CHEM	9,400			9,400
ADVANCE TO CUP EIL	13,24,93,400		13,24,93,400	
ADVANCE TO NCCS	1,000			1,000
ADVANCE TO NFL	1,512			1,512
ADVANCE TO POST OFFICE - REGISTRAR OFFICE	30,022			30,022
ADVANCE TO PSPCL	1,80,840		1,80,840	
ADVANCE TO SCHNEIDER ELECTRIC ITB	21,394			21,394
ADVANCE WITH - WITH POST OFFICE - AR	15,257			15,257
AICTE - ADVANCE RECEIVABLES	5,127			5,127
CHOPRA PUBLISHING HOUSE PVT LTD	266			266
EIL RECEIVABLES	45,748			45,748
KULDEEP AUTO ELECTRICIAN	4,600			4,600
M/s MS Traders		14,498		(14,498)



(Amt. in Rs.)

Particulars	Debit	Crebit	Capital	Prepayment
M/s Realtime Solutions	7,800			7,800
M/S S.K RETAIL VENTURES BATHINDA	9,037			9,037
PROJECT OH RECEIVABLES	1,37,676			1,37,676
SAI RAM ENTERPRISES BATHINDA	7,30,786			7,30,786
TDS (11 - 12) GPF ACCOUNT Receivable	498			498
TDS (11 - 12) INTERNAL Receivable	26,483			26,483
TDS (13 - 14) CUP Receivable	1,723			1,723
TDS (13-14) INTERNAL Receivable	10,602			10,602
TDS (2015-16) CUPB Receivable	27,29,817			27,29,817
TDS 2016-17(CUP) Receivable	29,85,793			29,85,793
Advnace to DAVP	19,85,490		19,85,490	
Advance to NICSI	5,29,19,056		5,29,19,056	
Prepaid expenses	2,56,876			2,56,876
National Centre for cell science	7,080			7,080
GRAND TOTAL	19,69,92,171	14,498	18,75,78,786	93,98,887

Annexure-5

(Amt. in Rs.)

SCHEDULE-8	
LOANS & ADVANCES & DEPOSITS	
2 Advances and other amounts recoverable in cash or kind or value to be received	
c) Others (Security Deposit)	
Particulars	Amount
Electric Security	1,40,48,447
Gas Cylinders Security	12,000
Lease Deed Security	20,08,200
Security with NIPER	5,000
Telephone Security	12,959
Wi Max Security	10,000
TDS 2017-18 2018-19 and 2019-20	1,29,89,655
TOTAL	2,90,86,261

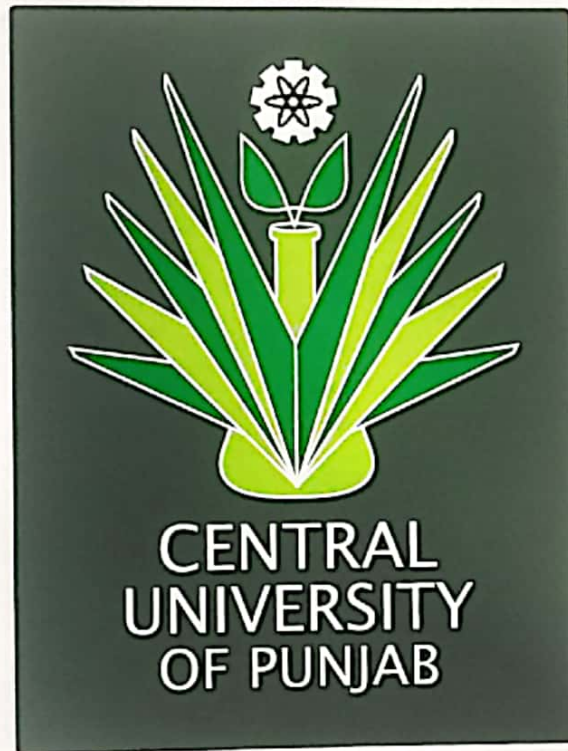


Annexure-6

SCHEDULE - 17
ADMINISTRATIVE AND GENERAL EXPENSES

Particulars	Amount
a) Infrastructure	
Electricity and power	15373933
Lease Rent	12113687
Water Charges	551311
Rent, Rates ad taxes	944415
Total	28983346
b) Communication	
Postage and telegram	51085
Telephone fax and internet charges	431389
Lease line and internet expenses	2076652
Total	2559126
f) Daily Wages/ Casual Labours	
Wages for housekeeping and general services	14204367
Wages for security services	16632458
Wages for Sweeping and cleaning	9267951
Total	40104776
g) Other Administrative Expenses	
EC/FC/BOS Meeting Expenses	72377
Educational Tour exp	23628
Entertainment exp	57924
Hospitality	1256240
Recruitment Exp	790189
Total	2200358
h) Other Expenses	
Generator running Exp	609425
Printing and stationary	1228537
Newspaper and periodicals	120617
TA to Sc/ST /PWD Candidates	5255
Total	1963834
Salary wages and Allowance	
Salary to Contractual Employees	10931852
Lecture Fee	3535500
Total	14467352

पंजाब केन्द्रीय विश्वविद्यालय, बठिण्डा
(संसदीय अधिनियम के द्वारा 2009 में स्थापित)



वार्षिक वित्तीय प्रतिवेदन
2019-20