

CENTRAL UNIVERSITY OF HARYANA



AUDITED ANNUAL ACCOUNTS

2019 - 2020

CENTRAL UNIVERSITY OF HARYANA



‘Achieving through Believing’

University Logo

University Logo is conceived with a globe at its centre surrounded by holy trinity of three arcs and at the bottom is a shloka taken from NeetiShatkam written by BhartiHari.

The arc at the bottom depicts an open book and a Veena, symbolising University's commitment to meeting the quest for acquiring knowledge, learning, enlightenment and promoting art and culture.

The arc at the right depicts processes of science, technology and adventure symbolising the University's commitment to developing scientific temper, enquiring approach and creating a culture of creativity and innovation for holistic development.

The arc at the left that depicts nature and symbolises University's commitment to promoting value based education, ethical conduct, inculcating respect for environment, ecology and living in harmony with nature.

The globe at the centre surrounded by the human chain and the pigeon flying above expresses University's belief that commitments represented by the trinity of three arcs shall lead to free spirit, global peace, prosperity and human solidarity-the real spirit of education.

The shloka “**VidyadhanamSarvadhanapradhanam**” at the bottom conveys that 'knowledge' is the unrivalled attainment for all.

ABOUT THE UNIVERSITY

University

The Central University of Haryana (established vide Central Universities Act 2009) is funded and regulated by University Grants Commission and Ministry of Education (MoE), Government of India. The University is located at Jant-Pali villages of district Mahendergarh in South Haryana, which is now a part of the extended National Capital Region (NCR).

Visitor of the University

His Excellency, The President of India, Shri Ram Nath Kovind

Chancellor

Prof. (Dr.) P. L. Chaturvedi

Vice-Chancellor

Prof. R.C. Kuhad

FAMSc, FNASc, FNAAS, FBRs

Vision

To develop enlightened citizenship of a knowledge society for peace and prosperity of individuals, nation and the world, through promotion of innovation, creative endeavors, and scholarly inquiry.

Mission

To serve as a beacon of change, through multi-disciplinary learning, for creation of knowledge community, by building a strong character and nurturing a value-based transparent work ethics, promoting creative and critical thinking for holistic development and self-sustenance for the people of India. The University seeks to achieve this objective by cultivating an environment of excellence in teaching, research and innovation in pure and applied areas of learning, with a focus on social enquiry, democratic ethos and inclusive socio-economic development, community outreach initiatives, scientific endeavors and technological advancement.

Objectives of the University

The objectives of the University are:

- To disseminate and advance knowledge by providing instructional and research facilities in such branches of learning as it may deem fit;
- To make special provisions for integrated courses in humanities, social sciences, science and technology in its educational programmes;
- To take appropriate measures for promoting innovations in teaching-learning process and interdisciplinary studies and research;
- To educate and train human resource for the development of the country;
- To establish linkages with industries for the promotion of science and technology; and
- To pay special attention to the improvement of the social and economic conditions and welfare of the people, through their intellectual, academic and cultural development.

Quality Statement

Perseverance, determination, enquiry, ethical conduct, probity, transparency, accountability and continuous self-evaluation and improvement to form the cornerstones of all endeavors for holistic and inclusive growth and development of society through excellence in academics, research and all other relevant and meaningful pursuits.

EXECUTIVE COUNCIL

Members of the Executive Council [as on 31st March 2020]

Chairperson
Prof. R.C. Kuhad
Vice-Chancellor

2	Prof. Sanjiv Kumar Dean, School of Language, Linguistics, Culture and Heritage, Central University of Haryana, Mahendergarh	3	Prof. Rajesh Kumar Malik Proctor & Dean, School of Law, Governance, Public Policy and Management, Central University of Haryana, Mahendergarh
4	Prof. Deepak Pant Dean, School of Chemical Sciences, Central University of Haryana, Mahendergarh	5	Prof. D.P.S. Verma Former Professor, Department of Commerce, Delhi School of Economics, University of Delhi, Delhi
6	Prof. Prem Vrat Pro-Chancellor, Professor of Eminence and Chief Mentor, The NorthCap University, Gurugram	7	Prof. Om Prakash Arora Emeritus Fellow, Department of Chemistry, Kurukshetra University, Kurukshetra
8	Prof. Rajesh Kumar Malik, Proctor Professor, Department of Law, Central University of Haryana, Mahendergarh	9	Dr. Avdhesh Kumar Pandey Associate Professor (Retd), D.A.V. College, Ambala
10	Dr. Payal Mago Principal, Shaheed Rajguru College of Allied Sciences for Women, Delhi University	11	Prof. Yogesh Singh Vice-Chancellor, Delhi Technological University, New Delhi
12	Dr. P.K. Khurana Principal, Shaheed Bhagat Singh College, Delhi University	13	Prof. Satwanti Kapoor Professor(Retd.), Department of Anthropology, University of Delhi, Delhi
14	Prof. Tahir Hussain Member, National Monitoring Committee for Minority Education, Ministry of Human Resource Development, Govt. of India	15	Secretary Sh. Ram Dutt Registrar, Central University of Haryana, Mahendergarh

ACADEMIC COUNCIL

Members of the Academic Council [as on 31st March 2020]

Chairperson
Prof. R.C. Kuhad
Vice-Chancellor

2	Prof. Sanjiv Kumar Dean, School of Humanities & Social Sciences, Central University of Haryana, Mahendergarh	3	Prof. Rajesh Kumar Malik Dean, School of Law, Central University of Haryana, Mahendergarh
4	Prof. Deepak Pant Dean, School of Basic Sciences, Central University of Haryana, Mahendergarh	5	Prof. Satish Kumar Dean, School of Interdisciplinary & Applied Sciences, Central University of Haryana, Mahendergarh
6	Dr. Anand Sharma Dean, School of Business & Management, Central University of Haryana, Mahendergarh	7	Dr. Parmod Kumar Dean, School of Education, Central University of Haryana, Mahendergarh
8	Dr. Ajay Kumar Bansal Dean, School of Engineering & Technology, Central University of Haryana, Mahendergarh	9	Prof. Neelam Sangwan, HoD Department of Biochemistry, Central University of Haryana, Mahendergarh
10	Prof. Satish Kumar, HoD Department of Biotechnology, Central University of Haryana, Mahendergarh	11	Prof. Deepak Pant, HoD Department of Chemistry, Central University of Haryana, Mahendergarh
12	Dr. Vikas Garg, HoD Department of Civil Engineering, Central University of Haryana, Mahendergarh	13	Dr. Anand Sharma, HoD Department of Commerce, Central University of Haryana, Mahendergarh
14	Dr. Rakesh Kumar, HoD Department of Computer Science and Engineering, Central University of Haryana, Mahendergarh	15	Prof. Deepak Pant, HoD Department of Computer Sciences and Information Technology, Central University of Haryana, Mahendergarh
16	Dr. Ranjan Aneja, HoD Department of Economics, Central University of Haryana, Mahendergarh	17	Dr. Ajay Kumar Bansal, HoD Department of Electrical Engineering, Central University of Haryana, Mahendergarh
18	Prof. Sanjiv Kumar, HoD Department of English and Foreign Languages, Central University of Haryana, Mahendergarh	19	Prof. Satish Kumar, HoD Department of Environmental Studies, Central University of Haryana, Mahendergarh

20	Dr. Sushil Kumar, HoD Department of Geography, Central University of Haryana, Mahendergarh	21	Prof. Sanjiv Kumar, HoD Department of Hindi, Central University of Haryana, Mahendergarh
22	Prof. Sanjiv Kumar, HoD Department of History and Archaeology, Central University of Haryana, Mahendergarh	23	Dr. Phuldeep, HoD Department of Journalism and Mass Communication, Central University of Haryana, Mahendergarh
24	Prof. Rajesh Kumar Malik, HoD Department of Law, Central University of Haryana, Mahendergarh	25	Prof. Dinesh Kumar Gupta, HoD Department of Library and Information Science, Central University of Haryana, Mahendergarh
26	Dr. Anand Sharma, HoD Department of Management Studies, Central University of Haryana, Mahendergarh	27	Dr. Rajesh Kumar Gupta, HoD Department of Mathematics, Central University of Haryana, Mahendergarh
28	Dr. Gunjan Goel, HoD Department of Microbiology, Central University of Haryana, Mahendergarh	29	Prof. Satish Kumar, HoD Department of Nutrition Biology, Central University of Haryana, Mahendergarh
30	Prof. Vipin Kumar, HoD Department of Pharmaceutical Sciences, Central University of Haryana, Mahendergarh	31	Prof. Ravinder Pal Ahlawat, HoD Department of Physical Education and Sports, Central University of Haryana, Mahendergarh
32	Dr. Suneel Kumar, HoD Department of Physics and Astrophysics, Central University of Haryana, Mahendergarh	33	Prof. Rajbir Singh Dalal, HoD Department of Political Science, Central University of Haryana, Mahendergarh
34	Dr. Ajay Kumar Bansal, HoD Department of Printing and Packaging Technology, Central University of Haryana, Mahendergarh	35	Dr. Vishwanand Yadav, HoD Department of Psychology, Central University of Haryana, Mahendergarh
36	Prof. Sanjiv Kumar, HoD Department of Sanskrit, Central University of Haryana, Mahendergarh	37	Prof. Sanjiv Kumar, HoD Department of Sociology, Central University of Haryana, Mahendergarh
38	Prof. Deepak Pant, HoD Department of Statistics, Central University of Haryana, Mahendergarh	39	Dr. Ankush Ambardar, HoD Department of Tourism and Hotel Management, Central University of Haryana, Mahendergarh
40	Prof. Satish Kumar, HoD Department of Yoga, Central University of Haryana, Mahendergarh	41	Prof. Sarika Sharma, Professor School of Education, Central University of Haryana, Mahendergarh

42	Prof. R.P. Tandon Professor Emeritus, Department of Physics and Astrophysics, University of Delhi, Delhi	43	Prof. K.P.S. Mahalwar Chair Professor, National Law University, Dwarka, New Delhi
44	Dr. (Mrs.) Shimla Former Registrar, YMCA University of Science and Technology, Faridabad	45	Prof. R.K. Anayath Vice-Chancellor, Deenbandhu Chhotu Ram University of Science and Technology, Murthal, (Sonapat), Haryana
46	Prof. P.C. Pattnaik Head, Department of Modern Indian Languages and Literary Studies, University of Delhi, Delhi	47	Dr. Avaniresh Awasthi Associate Professor, P.G.D.A.V. College, University of Delhi, Delhi
48	Dr. M.P. Poonia Vice-Chairman, All India Council for Technical Education (AICTE), Nelson Mandela Marg, Vasant Kunj, New Delhi	49	Prof. S.V.S. Choudhary Professor, School of Education, Indira Gandhi National Open University, Maidan Garhi, New Delhi
50	Prof. M.C. Garg Haryana School of Business, Guru Jambheshwar University of Science & Technology, Hisar	51	Prof. Om Prakash Arora Emeritus Fellow, Department of Chemistry, Kurukshetra University, Kurukshetra
52	Dr. Vinay Kumar Rao Associate Professor Department of History & Archaeology, Central University of Haryana, Mahendergarh	53	Dr. Bijender Singh Associate Professor Department of Biotechnology, Central University of Haryana, Mahendergarh
54	Dr. Vinod Kumar Associate Professor Department of Chemistry, Central University of Haryana, Mahendergarh	55	Dr. Ajai Pal Sharma Assistant Professor Department of Management Studies, Central University of Haryana, Mahendergarh
56	Dr. Anju Beniwal Assistant Professor Department of Law, Central University of Haryana, Mahendergarh	57	Prof. Dinesh Kumar Gupta Dean, Students Welfare Department of Library and Information Science, Central University of Haryana, Mahendergarh
58	Prof. Rajesh Kumar Malik Proctor Department of Law, Central University of Haryana, Mahendergarh	59	Dr. Santosh C. Hulagabali Librarian, Central University of Haryana, Mahendergarh
60	Prof. Satish Kumar Provost Department of Biotechnology, Central University of Haryana, Mahendergarh	61	Ms. Monika Student Representative Research Scholar (Ph.D.) Department of Chemistry, Central University of Haryana, Mahendergarh

62	Ms. Deeksha Student Representative PG Student (M.Sc.), Department of Statistics	63	Dr. P.K. Khurana Principal (Retd.), Shaheed Bhagat Singh College, University of Delhi, (Representative, Differently-abled)
64	Prof. Vijay Kumar Kayat Vice Chancellor, Chaudhary Devi Lal University, Sirsa- Haryana (Representative, SC)	65	Prof. R.S. Yadav Department of Education, Kurukshetra University, Kurukshetra (Representative, OBC)
66	Secretary Sh. Ram Dutt Registrar Central University of Haryana, Mahendergarh		

FINANCE COMMITTEE


Details of Member of Finance Committee [as on 31st March 2020]

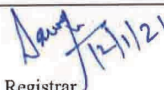
Chairperson
Prof. R.C. Kuhad
Vice-Chancellor

Joint Secretary and Finance Adviser, MHRD, or Hon'ble President of Indianominee(<i>from Finance Bureau of MHRD not below the rank of Deputy Secretary</i>)	Joint Secretary (CU & L) of MHRD, or Hon'ble President of India nominee(<i>not below the rank of Joint Secretary to the Govt. of India</i>)
Joint Secretary (CU), UGC or any other Joint Secretary level Officer nominated by the Chairman, UGC Sh. J.K. Tripathi	Prof. Tahir Hussain Member, National Monitoring Committee for Minority Education, MHRD, Govt. of India
Prof. Rajesh Kumar Malik HoD, Department of Law Central University of Haryana Mahendergarh	Dr. Vikas Gupta Senior Director National Testing Agency (NTA) Govt. of India, Noida (U.P.)
Sh. Rajeev Sharma, IAS (Retd.) Panchkula, Haryana	

Central University of Haryana
Balance Sheet as at 31 March, 2020

Particulars		Schedule No.	As at 31 March, 2020	As at 31 March, 2019
			Rupees	Rupees
A	SOURCES OF FUNDS			
1	Funds			
	(a) Corpus Fund/ Capital Fund	1	183,99,21,902	173,14,11,447
	(b) Designated/Earmarked/Endowment Funds	2	-	-
	(c) Depreciation Reserve Fund		183,99,21,902	173,14,11,447
2	Current liabilities & Provisions			
	(a) Trade/Accounts payables	3	1,20,19,466	6,03,34,219
	(b) Other current liabilities	3	305,84,26,730	304,65,83,860
	(c) Short-term provisions	3	5,14,24,001	4,17,98,854
			312,18,70,197	314,87,16,932
	TOTAL		496,17,92,099	488,01,28,379
B	APPLICATION OF FUNDS			
1	Fixed assets			
	(a) Tangible assets	4	114,71,65,693	115,19,76,539
	(b) Intangible assets	4	38,232	2,57,811
	(c) Capital work in progress	4	268,34,21,281	-
			383,06,25,206	115,22,34,350
2	Investments from Earmarked/Endowment Funds			
	(a) Long Term	5	-	-
	(b) Short Term		-	-
3	Investments - Others	6	-	-
4	Current Assets			
	(a) Inventories	7	-	-
	(b) Trade/Accounts receivables	7	-	-
	(c) Cash and cash equivalents	7	90,69,71,616	93,88,48,537
			90,69,71,616	93,88,48,537
5	Loans, Advances & Deposits			
	(d) Short-term loans and advances	8	22,41,95,277	278,90,45,492
	(e) Other current assets	7	-	-
			22,41,95,277	278,90,45,492
	TOTAL		496,17,92,099	488,01,28,379
	Significant Accounting Policies	23		
	Contingent Liabilities & Notes to Accounts	24		
Note:- The accompanying notes 1-24 form integral part of these financial statements.				


 Finance Officer 12/1/21
 Central University of Haryana
Finance Officer
Central University of Haryana
Jant-Pali, Mahendergarh (Hry.)
 Pin-123029


 Registrar
 Central University of Haryana
 कुलसचिव/Registrar
 हरियाणा केंद्रीय विश्वविद्यालय
 Central University of Haryana
 जयपुरा, हरियाणा - 123029
 Mahendergarh, Haryana - 123029

Central University of Haryana
Income & Expenditure Account for the year ended 31 March, 2020

Particulars	Schedule No.	For the year ended 31 March, 2020	For the year ended 31 March, 2019
		Rupees	Rupees
INCOME			
1 Academic Receipts	9	7,39,81,677	5,66,45,638
2 Grants & Donations	10	38,33,52,038	32,70,01,876
3 Income from investments	11	4,75,06,047	5,32,75,582
4 Interest Earned	12	23,19,865	50,76,576
5 Other Incomes	13	1,79,83,437	91,03,850
6 Prior Period Income	14	1,38,24,293	-
A Total Income (1+2+3+4+5+6)		53,89,67,357	45,11,03,522
EXPENDITURE			
7 Staff Payments & Benefits	15	23,87,04,295	20,41,97,629
8 Academic Expenses	16	3,72,05,302	2,05,11,964
9 Administrative and General Expenses	17	10,15,04,904	9,56,95,998
10 Transportation Expenses	18	4,57,263	17,85,825
11 Repairs & Maintenance	19	54,76,232	47,76,978
12 Finance Costs	20	4,042	33,481
13 Depreciation	4		
14 Other Expenses	21	4,49,440	-
15 Prior Period Expenses	22		-
B Total expenses (7+8+9+10+11+12+13+14+15)		38,38,01,478	32,70,01,876
Balance being excess of Income over Expenditure (A-B)		15,51,65,879	12,41,01,646
C Transfer to/from Designated fund			
Building Fund			
Others (Depreciation)	4	5,98,49,066	5,73,00,166
		5,98,49,066	5,73,00,166
D Balance Being Surplus (Deficit) Carried to Capital Fund (C-D)		9,53,16,813	6,68,01,481
The accompanying notes 1-24 form integral part of the financial statements			
Significant Accounting Policies	23		
Contingent Liabilities & Notes to Accounts	24		


 Finance Officer
 Central University of Haryana
 Jant-Pati, Mahendergarh (Hry.)
 Pin-123029


 Registrar
 Central University of Haryana
 कुलसचिव/Registrar
 हरियाणा केंद्रीय विश्वविद्यालय
 Central University of Haryana
 महेन्द्रगढ़, हरियाणा - 123029
 Mahendergarh, Haryana - 123029

Central University of Haryana
Schedules Forming Part of Balance Sheet

Schedule-1 Corpus/Capital Fund

Particulars	As at 31 March, 2020	As at 31 March, 2019
	Rupees	Rupees
Balance as at the beginning of the year	173,14,11,447	158,92,59,838
Add: Contribution towards Corpus/Capital Fund	-	-
Add: Grants from UGC, Government of India and State Government to the Extent utilized for capital expenditure (Current Year only)	6,44,93,641	7,53,50,128
Add: Asset Purchased out of Earmarked Funds	-	-
Add: Asset Purchased out of Sponsored Projects, where ownership vests in the institution	-	-
Add: Assets Donated/Gifts Received	-	-
Less : Prior Period Adjustment (Expenses)	(5,13,00,000) -	
Add: Excess of Income over Expenditure transferred from the Income and Expenditure Account	9,53,16,813	6,68,01,481
Balance at the year end	183,99,21,902	173,14,11,447

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Central University of Haryana
Schedules Forming Part of Balance Sheet

Schedule-2 Designated/Earmarked/Endowment Funds

Particulars	FUND WISE BREAK UP				As at 31 March, 2020	As at 31 March, 2019
	AAA (JRF)	BBB	CCC	Endowment	Rupees	Rupees
a) Opening balance of the funds	-	-	-	-	-	-
b) Additions to the Funds:	-	-	-	-	-	-
c) Income from investments made of the funds	-	-	-	-	-	-
d) Accrued interest on investments/Advances	-	-	-	-	-	-
e) Interest on Saving Bank A/c	-	-	-	-	-	-
f) Other additions -Prior Period Expenses (Excess Depreciation Written back)	-	-	-	-	-	-
g) Depreciation Value Add back	-	-	-	-	-	-
TOTAL (A)	-	-	-	-	-	-

B)

Utilisation/Expenditure towards objective of funds						
i. Capital Expenditure	-	-	-	-	-	-
ii. Revenue Expenditure	-	-	-	-	-	-
iii Others- Adjustment as per CAG Audit	-	-	-	-	-	-
TOTAL (B)	-	-	-	-	-	-

CLOSING BALANCE AS AT THE YEAR-END (A-B)	-	-	-	-	-	-
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Represented by

Cash And Bank Balances	-	-	-	-	-	-
Investments	-	-	-	-	-	-
Interest Accrued But Not Due	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-


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Central University of Haryana
Schedules Forming Part of Balance Sheet

Schedule-2A Endowment Funds

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

S.No (1)	Name of the Endowment (2)	Opening Balance		Additions during the year		Total		Expenditure on object during the year	Closing Balance		Total
		Endowment (3)	Accumulated Interest (4)	Endowment (5)	Interest (6)	Endowment (7)-(3+5)	Accumulated Interest (8) (4+5)		Endowment (10)	Accumulated Interest (11)	
	NIL	NIL	NIL	NIL	NIL	NIL	NIL	(9)	NIL	NIL	{10+11}
								NIL			NIL

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Central University of Haryana
Schedules Forming Part of Balance Sheet

Schedule 3 – Current Liabilities & Provisions

Particulars	As at 31 March, 2020	As at 31 March, 2019
	Rupees	Rupees
A. Current Liabilities		
Deposits from staff	-	-
Deposits from students :		
Security	5,13,221	5,13,221
Caution Money-Current Student	35,74,521	47,37,521
Caution Money-Ex Student	12,78,930	12,92,930
Sundry Creditors:		
For Goods & Services	1,20,19,466	6,03,34,219
Others (Stale Cheques Account)	-	-
Deposit-Others (including EMD, Security Deposit)	26,76,161	27,76,161
Statutory Liabilities (GPF,TDS,WC TAX, CPF,GIS,NPS):		
Overdue	-	-
Others	40,42,367	44,49,954
Other current Liabilities		
Salaries Payable	1,29,78,551	1,21,56,329
Receipt against ongoing sponsored projects	3,28,78,275	40,47,535
Receipt against fellowships & scholarships	45,386	37,767
Unutilised Grants*	297,29,72,767	298,24,12,694
Unutilised Grants- Additional*	2,74,53,560	2,74,53,560
Grants in advance	-	-
Book Overdraft	0	67,06,188
Other funds(HEFA)	0	-
Other Liabilities	12,990	-
TOTAL (A)	307,04,46,196	310,69,18,078
B. Provisions		
For Taxation	-	-
Gratuity	0	1,38,24,293
Superannuation/Pension	-	-
Accumulated Leave Encashment	1,29,74,561	1,29,74,561
Other Provisions#	2,34,49,440	-
Seventh Pay Commission Arrear	1,50,00,000	1,50,00,000
TOTAL (B)	5,14,24,001	4,17,98,854
TOTAL (A+B)	312,18,70,197	314,87,16,932

Refer Note 5 under Schedule 24

* Unutilised grants comprised of following balances:		
Unspent Balance of Grants	4,46,79,665	19,49,74,049
Capital Advances	288,10,93,102	278,74,38,645
Provision for interest refund of UGC grant created for prior period***	4,72,00,000	
Additional Grant	2,74,53,560	2,74,53,560
Total	300,04,26,327	300,98,66,254

*** As per CAG Audit Report 2018-19 Provision for refund of interest has been created in the current year for the years 2017-18 and 2018-19 as prior period item.

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Central University of Haryana
Schedules Forming Part of Balance Sheet

Schedule 3(A) - Sponsored Projects

S.No	Name Of The Project	Opening Balances as at 31 March, 2019		Receipts/Recoveries During The Year		Total	Expenditure During The Year	Closing Balances as at 31 March, 2020	
		Credit	Debit					Credit	Debit
1	ICSSR Fellowship (Jyoti Yadav)			1,30,000		1,30,000	1,44,174	-14,174	
2	ICSSR Fellowship (Ms. Karuna Yadav)			0	0	0	10,520	-10,520	
3	ICSSR Fellowship (Naseeb Singh)	1,03,500		0		1,03,500	1,00,000	3,500	
4	ICSSR Fellowship (Priyanka Yadav)			0		0	25,000	-25,000	
5	The Study of Language Change in the Context of Southern and Western Rajasthan Society Based on Written and Oral Tradition-								
6	(PI-Dr. Arvind Singh Tejawat)			3,60,000		3,60,000	15,014	3,60,000	-15,014
7	ICSSR Fellowship (Mortika)			0		0			
8	PMMY In achieving Economy Success : A Ground Zero Reality Test in Haryana (PI-Dr. Ajeet Kumar Sahoo)			1,20,000		1,20,000		1,20,000	
9	Early Cancer Detection -Marker UPIN Using Micro RNA (PI-Dr. Sanjay Kumar- Biochemistry)			8,99,000		8,99,000		8,99,000	
10	Science & Engineering Research Board (SERB)			6,00,000		6,00,000		6,00,000	
11	Science & Engineering Research Board-Young			1,50,000		1,50,000		1,50,000	
12	Science & Engineering Research Board-Young (Grant)			5,00,000		5,00,000		5,00,000	
13	ICSSR Fellowship (Kavita)			1,30,000		1,30,000	1,20,000	10,000	
14	ICSSR Fellowship (Shilpa Rajagopal)			1,30,000		1,30,000	1,30,000	0	
	ICSSR Fellowship (Suniti Saxena)			0		0	0	0	
	TOTAL	1,03,500	-	30,19,000	-	31,22,500	5,44,708	25,77,792	

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Schedule 3(B) – Sponsored Fellowships And Scholarships

S.No	Name Of The Fellowship	Opening Balances as at 31 March, 2019		Receipts/Recoveries During The Year	Total	Expenditure During The Year	Closing Balances as at 31 March, 2020	
		Credit	Debit				Credit	Debit
1	Eqvish-JRF	16,767			16,767	0	16,767	
2	ICSSR-Purnima	1,000			1,000	0	1,000	
3	JRF(Ph.D.-Chemistry)-Anil Kumar				0	7,500	-7,500	
4	JRF-Ph.D.Chemistry-Deepak Yadav				0	7,377	-7,377	
5	JRF(Ph.D-Chemistry)-Oval Yadav				0	47,500	-47,500	
6	Manisha Sharma-JRF	20,000			20,000		20,000	
7	Mr. Biswajit Mohanty Fellow 21289	-		98,387	98,387	98,387	0	
8	Rahul-Fellow 21289			99,785	99,785	99,789	-4	
9	Ramalingam Fellowship-Vikas Yadav (Grant)			22,500	22,500		22,500	
	TOTAL	37767.00	0.00	220672.00	258439.00	260553.00	-2114.00	

Done / 12.1.21

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Central University of Haryana
Schedules Forming Part of Balance Sheet

Schedule 3(C) – Unutilized Grants From the UGC, Government of India and State Governments

Particulars	As at 31 March, 2020	As at 31 March, 2019
	Rupees	Rupees
A. PLAN GRANTS : GOVERNMENT OF INDIA		
Balance B/F		
Add: Receipts during the year		
TOTAL (A)		
Less: Refunds		
Less: Utilized for Revenue Expenditure		
Less: Utilized for Capital Expenditure		
TOTAL (B)		
Unutilized Carried Forward (A-B)		
B. UGC GRANTS : PLAN		
Balance B/F	19,49,74,049	33,93,54,090
Add : Current year provision for refund of interest to UGC	28,73,777	
Add: Receipts during the year	39,12,05,753	41,85,86,000
TOTAL (C)	58,90,53,579	75,79,40,090
Less: Refund of interest to UGC	28,73,777	
Less: Utilized for Revenue Expenditure	38,33,52,038	32,70,01,876
Less: Utilized for Capital Expenditure	15,81,48,098	21,41,52,401
TOTAL (D)	54,43,73,913	54,11,54,277
Unutilized Carried Forward (C-D)	4,46,79,665	21,67,85,813
C. UGC GRANTS NON PLAN		
Balance B/F		
Add: Receipts during the year		
TOTAL (E)		
Less: Refunds		
Less: Utilized for Revenue Expenditure		
Less: Utilized for Capital Expenditure		
TOTAL (F)		
Unutilized Carried Forward (E-F)		
D. GRANTS FROM STATE GOVERNMENT		
Balance B/F		
Add: Receipts during the year		
TOTAL (G)		
Less: Refunds		
Less: Utilized for Revenue Expenditure		
Less: Utilized for Capital Expenditure		
TOTAL (H)		
Unutilized Carried Forward (G-H)		
GRAND TOTAL (A+B+C+D)	4,46,79,665	21,67,85,813

Amend
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Sanjiv
12/1/21

Central University of Haryana
Schedules Forming Part of Balance Sheet

DESCRIPTION Asset Heads	Rate of Depreciation %	Revised Dep Rates %	Contributions as at April 1, 2019	Additions during the year	GROSS BLOCK during the year	Contributions at March 31, 2020	As at the April 1, 2020	ACCUMULATED DEPRECIATION On Balance Sheet during the year	Total up to March 31, 2020	NET BLOCK	
										As at March 31, 2020	As at March 31, 2019
Temple Assets											
I. Land			12,31,73,129			12,31,73,129				12,31,73,129	12,31,73,129
a) Freehold			12,31,73,129			12,31,73,129				12,31,73,129	12,31,73,129
b) Leasehold			42,500			42,500				42,500	42,500
II. Building			82,54,66,237	2,91,62,000		85,46,28,237	3,40,24,174	1,71,72,267	5,11,96,241	88,74,21,286	79,54,42,153
a) On Freehold Land											
b) On Leasehold Land - Campus	0.0%	0.0%									
c) Ownership Right/Primary Building	2.0%	2.0%	82,54,66,237	2,91,62,000		85,46,28,237	3,40,24,174	1,71,72,267	5,11,96,241	88,74,21,286	79,54,42,153
d) Road & Bridges	2.0%	2.0%									
III. Plant, machinery & equipments			1,33,14,790	16,11,921		1,49,26,711	31,76,997	7,49,236	39,26,333	1,89,69,279	1,81,37,799
a) Plant, machinery & equipments	5.0%	5.0%	1,33,14,790	16,11,921		1,49,26,711	31,76,997	7,49,236	39,26,333	1,89,69,279	1,81,37,799
Sports Equipment	7.5%	7.5%	38,50,833	1,43,098		39,94,771	13,78,560	1,99,739	15,78,299	24,16,472	24,22,273
Print & Stationery	7.5%	7.5%	9,46,597	1,52,963		10,99,560	1,79,437	5,49,597	23,49,054	86,43,506	76,55,520
Scientific & Laboratory Equipment			9,49,38,287	93,52,466		10,42,90,753	1,46,33,164	83,43,255	2,29,76,419	8,13,14,274	8,03,86,123
a) Scientific & Laboratory Equipment	8.0%	8.0%	9,49,38,287	93,52,466		10,42,90,753	1,46,33,164	83,43,255	2,29,76,419	8,13,14,274	8,03,86,123
TV, Vehicles	10.0%	10.0%	52,43,844			52,43,844	26,24,689	53,436	31,48,587	20,94,657	26,18,361
Motor Vehicle			28,23,429			28,23,429	10,99,334	2,82,143	13,81,677	14,41,722	17,24,095
Motor Vehicle			21,34,833			21,34,833	14,39,915	2,13,483	16,53,298	4,81,435	6,94,918
Motor Vehicle			2,36,762			2,36,762	85,454	26,478	1,13,512	1,70,370	1,59,248
V. Furniture & Fixtures			5,98,79,485	32,72,261		6,31,51,746	1,82,83,794	47,36,750	2,30,20,544	4,01,26,122	4,15,96,611
a) Furniture & Fixtures	7.5%	7.5%	5,98,79,485	32,72,261		6,31,51,746	1,82,83,794	47,36,750	2,30,20,544	4,01,26,122	4,15,96,611
IT Equipment			4,54,90,405	32,72,261		5,17,62,666	1,74,29,619	38,82,275	2,13,12,194	3,04,55,472	3,10,60,786
UPS			1,13,89,080			1,13,89,080	8,54,175	8,54,175	17,08,150	96,80,659	1,05,34,825
VI. Audio Visual Equipment			6,92,868	15,798		7,08,666	2,66,143	53,690	3,19,233	3,88,633	4,25,925
a) Audio Visual Equipment	7.5%	7.5%	6,92,868	15,798		7,08,666	2,66,143	53,690	3,19,233	3,88,633	4,25,925
Audio Visual Equipment			5,47,27,400	15,13,586		5,62,40,986	1,24,47,253	42,18,874	1,66,66,027	3,95,74,959	4,32,79,447
Air Conditioner			21,10,502			21,10,502	7,46,079	1,58,288	9,04,566,75	12,06,135	13,64,423
Refrigerator			3,17,786			3,17,786	1,09,077	1,782	11,879	11,879	13,659
Refrigerator			3,17,786			3,17,786	1,09,077	1,782	11,879	11,879	13,659
LED TV			6,39,900			6,39,900	1,98,683	47,993	2,46,675	3,92,225	4,41,218
Office Equipments			4,24,17,008	12,25,963		4,36,42,971	75,53,993	32,73,223	1,08,27,516	3,28,19,455	3,48,63,015
Other Office Equipments			2,04,17,000	1,700		2,05,87,000	3,75,484	31,79,444	18,27,000	2,26,76,444	2,26,76,444
Refrigerators			3,89,266	2,14,322		6,03,588	1,05,887	29,195	1,15,982	2,54,184	2,83,379
Refrigerators			3,89,266	2,14,322		6,03,588	1,05,887	29,195	1,15,982	2,54,184	2,83,379
Camera			10,06,567	67,921		10,74,488	1,65,619	80,587	2,46,205	8,28,283	8,40,948
VII. Computer/Peripherals			8,67,82,419	24,28,329		8,92,10,748	5,94,62,882	1,78,42,150	7,73,85,032	1,19,85,716	2,73,19,537
a) Computer/Peripherals	20.0%	20.0%	8,67,82,419	24,28,329		8,92,10,748	5,94,62,882	1,78,42,150	7,73,85,032	1,19,85,716	2,73,19,537
Wi-Fi (WLAN)											
Electricity Installation											
Electricity Installation & Equipment	5.0%	5.0%									
X. Library Books			5,39,25,912	73,33,620		5,93,59,532	2,33,46,452	59,26,241	3,92,72,693	3,40,86,639	2,86,79,460
Annual Subscription	10.0%	10.0%	5,39,25,912	73,33,620		5,93,59,532	2,33,46,452	59,26,241	3,92,72,693	3,40,86,639	2,86,79,460
Books			4,05,52,697	62,44,666		4,67,97,363	1,52,54,992	46,79,736	1,99,24,728	2,68,62,635	2,53,97,705
Books & Journals			9,67,1,156	10,88,954		19,56,116	7,18,076	81,27,192	15,13,940	15,13,940	2,53,97,705
Journals			1,14,032			1,14,032	6,94,251	2,73,269	13,87,490	1,14,032	9,80,675
XI. Tube Wells & Water Supply											
a) Capital Asset in Transit	0.0%	0.0%									
XII. Other Fixed Assets											
Total of CURRENT YEAR (A)			132,82,42,781	5,72,49,921		138,54,92,702	16,62,66,242	5,95,63,507	23,78,22,699	114,71,65,093	115,93,63,929
XIII. Capital Work-in-progress (B)											
Capital Work in Progress	0.0%	0.0%									
XIV. Intangible Assets											
Computer Software	40.0%	40.0%	21,76,937	63,720		22,40,657	19,19,126	2,83,299	22,02,425	38,232	2,57,811
XV. E-Journals											
XVI. Patents											
Total of CURRENT YEAR C			21,76,937	63,720		22,40,657	19,19,126	2,83,299	22,02,425	38,232	2,57,811
TOTAL (A+B+C)			132,82,42,781	5,72,49,921		138,54,92,702	16,62,66,242	5,95,63,507	23,78,22,699	114,71,65,093	115,93,63,929

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Central University of Haryana
Schedules Forming Part of Balance Sheet

Schedule 5 : Investments From Earmarked/Endowment

FUNDS

Particulars	As at 31 March, 2020	As at 31 March, 2019
	Rupees	Rupees
1. In central Government Securities	-	-
2. In State Government Securities	-	-
3. Other approved Securities	-	-
4. Shares	-	-
5. Debentures and Bonds	-	-
6. Term Deposits Receipts with Scheduled Banks	-	-
7. Others (Accrued Interest on FD)	-	-
TOTAL	-	-

U. Singh
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Sanjay
12/1/21

Central University of Haryana
Schedules Forming Part of Balance Sheet

Schedule 5 (A) Investments From Earmarked/Endowment Funds (Fund Wise)

Sl. No.	Funds	As at 31 March, 2020	As at 31 March, 2019
		Rupees	Rupees
1		-	-
2		-	-
3		-	-
4		-	-
5		-	-
	Total	-	-

Uma Singh
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Sanjay
12.1.21

Central University of Haryana
Schedules Forming Part of Balance Sheet

Schedule-6 : Investments -Others

Particulars	As at 31 March, 2020	As at 31 March, 2019
	Rupees	Rupees
1. In central Government Securities	-	-
2. In State Government Securities	-	-
3. Other approved Securities	-	-
4. Shares	-	-
5. Debentures and Bonds	-	-
6. Others (to be specified)	-	-
TOTAL	-	-

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Central University of Haryana
Schedules Forming Part of Balance Sheet

Schedule- 7 : Current Assets

Particulars	As at 31 March, 2020	As at 31 March, 2019
	Rupees	Rupees
1. Stock:		
a) Stores and spares	-	-
b) Loose Tools	-	-
c) Publications	-	-
d) Laboratory Chemicals, Consumables and glass ware		
e) Building Material		
f) Electrical Material		
g) Stationary		
h) Water Supply Material		
2. Sundry Debtors:	-	-
a) Debts Outstanding for a period exceeding six months	-	-
b) Others-Security Deposit	-	-
3. Cash and Bank Balances	-	-
a) With Scheduled Bank:		
Imprest		-
In term deposit Accounts	77,10,93,223	85,98,32,963
In Savings Accounts	13,58,78,393	7,90,15,574
b) With non-scheduled Banks:		
- In Current Accounts	-	-
- In term deposit Accounts	-	-
- In Savings Accounts	-	-
4. Post-Office Savings Accounts	-	-
TOTAL	90,69,71,616	93,88,48,537

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Central University of Haryana
Schedules Forming Part of Balance Sheet

Schedule-8 : Loans, Advances & Deposits

Particulars	As at 31 March, 2020	As at 31 March, 2019
	Rupees	Rupees
1. Advances to employees : (Non-Interest Bearing)		
a) Salary	-	-
b) Festival	-	-
c) Medical Advance	-	-
d) Other (to be Specify)	-	-
2. Long Term Advances to employees (Interest bearing)		
a) Vehicle Loan	-	-
b) Home Loan	-	-
c) Others (to be specify)	-	-
3. Advances and other amounts recoverable in cash or in kind or for value to be received:		
On Capital Account	22,06,71,821	278,74,38,645
To suppliers	-	-
Others	29,77,657	7,16,343
4. Prepaid Expenses		
Insurance	9,205	31,158
Other Expenses	-	-
5. Deposits		
Telephone	-	-
Lease Rent	-	-
Electricity	-	-
AICTE, if applicable	-	-
Others (CUCET)	5,05,194	8,02,019
6. Income Accrued:		
a) On Investments from Earmarked/Endowment Funds	-	-
On Investments-Others	31,400	57,328
c) On Loan and Advances	-	-
d) Others (includes income due unrealized Rs.....)	-	-
7. Other - Current Assets Recievable from UGC/Sponsored Projects		
a) Debit balances in Sponsored Projects	-	-
b) Debit balances in Fellowship & Scholarship	-	-
c) Grants Recoverable	-	-
d) Other Receivable	-	-
8. Claims Receivable	-	-
TOTAL	22,41,95,277	278,90,45,492

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Central University of Haryana
Schedules Forming Part of Income & Expenditure Account

Schedule 9 – Academic Receipts

The Income shall be classified and disclosed as follows:

Particulars	For the year ended 31 March, 2020	For the year ended 31 March, 2019
	Rupees	Rupees
FEE FROM STUDENTS		
Academic		
Tuition Fee	4,90,64,299	86,50,390
Admission Fee	1,23,13,948	2,60,65,677
Enrolment Fee	2,24,800	1,77,460
Library Admission Fee	3,36,700	15,17,480
Laboratory Fee	5,48,900	8,79,080
Art & Craft Fee	-	-
Registration Fee	4,22,168	3,63,151
Syllabus Fee	-	-
TOTAL (A)	6,29,10,815	3,76,53,238
Examinations		
Admission Test Fee	-	-
Annual Examination Fee	4,99,470	60,77,324
Mark Sheet, Certificate Fee	-	-
Entrance Examination Fee	-	-
TOTAL (B)	4,99,470	60,77,324
Other Fees		
Identity Card Fee	28,944	77,936
Fine/Miscellaneous Fee	1,23,538	98,365
Medical Fee	97,400	3,84,310
Transportation Fee	-	-
Hostel Fee	57,080	58,21,436
Other Activities	98,59,320	32,88,212
TOTAL (C)	1,01,66,282	96,70,259
Sale of Publications		
Sale of Admission Forms	-	-
Sale of Syllabus and Questions Paper etc.	-	-
Sale of Prospectus including admission forms	-	-
TOTAL (D)	-	-
Other Academic Receipts		
Registration Fee for Workshops, programmes	4,05,110	32,44,817
Registration Fee (Academic Staff College)	-	-
TOTAL (E)	4,05,110	32,44,817
GRAND TOTAL (A+B+C+D+E)	7,39,81,677	5,66,45,638

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Central University of Haryana
Schedules Forming Part of Income & Expenditure Account

Schedule 10 – Grants / Subsidies (Irrevocable Grants Received)

Particulars	Plan			Total Plan	Non Plan	For the year ended 31 March, 2020	For the year ended 31 March, 2019
	Govt of India	UGC					
		Plan	Specific Schemes			Rupees	
Balance B/F		19,49,74,049		19,49,74,049	-	19,49,74,049	33,93,54,090
Less: Additional Unspent Separated		28,73,777					-2,18,11,764
Add : Current year provision for Interest Refund to UGC		39,12,05,753		39,12,05,753	-	39,12,05,753	41,85,86,000
Add: Receipts during the year		58,90,53,579		58,61,79,802	-	58,61,79,802	73,61,28,326
Total		28,73,777		28,73,777	-	28,73,777	
Less: Refunds to UGC		58,61,79,802		58,33,06,025	-	58,33,06,025	73,61,28,326
Balance		15,81,48,098		15,81,48,098	-	15,81,48,098	21,41,52,401
Less: Utilised for Capital Expenditure*		42,80,31,704		42,51,57,927	-	42,51,57,927	52,19,75,925
Balance		38,33,52,038		38,33,52,038	-	38,33,52,038	32,70,01,876
Less: Utilised for Revenue Expenditure**		4,46,79,665		4,18,05,888	-	4,18,05,888	19,49,74,049
Balance C/F							

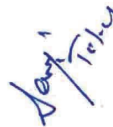

* Utilised for Capital Expenditure worked out as follows:

Total Capitalization of Assets	273,82,39,922
Less : FA created out of earlier advances	
Less : CWIP created out of earlier Advances	267,37,46,281
Less: Assets Donated	-
Add: Advance Given (in current year)	14,61,35,252
Less: Advance adjusted (in current year)	5,24,80,795
Total Capital Expenditure	15,81,48,098

(does not include regrouping entries)

** Utilised for Revenue Expenditure worked out as follows:

Staff Payments & Benefits	23,87,04,295
Academic Expenses	3,72,05,302
Administrative and General Expenses	10,15,04,904
Transportation Expenses	4,57,263
Repairs & Maintenance	54,76,232
Depreciation	-
Finance Costs	4,042
Other Expenses	4,49,440
Total Revenue Expenditure as per IE	38,38,01,478
Less : Provision for Gratuity & LE made in the current year (a non cash expense)	0
Less : Provision for Doubtful Advances (a non cash exp.)	4,49,440
Total Revenue Expenditure	38,33,52,038

Central University of Haryana
Schedules Forming Part of Income & Expenditure Account

Schedule 11— Income From Investments
(Income on Investment from Earmarked/Endowment Funds Transferred to Funds)

Particulars	Earmarked/Endowment Funds		Other Investments	
	For the year ended		For the year ended	
	31 March, 2020	31 March, 2019	31 March, 2020	31 March, 2019
	Rupees	Rupees	Current Year	Previous Year
Investment from Earmarked/Endowment Fund				
Interest				
a) On Govt. Securities	-	-	-	-
b) Other Bonds/Debentures	-	-	-	-
Interest on Term Deposits			4,75,06,047	5,32,75,582
a) Designated Fund	-	-	-	-
b) Capital Fund	-	-	-	-
c) General Fund	-	-	-	-
Income Accrued but not due on Term Deposits/Interest				
Bearing advances to employees	-	-	-	-
Interest on Saving Bank Accounts	-	-	-	-
Other - Interest on Advance	-	-	-	-
TOTAL			4,75,06,047	5,32,75,582
Transferred To Earmarked/Endowment Funds				

N. M. Singh
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Central University of Haryana
Schedules Forming Part of Income & Expenditure Account

Schedule 12- Interest Earned

Particulars	For the year ended 31 March, 2020	For the year ended 31 March, 2019
	Rupees	Rupees
1. On Saving Accounts with scheduled banks		
Interest on Saving Bank Accounts	23,19,865	50,76,576
2. On Loans	-	-
a. Employees/Staff	-	-
b. Others	-	-
3. On Debtors and other Recievables	-	-
TOTAL	23,19,865	50,76,576

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Central University of Haryana
Schedules Forming Part of Income & Expenditure Account

Schedule 13 – Other Income

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

Particulars	For the year ended 31 March, 2020	For the year ended 31 March, 2019
	Rupees	Rupees
A. Income from Land & Building		
Hostel Room Rent	8,560	10,60,150
License Fee	-	-
Hire Charges of Auditorium/Play ground/Convention etc.	-	-
Electricity Charges Recovered	10,88,340	16,22,799
Water Charges Recovered	-	-
Rent-Other	25,12,480	12,16,116
TOTAL (A)	36,09,380	38,99,065
Sale of Institute's Publications	63,040	2,87,400
TOTAL (B)	63,040	2,87,400
C. Income from holding events		
Gross Receipts from annual function/sports carnival	-	-
Less: Direct expenditure incurred on the annual function/ sports carnival	-	-
Gross Receipts from fees	-	-
Less: Direct Expenditure incurred on the fees	-	-
Gross receipts for educational Tours	-	-
Less: Direct expenditure incurred on the tours	-	-
Others (to be specified and separately disclosed)	-	-
TOTAL (C)	-	-
D. Others		
Income from Consultancy	-	-
RTI Fees	-	470
Provisions Written Off	51,64,161	-
Sale of application form (recruitment)	45,10,026	9,96,502
Misc. receipts (Sale of tender form, waste paper etc.)	36,80,351	26,93,163
Profit on Sale/disposal of Assets:	-	-
a) Owned Assets	-	-
b) Assets acquired out of grants, or received free of cost	-	-
Grants/Donations from Institutions, Welfare Bodies and International Organizations	-	-
Others (Consultancy etc.)	9,56,480	12,27,250
TOTAL(D)	1,43,11,018	49,17,385
Grand Total (A+B+C+D)	1,79,83,437	91,03,850

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Central University of Haryana
Schedules Forming Part of Income & Expenditure Account

Schedule 14 – Prior Period Income

Particulars	For the year ended 31 March, 2020	For the year ended 31 March, 2019
	Rupees	Rupees
Academic Receipts	-	-
Income From Investments	-	-
Interest Earned	-	-
Gratuity Provision Reversed	1,38,24,293	-
Total	1,38,24,293	-

* Refer Note 13 under Schedule 24

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Central University of Haryana
Schedules Forming Part of Income & Expenditure Account

Schedule 15 – Staff Payments & Benefits

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

These shall be disclosed as follows:

Particulars	For the year ended 31 March, 2020			For the year ended 31 March, 2019		
	Plan	Non-Plan	Total	Plan	Non-Plan	Total
Salaries and Wages-Teaching	16,30,67,124		16,30,67,124	14,16,82,740		14,16,82,740
Salaries and Wages-Non Teaching	3,67,50,639		3,67,50,639	4,88,05,416		4,88,05,416
Salaries and Wages-Adhoc	3,44,231		3,44,231	6,60,000		6,60,000
Total Salary	20,01,61,994		20,01,61,994	19,11,48,156		19,11,48,156
Allowances and Bonus	87,03,280		87,03,280	-1,65,792		-1,65,792
Contribution to NPS	1,88,05,508		1,88,05,508	-		-
Contribution to Other Fund (Pension Fund)	-		-	22,61,999		22,61,999
Staff Welfare Expenses	1,42,247		1,42,247	-		-
Retirement and Terminal Benefits*	1,28,182		1,28,182	88,06,724		88,06,724
LTC Facility	4,81,060		4,81,060	1,29,550		1,29,550
Medical Facility	11,38,646		11,38,646	7,98,719		7,98,719
Children Education Allowance	32,42,245		32,42,245	-		0
Honorarium	57,33,933		57,33,933	12,18,273		12,18,273
Others(DA)	1,67,200		1,67,200	-		-
TOTAL	23,87,04,295		23,87,04,295	20,41,97,629		20,41,97,629

* Refer Note 5 (Schedule 24)

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Central University of Haryana
Schedules Forming Part of Income & Expenditure Account

Schedule 16 – Academic Expenses

These shall be classified and disclosed as follows:

Particulars	For the year ended 31 March, 2020			For the year ended 31 March, 2019		
	Plan	Non-Plan	Total	Plan	Non-Plan	Total
Laboratory Expenses	5,33,956	-	5,33,956	3,93,943	-	3,93,943
Field Work/Participation	-	-	-	-	-	-
Seminar/Workshop	12,08,404	-	12,08,404	3,99,401	-	3,99,401
Payment to visiting faculty	80,75,809	-	80,75,809	26,11,308	-	26,11,308
Examination	24,99,940	-	24,99,940	-39,20,947	-	-39,20,947
Student Welfare Expenses	8,61,200	-	8,61,200	8,46,980	-	8,46,980
Admission Expenses	-	-	-	3,86,325	-	3,86,325
Convocation Expenses	17,39,492	-	17,39,492	39,38,579	-	39,38,579
Publications	-	-	-	-	-	-
Stipend/means-cum-merit scholarship	47,500	-	47,500	-	-	-
Subscription Expenses	-	-	-	1,700	-	1,700
Non Net Fellowship/Scholarship	50,72,696	-	50,72,696	-	-	-
Others -	-	-	-	-	-	-
T.A/D.A Meeting for Academic Program	72,46,463	-	72,46,463	83,29,876	-	83,29,876
Additional Grant	1,61,812	-	1,61,812	34,25,325	-	34,25,325
- Insurance Charges	-	-	-	4,40,300	-	4,40,300
Red Cross	-	-	-	-	-	-
Departmental Expenses	96,55,690	-	96,55,690	35,25,233	-	35,25,233
Alumini Meet	-	-	-	-	-	-
NSS	1,02,340	-	1,02,340	1,33,941	-	1,33,941
TOTAL	3,72,05,302	-	3,72,05,302	2,05,11,964	-	2,05,11,964

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Central University of Haryana
Schedules Forming Part of Income & Expenditure Account

Schedule 17 – Administrative And General Expenses
 These shall be classified and disclosed as follows:

S.No	Particulars	For the year ended 31 March, 2020		For the year ended 31 March, 2019	
		Plan	Non-Plan	Plan	Non-Plan
A	Infrastructure				
	Electricity and Power	2,30,16,673		2,17,75,275	
	Water Charges	-		-	
	Insurance	-		-	
	Rent, Rates and Taxes	-		-	
B	Communication				
	Postage & Stationery	26,121		40,268	
	Printing and Stationery	43,30,151		19,80,505	
	Telephone & Internet Charges	1,24,128		17,16,844	
C	Others				
	Travelling and Conveyance Expenses	18,57,433		71,524	
	Hospitality	30,80,810		21,07,615	
	Auditors Remuneration	-		-	
	Professional Charges	10,70,694		12,98,989	
	Advertisement and Publicity	18,17,506		16,15,386	
	Magazine and Journals	-		-	
	Others-				
	Others-Security Services	4,38,42,750		3,05,17,111	
	Meeting Expenses	-		78,630	
	Others-Newspaper & Periodicals	2,46,745		8,59,918	
	Mess Expenses	-		2,75,386	
	Others-Miscellaneous Expenses	95,62,699		6,28,056	
	HEFA	92,70,254			
	Others-Contingencies	3,01,793		6,42,487	
	Others-Sport Expenses	83,370		3,37,700	
	Recruitment Expenses	-		7,305	
	Interest Refunded to UGC	28,73,777		3,17,43,000	
	TOTAL	10,15,04,904		9,56,95,998	
					3,17,43,000
					9,56,95,998

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Central University of Haryana
Schedules Forming Part of Income & Expenditure Account

Schedule 18 – Transportation Expenses

In respect of vehicles owned by the educational institution.
 In respect of vehicles not owned by the educational institution including rentals paid and other expenses, if any.

Particulars	For the year ended 31 March, 2020			For the year ended 31 March, 2019		
	Plan	Non-Plan	Total	Plan	Non-Plan	Total
1. Vehicles (owned by educational institution)						
Running Expenses	-	-	-	-	-	-
Repairs & Maintenance (including Fuel charge)	4,24,073	-	4,24,073	10,76,539	-	10,76,539
Insurance Expenses	33,190	-	33,190	2,03,912	-	2,03,912
2. Vehicles taken on rent/lease	-	-	-	-	-	-
Rent/lease Expenses	-	-	-	5,05,374	-	5,05,374
3. Vehicle (Taxi) hiring expenses	-	-	-	-	-	-
TOTAL	4,57,263	-	4,57,263	17,85,825	-	17,85,825

Schedule 19 – Repairs & Maintenance

Repairs & Maintenance cost shall be classified and disclosed as follows:

Particulars	For the year ended 31 March, 2020			For the year ended 31 March, 2019		
	Plan	Non-Plan	Total	Plan	Non-Plan	Total
Building	10,85,029	-	10,85,029	77,098	-	77,098
Furniture	8,800	-	8,800	80,302	-	80,302
Plant & Machinery	20,48,726	-	20,48,726	25,54,338	-	25,54,338
Office Equipments(R&M)	5,510	-	5,510	0	-	0
Cleaning Material & Services	6,44,434	-	6,44,434	4,06,030	-	4,06,030
Maintenance of Lawn	0	-	0	70,199	-	70,199
Others (R&M)	16,83,733	-	16,83,733	15,89,011	-	15,89,011
TOTAL	54,76,232	-	54,76,232	47,76,978	-	47,76,978

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Central University of Haryana
Schedules Forming Part of Income & Expenditure Account

Schedule 20 – Finance Cost

Finance cost shall be classified and disclosed as follows:

Particulars	For the year ended 31 March, 2020			For the year ended 31 March, 2019		
	Plan	Non-Plan	Total	Plan	Non-Plan	Total
Bank Charges	4,042		4,042	33,481		33,481
Other (specify)	-		-	-		-
TOTAL	4,042		4,042	33,481		33,481

Schedule 21 – Other Expenses

Other expenses shall be classified as write offs, provisions, miscellaneous, loss on sale of investments and fixed assets etc. and disclosed as accordingly.

Particulars	For the year ended 31 March, 2020			For the year ended 31 March, 2019		
	Plan	Non-Plan	Total	Plan	Non-Plan	Total
Provision for Doubtful Advances*	4,49,440		4,49,440			-
Irrecoverable Balances Written-off			-			-
Grants/Subsidies to other institutions/organizations						
Others - Testing Expenses	-		-	-		-
TOTAL	4,49,440	-	4,49,440	-		-

* Refer Note 5 (Schedule 24)




Central University of Haryana
Schedules Forming Part of Income & Expenditure Account

Schedule 22 – Prior Period Expenses

Particulars	For the year ended 31 March, 2020	For the year ended 31 March, 2019
	Rupees	Rupees
1. Establishment Expenses	-	-
2. Academic Expenses	-	-
3. Administrative Expenses	-	-
4. Transportation Expenses	-	-
5. Provision for Intt refund on UGC Grant	4,72,00,000	-
6. Rectification of Interest on Auto Sweep FD 6945	41,00,000	-
Total	5,13,00,000	-

* Refer Note 13 (Schedule 24)

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Central University of Haryana NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2020

Schedule - 24 (Contingent Liabilities & Notes to Accounts)

1 Contingent Liabilities

- 1.1* Claims against the University/disputed liabilities not acknowledged as debt amount to Rs. 15.53 crores by NBCC. NBCC had served legal notice vide letter no. 2018-19/NBCC-CUH/01 Dt. 15/10/2018 whose reply was accordingly given and the pendencies in the contract were pointed out.

* On the basis of CAG Report for the year 2018-19. See A.2.3.5 in the report for reference.

2 Capital Commitments

The Value of contracts remaining to be executed on Capital Account amounted to Rs. 22,06,71,821/- as on 31.03.2020, for purchase of property, plant and equipment. (Previous year Rs. 278,74,38,645/-)

3 Fixed Assets

- 3.1 Additions in the year to Fixed Assets in Schedule 4 include Assets purchased entirely out of UGC Grant (Rs. 273,82,39,922/-). Out of these, the assets purchased/installed in the current year have been set up by credit to Corpus Fund amounting Rs. 5,48,18,641/- Tangible Assets are stated at cost (net of Input Tax Credit or CENVAT till 30th June, 2017 the period prior to GST Implementation date) wherever applicable) less accumulated depreciation and Impairment losses, if any. Cost is inclusive of freight, duties, levies and any directly attributable cost of bringing the assets to their working condition for the intended use. Borrowing costs relating to acquisition of fixed assets, if material, are also included in cost to the extent they relate to the period till such assets are ready to be put to use.
- 3.2 Fixed assets as set out in Schedule 4 do not include assets purchased out of funds of sponsored projects, held and used by the Institution, as project contracts include stipulations that all such assets purchased out of projects funds will remain the property of the sponsors. In the current year there are no such assets.
- 3.3 Out of the total additions amounting Rs. 273,82,39,922/- to fixed assets in the current year, assets amounting Rs. 267,37,46,281/- pertain to assets under construction but were classified as Loans & Advances (On capital account) in the previous years. These have been reclassified as Capital Work in Progress in the current year and accordingly treated based on CAG Audit Report for the year 2018-19 & 2017-18.
- 3.4 Out of the total additions amounting Rs. 273,82,39,922/- to fixed assets in the current year, assets amounting Rs. 96,75,000/- pertain to Advances given to CPWD for Guest House construction which is under progress but was classified as Loans & Advances (On capital account). These have been reclassified as Capital Work in Progress in the current year.
- 3.5 Out of the total additions amounting Rs. 273,82,39,922/- to fixed assets in the current year, assets amounting Rs. 67,60,29,601/- pertain to assets recognised as Capital Work in Progress but were classified as Loans & Advances (On capital account) in the previous years. These have been reclassified as Capital Work in Progress in the current year and accordingly treated based on CAG Audit Report for the year 2018-19 & 2017-18.

- 3.6 Reclassification of Fixed Assets has been done wherever deemed necessary.

- 3.7 Separate classification for Scientific & Laboratory Equipments and Sports Equipments have been created in the current year (See Schedule 4 for reference) since these have independent depreciation rates and were earlier classified as Plant & machinery.

- 3.8 Also, depreciation rates have been updated for the following as per the University Guidelines/Instructions.

	Depreciation rates adopted in 2018-19	Depreciation rates adopted in 2019-20
Sports Equipments	5%	7.5%
Plant & machinery	5%	7.5%
Scientific & Laboratory Equipment	7.5%	8%

4 Corpus Fund

The amount of Grants from UGC, Government of India and State Government to the extent utilized for capital expenditure is added to the Corpus Fund. The same amounts to Rs. 5,48,18,641/- and might not agree with the figure in Fixed Asset schedule (See Sch 4) since the later includes Loans & Advances (On capital account) amounting Rs. 267,37,46,281/- reclassified as Capital Work in Progress in the current year but do not pertain to current year grant.

5 Provisions

- 5.1 As per the notification no. 19-1/2017-IFD dated 12.04.2017 Ministry of Human Resource Development directed that the matter of extension of Gratuity and Death Gratuity to the employees of autonomous organisations covered under NPS under the MHRD is under consideration in MHRD in consultation with Department of Expenditure, Ministry of Finance, therefore the benefits of Retirement Gratuity and Death Gratuity to the employees of autonomous organisations covered under NPS has been withdrawn till a final decision is taken in the matter with the approval of Department of Expenditure, Ministry of Finance. In view of the same provision for Gratuity has not been made in the current year as well as the opening provision has been written off amounting Rs. 1,38,24,293/-
- 5.2 Leave Encashment: The University estimates the provisions that have present obligations as a result of past events and it is probable that outflow of resources will be required to settle the obligations. These provisions are reviewed at the end of each reporting date and are adjusted to reflect the current best estimates. The provision for leave encashment maintains its opening balance as the balance for the year ended March 31, 2020. The current year development has not been effected by the management on its own assessment and evaluations.
- 5.3 Canal Water Services Division, Mahendargarh submitted the final bill (September 2017) for the work of laying pipeline from Pump House MC-V Mahendargarh canal to Central University amounting Rs. 6.48 crores. University deposited an amount of Rs. 5.99 crores upto 31.03.2019 with the agency. Provision for the outstanding amount of Rs. 0.49 crores has been created and corresponding effect has been given to Capital Work in Progress in the current year and the same has been disclosed for the year ended March 31, 2020.
- 5.4 Furniture Works by CPWD amounting Rs. 4.70 crores is work in progress against an advance of Rs. 2.09 crore. Provision for the balance amount of Rs. 1.81 crore has been created and the corresponding effect has been given to Capital Work in Progress in the current year and the same has been disclosed for the year ended March 31, 2020.
- 5.5 The management has assessed the advance to Rites Ltd. as at March 31, 2020 and evaluated its potential impact and has arrived at the level of provision requirement. Basis this assessment, the provision for same of Rs. 4,49,440/- as at March 31, 2020 is considered adequate.

6 Deposit Liabilities

The amount outstanding as Earnest Money Deposit & Security Deposits is Rs. 26,76,161/- during the year.

7 Expenditure in foreign Currency*

Books	Rs. 36,40,177/-
Others	Rs. 1,42,14,926/-

* Compiled on the basis of Form 15CA/CB filed by the University.

8 Current Assets, Loans, Advances & Deposits

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

9 Previous year's figures have been regrouped/reclassified wherever necessary.

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

11 Schedules 1 to 24 are annexed to and form an integral part of the Balance Sheet at March 31, 2020 and the Income & Expenditure account for the year ended on that date

12

- 12.1 The financial statements of the University (viz., Balance Sheet and Income and Expenditure Account) have been prepared on the basis of Significant Accounting Policies (See Schedule 23).

- 12.2 Normally, Central Educational Institutions cannot raise loans, particularly by pledging their Assets, hence the heads Secured Loans & unsecured Loans do not therefore find a place in the Balance Sheet.

- 12.3 The accounting treatment and presentation in the Balance Sheet and the Income and Expenditure Account, of transactions and events is governed by their substance and not merely by the legal form.

- 12.4 In determining the accounting treatment and manner of disclosure of an item in the Balance Sheet and/or the Income and Expenditure Account, due consideration shall be given to the concept of materiality.

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Central University of Haryana

NOTES TO THE FINANCIALS STATEMENTS FOR THE YEAR ENDED MARCH 31, 2020

Schedule - 24 (Contingent Liabilities & Notes to Accounts)

- 12.5 The corresponding amounts for the immediately preceding year for all items shown in the Balance Sheet and the Income and Expenditure Account have been given in the Balance Sheet or Income and Expenditure Account as the case may be.
- 12.6 Revenue has not been recognized unless:
 (a) The related performance has been achieved;
 (b) No significant uncertainty exists regarding the amount of the consideration; and
 (c) It is not unreasonable to expect realization and ultimate collection.
- 13* **Prior Period Items**
- 13.1 **Prior Period Income**
 As per the notification no. 19-1/2017-IFD dated 12.04.2017 Ministry of Human Resource Development directed that the matter of extension of Gratuity and Death Gratuity to the employees of autonomous organisations covered under NPS under the MHRD is under consideration in MHRD in consultation with Department of Expenditure, Ministry of Finance, therefore the benefits of Retirement Gratuity and Death Gratuity to the employees of autonomous organisations covered under NPS has been withdrawn till a final decision is taken in the matter with the approval of Department of Expenditure, Ministry of Finance. In the view of the same provision for Gratuity has not been made in the current year as well as the opening provision has been written off generating a prior period income of Rs. 1,38,24,293/-
- 13.2 **Prior Period Expenditure**
- 13.2.1 **Loans & Advances (on capital account)** amounting Rs. 267,37,46,281/- and Rs. 96,75,000/- have been shifted to Capital Work In Progress in the current year. On the grounds of CAG Report for the year ended March 31, 2019, these advances pertain to construction of certain fixed assets amounting Rs. 267,37,46,281/- which were work in progress from 2017 onwards. Being transferred to Capital Work In Progress these were accordingly treated in the current year.
- 13.2.2 Provision for refund of interest of Rs. 4.72 crores earned against Grants in aid during the year 2017-18 and 2018-19 has been created generating prior period expense item in the current year. The same has been disclosed for the year ended March 31, 2020 and has been deducted from the Corpus Fund (See Schedule 1).
- 13.3.3 Interest on Auto Sweep FD - 6945 was wrongly credited in 18-19 by Rs. 41,00,000/-, the same has been corrected vide Prior Period Expenditure item in the current year. The same has been disclosed for the year ended March 31, 2020 and has been deducted from the Corpus Fund (See Schedule 1).
- * On the basis of CAG Audit Report for the years 2017-18 and 2018-19.
- 14 **Other Income**
 Expenses payable amounting Rs. 51,64,161/- have been written off in the current year since the same were outstanding for a period exceeding three years as on March 31, 2020.
- 15 COVID-19 pandemic has caused serious disruptions on the global economic environment and there is a huge uncertainty with respect to its severity, which cannot be reasonably ascertained. However, the University has evaluated and factored in to the extent possible the likely impact that may result from Covid-19 pandemic as well as all events and circumstances upto the date of approval of these financial results on the carrying value of its assets and liabilities as at 31st March, 2020. Based on current indicators of future economic conditions, the University expects to recover the carrying amount of these assets and sufficient liquidity is available. The impact of any events and developments occurring after the balance sheet date on the financial results for the year ended 31st March, 2020 may differ from that estimated as at the date of approval of these financial results and will be recognized prospectively.

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Central University of Haryana NOTES TO THE FINANCIALS STATEMENTS FOR THE YEAR ENDED MARCH 31, 2020

Schedule - 23(Significant Accounting Policies)

1 Basis of Preparation

The accounts are prepared under the Historical Cost Convention unless otherwise stated and generally on the Accrual method of accounting.

2 Revenue Recognition

2.1 Fees from Students (except Tuition Fees), Sale of Admission Forms, Royalty and Interest on Savings Bank account are accounted on cash basis. Tuition Fees collected separately for each semester is accounted on accrual basis.

2.2 Income from Land, Buildings and Other Property and Interest on Investments are accounted on accrual basis.

2.3 Interest on interest bearing advances to staff for House Building, Purchase of Vehicles and Computers is accounted on accrual basis every year, though the actual recovery of Interest starts after the full repayment of the Principal.

3 Fixed Assets & Depreciation

3.1 Fixed assets are stated at cost of acquisition including inward freight, duties and taxes and incidental and direct expenses related to acquisition, installation and commissioning.

3.2 Gifted and Donated assets are valued at the declared value where available; If not available, the value is estimated based on the present market value adjusted with reference to the physical condition of the asset. They are set-up by credit to Capital Fund and merged with the Fixed Assets of the Institution. Depreciation is charged at the rates applicable to the respective assets.

3.3 Books received as gifts, are valued at selling prices printed on the books. Where they are not printed, the value is based on assessment.

3.4 Fixed assets are valued at cost less accumulated depreciation. Depreciation on fixed assets is provided on Straight line method, at the following rates

Tangible Assets

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

Intangible Assets

E-Journals	40%
Computer Software	40%
Patents and Copyrights	9 years

3.5 Depreciation is provided for the whole year on additions during the year.

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

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

4 Intangible Assets

4.1 Electronic Journals (E-Journals) are separated from Library Books in view of the limited benefit that could be derived from the on-line access provided. E-Journals are not in a tangible form, but temporarily capitalized and in view of the magnitude of expenditure and the benefit derived in terms of perpetual knowledge acquired by the Academic and Research Staff;

4.2 Expenditure on acquisition of software has been separated from computers and peripherals, as apart from being Intangible assets, the rate of obsolescence in respect of these is very high. Depreciation is provided in respect of software at a higher rate of 40% as against depreciation of 20% provided in respect of Computers & Peripherals.

5 Stock

Expenditure on purchase of chemicals, glassware, publications and other stores is accounted as revenue expenditure, except that the value of closing stocks held on 31st March is set up as inventories by reducing the corresponding Revenue Expenditure on the basis of information obtained from Departments. They are valued at cost.

6 Retirement Benefits

Retirement benefits i.e., Pension are provided on the basis of actuarial valuation.

Capitalized Value of pension and gratuity received from previous employers of the Institution's employees, who have been absorbed in the Institution, is credited to the respective Provision Accounts. Pension contribution received in respect of employees on deputation is also credited to the Provision for Pension Account. The actual payments of Pension and Leave encashment are debited in the Accounts to the respective provisions. Other retirement benefits viz. Deposit Linked Insurance, Contribution to New Pension Scheme, Medical reimbursement to retired employees and Travel to Home Town on retirement are accounted on accrual basis (actual payments plus outstanding bills at the end of the year).

7 Investments

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.

8 Earmarked & Endowment Funds

The following long terms funds are earmarked for specific purposes. Each of the funds has a separate bank account. Those with large balances also have investments in Government Securities, Debentures and Bonds and Term Deposits with Banks. The Income from Investments (House Building Conveyance and computer) on accrued basis and interest on savings Bank Accounts are credited to the respective Funds. The expenditure and advances (in the case of House Building & Conveyance/Computer) are debited to the fund. The assets created out of Earmarked Funds where the ownership vests in the Institution, are merged with the assets of the Institution by crediting an equal amount to the Capital Fund. The balance in the respective funds is carried forward and is represented on the assets side by the balance at Bank, Investments and accrued interest.

8.1 CORPUS FUND was established in (year), Matching contribution from University Grants Commission, Recognition & Affiliation fee received from Colleges and other academic Institutions, Institution's share of Consultancy fees and contributions from Research Projects are treated as additions to Corpus fund. Income from investments of the fund is added to the Fund. The Corpus Fund is utilized for both Revenue and Capital expenditure based on the guidelines by the University Grants Commission and the Executive council of the Institution from time to time. The assets created out of the Corpus Fund are merged with the assets of the Institution by crediting an equal amount to the Capital Fund. The balance in the Corpus Fund which is carried forward is represented by the balance in a separate Bank account, investment in RBI Bonds and Fixed Deposits with the Bank and Accrued interest on Investments.

Central University of Haryana
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2020

Schedule - 23(Significant Accounting Policies)

- 8.2 **AD Fund**
This fund was established on 1st February 2006. The fund is to be utilized for some of the innovative Programmes, and for sustenance of its research and such other development activities as laid down by the Executive Council from time to time.
- 8.3 **House Building Advances Fund**
A revolving fund for the purpose of paying interest bearing advances to the officer & staff for House Building.
- 8.4 **JRF/SRF Fund**
Fund provided by the UGC/Government for the purpose of paying Fellowships to Junior / Senior Research Fellows.
- 8.5 **Conveyance Fund (including Computer advances)**
A revolving fund for the purpose of paying interest bearing advances to officers & staff for the purchase of motor cars, two wheelers and computers.
- 8.6 **Rajiv Gandhi National Fellowship Fund**
Fund provided by University Grants Commission for fellowship to SC/ST Students of the University.
- 8.7 **Endowment Funds**
Endowments are funds received from various individual donors, Trusts and other organizations, for establishing Chairs and for Medals & Prizes, as specified by the Donors. While each of the Endowment funds has its own investment there is one savings Bank Account for all the Endowment funds, as the uninvested balances against them are negligible.
The income from investment of each Endowment Fund is added to the Fund. The interest on Savings Bank a/c is allocated to all the Endowment funds in the ratio of the year end closing balances in each fund. The expenditure on Medals & Prizes is met from the interest earned on investment of the respective Endowment Funds and the balance is carried forward. In respect of Chairs, however, the corpus of the Endowment is also used.
The balances are represented by investment in RBI Bonds and Fixed Deposits and balance in the Saving Bank Account common for all Endowments, and Accrued Interest on Investments.
- 9 **Government & UGC Grants**
- 9.1 Government Grants and UGC grants are accounted on realization basis. However, where a sanction for release of grant pertaining to the financial year is received before 31st March and the grant is actually received in the next
- 9.2 To the extent utilized towards capital expenditure, (on accrual basis) government grants and grants from UGC are transferred to the Capital Fund for the current year.
- 9.3 Government and UGC grants for meeting Revenue Expenditure (on accrual basis) are treated, to the extent utilized, as income of the year in which they are realized.
- 9.4 Unutilized grants (including advances paid out of such grants) are carried forward and exhibited as a liability in the Balance Sheet.
- 10 **Investment of Earmarked Funds & Interest Income accrued on such investments**
To the extent not immediately required for expenditure, the amounts available against such funds are invested in approved Securities & Bonds or deposited for fixed term with Banks, leaving the balance in Savings Bank Accounts.
Interest received, interest accrued and due and interest accrued but not due on such investments are added to the respective funds and not treated as income of the Institution.
- 11 **Sponsored Projects**
- 11.1 In respect of ongoing Sponsored Projects, the amounts received from sponsors are credited to the head "Current Liabilities and Provisions - Current Liabilities - Other Liabilities - Receipts against ongoing sponsored projects." As and when expenditure is incurred / advances are paid against such projects, or the concerned project account is debited with allocated overhead charges, the liability account is debited.
- 11.2 In addition to the Earmarked Fund for the Junior Research Fellowships funded by the University Grants Commission, Fellowships and Scholarships are also sponsored by various organizations. These are accounted in the same way as Sponsored Projects except that the expenditure generally is only on disbursement of Fellowships and Scholarships, which may include allowances for contingent expenditure by the Fellows and scholars.
- 11.3 The Institution itself also awards Fellowships and Scholarships, which are accounted as Academic expenses.
- 12 **Income Tax**
The Income of the Institution is exempt from Income Tax under Section 10(23c) of the Income Tax Act. No provision for tax is therefore made in the accounts.
- 13 **Provisions, Contingent Liabilities**
The University estimates the provisions that have present obligations as a result of past events and it is probable that outflow of resources will be required to settle the obligations. These provisions are reviewed at the end of each reporting date and are adjusted to reflect the current best estimates. The University uses significant judgement to disclose contingent liabilities. Contingent liabilities are disclosed when there is a possible obligation arising from past events, the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Institution or a present obligation that arises from past events where it is either not probable that an outflow of resources will be required to settle the obligation or a reliable estimate of the amount cannot be made. Contingent assets are neither recognised nor disclosed in the financial statements.



Speed Post
भारतीय लेखापरीक्षा तथा लेखा विभाग
कार्यालय महानिदेशक लेखापरीक्षा (केन्द्रीय), चण्डीगढ़
Indian Audit & Accounts Department
Office of The Director General of Audit (Central),
Chandigarh



सं/No: डी.जी.ए. (सी.) के. व्यय/SARCUH/2019-20/2020-21/ 1423

दि०/Dated: 27.9.2021

सेवा मे,

सचिव,
उच्चतर शिक्षा विभाग,
शिक्षा मंत्रालय,
भारत सरकार,
नई दिल्ली - 110001

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

महोदय,

कृपया Central University of Haryana, Mahendergarh के वर्ष 2019-20 के लेखाओं
पर पृथक लेखापरीक्षा प्रतिवेदन (Separate Audit Report) संसद के दोनों सदनों के समक्ष प्रस्तुत
करने हेतु संलग्न पायें। 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,

संलग्न: उपरोक्त अनुसार

-हस्ता/-

महानिदेशक

✓ उपरोक्त की प्रतिलिपी वर्ष 2019-20 की पृथक लेखापरीक्षा प्रतिवेदन की प्रति सहित आवश्यक
कार्यवाही हेतु Vice Chancellor, Central University of Haryana, Mahendergarh, Village - Jant
Pali, Mahendergarh, Haryana - 123029. को प्रेषित की जाती है।

भवदीया,
प्रतिभा
27.9.21
निदेशक (केन्द्रीय व्यय)

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

We have audited the Balance Sheet of the Central University of Haryana, Mahendergarh as on 31 March 2020 and Income and Expenditure Account for the year ended on that date under section 19 (2) of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 read with Section 31 (1) of the Central University 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 Haryana, Mahendergarh in so far as it appears from our examination of such books.

iv) We further report that:

A. Balance Sheet

A.1 Sources of Funds

A.1.1 Corpus/ Capital Fund: ₹ 183.99 crore (Schedule 1)

Above included ₹ 6.45 crore being Capital grant to the extent utilised for capital expenditure during the year 2019-20. Actual capital grant utilised worked out to ₹ 271.87 crore (OH-35: 271.52 plus HEFA 0.35) instead of ₹6.45 crore. This has resulted in understatement of Corpus/ Capital Fund and overstatement of Unutilised Grants under Current Liabilities by ₹ 265.42 crore.

A.1.2 Current Liabilities (Schedule 3): ₹ 307.04 crore

(i) The University has raised loan from Higher Education Financing Agency (HEFA) amounting to ₹ 43.78 crore. This loan amount was released to CPWD and the agency has utilized funds of ₹ 27.22 crore, against the ₹ 43.78 crore released for execution of various works. Interest charged on this term loan upto 31.03.2020 was ₹ 1.28 crore, out of which an amount of ₹ 0.35 crore was paid by the University, utilising the HEFA grant funds. These transactions have not been included in the Annual Accounts, except including payment of interest of ₹0.35 crore in Schedule 17 which has resulted in understatement of Liabilities by ₹ 44.71 crore (43.78 plus 0.93), understatement of Capital Work in Progress by ₹ 28.16 crore (including interest of 0.94) and understatement of Loans and Advances by ₹ 16.55 crore (43.78 minus 27.22).

(ii) Statutory Liabilities: ₹0.40 crore

Above amount has been booked by netting of plus balance with minus balances of ₹ 1.15 crore under various heads. Minus balances in liability heads indicate that the amount is receivable, which should have been booked under Loans, Advances & Deposits, instead of Current Liabilities. This has resulted in understatement of Current Liabilities as well as Loans, Advances & Deposits by ₹ 1.15 crore.

(iii) Unutilised grants: ₹ 297.30 crore

Above excludes HEFA Grant amounting ₹ 4.32 crore received from the Government of India, MHRD. This grant was transferred to the Escrow account held in Canara

bank (account no. 3225201000326) in the name of University for repayment of principal amount of HEFA loan. An amount of ₹0.48 crore was paid by the University towards its share of repayment. However, it remained unpaid to HEFA at the year end and stood as balance of the aforesaid Escrow account. Non-recording of these transactions regarding availment of HEFA grant and escrow account balance have resulted in understatement of Unutilised grants by 4.32 crore, understatement of Current Liabilities by ₹0.48 crore and understatement of bank balance by ₹ 4.80 crore.

(iv) Grant sanctioned but not received amounting to ₹0.57 crore was not included in the accounts. This has resulted in understatement of Loans & Advances (on account of grants receivable) as well as Current Liabilities by ₹0.57 crore.

B. Application of Funds
Fixed Assets (Schedule 4)
Buildings

Roads & Bridges (Additions during the year): ₹ 2.92 crore

Above amount of ₹ 2.92 crore was released to CPWD during the year 2019-20. Documents/ records in support of current status of these works are not available with the University. In the absence of supporting documents, buildings should not have been capitalised. This has resulted in overstatement of Fixed Assets by ₹ 2.86 crore, overstatement of depreciation by ₹ 0.06 crore and understatement of Loans, Advances & Deposits by ₹ 2.92 crore.

C. Income & Expenditure Account
Income
Income from Investments (Schedule 11): ₹ 4.75 crore
Interest Earned (Schedule 12): ₹ 0.23 lakh

As per condition at Sl.no. 18 sanctioning grants all interest earned against Grant-in-Aid should be mandatorily remitted to UGC immediately after finalisation of accounts. Any interest earned out of Grant in Aid should not be treated as additional funds over and above the allocation. Keeping in view afore-said GFR provision and condition contained in sanction letter of grants, interest earned against Grant-in-Aid is neither income of the University nor is it to be treated as additional grants. It is to be remitted to UGC, and thus in cases of non-remittance, it is to be treated as a liability refundable to UGC.

The University earned interest of ₹3.76 crore on grant funds during the year 2019-20 which has been booked as income in Schedule 11 and 12. Condition contained in the sanction letter of grant clearly states that in cases of non-remittance interest earned on

grants is to be treated as a liability refundable to UGC. Hence, provision of remittance of interest should have been made in the accounts. Non-provisioning of remittance of interest earned on grants has resulted in overstatement of Income and understatement of liabilities by ₹3.76 crore.

D. General

D.1 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 ₹51.29 crore;
- ii. Liabilities overstated by ₹ 210.43 crore;
- iii. Corpus/Capital Fund understated by ₹261.72 crore. Besides, the surplus is overstated by ₹3.70 crore.

D.2 As per Schedule 3, receipts against ongoing sponsored projects were shown amounting to ₹328.78 lakh. However, sub-Schedule 3A is showing details of sponsored projects showing only to the extent of ₹ 25.78 lakh and details of projects for the balance amount of ₹303.00 lakh were not included in the sub-Schedule 3A.

D.3 Advances on capital account shown under Schedule 8 included the following balances:

(Amount in ₹ crore)

Advance to CPWD	22.04
NICSI	-0.07
RITES Limited	0.09
Total	22.06

(i) As per the Form 65 furnished by CPWD, deposit held by it worked out to be ₹ 25.66 crore, which differs from ₹ 22.04 crore being shown in accounts and has not been reconciled by the University.

(ii) Negative balance in respect of NICSI should have been shown under the liabilities. This has resulted in understatement of Loans & Advances as well as Current liabilities by ₹0.07 crore.

E. Grant-in-aid

E.1 The position of grant-in-aid during the year 2019-20 was as detailed below:-

Particulars	Amount in ₹ crore				
	OH-31	OH-35	OH-36	HEFA	Total
Opening balance	2.22	300.48	0	0	302.70
Add: Grant Received during the year	13.90	9.75	15.63 ¹	4.67	43.95 ²
Total Funds Available	16.12	310.23	15.63	4.67	346.65
Less: Utilisation during the year	13.35	271.52	15.63	0.35	300.85
Closing balance	2.77	38.71	0	4.32	45.80

E.2 Reconciliation between the figures of grant balances worked out in audit and figures of Schedule 3 and Schedule 3C/ Schedule 10 is as detailed below:-

Amount in ₹ crore				
Particulars	As per Audit	As per Schedules 3C/10	Impact on grant in Schedule	Remarks
Opening balance	302.70	19.50	+283.20	278.74 opening advances + 4.61 grant balance in Sch. 3C to be increased as per comment no. C.2 in the SAR for the year 2018-19 – 2.75 Project balances included in Sch. 3C as per comment no.B.2 of SAR 2018-19 + 2.28 project expenses included in grant exp. 2018-19 (54.12- 51.84) and balance difference of 0.32 to be reconciled.
Add: Grant Received during the year	43.95	39.12	+4.83	4.32 HEFA Grant + 0.51 grant receivable + 0.06 grant less taken - 0.06 excess grant included in 39.12
Provision of refund of interest	0	0.29	-0.29	
Total Funds Available	346.65	58.90	287.74	
Less: Refund of interest to UGC	0	0.29	+0.29	
Less: Capital Expenditure	271.87 (271.52 + 0.35)	15.81	-256.06	267.37 capital expenditure not booked – 9.36 capitalisation of advances (14.61- 5.24) - 2.30 (provision for capital exp. included in 15.81) + 0.35 (HEFA 0.35-0)
Less: Utilisation during the year	28.98	38.33	+9.36	Revenue Expenditure Sch.15: -8.24 (15.63-23.87) Sch.17: -1.12 (9.03-10.15)

¹ Grant received on account of OH 36 also include ₹ 50.00 lakh received as grant for EWS salary purpose.

² Grant Received as per Schedule 3C is ₹39.12 crore which did not include HEFA grant of ₹4.32 crore, grant receivable of ₹0.57 crore but included grant of ₹0.06 crore from unidentified source.

Closing balance	45.80	4.47	+41.33	Grant balance as per Sch. 3: 297.29 Less: Capital advances included 288.10 Less: Provision for interest refund 4.72 it is at par with Sch. 3C /10= 4.47
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Grant balances are needed to be corrected in Schedule 3 and Schedule 3C/ Schedule 10.

F. 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 Haryana, Mahendergarh as at 31 March 2020; and

b. In so far as it relates to Income & Expenditure Account, of the surplus for the year ended on that date.

For and on behalf of the C & AG of India



Director General of Audit
(Central), Chandigarh

Place: Chandigarh

Date: 27/9/21

Annexure to Audit Report

1. Adequacy of Internal Audit System

Pre-audit system is prevalent in the University. University is yet to prepare its internal audit manual.

2. Adequacy of Internal Control System

Internal Control System was inadequate to the extent that:

- a) Contracts and Expenditure Control Register was not maintained;
- b) Vouchers were not numbered;
- c) Proper internal audit system is not functioning. Instead, pre-audit system is prevalent; and
- d) Accounting manual was not prepared.

3. System of Physical Verification of Fixed Assets

Physical verification of fixed assets was conducted till 31.03.2020. 379 nos. of articles were found unserviceable and 18 nos. of articles were found short. University has not made any provision for these unserviceable and short items in the annual accounts.

Physical verification of library books was conducted in the months of May 2020 to July 2020.

4. System of Physical Verification of Inventories

Physical verification of inventory was conducted.

5. Regularity in payment of Statutory Dues

From the examination of records, it was observed that statutory liability on account of output CGST and output SGST amounting to ₹ 10,080/- in both cases respectively were outstanding since previous year.


Director

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



DO No: DGA (C)/CE/SAR-CU M.Garh/20-21/14

महानिदेशक लेखापरीक्षा (केन्द्रीय), चण्डीगढ़
DIRECTOR GENERAL OF AUDIT (CENTRAL),
CHANDIGARH

Date: 27.09.2021

Dear Prof. Kumar,

As you are aware, the audit of annual accounts of your University for the year ended 31 March 2020 was conducted and 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 action.

You are requested to take corrective measures in this regard.

Yours sincerely,

Yours sincerely,

Prof. (Dr.) Tankeshwar Kumar,
Vice Chancellor,
Central University of Haryana,
Mahendergarh

Encl: As above

Annexure to the management letter**A. Balance Sheet****Application of Funds****Current Assets (Schedule 7)****Cash and Bank balances in saving accounts: ₹ 13.58 crore**

As per Bank reconciliation statements there were stale cheques amounting ₹ 0.21 crore. Liability for these stale cheques should have been made in the accounts. Non-accounting of stale cheques has resulted in understatement of Current Liabilities as well as Current Assets by ₹ 0.21 crore.

B. Income & Expenditure Account**Income****Income from Investments (Schedule 11): ₹ 4.75 crore****Interest Earned (Schedule 12): ₹ 0.23 lakh**

As per condition contained at Sl.no. 18 in the sanction letter of grants, all interest earned against Grant-in-Aid should be mandatorily remitted to UGC immediately after finalisation of accounts. Any interest earned out of Grant in Aid should not be treated as additional funds over and above the allocation. Keeping in view the condition contained sanction letter of grants, interest earned against Grant-in-Aid is neither income of the University nor it is to be treated as additional grants but it is to be remitted to UGC, thus in cases of non-remittance it is to be treated as a liability refundable to UGC.

The University has not remitted the interest earned on grants during the year 2018-19 amounting to ₹ 472.10 lakh. Against the interest earned of ₹ 472.10 lakh, the University has made provision of remittance of interest of ₹ 472.00 lakh in the current year accounts. This has resulted in understatement of Provisions as well as expenditure by ₹ 0.10 lakh.

C. Significant Accounting Policies

Significant Accounting Policy at Sl.no.5 states that expenditure on purchase of chemicals, glassware, publications and other stores is accounted as revenue expenditure, except that the value of closing stocks held on 31 March is set up as inventories by reducing the corresponding Revenue Expenditure on the basis of information obtained from Departments. They are valued at cost. However, in the annual accounts, value of stock has been shown as Nil which indicates that valuation of stock has not been done in accordance with the Accounting Policy adopted by the Institute.

D. General

D.1 Source and purpose of the grant included in Schedule 3C amounting to ₹ 6.09 lakh, have neither been recorded in records nor intimated to audit.

D.2 Bank Reconciliation Statements (BRS) revealed that University has deposited cheques/ demand drafts amounting to ₹ 0.88 crore in three bank accounts between the periods from March 2018 to April 2019. This amount of ₹ 0.88 crore has not been credited by the banks till March 2020, reasons for non-clearance of this amount by banks are not recorded anywhere in the BRS/ records. Matter regarding pending clearance of these cheques / demand drafts needs to be taken up with the concerned banks and accounting entries should be rectified accordingly.

D.3 As per Schedule 3, receipts against fellowships & scholarships were amounting to ₹ 45,386/-. However, supporting sub-Schedule 3B, disclosing these at negative balance of ₹ 2114/-. Details of receipts against fellowships & scholarships for an amount of ₹47,500 were not included in the sub-Schedule 3B.

D.4 Compliance to following observations included in the previous year's Separate Audit Report has not been made by the University:

- a. Receipt and Payment Account has not been prepared;
- b. As per the requirement of prescribed format, mandatory disclosures in respect of (a) number of students and teachers (b) collection on account of building fund, sports activities, co-curricular activities, development charges and medical expenses & expenditure against each such head of collection (c) compliance with statutory dues like EPF and ESI (d) salary structure of teachers; have not been disclosed by way of notes.

D.5 Balance confirmation certificates in respect of advances of ₹0.39 crore (M/s RITES Ltd. ₹0.09 crore and other advances ₹0.30 crore (shown in schedule 8 item 3) have not been furnished.

D.6 Following records have not been maintained by the University:-

- a. Fixed assets register showing the details of the land possessed and owned by the University;
- b. Calculation sheets in respect of depreciation on computer software and computer/ peripherals.

प्रतिभा
२३.०१/२१
Director

हरियाणा केन्द्रीय विश्वविद्यालय



परीक्षित वार्षिक लेखा

2019 - 2020

विश्वविद्यालय का प्रतीक चिह्न



‘उपलब्धियां... आत्मविश्वास के साथ’

विश्वविद्यालय का प्रतीक चिह्न तीन वृत्तखंडों की त्रिवेणी से बना है, जिसके बीच में एक ग्लोब है। इसके नीचे भर्तृहरि द्वारा रचित ‘नीतिशतकम्’ से लिया गया एक श्लोक उद्धृत है।

नीचे वाले वृत्तखंड में एक खुली हुई पुस्तक है जो ज्ञान, विद्वत्ता और विवेक की प्राप्ति की ललक का प्रतीक है, एक बीणा अंकित है, जो इस बात का प्रतीक है कि विश्वविद्यालय कला एवं संस्कृति को प्रोत्साहित करने के लिए प्रतिबद्ध है।

दायीं ओर के वृत्तखंड में विज्ञान, प्रौद्योगिकी एवं साहस के प्रतीक अंकित हैं जिससे प्रदर्शित होता है कि विश्वविद्यालय वैज्ञानिक एवं अन्वेषी दृष्टिकोण विकसित करने, सृजन एवं नवोन्मेष की संस्कृति का सूत्रपात करने के लिए कृतसंकल्प है।

बायीं ओर के वृत्तखंड में प्रकृति का चित्रण है जिससे प्रतिपादित होता है कि विश्वविद्यालय जीवन-मूल्यों से ओत-प्रोत शिक्षा, सदाचार युक्त जीवन, प्रकृति एवं पर्यावरण के प्रति आदर, एवं सौहार्द की भावना विकसित करेगा।

प्रतीक चिह्न के केंद्र में मानव-शृंखला से घिरा हुआ ग्लोब और उसके ऊपर उड़ता हुआ कबूतर अभिव्यक्त करता है कि तीनों वृत्तखंडों की त्रिवेणी द्वारा जो प्रतिबद्धताएँ व्यक्त की गई हैं, उनके द्वारा विश्व में स्वतंत्रता, शांति, समृद्धि और एकता का विकास होगा, जो शिक्षा का मूल उद्देश्य भी है।

नीचे उद्धृत श्लोक ‘विद्याधनं सर्वधनप्रधानम्’ का अर्थ है कि ‘शिक्षा’ रूपी धन ही सर्वोत्तम धन है, जिसे न कोई चुरा सकता है, न ही बांट सकता है।

हरियाणा केंद्रीय विश्वविद्यालय के बारे में

विश्वविद्यालय

केंद्रीय विश्वविद्यालय अधिनियम, 2009 के तहत स्थापित **हरियाणा केंद्रीय विश्वविद्यालय** हरियाणा राज्य का एकमात्र विश्वविद्यालय है, जिसका नियंत्रण एवं वित्त-पोषण विश्वविद्यालय अनुदान आयोग एवं शिक्षा मंत्रालय, भारत सरकार द्वारा किया जाता है। यह विश्वविद्यालय महेन्द्रगढ़ जिले के जांट-पाली गाँव में स्थित है, जो अब राष्ट्रीय राजधानी क्षेत्र का हिस्सा है।

हरियाणा केंद्रीय विश्वविद्यालय के बारे में

विश्वविद्यालय

केंद्रीय विश्वविद्यालय अधिनियम, 2009 के तहत स्थापित **हरियाणा केंद्रीय विश्वविद्यालय** हरियाणा राज्य का एकमात्र विश्वविद्यालय है, जिसका नियंत्रण एवं वित्त-पोषण विश्वविद्यालय अनुदान आयोग एवं शिक्षा मंत्रालय, भारत सरकार द्वारा किया जाता है। यह विश्वविद्यालय महेन्द्रगढ़ जिले के जांट-पाली गाँव में स्थित है, जो अब राष्ट्रीय राजधानी क्षेत्र का हिस्सा है।

विश्वविद्यालय के कुलाध्यक्ष

भारत के महामहिम राष्ट्रपति माननीय श्री रामनाथ कोविंद

कुलाधिपति

प्रो. पी.एल. चतुर्वेदी

कुलपति

प्रो. आर.सी. कुहाड़

एफएनएएससी, एफएनएएस, एफएमएससी, एफबीआरएस

लक्ष्य

नवप्रवर्तन, रचनात्मक प्रयासों तथा विद्वतापूर्ण अन्वेषणों को प्रोत्साहित करके सबों को ज्ञानी-समाज का प्रबुद्ध नागरिक बनाना ताकि व्यक्ति, राष्ट्र और सम्पूर्ण विश्व शांति एवं समृद्धि को प्राप्त कर सके।

ध्येय

विश्वविद्यालय का ध्येय है भारत का समग्र विकास एवं पूर्ण आत्मनिर्भरता। इसमें विश्वविद्यालय की मुख्य भूमिका होगी, रचनात्मक एवं आलोचनात्मक विचारों को प्रोत्साहन देना, बहु-विषयी शिक्षण, उज्ज्वल-चरित्र निर्माण एवं नैतिक मूल्यों से ओत-प्रोत पारदर्शी कार्य-प्रणाली विकसित करना, ज्ञानी-समाज के निर्माण का पथ-प्रशस्त करना। शिक्षण, अनुसंधान एवं नवप्रवर्तन को और अधिक सटीक एवं प्रायोगिक बनाना। सामाजिक अनुसंधान, लोकतांत्रिक प्रवृत्ति, समावेशी सामाजिक-आर्थिक विकास, समुदायिक विस्तार अभियान, वैज्ञानिक प्रयास एवं तकनीकी प्रगति।

विश्वविद्यालय के उद्देश्य

- विद्याओं के प्रसार एवं उन्नति के लिए आवश्यकतानुसार शिक्षण एवं अनुसंधान की सुविधाएं प्रदान करना।
- मानविकी, सामाजिक विज्ञान, विज्ञान एवं प्रौद्योगिकी के पाठ्यक्रमों में समेकित पाठ्यक्रम शुरू करने के लिए विशेष प्रावधान करना।
- अध्ययन-अध्यापन, अंतर्विषयी अध्ययन तथा अनुसंधान में नवाचारों को प्रोत्साहित करने हेतु उचित व्यवस्था करना।
- देश के विकास के लिए मानव संसाधन को शिक्षित एवं प्रशिक्षित करना।
- विज्ञान एवं प्रौद्योगिकी की उन्नति के लिए उद्योगों से संबंध स्थापित करना
- लोगों के सामाजिक-आर्थिक परिस्थितियों में सुधार, लोक-कल्याण, बौद्धिक, शैक्षिक एवं सांस्कृतिक उत्थान हेतु विशेष प्रयास।

गुणवत्ता का संकल्प सर्वोत्कृष्ट शिक्षा, सही दिशा में अनुसंधान और अन्य शैक्षिक पहलुओं को श्रेष्ठ बनाकर निरंतर प्रगति के द्वारा समाज का सर्वांगीण विकास। गम्भीरता, दृढ़ संकल्प, अन्वेषण, सदाचार, ईमानदारी, पारदर्शिता, उत्तरदायित्व, सतत आत्म-मूल्यांकन एवं आत्मसुधार के द्वारा स्वस्थ-समाज की नींव डालना।

कार्यकारी परिषद्
(31 मार्च, 2020 के अनुसार)

1	अध्यक्ष प्रो. आर. सी. कुहाड़ कुलपति, हरियाणा केन्द्रीय विश्वविद्यालय		
2	प्रो. संजीव कुमार अधिष्ठाता, भाषा, भाषा विज्ञान, संस्कृति एवं विरासत पीठ हरियाणा केन्द्रीय विश्वविद्यालय, महेंद्रगढ़	3	प्रो. राजेश कुमार मलिक कुलानुशासक एवं अधिष्ठाता, विधि, शासन, लोकनीति एवं प्रबंधन पीठ हरियाणा केन्द्रीय विश्वविद्यालय, महेंद्रगढ़
4	प्रो. दीपक पंत अधिष्ठाता, रसायन विज्ञान पीठ हरियाणा केन्द्रीय विश्वविद्यालय, महेंद्रगढ़	5	प्रो. डी.पी.एस. वर्मा पूर्व आचार्य, वाणिज्य विभाग, दिल्ली दिल्ली स्कूल ऑफ इकोनॉमिक्स दिल्ली विश्वविद्यालय, दिल्ली
6	प्रो. प्रेम व्रत समकुलाधिपति, प्रोफेसर ऑफ एमिनेन्स एंड चीफ मेंटर द नार्थकेप यूनिवर्सिटी, गुरुग्राम	7	प्रो. ओमप्रकाश अरोड़ा एमरिटस फेलो वाणिज्य विभाग कुरुक्षेत्र विश्वविद्यालय, कुरुक्षेत्र
8	प्रो. राजेश कुमार मलिक कुलानुशासक एवं आचार्य, विधि विभाग हरियाणा केन्द्रीय विश्वविद्यालय, महेंद्रगढ़	9	डॉ. अवधेश कुमार पांडेय सह-आचार्य (से.नि.), डी.ए.वी कॉलेज अंबाला
10	डॉ. पायल मग्गो प्रधानाचार्य, शहीद राजगुरु कॉलेज ऑफ अलाइड साइंसेज फॉर वीमेन, दिल्ली विश्वविद्यालय	11	प्रो. योगेश सिंह कुलपति दिल्ली तकनीकी विश्वविद्यालय, नई दिल्ली
12	डॉ. पी. के. खुराना प्रधानाचार्य, शहीद भगत सिंह कॉलेज दिल्ली विश्वविद्यालय	13	प्रो. सतवंती कपूर आचार्य (से.नि.), मानवविज्ञान विभाग दिल्ली विश्वविद्यालय, दिल्ली
14	प्रो. ताहिर हुसैन सदस्य, राष्ट्रीय अल्पसंख्यक शैक्षणिक संस्था आयोग, मानव संसाधन विकास मंत्रालय, भारत सरकार	15	सचिव श्री राम दत्त कुलसचिव, हरियाणा केन्द्रीय विश्वविद्यालय

**शैक्षणिक परिषद्
(31 मार्च 2020 के अनुसार)**

1	अध्यक्ष प्रो. आर. सी. कुहाड़ कुलपति, हरियाणा केन्द्रीय विश्वविद्यालय	
2	प्रो. संजीव कुमार, अधिष्ठाता भाषा, भाषा विज्ञान, संस्कृति एवं विरासत पीठ हरियाणा केन्द्रीय विश्वविद्यालय, महेंद्रगढ़	3 प्रो. राजेश कुमार मलिक, अधिष्ठाता विधि पीठ हरियाणा केन्द्रीय विश्वविद्यालय, महेंद्रगढ़
4	प्रो. दीपक पंत, अधिष्ठाता मौलिक विज्ञान पीठ हरियाणा केन्द्रीय विश्वविद्यालय, महेंद्रगढ़	5 प्रो. सतीश कुमार, अधिष्ठाता अंतर-विषयी एवं अनुप्रयुक्त जीवन विज्ञान पीठ, हरियाणा केन्द्रीय विश्वविद्यालय, महेंद्रगढ़
6	डॉ. आनन्द शर्मा, अधिष्ठाता व्यवसाय एवं प्रबंधन पीठ हरियाणा केन्द्रीय विश्वविद्यालय, महेंद्रगढ़	7 डॉ. प्रमोद कुमार, अधिष्ठाता शिक्षा पीठ हरियाणा केन्द्रीय विश्वविद्यालय, महेंद्रगढ़
8	डॉ. अजय कुमार बंसल, अधिष्ठाता अभियांत्रिकी एवं प्रौद्योगिकी पीठ हरियाणा केन्द्रीय विश्वविद्यालय, महेंद्रगढ़	9 प्रो. नीलम सांगवान, विभागाध्यक्ष जैवरसायन विभाग हरियाणा केन्द्रीय विश्वविद्यालय, महेंद्रगढ़
10	प्रो. सतीश कुमार, विभागाध्यक्ष जैवप्रौद्योगिकी विभाग हरियाणा केन्द्रीय विश्वविद्यालय, महेंद्रगढ़	1 प्रो. दीपक पंत, विभागाध्यक्ष रसायन विज्ञान विभाग हरियाणा केन्द्रीय विश्वविद्यालय, महेंद्रगढ़
12	डॉ. विकास गर्ग, विभागाध्यक्ष सिविल अभियांत्रिकी विभाग हरियाणा केन्द्रीय विश्वविद्यालय, महेंद्रगढ़	1 डॉ. आनन्द शर्मा, विभागाध्यक्ष वाणिज्य विभाग हरियाणा केन्द्रीय विश्वविद्यालय, महेंद्रगढ़
14	डॉ. राकेश कुमार, विभागाध्यक्ष कम्प्यूटर विज्ञान एवं अभियांत्रिकी विभाग, हरियाणा केन्द्रीय विश्वविद्यालय, महेंद्रगढ़	1 प्रो. दीपक पंत, विभागाध्यक्ष कम्प्यूटर विज्ञान एवं सूचना प्रौद्योगिकी विभाग, हरियाणा केन्द्रीय विश्वविद्यालय, महेंद्रगढ़
16	डॉ. रंजन अनेजा, सह-आचार्य अर्थशास्त्र विभाग हरियाणा केन्द्रीय विश्वविद्यालय, महेंद्रगढ़	1 डॉ. अजय कुमार बंसल, विभागाध्यक्ष विद्युत अभियांत्रिकी विभाग हरियाणा केन्द्रीय विश्वविद्यालय, महेंद्रगढ़
18	प्रो. संजीव कुमार, विभागाध्यक्ष अंग्रेजी एवं विदेशी भाषा विभाग हरियाणा केन्द्रीय विश्वविद्यालय, महेंद्रगढ़	1 प्रो. सतीश कुमार, विभागाध्यक्ष पर्यावरण अध्ययन विभाग हरियाणा केन्द्रीय विश्वविद्यालय, महेंद्रगढ़
20	डॉ. सुशील कुमार, विभागाध्यक्ष भूगोल विभाग हरियाणा केन्द्रीय विश्वविद्यालय, महेंद्रगढ़	2 प्रो. संजीव कुमार, विभागाध्यक्ष हिन्दी विभाग हरियाणा केन्द्रीय विश्वविद्यालय, महेंद्रगढ़
22	प्रो. संजीव कुमार, विभागाध्यक्ष इतिहास एवं पुरातत्त्व विभाग हरियाणा केन्द्रीय विश्वविद्यालय, महेंद्रगढ़	2 डॉ. फुलदीप, विभागाध्यक्ष पत्रकारिता एवं जनसंचार विभाग हरियाणा केन्द्रीय विश्वविद्यालय, महेंद्रगढ़
24	डॉ. राजेश कुमार मलिक, विभागाध्यक्ष विधि विभाग हरियाणा केन्द्रीय विश्वविद्यालय, महेंद्रगढ़	2 प्रो. दिनेश कुमार गुप्ता, विभागाध्यक्ष पुस्तकालय एवं सूचना विज्ञान विभाग हरियाणा केन्द्रीय विश्वविद्यालय, महेंद्रगढ़

2 6	डॉ. आनन्द शर्मा, विभागाध्यक्ष प्रबंधन अध्ययन विभाग हरियाणा केंद्रीय विश्वविद्यालय, महेंद्रगढ़	2 7	डॉ. राजेश कुमार गुप्ता, विभागाध्यक्ष गणित विभाग हरियाणा केंद्रीय विश्वविद्यालय, महेंद्रगढ़
2 8	डॉ. गुंजन गोयल, विभागाध्यक्ष सूक्ष्मजीवविज्ञान विभाग हरियाणा केंद्रीय विश्वविद्यालय, महेंद्रगढ़	2 9	प्रो. सतीश कुमार, विभागाध्यक्ष पोषण जीवविज्ञान विभाग हरियाणा केंद्रीय विश्वविद्यालय, महेंद्रगढ़
3 0	प्रो. विपिन कुमार, विभागाध्यक्ष औषध विज्ञान विभाग हरियाणा केंद्रीय विश्वविद्यालय, महेंद्रगढ़	3 1	प्रो. रविन्द्र पाल अहलावत, विभागाध्यक्ष शारीरिक शिक्षा एवं खेल विभाग हरियाणा केंद्रीय विश्वविद्यालय, महेंद्रगढ़
3 2	डॉ. सुनील कुमार, विभागाध्यक्ष भौतिकी एवं खगोल भौतिकी विभाग हरियाणा केंद्रीय विश्वविद्यालय, महेंद्रगढ़	3 3	प्रो. राजबीर सिंह दलाल, विभागाध्यक्ष राजनीति विज्ञान विभाग हरियाणा केंद्रीय विश्वविद्यालय, महेंद्रगढ़
3 4	डॉ. अजय कुमार बंसल, विभागाध्यक्ष प्रिंटिंग एवं पैकेजिंग विभाग हरियाणा केंद्रीय विश्वविद्यालय, महेंद्रगढ़	3 5	डॉ. विश्वानंद यादव, विभागाध्यक्ष मनोविज्ञान विभाग हरियाणा केंद्रीय विश्वविद्यालय, महेंद्रगढ़
3 6	प्रो. संजीव कुमार, विभागाध्यक्ष संस्कृत विभाग हरियाणा केंद्रीय विश्वविद्यालय, महेंद्रगढ़	3 7	प्रो. संजीव कुमार, विभागाध्यक्ष समाजशास्त्र विभाग हरियाणा केंद्रीय विश्वविद्यालय, महेंद्रगढ़
3 8	प्रो. दीपक पंत, विभागाध्यक्ष सांख्यिकी विभाग हरियाणा केंद्रीय विश्वविद्यालय, महेंद्रगढ़	3 9	डॉ. अंकुश अम्बरदार, विभागाध्यक्ष पर्यटन एवं होटल प्रबंधन विभाग हरियाणा केंद्रीय विश्वविद्यालय, महेंद्रगढ़
4 0	प्रो. सतीश कुमार, विभागाध्यक्ष योग विभाग हरियाणा केंद्रीय विश्वविद्यालय, महेंद्रगढ़	4 1	प्रो. सारिका शर्मा, आचार्य शिक्षा पीठ हरियाणा केंद्रीय विश्वविद्यालय, महेंद्रगढ़
4 2	प्रो. आर. पी. टंडन प्रोफेसर एमेरिटस, भौतिकी एवं खगोलभौतिकी विभाग, दिल्ली विश्वविद्यालय, दिल्ली	4 3	प्रो. के.पी.एस. महलवार पीठाचार्य, नेशनल लॉ यूनिवर्सिटी, द्वारका, नई दिल्ली

4 4	डॉ. (श्रीमती) शिमला पूर्व कुलसचिव, वाईएमसीए यूनिवर्सिटी ऑफ साइंस एंड टेक्नोलॉजी, फरीदाबाद	4 5	प्रो. आर. के. अनायथ कुलपति, दीनबंधु छोद्द राम यूनिवर्सिटी ऑफ साइंस एंड टेक्नोलॉजी, मुरथल, (सोनीपत), हरियाणा
4 6	प्रो. पी.सी. पटनायक अध्यक्ष, आधुनिक भारतीय भाषा एवं साहित्य अध्ययन विभाग, दिल्ली विश्वविद्यालय, दिल्ली	4 7	डॉ. अवनिजेश अवस्थी सह-आचार्य, पी.जी. डीएवी कॉलेज, दिल्ली विश्वविद्यालय, दिल्ली
4 8	डॉ. एम.पी. पूनिया उपाध्यक्ष, अखिल भारतीय तकनीकी शिक्षा परिषद् (एआईसीटीई), नेलशन मंडेला मार्ग, वसंत कुंज, नई दिल्ली	4 9	प्रो. एस.वी.एस. चौधरी प्रोफेसर, शिक्षा पीठ, इग्नू, मैदान गढ़ी, नई दिल्ली
5 0	प्रो. एम. सी. गर्ग हरियाणा स्कूल ऑफ बिजनेस, गुरु जम्भेश्वर यूनिवर्सिटी ऑफ साइंस एंड टेक्नोलॉजी, हिसार	5 1	प्रो. ओम प्रकाश अरोड़ा एमेरिटस फेलो, रसायनविज्ञान विभाग, कुरुक्षेत्र विश्वविद्यालय, कुरुक्षेत्र
5 2	डॉ. विनय कुमार राव सह-आचार्य, इतिहास एवं पुरातत्त्व विभाग हरियाणा केंद्रीय विश्वविद्यालय, महेंद्रगढ़	5 3	डॉ. बिजेंद्र सिंह सह-आचार्य, जैवप्रौद्योगिकी विभाग हरियाणा केंद्रीय विश्वविद्यालय, महेंद्रगढ़
5 4	डॉ. विनोद कुमार सह-आचार्य, रसायनविज्ञान विभाग हरियाणा केंद्रीय विश्वविद्यालय, महेंद्रगढ़	5 5	डॉ. अजयपाल शर्मा सहायक आचार्य, प्रबंधन अध्ययन विभाग हरियाणा केंद्रीय विश्वविद्यालय, महेंद्रगढ़
5 6	डॉ. अंजु बेनीवाल सहायक आचार्य, विधि विभाग हरियाणा केंद्रीय विश्वविद्यालय, महेंद्रगढ़	5 7	प्रो. दिनेश कुमार गुप्ता छात्र कल्याण अधिष्ठाता पुस्तकालय एवं सूचना विज्ञान विभाग हरियाणा केंद्रीय विश्वविद्यालय, महेंद्रगढ़
5 8	प्रो. राजेश कुमार मलिक, कुलानुशासक, विधि विभाग हरियाणा केंद्रीय विश्वविद्यालय, महेंद्रगढ़	5 9	डॉ. संतोष सी. हुलागबली पुस्तकालयाध्यक्ष हरियाणा केंद्रीय विश्वविद्यालय, महेंद्रगढ़
6 0	प्रो. सतीश कुमार, प्रोवोस्ट जैवप्रौद्योगिकी विभाग हरियाणा केंद्रीय विश्वविद्यालय, महेंद्रगढ़	6 1	सुश्री मोनिका, विद्यार्थी प्रतिनिधि शोधार्थी (पीएच.डी.), रसायनविज्ञान विभाग हरियाणा केंद्रीय विश्वविद्यालय, महेंद्रगढ़


6	सुश्री दीक्षा, विद्यार्थी प्रतिनिधि	6	डॉ. पी. के. खुराना
2	स्नातकोत्तर विद्यार्थी (एम.एससी.)	3	प्राचार्य (से.नि.), शहीद भगत सिंह,
	सांख्यिकी विभाग		महाविद्यालय, दिल्ली विश्वविद्यालय,
	हरियाणा केंद्रीय विश्वविद्यालय,		नई दिल्ली
	महेंद्रगढ़		(प्रतिनिधि, दिव्यांगजन)
6	प्रो. विजय कुमार कायत	6	प्रो. आर.एस. यादव
4	कुलपति, चौधरी देवीलाल यूनिवर्सिटी,	5	शिक्षा विभाग, कुरुक्षेत्र विश्वविद्यालय,
	सिरसा, हरियाणा		कुरुक्षेत्र
	(प्रतिनिधि अनुसूचित जाति)		(प्रतिनिधि अन्य पिछड़ा वर्ग)
6	सचिव		
6	श्री राम दत्त		
	कुलसचिव		
	हरियाणा केंद्रीय विश्वविद्यालय, महेंद्रगढ़		

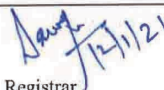
वित्त समिति
(31 मार्च 2020 के अनुसार)

1	अध्यक्ष प्रो. आर.सी. कुहाड़ कुलपति, हरियाणा केंद्रीय विश्वविद्यालय	
2	संयुक्त सचिव एवं वित्त सलाहकार, मानव संसाधन विकास मंत्रालय, अथवा भारत के माननीय राष्ट्रपति द्वारा मानव संसाधन विकास मंत्रालय के वित्त ब्यूरो से नामित व्यक्ति जो उप सचिव के पद से नीचे न हो	3 संयुक्त सचिव, मानव संसाधन विकास मंत्रालय (सीयू एंड एल), अथवा भारत के माननीय राष्ट्रपति द्वारा भारत सरकार से नामित व्यक्ति जो संयुक्त सचिव के पद से नीचे न हो
4	संयुक्त सचिव (सीयू), यूजीसी, या यूजीसी के अध्यक्ष द्वारा संयुक्त सचिव स्तर का नामांकित कोई अन्य अधिकारी श्री जे.के. त्रिपाठी	5 प्रो. ताहिर हुसैन सदस्य, राष्ट्रीय अल्पसंख्यक शैक्षणिक संस्था आयोग, मानव संसाधन विकास मंत्रालय, भारत सरकार
6	प्रो. राजेश कुमार मलिक विभागाध्यक्ष, विधि विभाग हरियाणा केंद्रीय विश्वविद्यालय, महेंद्रगढ़	7 डॉ. विकास गुप्ता राष्ट्रीय परीक्षा एजेंसी (एनटीए) भारत सरकार, नोएडा (उ.प्र.)
8	श्री राजीव शर्मा, आईएस (से.नि.) पंचकुला, हरियाणा	

Central University of Haryana
Balance Sheet as at 31 March, 2020

Particulars		Schedule No.	As at 31 March, 2020	As at 31 March, 2019
			Rupees	Rupees
A	SOURCES OF FUNDS			
1	Funds			
	(a) Corpus Fund/ Capital Fund	1	183,99,21,902	173,14,11,447
	(b) Designated/Earmarked/Endowment Funds	2	-	-
	(c) Depreciation Reserve Fund		183,99,21,902	173,14,11,447
2	Current liabilities & Provisions			
	(a) Trade/Accounts payables	3	1,20,19,466	6,03,34,219
	(b) Other current liabilities	3	305,84,26,730	304,65,83,860
	(c) Short-term provisions	3	5,14,24,001	4,17,98,854
			312,18,70,197	314,87,16,932
	TOTAL		496,17,92,099	488,01,28,379
B	APPLICATION OF FUNDS			
1	Fixed assets			
	(a) Tangible assets	4	114,71,65,693	115,19,76,539
	(b) Intangible assets	4	38,232	2,57,811
	(c) Capital work in progress	4	268,34,21,281	-
			383,06,25,206	115,22,34,350
2	Investments from Earmarked/Endowment Funds			
	(a) Long Term	5	-	-
	(b) Short Term		-	-
3	Investments - Others	6	-	-
4	Current Assets			
	(a) Inventories	7	-	-
	(b) Trade/Accounts receivables	7	-	-
	(c) Cash and cash equivalents	7	90,69,71,616	93,88,48,537
			90,69,71,616	93,88,48,537
5	Loans, Advances & Deposits			
	(d) Short-term loans and advances	8	22,41,95,277	278,90,45,492
	(e) Other current assets	7	-	-
			22,41,95,277	278,90,45,492
	TOTAL		496,17,92,099	488,01,28,379
	Significant Accounting Policies	23		
	Contingent Liabilities & Notes to Accounts	24		
Note:- The accompanying notes 1-24 form integral part of these financial statements.				


 Finance Officer 12/1/21
 Central University of Haryana
Finance Officer
Central University of Haryana
Jant-Pali, Mahendergarh (Hry.)
 Pin-123029


 Registrar
 Central University of Haryana
 कुलसचिव/Registrar
 हरियाणा केंद्रीय विश्वविद्यालय
 Central University of Haryana
 महेंद्रगढ़, हरियाणा - 123029
 Mahendergarh, Haryana - 123029

Central University of Haryana
Income & Expenditure Account for the year ended 31 March, 2020

Particulars	Schedule No.	For the year ended 31 March, 2020	For the year ended 31 March, 2019
		Rupees	Rupees
INCOME			
1 Academic Receipts	9	7,39,81,677	5,66,45,638
2 Grants & Donations	10	38,33,52,038	32,70,01,876
3 Income from investments	11	4,75,06,047	5,32,75,582
4 Interest Earned	12	23,19,865	50,76,576
5 Other Incomes	13	1,79,83,437	91,03,850
6 Prior Period Income	14	1,38,24,293	-
A Total Income (1+2+3+4+5+6)		53,89,67,357	45,11,03,522
EXPENDITURE			
7 Staff Payments & Benefits	15	23,87,04,295	20,41,97,629
8 Academic Expenses	16	3,72,05,302	2,05,11,964
9 Administrative and General Expenses	17	10,15,04,904	9,56,95,998
10 Transportation Expenses	18	4,57,263	17,85,825
11 Repairs & Maintenance	19	54,76,232	47,76,978
12 Finance Costs	20	4,042	33,481
13 Depreciation	4	-	-
14 Other Expenses	21	4,49,440	-
15 Prior Period Expenses	22	-	-
B Total expenses (7+8+9+10+11+12+13+14+15)		38,38,01,478	32,70,01,876
Balance being excess of Income over Expenditure (A-B)		15,51,65,879	12,41,01,646
C Transfer to/from Designated fund			
Building Fund		-	-
Others (Depreciation)	4	5,98,49,066	5,73,00,166
		5,98,49,066	5,73,00,166
D Balance Being Surplus (Deficit) Carried to Capital Fund (C-D)		9,53,16,813	6,68,01,481
The accompanying notes 1-24 form integral part of the financial statements			
Significant Accounting Policies	23		
Contingent Liabilities & Notes to Accounts	24		


 Finance Officer
 Central University of Haryana
 Jant-Pati, Mahendergarh (Hry.)
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 Registrar
 Central University of Haryana
 हरीयाणा केंद्रीय विश्वविद्यालय
 Central University of Haryana
 महेंद्रगढ़, हरियाणा - 123029
 Mahendergarh, Haryana - 123029

Central University of Haryana
Schedules Forming Part of Balance Sheet

Schedule-1 Corpus/Capital Fund

Particulars	As at 31 March, 2020	As at 31 March, 2019
	Rupees	Rupees
Balance as at the beginning of the year	173,14,11,447	158,92,59,838
Add: Contribution towards Corpus/Capital Fund	-	-
Add: Grants from UGC, Government of India and State Government to the Extent utilized for capital expenditure (Current Year only)	6,44,93,641	7,53,50,128
Add: Asset Purchased out of Earmarked Funds	-	-
Add: Asset Purchased out of Sponsored Projects, where ownership vests in the institution	-	-
Add: Assets Donated/Gifts Received	-	-
Less : Prior Period Adjustment (Expenses)	(5,13,00,000) -	
Add: Excess of Income over Expenditure transferred from the Income and Expenditure Account	9,53,16,813	6,68,01,481
Balance at the year end	183,99,21,902	173,14,11,447

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1/11/21

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12/11/21

Central University of Haryana
Schedules Forming Part of Balance Sheet

Schedule-2 Designated/Earmarked/Endowment Funds

Particulars	FUND WISE BREAK UP				As at 31 March, 2020	As at 31 March, 2019
	AAA (JRF)	BBB	CCC	Endowment	Rupees	Rupees
a) Opening balance of the funds	-	-	-	-	-	-
b) Additions to the Funds:	-	-	-	-	-	-
c) Income from investments made of the funds	-	-	-	-	-	-
d) Accrued interest on investments/Advances	-	-	-	-	-	-
e) Interest on Saving Bank A/c	-	-	-	-	-	-
f) Other additions -Prior Period Expenses (Excess Depreciation Written back)	-	-	-	-	-	-
g) Depreciation Value Add back	-	-	-	-	-	-
TOTAL (A)	-	-	-	-	-	-

B)

Utilisation/Expenditure towards objective of funds						
i. Capital Expenditure	-	-	-	-	-	-
ii. Revenue Expenditure	-	-	-	-	-	-
iii Others- Adjustment as per CAG Audit	-	-	-	-	-	-
TOTAL (B)	-	-	-	-	-	-

CLOSING BALANCE AS AT THE YEAR-END (A-B)	-	-	-	-	-	-
---	---	---	---	---	---	---

Represented by

Cash And Bank Balances	-	-	-	-	-	-
Investments	-	-	-	-	-	-
Interest Accrued But Not Due	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-


 12/11/21
 12/11/21

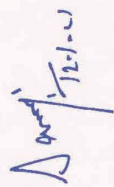
Central University of Haryana
Schedules Forming Part of Balance Sheet

Schedule-2A Endowment Funds

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

S.No (1)	Name of the Endowment (2)	Opening Balance		Additions during the year		Total		Expenditure on object during the year	Closing Balance		Total
		Endowment (3)	Accumulated Interest (4)	Endowment (5)	Interest (6)	Endowment (7)-(3+5)	Accumulated Interest (8) (4+5)		Endowment (10)	Accumulated Interest (11)	
	NIL	NIL	NIL	NIL	NIL	NIL	NIL	(9)	NIL	NIL	{10+11} NIL


 12.12.1


 12.12.1

Central University of Haryana
Schedules Forming Part of Balance Sheet

Schedule 3 – Current Liabilities & Provisions

Particulars	As at 31 March, 2020	As at 31 March, 2019
	Rupees	Rupees
A. Current Liabilities		
Deposits from staff	-	-
Deposits from students :		
Security	5,13,221	5,13,221
Caution Money-Current Student	35,74,521	47,37,521
Caution Money-Ex Student	12,78,930	12,92,930
Sundry Creditors:		
For Goods & Services	1,20,19,466	6,03,34,219
Others (Stale Cheques Account)	-	-
Deposit-Others (including EMD, Security Deposit)	26,76,161	27,76,161
Statutory Liabilities (GPF,TDS,WC TAX, CPF,GIS,NPS):		
Overdue	-	-
Others	40,42,367	44,49,954
Other current Liabilities		
Salaries Payable	1,29,78,551	1,21,56,329
Receipt against ongoing sponsored projects	3,28,78,275	40,47,535
Receipt against fellowships & scholarships	45,386	37,767
Unutilised Grants*	297,29,72,767	298,24,12,694
Unutilised Grants- Additional*	2,74,53,560	2,74,53,560
Grants in advance	-	-
Book Overdraft	0	67,06,188
Other funds(HEFA)	0	-
Other Liabilities	12,990	-
TOTAL (A)	307,04,46,196	310,69,18,078
B. Provisions		
For Taxation	-	-
Gratuity	0	1,38,24,293
Superannuation/Pension	-	-
Accumulated Leave Encashment	1,29,74,561	1,29,74,561
Other Provisions#	2,34,49,440	-
Seventh Pay Commission Arrear	1,50,00,000	1,50,00,000
TOTAL (B)	5,14,24,001	4,17,98,854
TOTAL (A+B)	312,18,70,197	314,87,16,932

Refer Note 5 under Schedule 24

* Unutilised grants comprised of following balances:		
Unspent Balance of Grants	4,46,79,665	19,49,74,049
Capital Advances	288,10,93,102	278,74,38,645
Provision for interest refund of UGC grant created for prior period***	4,72,00,000	
Additional Grant	2,74,53,560	2,74,53,560
Total	300,04,26,327	300,98,66,254

*** As per CAG Audit Report 2018-19 Provision for refund of interest has been created in the current year for the years 2017-18 and 2018-19 as prior period item.

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Central University of Haryana
Schedules Forming Part of Balance Sheet

Schedule 3(A) - Sponsored Projects

S.No	Name Of The Project	Opening Balances as at 31 March, 2019		Receipts/Recoveries During The Year		Total	Expenditure During The Year	Closing Balances as at 31 March, 2020	
		Credit	Debit					Credit	Debit
1	ICSSR Fellowship (Jyoti Yadav)			1,30,000		1,30,000	1,44,174	-14,174	
2	ICSSR Fellowship (Ms. Karuna Yadav)			0	0	0	10,520	-10,520	
3	ICSSR Fellowship (Naseeb Singh)	1,03,500		0		1,03,500	1,00,000	3,500	
4	ICSSR Fellowship (Priyanka Yadav)			0		0	25,000	-25,000	
5	The Study of Language Change in the Context of Southern and Western Rajasthan Society Based on Written and Oral Tradition-								
6	(PI-Dr. Arvind Singh Tejawat)			3,60,000		3,60,000	15,014	3,60,000	
7	ICSSR Fellowship (Moriika)			0		0		-15,014	
8	PMMY In achieving Economy Success : A Ground Zero Reality Test in Haryana (PI-Dr. Ajeet Kumar Sahoo)			1,20,000		1,20,000		1,20,000	
9	Early Cancer Detection -Marker UPIN Using Micro RNA (PI-Dr. Sanjay Kumar- Biochemistry)			8,99,000		8,99,000		8,99,000	
10	Science & Engineering Research Board (SERB)			6,00,000		6,00,000		6,00,000	
11	Science & Engineering Research Board-Young			1,50,000		1,50,000		1,50,000	
12	Science & Engineering Research Board-Young (Grant)			5,00,000		5,00,000		5,00,000	
13	ICSSR Fellowship (Kavita)			1,30,000		1,30,000	1,20,000	10,000	
14	ICSSR Fellowship (Shilpa Rajagopal)			1,30,000		1,30,000	1,30,000	0	
	ICSSR Fellowship (Stuti Saxena)			0		0	0	0	
	TOTAL	1,03,500	-	30,19,000	-	31,22,500	5,44,708	25,77,792	

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Central University of Haryana
Schedules Forming Part of Balance Sheet

Schedule 3(B) – Sponsored Fellowships And Scholarships

S.No	Name Of The Fellowship	Opening Balances as at 31 March, 2019		Receipts/Recoveries During The Year	Total	Expenditure During The Year	Closing Balances as at 31 March, 2020	
		Credit	Debit				Credit	Debit
1	Eqvinshi-JRF	16,767			16,767	0	16,767	
2	ICSSR-Purnima	1,000			1,000	0	1,000	
3	JRF (Ph.D.-Chemistry)-Anil Kumar				0	7,500	-7,500	
4	JRF-Ph.D.Chemistry-Deepak Yadav				0	7,377	-7,377	
5	JRF (Ph.D-Chemistry)-Oval Yadav				0	47,500	-47,500	
6	Manisha Sharma-JRF	20,000			20,000		20,000	
7	Mr. Biswajit Mohanty Fellow 21289	-		98,387	98,387	98,387	0	
8	Rahul-Fellow 21289			99,785	99,785	99,789	-4	
9	Ramalingam Fellowship-Vikas Yadav (Grant)			22,500	22,500		22,500	
	TOTAL	37767.00	0.00	220672.00	258439.00	260553.00	-2114.00	

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Central University of Haryana
Schedules Forming Part of Balance Sheet

Schedule 3(C) – Unutilized Grants From the UGC, Government of India and State Governments

Particulars	As at 31 March, 2020	As at 31 March, 2019
	Rupees	Rupees
A. PLAN GRANTS : GOVERNMENT OF INDIA		
Balance B/F		
Add: Receipts during the year		
TOTAL (A)		
Less: Refunds		
Less: Utilized for Revenue Expenditure		
Less: Utilized for Capital Expenditure		
TOTAL (B)		
Unutilized Carried Forward (A-B)		
B. UGC GRANTS : PLAN		
Balance B/F	19,49,74,049	33,93,54,090
Add : Current year provision for refund of interest to UGC	28,73,777	
Add: Receipts during the year	39,12,05,753	41,85,86,000
TOTAL (C)	58,90,53,579	75,79,40,090
Less: Refund of interest to UGC	28,73,777	
Less: Utilized for Revenue Expenditure	38,33,52,038	32,70,01,876
Less: Utilized for Capital Expenditure	15,81,48,098	21,41,52,401
TOTAL (D)	54,43,73,913	54,11,54,277
Unutilized Carried Forward (C-D)	4,46,79,665	21,67,85,813
C. UGC GRANTS NON PLAN		
Balance B/F		
Add: Receipts during the year		
TOTAL (E)		
Less: Refunds		
Less: Utilized for Revenue Expenditure		
Less: Utilized for Capital Expenditure		
TOTAL (F)		
Unutilized Carried Forward (E-F)		
D. GRANTS FROM STATE GOVERNMENT		
Balance B/F		
Add: Receipts during the year		
TOTAL (G)		
Less: Refunds		
Less: Utilized for Revenue Expenditure		
Less: Utilized for Capital Expenditure		
TOTAL (H)		
Unutilized Carried Forward (G-H)		
GRAND TOTAL (A+B+C+D)	4,46,79,665	21,67,85,813

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Central University of Haryana
Schedules Forming Part of Balance Sheet

DESCRIPTION Asset Heads	Rate of Depreciation %	Revised Dep Rates %	Contributions as at April 1, 2019	Additions during the year	GROSS BLOCK during the year	Contributions at March 31, 2020	As at the April 1, 2020	ACCUMULATED DEPRECIATION On Balance Sheet during the year	Total up to March 31, 2020	NET BLOCK	
										As at March 31, 2020	As at March 31, 2019
Temple Assets											
I. Land			12,31,73,129			12,31,73,129				12,31,73,129	12,31,73,129
a) Freehold			12,31,73,129			12,31,73,129				12,31,73,129	12,31,73,129
b) Leasehold			42,500			42,500				42,500	42,500
II. Building			82,54,66,237	2,91,62,000		85,46,28,237	3,40,24,174	1,71,72,267	5,11,96,241	88,74,21,286	79,54,21,253
a) On Freehold Land											
b) On Leasehold Land - Campus	0.0%	0.0%									
c) Road & Bridges	2.0%	2.0%	82,54,66,237	2,91,62,000		85,46,28,237	3,40,24,174	1,71,72,267	5,11,96,241	88,74,21,286	79,54,21,253
d) Road & Bridges	2.0%	2.0%									
III. Plant, machinery & equipments			1,33,14,790	16,11,921		1,49,26,711	31,76,997	7,49,236	39,26,333	1,89,69,278	1,81,37,793
Ownership Asset/Primary Building											
Sports Equipment	5.0%	5.0%	38,50,833	16,11,921		39,94,771	13,76,560	1,99,739	15,78,299	24,16,472	24,22,273
Plant & Machinery	5.0%	5.0%	9,40,5,937	1,52,998		1,09,51,940	1,79,4,437	5,49,597	23,48,034	86,43,506	76,55,530
Scientific & Laboratory Equipment			9,49,38,287	93,52,466		10,42,90,753	1,46,33,164	83,43,255	2,29,76,419	8,13,14,274	8,03,65,123
Scientific & Laboratory Equipment	8.0%	8.0%									
TV, Vehicles	10.0%	10.0%	52,43,844			52,43,844	26,24,689	53,436	31,93,233	3,88,633	4,25,925
Motor Vehicle			28,23,429			28,23,429	10,99,334	2,82,143	13,81,577	14,41,722	17,24,095
Motor Vehicle			21,34,833			21,34,833	14,39,915	2,13,483	16,53,298	4,81,433	6,94,918
Motor Vehicle			2,86,762			2,86,762	85,454	26,478	1,13,512	1,79,970	1,59,248
V. Furniture & Fixtures			5,98,79,485	32,72,261		6,31,51,746	1,82,83,794	47,36,750	2,30,20,544	4,01,26,122	4,15,96,611
Furniture & Fixtures	7.5%	7.5%	4,44,90,405	32,72,261		4,77,62,666	1,74,29,619	38,82,275	2,13,12,194	3,04,55,472	3,10,60,786
UPS			1,13,89,080			1,13,89,080	8,54,175	8,54,175	17,08,150	96,80,650	1,05,48,825
VI. Audio Visual Equipment			6,92,868	15,798		7,08,666	2,66,143	53,690	3,19,233	3,88,633	4,25,925
Audio Visual Equipment	7.5%	7.5%	6,92,868	15,798		7,08,666	2,66,143	53,690	3,19,233	3,88,633	4,25,925
VII. Office Equipment			5,47,27,400	15,13,586		5,62,40,986	1,24,47,253	42,18,874	1,66,66,027	3,95,74,959	4,25,79,447
Air Conditioner			21,10,502			21,10,502	7,46,079	1,58,288	9,04,566,75	12,06,135	13,64,433
Printer			3,17,786			3,17,786	1,09,077	1,782	11,879	11,879	13,659
Scanner			3,17,786			3,17,786	1,09,077	1,782	11,879	11,879	13,659
LED TV			6,39,900			6,39,900	1,98,683	47,993	2,46,675	3,92,225	4,41,218
Office Equipment			4,24,17,008	12,25,963		4,36,42,971	75,53,993	32,73,223	1,08,27,516	3,28,19,455	3,48,63,015
Other Office Equipment			5,04,750	1,700		5,06,450	28,03,860	3,75,484	31,79,344	18,27,008	20,06,790
Refrigerator			3,89,266	2,14,382		6,03,648	2,14,382	29,195	1,15,582	2,54,184	2,83,379
Refrigerator			3,89,266	2,14,382		6,03,648	2,14,382	29,195	1,15,582	2,54,184	2,83,379
Camera			10,06,567	67,921		10,74,488	1,65,619	80,587	2,46,205	8,20,283	8,40,948
VIII. Computer/Peripherals			8,67,82,419	24,28,329		8,92,10,748	5,94,62,882	1,78,42,150	7,73,05,032	1,19,05,716	2,73,19,537
Computer/Peripherals	20.0%	20.0%	8,67,82,419	24,28,329		8,92,10,748	5,94,62,882	1,78,42,150	7,73,05,032	1,19,05,716	2,73,19,537
Wi-Fi (NCS)											
IX. Electrical Installations											
Electricity installation & Equipment	5.0%	5.0%									
X. Library Books			5,39,25,912	73,33,620		5,93,59,532	2,33,46,452	59,26,241	3,92,72,693	3,00,86,639	2,86,79,460
Annual Subscription	10.0%	10.0%	5,39,25,912	73,33,620		5,93,59,532	2,33,46,452	59,26,241	3,92,72,693	3,00,86,639	2,86,79,460
Books			4,05,52,697	64,44,666		4,69,97,363	1,52,54,992	46,79,736	1,99,54,728	2,68,62,635	2,53,97,705
Books & Journals			9,67,1,156	10,88,954		10,65,116	71,80,076	2,73,116	81,27,192	1,53,3,960	1,53,3,960
Journals			1,14,032			1,14,032	6,04,251	2,73,116	13,02,696	1,10,2,640	9,80,675
XI. Tube Wells & Water Supply											
XII. Other Fixed Assets											
a) Capital Asset in Transit	0.0%	0.0%									
Total of CURRENT YEAR (A)			132,82,42,781	5,47,54,921		138,29,97,702	16,62,66,242	5,98,63,507	23,78,22,699	114,71,65,093	115,93,6,599
XIII. Capital Work-in-progress (B)											
Capital Work in Progress	0.0%	0.0%									
XIV. Intangible Assets											
Computer Software	40.0%	40.0%	21,76,937	63,720		22,40,657	19,19,126	2,83,299	22,02,425	38,232	2,57,811
XV. E-Journals											
XVI. Patents											
Total of CURRENT YEAR C			21,76,937	63,720		22,40,657	19,19,126	2,83,299	22,02,425	38,232	2,57,811
TOTAL (A+B+C)			132,82,42,781	5,53,92,641		138,52,38,359	16,81,85,368	6,27,46,806	23,00,34,524	115,09,52,366	116,51,24,590

Central University of Haryana
Schedules Forming Part of Balance Sheet

Schedule 5 : Investments From Earmarked/Endowment

FUNDS

Particulars	As at 31 March, 2020	As at 31 March, 2019
	Rupees	Rupees
1. In central Government Securities	-	-
2. In State Government Securities	-	-
3. Other approved Securities	-	-
4. Shares	-	-
5. Debentures and Bonds	-	-
6. Term Deposits Receipts with Scheduled Banks	-	-
7. Others (Accrued Interest on FD)	-	-
TOTAL	-	-

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Central University of Haryana
Schedules Forming Part of Balance Sheet

Schedule 5 (A) Investments From Earmarked/Endowment Funds (Fund Wise)

Sl. No.	Funds	As at 31 March, 2020	As at 31 March, 2019
		Rupees	Rupees
1		-	-
2		-	-
3		-	-
4		-	-
5		-	-
	Total	-	-

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Central University of Haryana
Schedules Forming Part of Balance Sheet

Schedule-6 : Investments -Others

Particulars	As at 31 March, 2020	As at 31 March, 2019
	Rupees	Rupees
1. In central Government Securities	-	-
2. In State Government Securities	-	-
3. Other approved Securities	-	-
4. Shares	-	-
5. Debentures and Bonds	-	-
6. Others (to be specified)	-	-
TOTAL	-	-

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Central University of Haryana
Schedules Forming Part of Balance Sheet

Schedule- 7 : Current Assets

Particulars	As at 31 March, 2020	As at 31 March, 2019
	Rupees	Rupees
1. Stock:		
a) Stores and spares	-	-
b) Loose Tools	-	-
c) Publications	-	-
d) Laboratory Chemicals, Consumables and glass ware		
e) Building Material		
f) Electrical Material		
g) Stationary		
h) Water Supply Material		
2. Sundry Debtors:	-	-
a) Debts Outstanding for a period exceeding six months	-	-
b) Others-Security Deposit	-	-
3. Cash and Bank Balances	-	-
a) With Scheduled Bank:		
Imprest		-
In term deposit Accounts	77,10,93,223	85,98,32,963
In Savings Accounts	13,58,78,393	7,90,15,574
b) With non-scheduled Banks:		
- In Current Accounts	-	-
- In term deposit Accounts	-	-
- In Savings Accounts	-	-
4. Post-Office Savings Accounts	-	-
TOTAL	90,69,71,616	93,88,48,537

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Central University of Haryana
Schedules Forming Part of Balance Sheet

Schedule-8 : Loans, Advances & Deposits

Particulars	As at 31 March, 2020	As at 31 March, 2019
	Rupees	Rupees
1. Advances to employees : (Non-Interest Bearing)		
a) Salary	-	-
b) Festival	-	-
c) Medical Advance	-	-
d) Other (to be Specify)	-	-
2. Long Term Advances to employees (Interest bearing)		
a) Vehicle Loan	-	-
b) Home Loan	-	-
c) Others (to be specify)	-	-
3. Advances and other amounts recoverable in cash or in kind or for value to be received:		
On Capital Account	22,06,71,821	278,74,38,645
To suppliers	-	-
Others	29,77,657	7,16,343
4. Prepaid Expenses		
Insurance	9,205	31,158
Other Expenses	-	-
5. Deposits		
Telephone	-	-
Lease Rent	-	-
Electricity	-	-
AICTE, if applicable	-	-
Others (CUCET)	5,05,194	8,02,019
6. Income Accrued:		
a) On Investments from Earmarked/Endowment Funds	-	-
On Investments-Others	31,400	57,328
c) On Loan and Advances	-	-
d) Others (includes income due unrealized Rs.....)	-	-
7. Other - Current Assets Recievable from UGC/Sponsored Projects		
a) Debit balances in Sponsored Projects	-	-
b) Debit balances in Fellowship & Scholarship	-	-
c) Grants Recoverable	-	-
d) Other Receivable	-	-
8. Claims Receivable	-	-
TOTAL	22,41,95,277	278,90,45,492

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Central University of Haryana
Schedules Forming Part of Income & Expenditure Account

Schedule 9 – Academic Receipts

The Income shall be classified and disclosed as follows:

Particulars	For the year ended 31 March, 2020	For the year ended 31 March, 2019
	Rupees	Rupees
FEE FROM STUDENTS		
Academic		
Tuition Fee	4,90,64,299	86,50,390
Admission Fee	1,23,13,948	2,60,65,677
Enrolment Fee	2,24,800	1,77,460
Library Admission Fee	3,36,700	15,17,480
Laboratory Fee	5,48,900	8,79,080
Art & Craft Fee	-	-
Registration Fee	4,22,168	3,63,151
Syllabus Fee	-	-
TOTAL (A)	6,29,10,815	3,76,53,238
Examinations		
Admission Test Fee	-	-
Annual Examination Fee	4,99,470	60,77,324
Mark Sheet, Certificate Fee	-	-
Entrance Examination Fee	-	-
TOTAL (B)	4,99,470	60,77,324
Other Fees		
Identity Card Fee	28,944	77,936
Fine/Miscellaneous Fee	1,23,538	98,365
Medical Fee	97,400	3,84,310
Transportation Fee	-	-
Hostel Fee	57,080	58,21,436
Other Activities	98,59,320	32,88,212
TOTAL (C)	1,01,66,282	96,70,259
Sale of Publications		
Sale of Admission Forms	-	-
Sale of Syllabus and Questions Paper etc.	-	-
Sale of Prospectus including admission forms	-	-
TOTAL (D)	-	-
Other Academic Receipts		
Registration Fee for Workshops, programmes	4,05,110	32,44,817
Registration Fee (Academic Staff College)	-	-
TOTAL (E)	4,05,110	32,44,817
GRAND TOTAL (A+B+C+D+E)	7,39,81,677	5,66,45,638

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Central University of Haryana
Schedules Forming Part of Income & Expenditure Account

Schedule 10 – Grants / Subsidies (Irrevocable Grants Received)

Particulars	Plan			Total Plan	Non Plan	For the year ended	
	Govt of India	UGC				Rupees	Rupees
		Plan	Specific Schemes				
Balance B/F		19,49,74,049		19,49,74,049	-	19,49,74,049	33,93,54,090
Less: Additional Unspent Separated							-2,18,11,764
Add : Current year provision for Interest Refund to UGC		28,73,777					
Add: Receipts during the year		39,12,05,753		39,12,05,753	-	39,12,05,753	41,85,86,000
Total		58,90,53,579		58,61,79,802	-	58,61,79,802	73,61,28,326
Less: Refunds to UGC		28,73,777		28,73,777	-	28,73,777	
Balance		58,61,79,802		58,33,06,025	-	58,33,06,025	73,61,28,326
Less: Utilised for Capital Expenditure*		15,81,48,098		15,81,48,098	-	15,81,48,098	21,41,52,401
Balance		42,80,31,704		42,51,57,927	-	42,51,57,927	52,19,75,925
Less: Utilised for Revenue Expenditure**		38,33,52,038		38,33,52,038	-	38,33,52,038	32,70,01,876
Balance C/F		4,46,79,665		4,18,05,888	-	4,18,05,888	19,49,74,049

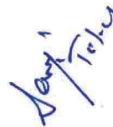

* Utilised for Capital Expenditure worked out as follows:

Total Capitalization of Assets	273,82,39,922
Less : FA created out of earlier advances	
Less : CWIP created out of earlier Advances	267,37,46,281
Less: Assets Donated	-
Add: Advance Given (in current year)	14,61,35,252
Less: Advance adjusted (in current year)	5,24,80,795
Total Capital Expenditure	15,81,48,098

(does not include regrouping entries)

** Utilised for Revenue Expenditure worked out as follows:

Staff Payments & Benefits	23,87,04,295
Academic Expenses	3,72,05,302
Administrative and General Expenses	10,15,04,904
Transportation Expenses	4,57,263
Repairs & Maintenance	54,76,232
Depreciation	-
Finance Costs	4,042
Other Expenses	4,49,440
Total Revenue Expenditure as per IE	38,38,01,478
Less : Provision for Gratuity & LE made in the current year (a non cash expense)	0
Less : Provision for Doubtful Advances (a non cash exp.)	4,49,440
Total Revenue Expenditure	38,33,52,038

Central University of Haryana
Schedules Forming Part of Income & Expenditure Account

Schedule 11— Income From Investments
(Income on Investment from Earmarked/Endowment Funds Transferred to Funds)

Particulars	Earmarked/Endowment Funds		Other Investments	
	For the year ended 31 March, 2020	For the year ended 31 March, 2019	For the year ended 31 March, 2020	For the year ended 31 March, 2019
	Rupees	Rupees	Current Year	Previous Year
Investment from Earmarked/Endowment Fund				
Interest				
a) On Govt. Securities	-	-	-	-
b) Other Bonds/Debentures	-	-	-	-
Interest on Term Deposits			4,75,06,047	5,32,75,582
a) Designated Fund	-	-	-	-
b) Capital Fund	-	-	-	-
c) General Fund	-	-	-	-
Income Accrued but not due on Term Deposits/Interest				
Bearing advances to employees	-	-	-	-
Interest on Saving Bank Accounts	-	-	-	-
Other - Interest on Advance	-	-	-	-
TOTAL			4,75,06,047	5,32,75,582
Transferred To Earmarked/Endowment Funds				

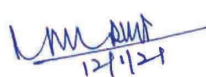
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Central University of Haryana
Schedules Forming Part of Income & Expenditure Account

Schedule 12- Interest Earned

Particulars	For the year ended 31 March, 2020	For the year ended 31 March, 2019
	Rupees	Rupees
1. On Saving Accounts with scheduled banks		
Interest on Saving Bank Accounts	23,19,865	50,76,576
2. On Loans	-	-
a. Employees/Staff	-	-
b. Others	-	-
3. On Debtors and other Recievables	-	-
TOTAL	23,19,865	50,76,576


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Central University of Haryana
Schedules Forming Part of Income & Expenditure Account

Schedule 13 – Other Income

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

Particulars	For the year ended 31 March, 2020	For the year ended 31 March, 2019
	Rupees	Rupees
A. Income from Land & Building		
Hostel Room Rent	8,560	10,60,150
License Fee	-	-
Hire Charges of Auditorium/Play ground/Convention etc.	-	-
Electricity Charges Recovered	10,88,340	16,22,799
Water Charges Recovered	-	-
Rent-Other	25,12,480	12,16,116
TOTAL (A)	36,09,380	38,99,065
Sale of Institute's Publications	63,040	2,87,400
TOTAL (B)	63,040	2,87,400
C. Income from holding events		
Gross Receipts from annual function/sports carnival	-	-
Less: Direct expenditure incurred on the annual function/ sports carnival	-	-
Gross Receipts from fees	-	-
Less: Direct Expenditure incurred on the fees	-	-
Gross receipts for educational Tours	-	-
Less: Direct expenditure incurred on the tours	-	-
Others (to be specified and separately disclosed)	-	-
TOTAL (C)	-	-
D. Others		
Income from Consultancy	-	-
RTI Fees	-	470
Provisions Written Off	51,64,161	-
Sale of application form (recruitment)	45,10,026	9,96,502
Misc. receipts (Sale of tender form, waste paper etc.)	36,80,351	26,93,163
Profit on Sale/disposal of Assets:	-	-
a) Owned Assets	-	-
b) Assets acquired out of grants, or received free of cost	-	-
Grants/Donations from Institutions, Welfare Bodies and International Organizations	-	-
Others (Consultancy etc.)	9,56,480	12,27,250
TOTAL(D)	1,43,11,018	49,17,385
Grand Total (A+B+C+D)	1,79,83,437	91,03,850

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Central University of Haryana
Schedules Forming Part of Income & Expenditure Account

Schedule 14 – Prior Period Income

Particulars	For the year ended 31 March, 2020	For the year ended 31 March, 2019
	Rupees	Rupees
Academic Receipts	-	-
Income From Investments	-	-
Interest Earned	-	-
Gratuity Provision Reversed	1,38,24,293	-
Total	1,38,24,293	-

* Refer Note 13 under Schedule 24

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Central University of Haryana
Schedules Forming Part of Income & Expenditure Account

Schedule 15 – Staff Payments & Benefits

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

These shall be disclosed as follows:

Particulars	For the year ended 31 March, 2020			For the year ended 31 March, 2019		
	Plan	Non-Plan	Total	Plan	Non-Plan	Total
Salaries and Wages-Teaching	16,30,67,124		16,30,67,124	14,16,82,740		14,16,82,740
Salaries and Wages-Non Teaching	3,67,50,639		3,67,50,639	4,88,05,416		4,88,05,416
Salaries and Wages-Adhoc	3,44,231		3,44,231	6,60,000		6,60,000
Total Salary	20,01,61,994		20,01,61,994	19,11,48,156		19,11,48,156
Allowances and Bonus	87,03,280		87,03,280	-1,65,792		-1,65,792
Contribution to NPS	1,88,05,508		1,88,05,508	-		-
Contribution to Other Fund (Pension Fund)	-		-	22,61,999		22,61,999
Staff Welfare Expenses	1,42,247		1,42,247	-		-
Retirement and Terminal Benefits*	1,28,182		1,28,182	88,06,724		88,06,724
LTC Facility	4,81,060		4,81,060	1,29,550		1,29,550
Medical Facility	11,38,646		11,38,646	7,98,719		7,98,719
Children Education Allowance	32,42,245		32,42,245	-		0
Honorarium	57,33,933		57,33,933	12,18,273		12,18,273
Others(DA)	1,67,200		1,67,200	-		-
TOTAL	23,87,04,295		23,87,04,295	20,41,97,629		20,41,97,629

* Refer Note 5 (Schedule 24)

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Central University of Haryana
Schedules Forming Part of Income & Expenditure Account

Schedule 16 – Academic Expenses

These shall be classified and disclosed as follows:

Particulars	For the year ended 31 March, 2020			For the year ended 31 March, 2019		
	Plan	Non-Plan	Total	Plan	Non-Plan	Total
Laboratory Expenses	5,33,956	-	5,33,956	3,93,943	-	3,93,943
Field Work/Participation	-	-	-	-	-	-
Seminar/Workshop	12,08,404	-	12,08,404	3,99,401	-	3,99,401
Payment to visiting faculty	80,75,809	-	80,75,809	26,11,308	-	26,11,308
Examination	24,99,940	-	24,99,940	-39,20,947	-	-39,20,947
Student Welfare Expenses	8,61,200	-	8,61,200	8,46,980	-	8,46,980
Admission Expenses	-	-	-	3,86,325	-	3,86,325
Convocation Expenses	17,39,492	-	17,39,492	39,38,579	-	39,38,579
Publications	-	-	-	-	-	-
Stipend/means-cum-merit scholarship	47,500	-	47,500	-	-	-
Subscription Expenses	-	-	-	1,700	-	1,700
Non Net Fellowship/Scholarship	50,72,696	-	50,72,696	-	-	-
Others -	-	-	-	-	-	-
T.A/D.A Meeting for Academic Program	72,46,463	-	72,46,463	83,29,876	-	83,29,876
Additional Grant	1,61,812	-	1,61,812	34,25,325	-	34,25,325
- Insurance Charges	-	-	-	4,40,300	-	4,40,300
Red Cross	-	-	-	-	-	-
Departmental Expenses	96,55,690	-	96,55,690	35,25,233	-	35,25,233
Alumini Meet	-	-	-	-	-	-
NSS	1,02,340	-	1,02,340	1,33,941	-	1,33,941
TOTAL	3,72,05,302	-	3,72,05,302	2,05,11,964	-	2,05,11,964

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Central University of Haryana
Schedules Forming Part of Income & Expenditure Account

Schedule 17 – Administrative And General Expenses
 These shall be classified and disclosed as follows:

S.No	Particulars	For the year ended 31 March, 2020		For the year ended 31 March, 2019	
		Plan	Non-Plan	Plan	Non-Plan
A	Infrastructure				
	Electricity and Power	2,30,16,673		2,17,75,275	
	Water Charges	-		-	
	Insurance	-		-	
B	Communication				
	Rent, Rates and Taxes	-		-	
	Postage & Stationery	26,121		40,268	
	Printing and Stationery	43,30,151		19,80,505	
C	Others				
	Telephone & Internet Charges	1,24,128		17,16,844	
	Travelling and Conveyance Expenses	18,57,433		71,524	
	Hospitality	30,80,810		21,07,615	
	Auditors Remuneration				
	Professional Charges	-		-	
	Advertisements and Publicity	10,70,694		12,98,989	
	Magazine and Journals	18,17,506		16,15,386	
	Others-				
	Others-Security Services	4,38,42,750		3,05,17,111	
	Meeting Expenses	-		78,630	
	Others-Newspaper & Periodicals	2,46,745		8,59,918	
	Mess Expenses				
	Mess Expenses	-		2,75,386	
	Others-Miscellaneous Expenses	95,62,699		6,28,056	
	HEFA	92,70,254			
	Others-Contingencies				
	Others-Sport Expenses	3,01,793		6,42,487	
	Recruitment Expenses	83,370		3,37,700	
	Interest Refunded to UGC	-		7,305	
TOTAL		10,15,04,904		9,56,95,998	
					3,17,43,000
					9,56,95,998

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Central University of Haryana
Schedules Forming Part of Income & Expenditure Account

Schedule 18 – Transportation Expenses

In respect of vehicles owned by the educational institution.
 In respect of vehicles not owned by the educational institution including rentals paid and other expenses, if any.

Particulars	For the year ended 31 March, 2020			For the year ended 31 March, 2019		
	Plan	Non-Plan	Total	Plan	Non-Plan	Total
1. Vehicles (owned by educational institution)						
Running Expenses	-	-	-	-	-	-
Repairs & Maintenance (including Fuel charge)	4,24,073	-	4,24,073	10,76,539	-	10,76,539
Insurance Expenses	33,190	-	33,190	2,03,912	-	2,03,912
2. Vehicles taken on rent/lease	-	-	-	-	-	-
Rent/lease Expenses	-	-	-	5,05,374	-	5,05,374
3. Vehicle (Taxi) hiring expenses	-	-	-	-	-	-
TOTAL	4,57,263	-	4,57,263	17,85,825	-	17,85,825

Schedule 19 – Repairs & Maintenance

Repairs & Maintenance cost shall be classified and disclosed as follows:

Particulars	For the year ended 31 March, 2020			For the year ended 31 March, 2019		
	Plan	Non-Plan	Total	Plan	Non-Plan	Total
Building	10,85,029	-	10,85,029	77,098	-	77,098
Furniture	8,800	-	8,800	80,302	-	80,302
Plant & Machinery	20,48,726	-	20,48,726	25,54,338	-	25,54,338
Office Equipments(R&M)	5,510	-	5,510	0	-	0
Cleaning Material & Services	6,44,434	-	6,44,434	4,06,030	-	4,06,030
Maintenance of Lawn	0	-	0	70,199	-	70,199
Others (R&M)	16,83,733	-	16,83,733	15,89,011	-	15,89,011
TOTAL	54,76,232	-	54,76,232	47,76,978	-	47,76,978

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Central University of Haryana
Schedules Forming Part of Income & Expenditure Account

Schedule 20 – Finance Cost

Finance cost shall be classified and disclosed as follows:

Particulars	For the year ended 31 March, 2020			For the year ended 31 March, 2019		
	Plan	Non-Plan	Total	Plan	Non-Plan	Total
Bank Charges	4,042		4,042	33,481		33,481
Other (specify)	-		-	-		-
TOTAL	4,042		4,042	33,481		33,481

Schedule 21 – Other Expenses

Other expenses shall be classified as write offs, provisions, miscellaneous, loss on sale of investments and fixed assets etc. and disclosed as accordingly.

Particulars	For the year ended 31 March, 2020			For the year ended 31 March, 2019		
	Plan	Non-Plan	Total	Plan	Non-Plan	Total
Provision for Doubtful Advances*	4,49,440		4,49,440			-
Irrecoverable Balances Written-off			-			-
Grants/Subsidies to other institutions/organizations						
Others - Testing Expenses	-		-	-		-
TOTAL	4,49,440	-	4,49,440	-		-

* Refer Note 5 (Schedule 24)

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Central University of Haryana
Schedules Forming Part of Income & Expenditure Account

Schedule 22 – Prior Period Expenses

Particulars	For the year ended 31 March, 2020	For the year ended 31 March, 2019
	Rupees	Rupees
1. Establishment Expenses	-	-
2. Academic Expenses	-	-
3. Administrative Expenses	-	-
4. Transportation Expenses	-	-
5. Provision for Intt refund on UGC Grant	4,72,00,000	-
6. Rectification of Interest on Auto Sweep FD 6945	41,00,000	-
Total	5,13,00,000	-

* Refer Note 13 (Schedule 24)

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Central University of Haryana NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2020

Schedule - 24 (Contingent Liabilities & Notes to Accounts)

1 Contingent Liabilities

- 1.1* Claims against the University/disputed liabilities not acknowledged as debt amount to Rs. 15.53 crores by NBCC. NBCC had served legal notice vide letter no. 2018-19/NBCC-CUH/01 Dt. 15/10/2018 whose reply was accordingly given and the pendencies in the contract were pointed out.
* On the basis of CAG Report for the year 2018-19. See A.2.3.5 in the report for reference.

2 Capital Commitments

The Value of contracts remaining to be executed on Capital Account amounted to Rs. 22,06,71,821/- as on 31.03.2020, for purchase of property, plant and equipment. (Previous year Rs. 278,74,38,645/-)

3 Fixed Assets

- 3.1 Additions in the year to Fixed Assets in Schedule 4 include Assets purchased entirely out of UGC Grant (Rs. 273,82,39,922/-). Out of these, the assets purchased/installed in the current year have been set up by credit to Corpus Fund amounting Rs. 5,48,18,641/- Tangible Assets are stated at cost (net of Input Tax Credit or CENVAT till 30th June, 2017 the period prior to GST Implementation date) wherever applicable) less accumulated depreciation and Impairment losses, if any. Cost is inclusive of freight, duties, levies and any directly attributable cost of bringing the assets to their working condition for the intended use. Borrowing costs relating to acquisition of fixed assets, if material, are also included in cost to the extent they relate to the period till such assets are ready to be put to use.
- 3.2 Fixed assets as set out in Schedule 4 do not include assets purchased out of funds of sponsored projects, held and used by the Institution, as project contracts include stipulations that all such assets purchased out of projects funds will remain the property of the sponsors. In the current year there are no such assets.
- 3.3 Out of the total additions amounting Rs. 273,82,39,922/- to fixed assets in the current year, assets amounting Rs. 267,37,46,281/- pertain to assets under construction but were classified as Loans & Advances (On capital account) in the previous years. These have been reclassified as Capital Work in Progress in the current year and accordingly treated based on CAG Audit Report for the year 2018-19 & 2017-18.
- 3.4 Out of the total additions amounting Rs. 273,82,39,922/- to fixed assets in the current year, assets amounting Rs. 96,75,000/- pertain to Advances given to CPWD for Guest House construction which is under progress but was classified as Loans & Advances (On capital account). These have been reclassified as Capital Work in Progress in the current year.
- 3.5 Out of the total additions amounting Rs. 273,82,39,922/- to fixed assets in the current year, assets amounting Rs. 67,60,29,601/- pertain to assets recognised as Capital Work in Progress but were classified as Loans & Advances (On capital account) in the previous years. These have been reclassified as Capital Work in Progress in the current year and accordingly treated based on CAG Audit Report for the year 2018-19 & 2017-18.

3.6 Reclassification of Fixed Assets has been done wherever deemed necessary.

3.7 Separate classification for Scientific & Laboratory Equipments and Sports Equipments have been created in the current year (See Schedule 4 for reference) since these have independent depreciation rates and were earlier classified as Plant & machinery.

3.8 Also, depreciation rates have been updated for the following as per the University Guidelines/Instructions.

	Depreciation rates adopted in 2018-19	Depreciation rates adopted in 2019-20
Sports Equipments	5%	7.5%
Plant & machinery	5%	7.5%
Scientific & Laboratory Equipment	7.5%	8%

4 Corpus Fund

The amount of Grants from UGC, Government of India and State Government to the extent utilized for capital expenditure is added to the Corpus Fund. The same amounts to Rs. 5,48,18,641/- and might not agree with the figure in Fixed Asset schedule (See Sch 4) since the later includes Loans & Advances (On capital account) amounting Rs. 267,37,46,281/- reclassified as Capital Work in Progress in the current year but do not pertain to current year grant.

5 Provisions

- 5.1 As per the notification no. 19-1/2017-IFD dated 12.04.2017 Ministry of Human Resource Development directed that the matter of extension of Gratuity and Death Gratuity to the employees of autonomous organisations covered under NPS under the MHRD is under consideration in MHRD in consultation with Department of Expenditure, Ministry of Finance, therefore the benefits of Retirement Gratuity and Death Gratuity to the employees of autonomous organisations covered under NPS has been withdrawn till a final decision is taken in the matter with the approval of Department of Expenditure, Ministry of Finance. In view of the same provision for Gratuity has not been made in the current year as well as the opening provision has been written off amounting Rs. 1,38,24,293/-
- 5.2 Leave Encashment: The University estimates the provisions that have present obligations as a result of past events and it is probable that outflow of resources will be required to settle the obligations. These provisions are reviewed at the end of each reporting date and are adjusted to reflect the current best estimates. The provision for leave encashment maintains its opening balance as the balance for the year ended March 31, 2020. The current year development has not been effected by the management on its own assessment and evaluations.
- 5.3 Canal Water Services Division, Mahendargarh submitted the final bill (September 2017) for the work of laying pipeline from Pump House MC-V Mahendargarh canal to Central University amounting Rs. 6.48 crores. University deposited an amount of Rs. 5.99 crores upto 31.03.2019 with the agency. Provision for the outstanding amount of Rs. 0.49 crores has been created and corresponding effect has been given to Capital Work in Progress in the current year and the same has been disclosed for the year ended March 31, 2020.
- 5.4 Furniture Works by CPWD amounting Rs. 4.70 crores is work in progress against an advance of Rs. 2.09 crore. Provision for the balance amount of Rs. 1.81 crore has been created and the corresponding effect has been given to Capital Work in Progress in the current year and the same has been disclosed for the year ended March 31, 2020.
- 5.5 The management has assessed the advance to Rites Ltd. as at March 31, 2020 and evaluated its potential impact and has arrived at the level of provision requirement. Basis this assessment, the provision for same of Rs. 4,49,440/- as at March 31, 2020 is considered adequate.

6 Deposit Liabilities

The amount outstanding as Earnest Money Deposit & Security Deposits is Rs. 26,76,161/- during the year.

7 Expenditure in foreign Currency*

Books	Rs. 36,40,177/-
Others	Rs. 1,42,14,926/-

* Compiled on the basis of Form 15CA/CB filed by the University.

8 Current Assets, Loans, Advances & Deposits

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

9 Previous year's figures have been regrouped/reclassified wherever necessary.

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

11 Schedules 1 to 24 are annexed to and form an integral part of the Balance Sheet at March 31, 2020 and the Income & Expenditure account for the year ended on that date

12

12.1 The financial statements of the University (viz., Balance Sheet and Income and Expenditure Account) have been prepared on the basis of Significant Accounting Policies (See Schedule 23).

12.2 Normally, Central Educational Institutions cannot raise loans, particularly by pledging their Assets, hence the heads Secured Loans & unsecured Loans do not therefore find a place in the Balance Sheet.

12.3 The accounting treatment and presentation in the Balance Sheet and the Income and Expenditure Account, of transactions and events is governed by their substance and not merely by the legal form.

12.4 In determining the accounting treatment and manner of disclosure of an item in the Balance Sheet and/or the Income and Expenditure Account, due consideration shall be given to the concept of materiality.

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Central University of Haryana

NOTES TO THE FINANCIALS STATEMENTS FOR THE YEAR ENDED MARCH 31, 2020

Schedule - 24 (Contingent Liabilities & Notes to Accounts)

- 12.5 The corresponding amounts for the immediately preceding year for all items shown in the Balance Sheet and the Income and Expenditure Account have been given in the Balance Sheet or Income and Expenditure Account as the case may be.
- 12.6 Revenue has not been recognized unless:
(a) The related performance has been achieved;
(b) No significant uncertainty exists regarding the amount of the consideration; and
(c) It is not unreasonable to expect realization and ultimate collection.
- 13* **Prior Period Items**
- 13.1 **Prior Period Income**
As per the notification no. 19-1/2017-IFD dated 12.04.2017 Ministry of Human Resource Development directed that the matter of extension of Gratuity and Death Gratuity to the employees of autonomous organisations covered under NPS under the MHRD is under consideration in MHRD in consultation with Department of Expenditure, Ministry of Finance, therefore the benefits of Retirement Gratuity and Death Gratuity to the employees of autonomous organisations covered under NPS has been withdrawn till a final decision is taken in the matter with the approval of Department of Expenditure, Ministry of Finance. In the view of the same provision for Gratuity has not been made in the current year as well as the opening provision has been written off generating a prior period income of Rs. 1,38,24,293/-
- 13.2 **Prior Period Expenditure**
- 13.2.1 **Loans & Advances (on capital account)** amounting Rs. 267,37,46,281/- and Rs. 96,75,000/- have been shifted to Capital Work In Progress in the current year. On the grounds of CAG Report for the year ended March 31, 2019, these advances pertain to construction of certain fixed assets amounting Rs. 267,37,46,281/- which were work in progress from 2017 onwards. Being transferred to Capital Work In Progress these were accordingly treated in the current year.
- 13.2.2 Provision for refund of interest of Rs. 4.72 crores earned against Grants in aid during the year 2017-18 and 2018-19 has been created generating prior period expense item in the current year. The same has been disclosed for the year ended March 31, 2020 and has been deducted from the Corpus Fund (See Schedule 1).
- 13.3.3 Interest on Auto Sweep FD - 6945 was wrongly credited in 18-19 by Rs. 41,00,000/-, the same has been corrected vide Prior Period Expenditure item in the current year. The same has been disclosed for the year ended March 31, 2020 and has been deducted from the Corpus Fund (See Schedule 1).
- * On the basis of CAG Audit Report for the years 2017-18 and 2018-19.
- 14 **Other Income**
Expenses payable amounting Rs. 51,64,161/- have been written off in the current year since the same were outstanding for a period exceeding three years as on March 31, 2020.
- 15 COVID-19 pandemic has caused serious disruptions on the global economic environment and there is a huge uncertainty with respect to its severity, which cannot be reasonably ascertained. However, the University has evaluated and factored in to the extent possible the likely impact that may result from Covid-19 pandemic as well as all events and circumstances upto the date of approval of these financial results on the carrying value of its assets and liabilities as at 31st March, 2020. Based on current indicators of future economic conditions, the University expects to recover the carrying amount of these assets and sufficient liquidity is available. The impact of any events and developments occurring after the balance sheet date on the financial results for the year ended 31st March, 2020 may differ from that estimated as at the date of approval of these financial results and will be recognized prospectively.

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Central University of Haryana NOTES TO THE FINANCIALS STATEMENTS FOR THE YEAR ENDED MARCH 31, 2020

Schedule - 23(Significant Accounting Policies)

1 Basis of Preparation

The accounts are prepared under the Historical Cost Convention unless otherwise stated and generally on the Accrual method of accounting.

2 Revenue Recognition

2.1 Fees from Students (except Tuition Fees), Sale of Admission Forms, Royalty and Interest on Savings Bank account are accounted on cash basis. Tuition Fees collected separately for each semester is accounted on accrual basis.

2.2 Income from Land, Buildings and Other Property and Interest on Investments are accounted on accrual basis.

2.3 Interest on interest bearing advances to staff for House Building, Purchase of Vehicles and Computers is accounted on accrual basis every year, though the actual recovery of Interest starts after the full repayment of the Principal.

3 Fixed Assets & Depreciation

3.1 Fixed assets are stated at cost of acquisition including inward freight, duties and taxes and incidental and direct expenses related to acquisition, installation and commissioning.

3.2 Gifted and Donated assets are valued at the declared value where available; If not available, the value is estimated based on the present market value adjusted with reference to the physical condition of the asset. They are set-up by credit to Capital Fund and merged with the Fixed Assets of the Institution. Depreciation is charged at the rates applicable to the respective assets.

3.3 Books received as gifts, are valued at selling prices printed on the books. Where they are not printed, the value is based on assessment.

3.4 Fixed assets are valued at cost less accumulated depreciation. Depreciation on fixed assets is provided on Straight line method, at the following rates

Tangible Assets

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

Intangible Assets

E-Journals	40%
Computer Software	40%
Patents and Copyrights	9 years

3.5 Depreciation is provided for the whole year on additions during the year.

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

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

4 Intangible Assets

4.1 Electronic Journals (E-Journals) are separated from Library Books in view of the limited benefit that could be derived from the on-line access provided. E-Journals are not in a tangible form, but temporarily capitalized and in view of the magnitude of expenditure and the benefit derived in terms of perpetual knowledge acquired by the Academic and Research Staff;

4.2 Expenditure on acquisition of software has been separated from computers and peripherals, as apart from being Intangible assets, the rate of obsolescence in respect of these is very high. Depreciation is provided in respect of software at a higher rate of 40% as against depreciation of 20% provided in respect of Computers & Peripherals.

5 Stock

Expenditure on purchase of chemicals, glassware, publications and other stores is accounted as revenue expenditure, except that the value of closing stocks held on 31st March is set up as inventories by reducing the corresponding Revenue Expenditure on the basis of information obtained from Departments. They are valued at cost.

6 Retirement Benefits

Retirement benefits i.e., Pension are provided on the basis of actuarial valuation.

Capitalized Value of pension and gratuity received from previous employers of the Institution's employees, who have been absorbed in the Institution, is credited to the respective Provision Accounts. Pension contribution received in respect of employees on deputation is also credited to the Provision for Pension Account. The actual payments of Pension and Leave encashment are debited in the Accounts to the respective provisions. Other retirement benefits viz. Deposit Linked Insurance, Contribution to New Pension Scheme, Medical reimbursement to retired employees and Travel to Home Town on retirement are accounted on accrual basis (actual payments plus outstanding bills at the end of the year).

7 Investments

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.

8 Earmarked & Endowment Funds

The following long terms funds are earmarked for specific purposes. Each of the funds has a separate bank account. Those with large balances also have investments in Government Securities, Debentures and Bonds and Term Deposits with Banks. The Income from Investments advances (House Building Conveyance and computer) on accrued basis and interest on savings Bank Accounts are credited to the respective Funds. The expenditure and advances (in the case of House Building & Conveyance/Computer) are debited to the fund. The assets created out of Earmarked Funds where the ownership vests in the Institution, are merged with the assets of the Institution by crediting an equal amount to the Capital Fund. The balance in the respective funds is carried forward and is represented on the assets side by the balance at Bank, Investments and accrued interest.

8.1 CORPUS FUND was established in (year), Matching contribution from University Grants Commission, Recognition & Affiliation fee received from Colleges and other academic institutions, Institution's share of Consultancy fees and contributions from Research Projects are treated as additions to Corpus fund. Income from investments of the fund is added to the Fund. The Corpus Fund is utilized for both Revenue and Capital expenditure based on the guidelines by the University Grants Commission and the Executive council of the Institution from time to time. The assets created out of the Corpus Fund are merged with the assets of the Institution by crediting an equal amount to the Capital Fund. The balance in the Corpus Fund which is carried forward is represented by the balance in a separate Bank account, Investment in RBI Bonds and Fixed Deposits with the Bank and Accrued interest on Investments.

Central University of Haryana
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2020

Schedule - 23(Significant Accounting Policies)

- 8.2 **AD Fund**
This fund was established on 1st February 2006. The fund is to be utilized for some of the innovative Programmes, and for sustenance of its research and such other development activities as laid down by the Executive Council from time to time.
- 8.3 **House Building Advances Fund**
A revolving fund for the purpose of paying interest bearing advances to the officer & staff for House Building.
- 8.4 **JRF/SRF Fund**
Fund provided by the UGC/Government for the purpose of paying Fellowships to Junior / Senior Research Fellows.
- 8.5 **Conveyance Fund (including Computer advances)**
A revolving fund for the purpose of paying interest bearing advances to officers & staff for the purchase of motor cars, two wheelers and computers.
- 8.6 **Rajiv Gandhi National Fellowship Fund**
Fund provided by University Grants Commission for fellowship to SC/ST Students of the University.
- 8.7 **Endowment Funds**
Endowments are funds received from various individual donors, Trusts and other organizations, for establishing Chairs and for Medals & Prizes, as specified by the Donors. While each of the Endowment funds has its own investment there is one savings Bank Account for all the Endowment funds, as the uninvested balances against them are negligible.
The income from investment of each Endowment Fund is added to the Fund. The interest on Savings Bank a/c is allocated to all the Endowment funds in the ratio of the year end closing balances in each fund. The expenditure on Medals & Prizes is met from the interest earned on investment of the respective Endowment Funds and the balance is carried forward. In respect of Chairs, however, the corpus of the Endowment is also used.
The balances are represented by investment in RBI Bonds and Fixed Deposits and balance in the Saving Bank Account common for all Endowments, and Accrued Interest on Investments.
- 9 **Government & UGC Grants**
- 9.1 Government Grants and UGC grants are accounted on realization basis. However, where a sanction for release of grant pertaining to the financial year is received before 31st March and the grant is actually received in the next
- 9.2 To the extent utilized towards capital expenditure, (on accrual basis) government grants and grants from UGC are transferred to the Capital Fund for the current year.
- 9.3 Government and UGC grants for meeting Revenue Expenditure (on accrual basis) are treated, to the extent utilized, as income of the year in which they are realized.
- 9.4 Unutilized grants (including advances paid out of such grants) are carried forward and exhibited as a liability in the Balance Sheet.
- 10 **Investment of Earmarked Funds & Interest Income accrued on such investments**
To the extent not immediately required for expenditure, the amounts available against such funds are invested in approved Securities & Bonds or deposited for fixed term with Banks, leaving the balance in Savings Bank Accounts.
Interest received, interest accrued and due and interest accrued but not due on such investments are added to the respective funds and not treated as income of the Institution.
- 11 **Sponsored Projects**
- 11.1 In respect of ongoing Sponsored Projects, the amounts received from sponsors are credited to the head "Current Liabilities and Provisions - Current Liabilities - Other Liabilities - Receipts against ongoing sponsored projects." As and when expenditure is incurred / advances are paid against such projects, or the concerned project account is debited with allocated overhead charges, the liability account is debited.
- 11.2 In addition to the Earmarked Fund for the Junior Research Fellowships funded by the University Grants Commission, Fellowships and Scholarships are also sponsored by various organizations. These are accounted in the same way as Sponsored Projects except that the expenditure generally is only on disbursement of Fellowships and Scholarships, which may include allowances for contingent expenditure by the Fellows and scholars.
- 11.3 The Institution itself also awards Fellowships and Scholarships, which are accounted as Academic expenses.
- 12 **Income Tax**
The Income of the Institution is exempt from Income Tax under Section 10(23c) of the Income Tax Act. No provision for tax is therefore made in the accounts.
- 13 **Provisions, Contingent Liabilities**
The University estimates the provisions that have present obligations as a result of past events and it is probable that outflow of resources will be required to settle the obligations. These provisions are reviewed at the end of each reporting date and are adjusted to reflect the current best estimates. The University uses significant judgement to disclose contingent liabilities. Contingent liabilities are disclosed when there is a possible obligation arising from past events, the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Institution or a present obligation that arises from past events where it is either not probable that an outflow of resources will be required to settle the obligation or a reliable estimate of the amount cannot be made. Contingent assets are neither recognised nor disclosed in the financial statements.



Speed Post
भारतीय लेखापरीक्षा तथा लेखा विभाग
कार्यालय महानिदेशक लेखापरीक्षा (केन्द्रीय), चण्डीगढ़
Indian Audit & Accounts Department
Office of The Director General of Audit (Central),
Chandigarh



सं/No: डी.जी.ए. (सी.) के. व्यय/SARCUH/2019-20/2020-21/ 1423

दि०/Dated: 27.9.2021

सेवा मे,

सचिव,
उच्चतर शिक्षा विभाग,
शिक्षा मंत्रालय,
भारत सरकार,
नई दिल्ली - 110001

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

महोदय,

कृपया Central University of Haryana, Mahendergarh के वर्ष 2019-20 के लेखाओं
पर पृथक लेखापरीक्षा प्रतिवेदन (Separate Audit Report) संसद के दोनों सदनों के समक्ष प्रस्तुत
करने हेतु संलग्न पायें। 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,

संलग्न: उपरोक्त अनुसार

-हस्ता/-

महानिदेशक

✓ उपरोक्त की प्रतिलिपी वर्ष 2019-20 की पृथक लेखापरीक्षा प्रतिवेदन की प्रति सहित आवश्यक
कार्यवाही हेतु Vice Chancellor, Central University of Haryana, Mahendergarh, Village - Jant
Pali, Mahendergarh, Haryana - 123029. को प्रेषित की जाती है।

भवदीया,
प्रतिभा
27.9.21
निदेशक (केन्द्रीय व्यय)

भारत के नियंत्रक एवं महालेखापरीक्षक का 31 मार्च 2020 को समाप्त वर्ष का हरियाणा केन्द्रीय विश्वविद्यालय के लेखों पर पृथक लेखापरीक्षा प्रतिवेदन

हमने केंद्रीय विश्वविद्यालय अधिनियम, 2009 की धारा 31 (एल) के साथ पठित नियंत्रक और महालेखा परीक्षक (कर्तव्यों, शक्तियों और सेवा की शर्तों) अधिनियम, 1971 की धारा 19(2) के तहत हरियाणा केंद्रीय विश्वविद्यालय की दिनांक 31 मार्च 2020 की बैलेंस शीट और उस तारीख को समाप्त वर्ष के लिए आय और व्यय खाते का लेखापरीक्षा की है। ये वित्तीय विवरण विश्वविद्यालय के प्रबंधन की जिम्मेदारी हैं। हमारी जिम्मेदारी हमारे लेखापरीक्षा के आधार पर इन वित्तीय विवरणों पर राय व्यक्त करने की है।

2. इस पृथक लेखापरीक्षा प्रतिवेदन में भारत के नियंत्रक एवं महालेखा परीक्षक (सीएजी) की टिप्पणियां केवल वर्गीकरण, सर्वोत्तम लेखांकन प्रथाओं के अनुरूप, लेखांकन मानकों और प्रकटीकरण मानदंडों आदि के संबंध में लेखांकन व्यवहार पर हैं। कानून, नियमों और विनियमों (उचितता और नियमितता) और दक्षता-सह-प्रदर्शन पहलुओं, आदि, यदि कोई हो, के अनुपालन के संबंध में वित्तीय लेनदेन पर लेखापरीक्षा टिप्पणियाँ निरीक्षण प्रतिवेदनों/ सीएजी की लेखापरीक्षा प्रतिवेदनों के माध्यम से अलग से सूचित की जाती हैं।

3. हमने भारत में व्यापक तौर पर स्वीकृत लेखापरीक्षा मानकों के अनुसार अपनी लेखापरीक्षा की है। इन मानकों के लिए आवश्यक है कि हम इस बारे में उचित आश्वासन प्राप्त करने के लिए लेखापरीक्षा की योजना बनाएं और निष्पादित करें कि वित्तीय विवरण भौतिक रूप से गलत विवरणों से मुक्त है या नहीं। एक लेखापरीक्षा में, परीक्षण के आधार पर, वित्तीय विवरणों में राशियों और प्रकटीकरण का समर्थन करने वाले साक्ष्य की जांच करना शामिल है। लेखापरीक्षा में प्रयोग किए गए लेखांकन सिद्धांतों और प्रबंधन द्वारा किए गए महत्वपूर्ण अनुमानों का आंकलन करने के साथ-साथ वित्तीय विवरणों की संपूर्ण प्रस्तुति का मूल्यांकन भी शामिल है। हम यह विश्वास करते हैं कि हमारी लेखापरीक्षा हमारे मत के लिए एक उचित आधार प्रदान करती है।

4. हमारी लेखापरीक्षा के आधार पर, हम प्रतिवेदन करते हैं कि-

i) हमने सभी सूचनाएँ एवं स्पष्टीकरण प्राप्त कर लिए हैं, जो हमारी सर्वोत्तम जानकारी और विश्वास के अनुसार हमारी लेखापरीक्षा के प्रयोजन के लिए आवश्यक थे;

ii) इस प्रतिवेदन द्वारा निपटान किए गए बैलेंस शीट और आय और व्यय खाता / प्राप्तियां और भुगतान खाते को मानव संसाधन विकास मंत्रालय, भारत सरकार के आदेश संख्या 29-4/2012-FD दिनांकित 17 अप्रैल 2015 के द्वारा निर्धारित किए गए प्रारूप में तैयार किया गया है।

iii) हमारे मत में, हरियाणा केंद्रीय विश्वविद्यालय, महेंद्रगढ़ द्वारा उचित लेखा पुस्तकों और अन्य प्रासंगिक अभिलेखों को संभाल कर रखा गया है, जहां तक ऐसी पुस्तकों की हमारी जांच से प्रतीत होता है।

iv) हम आगे रिपोर्ट करते हैं कि-

ए. बैलेंस शीट

ए1. निधियों का स्रोत

ए.1.1 कॉर्पस निधि/ पूंजी कोष: रू. 183.99 करोड़ (अनुसूची 1)

वर्ष 2019-20 के दौरान पूंजीगत व्यय के लिए उपयोग की गई सीमा तक 6.45 करोड़ रुपये का पूंजीगत अनुदान उपरोक्त में शामिल था। उपयोग किया गया वास्तविक पूंजी अनुदान 6.45 करोड़ रुपये के बजाय 271.87 करोड़ रुपये (ओएच-35: 271.52 + हेफा 0.35) निकाला गया। इसके परिणामस्वरूप कॉर्पस/पूंजीगत निधि को कम बताया गया है एवं वर्तमान देयताओं के तहत अप्रयुक्त अनुदानों को रुपये 265.42 करोड़ से अधिक बताया गया है।

ए.1.2 वर्तमान देनदारियां (अनुसूची 3): रुपये 307.04 करोड़

(i) विश्वविद्यालय ने उच्च शिक्षा वित्त पोषण अभिकरण (हेफा) से रुपये 43.78 करोड़ का ऋण लिया है। यह ऋण राशि सीपीडब्ल्यूडी को जारी की गई थी और अभिकरण ने विभिन्न कार्यों के निष्पादन के लिए जारी किए गए 43.78 करोड़ रुपये के मुकाबले 27.22 करोड़ रुपये की धनराशि का उपयोग किया है। 31.03.2020 तक इस सावधि ऋण पर रुपये 1.28 करोड़ का ब्याज लगाया गया था, जिसमें से 0.35 करोड़ रुपये की राशि का भुगतान विश्वविद्यालय द्वारा हेफा अनुदान राशि का उपयोग करके किया गया था। इन लेनदेन को, अनुसूची 17 में रुपये 0.35 करोड़ के ब्याज के भुगतान को छोड़कर, वार्षिक खातों में शामिल नहीं किया गया है, जिसके परिणामस्वरूप देनदारियाँ रुपये 44.71 करोड़ (43.78 + 0.93) से कम, पूंजीगत कार्य रुपये 28.16 करोड़ (0.94 के ब्याज सहित) से कम और ऋण और अग्रिम रुपये 16.55 करोड़ (43.78 - 27.22) से कम हो गयी हैं।

(ii) वैधानिक देनदारियाँ: रुपये 0.40 करोड़

उपरोक्त राशि को विभिन्न मदों के अंतर्गत रुपए 1.15 करोड़ के ऋण शेष के साथ जमा शेष के निवलीकरण द्वारा दर्ज किया गया है। देनदारी के हेड में ऋण शेष यह दर्शाता है कि राशि प्राप्य है, जिसे वर्तमान देनदारियों के बजाय ऋण, अग्रिम और जमा के तहत दर्ज किया जाना चाहिए था। इसके परिणामस्वरूप वर्तमान देनदारियों के साथ-साथ ऋण, अग्रिम और जमा राशि को रुपये 1.15 करोड़ से कम बताया गया है।

(iii) अप्रयुक्त अनुदान: रुपये 297.30 करोड़

उपरोक्त में भारत सरकार, एमएचआरडी से प्राप्त रुपये 4.32 करोड़ की हेफा अनुदान शामिल नहीं है। यह अनुदान केनरा बैंक (खाता संख्या 3225201000326) में हेफा ऋण की मूल राशि के पुनर्भुगतान के लिए विश्वविद्यालय के नाम पर एस्क्रो खाते में स्थानांतरित कर दिया गया था। विश्वविद्यालय द्वारा अपने हिस्से के पुनर्भुगतान के लिए रुपये 0.48 करोड़ की राशि का भुगतान किया गया था। हालांकि, वर्ष के अंत में यह हेफा को भुगतान नहीं किया गया था और उपरोक्त एस्क्रो खाते के शेष के रूप में पड़ा था। हेफा अनुदान की प्राप्ति और एस्क्रो खाते की शेष राशि के संबंध में इन लेन-देन की गैर-रिकॉर्डिंग के परिणामस्वरूप अप्रयुक्त अनुदान रुपये 4.32 करोड़ से कम, वर्तमान देनदारियाँ रुपये 0.48 करोड़ और बैंक शेष रुपये 4.80 करोड़ से कम बताया गया है।

(iv) रुपये 0.57 करोड़ की स्वीकृत परन्तु अप्राप्त अनुदान राशि खातों में सम्मिलित नहीं थी। इसके परिणामस्वरूप ऋण और अग्रिम (प्राप्य अनुदान के कारण) के साथ-साथ वर्तमान देनदारियों को रुपये 0.57 करोड़ से कम बताया गया है।

बी. निधियों का अनुप्रयोग
अचल संपत्तियाँ (अनुसूची 4)
इमारतें

सड़कें और पुल (वर्ष के दौरान अतिरिक्त): रुपये 2.92 करोड़

वर्ष 2019-20 के दौरान सीपीडब्ल्यूडी को रुपये 2.92 करोड़ से अधिक की राशि जारी की गई। इन कार्यों की वर्तमान स्थिति की पुष्टि के लिए दस्तावेज/ अभिलेख विश्वविद्यालय के पास उपलब्ध नहीं हैं। सहायक दस्तावेजों के अभाव में, भवनों को पूंजीकृत नहीं किया जाना चाहिए था। इसके परिणामस्वरूप अचल संपत्तियाँ 2.86 करोड़ रुपये से अधिक, मूल्यहास रुपये 0.06 करोड़ से अधिक और ऋण, अग्रिम व जमा को रुपये 2.92 करोड़ से कम बताया गया है।

सी. आय और व्यय खाता
आय

निवेश से आय (अनुसूची 11) रुपये 4.75 करोड़

अर्जित ब्याज (अनुसूची 12): रुपये 0.23 लाख

क्रमांक संख्या 18 की शर्त के अनुसार खातों को अंतिम रूप देने के तुरंत बाद अनुदान स्वीकृत करते समय अनुदान राशि पर अर्जित समस्त ब्याज अनिवार्य रूप से यूजीसी को तत्काल प्रेषित किया जाना चाहिए। अनुदान राशि से अर्जित किसी भी ब्याज को आबंटन के अलावा अतिरिक्त निधि के रूप में नहीं माना जाना चाहिए। अनुदान के स्वीकृति पत्र में निहित जीएफआर के प्रावधान एवं शर्त को ध्यान में रखते हुए अनुदान राशि पर अर्जित ब्याज न तो विश्वविद्यालय की आय है और न ही इसे अतिरिक्त अनुदान के रूप में माना जाना चाहिए। इसे यूजीसी को भेजना होगा, तथा इस प्रकार, राशि नहीं भेजने के मामलों में इसे यूजीसी को वापसी योग्य देयता के रूप में माना जाना चाहिए।

विश्वविद्यालय ने वर्ष 2019-20 के दौरान अनुदान राशि पर 3.76 करोड़ रुपये का ब्याज अर्जित किया जिसे अनुसूची 11 और 12 में आय के रूप में दर्ज किया गया है। अनुदान के स्वीकृति पत्र में निहित शर्त स्पष्ट रूप से बताती है कि उक्त राशि नहीं भेजने के मामलों में अनुदान पर अर्जित ब्याज को यूजीसी को वापसी योग्य देयता के रूप में माना जाना चाहिए। अतः खातों में ब्याज विप्रेषण का प्रावधान किया जाना चाहिए था। अनुदान राशि पर अर्जित ब्याज के विप्रेषण का प्रावधान न करने के परिणामस्वरूप आय को अधिक बताया गया है और देनदारियों को 3.76 करोड़ रुपये से कम बताया गया है।

डी. सामान्य

डी.1 लेखापरीक्षा टिप्पणियों का कुल प्रभाव

31 मार्च 2020 को समाप्त होने वाले वर्ष के लिए विश्वविद्यालय के वार्षिक लेखों पर लेखापरीक्षा टिप्पणियों का कुल प्रभाव निम्नानुसार है:

- i. संपत्ति रुपये 51.29 करोड़ से कम बताई गई;
- ii. देयताएं रुपए 210.43 करोड़ से अधिक बताई गई हैं;

- iii. कॉर्पस/ पूंजीगत निधि को रुपये 261.72 करोड़ से कम बताया गया। इसके अलावा, अधिशेष रुपये 3.70 करोड़ से अधिक बताया गया है।

डी.2 अनुसूची 3 के अनुसार, प्रायोजित चालू परियोजनाओं के संबंध में प्राप्तियां रुपये 328.78 लाख की राशि दर्शायी गयी थी। हालांकि, उप-अनुसूची 3ए प्रायोजित परियोजनाओं का विवरण दिखा रहा है जो केवल रुपये 25.78 लाख की सीमा दिखा रहा है तथा रुपये 303.00 लाख की शेष राशि हेतु परियोजनाओं का विवरण उप-अनुसूची 3ए में शामिल नहीं किया गया था।

डी.3 अनुसूची 8 के तहत दिखाए गए पूंजी खाते पर अग्रिमों में निम्नलिखित शेष शामिल हैं:

(राशि करोड़ रुपये में)

सीपीडब्ल्यूडी को अग्रिम	22.04
एनआईसीएसआई	-0.07
राइट्स लिमिटेड	0.09
कुल	22.06

(i) सीपीडब्ल्यूडी द्वारा प्रस्तुत फॉर्म 65 के अनुसार, उसके पास जमा राशि 25.66 करोड़ रुपये थी, जो खातों में दिखाए जा रहे रुपये 22.04 करोड़ से अलग है और जिसे विश्वविद्यालय द्वारा मिलान नहीं किया गया है।

(ii) एनआईसीएसआई के संबंध में ऋणात्मक शेष देनदारियों के तहत दिखाया जाना चाहिए था। इसके परिणामस्वरूप ऋणों और अग्रिमों के साथ-साथ वर्तमान देनदारियों को रुपये 0.07 करोड़ से कम बताया गया है।

ई. अनुदान राशि

ई.1 वर्ष 2019-20 के दौरान अनुदान राशि की स्थिति निम्नानुसार थी:

विवरण	राशि करोड़ रुपये में				
	ओएच-31	ओएच-35	ओएच-36	हेफा	योग
प्रारंभिक शेष	2.22	300.48	0	0	302.70
जोड़: वर्ष के दौरान प्राप्त अनुदान	13.90	9.75	15.63 ¹	4.67	43.95 ²
कुल राशि उपलब्ध	16.12	310.23	15.63	4.67	346.65
घटा: वर्ष के दौरान उपयोग	13.35	271.52	15.63	0.35	300.85
अंतिम शेष	2.77	38.71	0	4.32	45.80

ई.2 लेखापरीक्षा में निकाली गई शेष अनुदान राशि के आंकड़ों और अनुसूची 3 और अनुसूची 3सी/ अनुसूची 10 के आंकड़ों के बीच समाधान निम्नानुसार है:-

	राशि करोड़ रुपये में
--	----------------------

विवरण	लेखापरीक्षा के अनुसार	अनुसूची 3सी/10 के अनुसार	अनुसूची में अनुदान पर प्रभाव	टिप्पणी
प्रारंभिक शेष	302.70	19.50	+283.20	278.74 प्रारंभिक अग्रिम + 4.61 वर्ष 2018-19 के लिए एसएआर में अनुसूची 3सी में शेष अनुदान - 2.75 एसएआर 2018-19 की टिप्पणी संख्या बी2 के अनुसार अनुसूची 3सी में शामिल परियोजना शेष + 2.28 (54.12-51.84)परियोजना व्यय अनुदान व्यय 2018-19 में शामिल हैं और 0.32 के शेष अंतर का समाधान किया जाना है।
जोड़: वर्ष के दौरान प्राप्त अनुदान	43.95	39.12	+4.83	4.32 हेफा अनुदान + 0.51 प्राप्त अनुदान + 0.06 अनुदान कम लिया गया - 0.06 अतिरिक्त अनुदान 39.1 में शामिल
ब्याज की वापसी का प्रावधान	0	0.29	-0.29	
कुल उपलब्ध निधि	346.65	58.90	287.74	
घटा: यूजीसी को ब्याज की वापसी	0	0.29	+0.29	
घटा: पूंजीगत व्यय	271.87 (271.52 + 0.35)	15.81	-256.06	267.37 पूंजीगत व्यय दर्ज नहीं किया गया - 9.36 अग्रिमों का पूंजीकरण (14.61-5.24) - 2.30 (15.8 में शामिल पूंजीगत व्यय का प्रावधान) + 0.35 (हेफा 0.35-0)
घटा: वर्ष के दौरान उपयोग	28.98	38.33	+9.36	राजस्व व्यय अनुसूची 15: -8.24 (15.63-23.87) अनुसूची 17: -1.12 (9.03-10.15)
अंतिम शेष	45.80	4.47	+41.33	अनुसूची 3 के अनुसार शेष अनुदान: 297.29 घटा: 288.10 पूंजीगत अग्रिमों में शामिल घटा: 4.72 व्याज वापसी के लिए प्रावधान यह अनुसूची 3सी/10 के सममूल्य पर है =4.47

¹ ओएच 36 के वास्ते प्राप्त अनुदान में ईडब्ल्यूएस वेतन उद्देश्य के लिए अनुदान के रूप में प्राप्त रुपये 50.00 लाख भी शामिल हैं।

² अनुसूची 3सी के अनुसार प्राप्त अनुदान रुपये 39.12 करोड़ है जिसमें 4.32 करोड़ का हेफा अनुदान अनुदान शामिल नहीं है, रुपये 0.57 करोड़ रुपये का अनुदान प्राप्य था लेकिन इसमें अज्ञात स्रोत से रुपये 0.06 करोड़ का अनुदान शामिल था।

अनुसूची 3 और अनुसूची 3सी/ अनुसूची 10 में शेष अनुदान को सुधारने की आवश्यकता है।

एफ. प्रबंधन पत्र

जो कमियां लेखापरीक्षा प्रतिवेदन में शामिल नहीं की गई हैं, उन्हें सुधारात्मक कार्रवाई के लिए अलग से जारी प्रबंधन पत्र के माध्यम से विश्वविद्यालय प्रबंधन के संज्ञान में लाया गया है।

v) पिछले अनुच्छेद में हमारी टिप्पणियों के अधीन, हम रिपोर्ट करते हैं कि इस रिपोर्ट द्वारा निपटाए गए बैलेंस शीट, आय और व्यय खाता और प्राप्तियां और भुगतान खाते लेखा पुस्तकों के अनुरूप हैं।

vi) हमारे मत में और हमारी सर्वोत्तम जानकारी के अनुसार तथा हमें प्रदान किए गए स्पष्टीकरणों के अनुसार, लेखांकन नीतियों और लेखों पर टिप्पणियों के साथ पठित उक्त वित्तीय विवरण, और ऊपर बताए गए महत्वपूर्ण मामलों व इस लेखा परीक्षा प्रतिवेदन के अनुलग्नक में उल्लिखित अन्य मामलों के अधीन, भारत में व्यापक तौर पर स्वीकृत लेखांकन सिद्धांतों के अनुरूप एक सही और निष्पक्ष दृष्टिकोण प्रस्तुत करती हैं।

ए. जहां तक यह 31 मार्च 2020 तक हरियाणा केंद्रीय विश्वविद्यालय, महेन्द्रगढ़ के मामलों की स्थिति के बैलेंस शीट से संबंधित है; तथा

बी. जहां तक यह उस तिथि को समाप्त वर्ष के लिए अधिशेष, आय और व्यय खाते से संबंधित है।

भारत के नियंत्रक एवं महालेखापरीक्षक के लिए और उसकी ओर से

लेखापरीक्षा महानिदेशक

(केंद्रीय), चंडीगढ़

स्थान: चंडीगढ़

दिनांक: 27/9/21

लेखापरीक्षा प्रतिवेदन के अनुलग्नक

1. आंतरिक लेखापरीक्षा प्रणाली की उपलब्धता

विश्वविद्यालय में पूर्व-लेखापरीक्षा प्रणाली प्रचलित है। विश्वविद्यालय ने अभी तक अपनी आंतरिक लेखापरीक्षा नियमावली तैयार नहीं की है।

2. आंतरिक नियंत्रण प्रणाली की उपलब्धता

आंतरिक नियंत्रण प्रणाली इस सीमा तक अपर्याप्त थी कि:

ए) ठेके और व्यय नियंत्रण रजिस्टर का रखरखाव नहीं किया गया था;

बी) वाउचर क्रमांकित नहीं थे;

सी) आंतरिक लेखापरीक्षा प्रणाली यथोचित रूप से काम नहीं कर रही है। इसके बजाय, पूर्व-लेखापरीक्षा प्रणाली प्रचलित है।

डी) आंतरिक लेखापरीक्षा नियमावली तैयार नहीं थी।

3. अचल संपत्तियों के भौतिक सत्यापन की प्रणाली

अचल संपत्तियों का 31.03.2020 तक का भौतिक सत्यापन किया गया था। 379 की संख्या में लेखे अनुपयोगी पाये गये और 18 की संख्या में लेखे संक्षिप्त पाये गये। विश्वविद्यालय ने वार्षिक लेखों में इन अनुपयोगी और छोटी मदों के लिए कोई प्रावधान नहीं किया है।

पुस्तकालय की पुस्तकों का भौतिक सत्यापन माह मई 2020 से जुलाई 2020 के मध्य किया गया था।

4. इन्वेंट्री के भौतिक सत्यापन की प्रणाली

इन्वेंट्री का भौतिक सत्यापन किया गया था।

5. सांविधिक देय राशियों के भुगतान में नियमितता

अभिलेखों की जांच से, यह पाया गया कि आउटपुट सीजीएसटी और आउटपुट एसजीएसटी के कारण दोनों मामलों में क्रमशः रुपये 10,080/- की वैधानिक देयता पिछले वर्ष से बकाया थी।

निदेशक

डीओ नं. डीजीए(सी)/सीई/एसएआर-सीयू एम.गढ़/20-21/14

सुशील कुमार ठाकुर, आई.ए.ए.एस.
Shushil Kumar Thakur, IAS



महानिदेशक लेखापरीक्षा
(केन्द्रीय), चण्डीगढ़
DIRECTOR GENERAL OF AUDIT (CENTRAL),
CHANDIGARH
दिनांक : 27.09.2021

प्रिय प्रो. कुमार,

जैसा कि आप जानते हैं, आपके विश्वविद्यालय के 31 मार्च, 2020 को समाप्त वर्ष के वार्षिक लेखों का लेखापरीक्षा किया गया था तथा उसी के संबंध में लेखापरीक्षा टिप्पणियों को अलग लेखा परीक्षा प्रतिवेदन के माध्यम से सूचित किया गया है। हालांकि, कुछ कमियां देखी गई हैं जिन्हें अलग लेखापरीक्षा प्रतिवेदन में शामिल नहीं किया गया है लेकिन फिर भी वे महत्वपूर्ण हैं (जो कि अनुलग्नक में वर्णित है) जिन्हें उपचारात्मक कार्रवाई के लिए आपके संज्ञान में लाया जा रहा है।

आपसे अनुरोध है कि इस संबंध में सुधारात्मक उपाय करें।

सादर,

प्रो. (डॉ.) टंकेश्वर कुमार
कुलपति
हरियाणा केंद्रीय विश्वविद्यालय, महेन्द्रगढ़

संलग्नक: उपरोक्तानुसार।

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प्रबंधन पत्र का अनुलग्नक

**ए. बैलेंस शीट
निधियों का अनुप्रयोग
चालू संपत्तियां (अनुसूची 7)
नकद और बचत खाते में बैंक शेष: 13.58 करोड़ रुपये**

बैंक समाधान विवरण के अनुसार 0.21 करोड़ रुपये की राशि के पुराने चेक थे। इन पुराने चेकों की देयता खातों में की जानी चाहिए थी। पुराने चेकों का लेखा-जोखा न रखने के परिणामस्वरूप चालू देनदारियों के साथ-साथ चालू परिसंपत्तियों को 0.21 करोड़ रुपये से कम बताया गया है।

**बी. आय और व्यय खाता
आय
निवेश से आय (अनुसूची 11): रुपये 4.75 करोड़
अर्जित ब्याज (अनुसूची 12): रुपये 0.23 लाख**

अनुदान स्वीकृति पत्र में क्रमांक संख्या 18 में निहित शर्त के अनुसार, खातों को अंतिम रूप देने के पश्चात् सहायता अनुदान पर अर्जित संपूर्ण ब्याज यूजीसी को अनिवार्य रूप से तुरंत प्रेषित किया जाना चाहिए। अनुदान सहायता से अर्जित किसी भी ब्याज को आर्बटन के अतिरिक्त अतिरिक्त निधि के रूप में नहीं माना जाना चाहिए। अनुदान स्वीकृति पत्र में निहित शर्तों को ध्यान में रखते हुए, अनुदान सहायता पर अर्जित ब्याज न तो विश्वविद्यालय की आय है और न ही इसे अतिरिक्त अनुदान के रूप में माना जाना चाहिए बल्कि इसे यूजीसी को प्रेषित किया जाना है, इस प्रकार गैर-प्रेषण के मामलों में इसे यूजीसी को वापसी योग्य देयता के रूप में माना जाना चाहिए।

विश्वविद्यालय ने वर्ष 2018-19 के दौरान अनुदानों पर अर्जित ब्याज राशि 472.10 लाख रुपये का भुगतान नहीं किया है। विश्वविद्यालय द्वारा चालू वर्ष के खातों में अर्जित ब्याज 472.10 लाख रुपये के विरुद्ध 472.00 लाख रुपये ब्याज के प्रेषण का प्रावधान किया गया है। इसके परिणामस्वरूप प्रावधानों के साथ-साथ व्यय को 0.10 लाख रुपये कम बताया गया है।

सी. महत्वपूर्ण लेखांकन नीतियां

महत्वपूर्ण लेखांकन नीतियों का क्रम संख्या 5 यह बताता है कि रसायनों, कांच के बने पदार्थ, प्रकाशनों और अन्य भंडारों की खरीद पर होने वाले व्यय को राजस्व व्यय के रूप में लेखा किया जाता है, सिवाय इसके कि 31 मार्च को अंतिम स्टॉक का मूल्य विभागों से प्राप्त जानकारी के आधार पर संबंधित राजस्व व्यय को कम करके सूची के रूप में स्थापित किया जाता है। वे लागत पर मूल्यवान होते हैं। हालांकि, वार्षिक खातों में, स्टॉक का मूल्य शून्य दिखाया गया है जो इंगित करता है कि स्टॉक का मूल्यांकन संस्थान द्वारा अपनाई गई लेखा नीति के अनुसार नहीं किया गया है।

डी. सामान्य

डी.1 अनुसूची 3सी में शामिल अनुदान 6.09 लाख रुपये का स्रोत और उद्देश्य न तो अभिलेखों में दर्ज किया गया है और न ही लेखापरीक्षा को सूचित किया गया है।

डी.2 बैंक समाधान विवरण (बीआरएस) से पता चला है कि विश्वविद्यालय ने मार्च 2018 से अप्रैल 2019 की अवधि के बीच तीन बैंक खातों में 0.88 करोड़ रुपये के चेक / डिमांड ड्राफ्ट जमा किए हैं। 0.88 करोड़ रुपये की यह राशि मार्च 2020 तक बैंकों द्वारा जमा नहीं की गई है, बैंकों द्वारा इस राशि का समाशोधन न करने का कारण बीआरएस/रिकॉर्ड में कहीं भी दर्ज नहीं हैं। इन चेकों/डिमांड ड्राफ्ट के लंबित समाशोधन के मामले को संबंधित बैंकों के साथ उठाए जाने की आवश्यकता है और लेखांकन प्रविष्टियों को तदनुसार संशोधित किया जाना चाहिए।

डी.3 अनुसूची 3 के अनुसार, अध्येतावृत्तियाँ और छात्रवृत्ति के लिए प्राप्तियाँ 45,386/- रुपये थी। हालांकि, उप-अनुसूची 3बी का समर्थन करते हुए, इन्हें 2114 रुपये के ऋणात्मक शेष पर प्रकट करना है। अध्येतावृत्ति और छात्रवृत्ति के विरुद्ध 47,500 रुपये की राशि की प्राप्तियों का विवरण उप-अनुसूची 3बी में शामिल नहीं किया गया था।

डी.4 विश्वविद्यालय द्वारा पिछले वर्ष की पृथक लेखापरीक्षा प्रतिवेदन में शामिल निम्नलिखित टिप्पणियों का अनुपालन नहीं किया गया है:

ए. प्राप्ति एवं भुगतान खाता तैयार नहीं किया गया है।

बी. निर्धारित प्रारूप के अनुसार आवश्यक निम्न के संबंध में अनिवार्य प्रकटीकरण- (ए) छात्रों और शिक्षकों की संख्या (बी) भवन निधि, खेल गतिविधियों, सह-पाठ्यचर्या संबंधी गतिविधियों, विकास शुल्क के कारण संग्रहण और संग्रहण के प्रत्येक मद के विरुद्ध चिकित्सा खर्च और व्यय (सी) ईपीएफ और ईएसआई जैसे सांविधिक देय राशि का अनुपालन (डी) शिक्षकों की वेतन संरचना; नोट के माध्यम से खुलासा नहीं किया गया है।

डी.5 0.39 करोड़ रुपये के अग्रिम (मैसर्स राइट्स लिमिटेड रुपये 0.09 करोड़) और अन्य अग्रिम रुपये 0.30 करोड़ (अनुसूची 8 के मद 3 में दिखाया गया है) के संबंध में शेष राशि के पुष्टि प्रमाण पत्र प्रस्तुत नहीं किए गए हैं।

D.6 विश्वविद्यालय द्वारा निम्नलिखित अभिलेखों का रखरखाव नहीं किया गया है: -

ए. विश्वविद्यालय द्वारा धारित और स्वामित्व वाली भूमि का विवरण दिखाते हुए अचल संपत्ति रजिस्टर;

बी. कंप्यूटर सॉफ्टवेयर और कंप्यूटर/ बाह्य उपकरणों पर मूल्यहास के संबंध में गणना पत्रक।

निदेशक