



## AUDITORS' REPORT

We have audited the attached Balance Sheet as at 31<sup>st</sup> March, 2017 of JAIPUR NATIONAL UNIVERSITY, Jaipur and also the Income & Expenditure Account for the year ended on that date and report that: -

- (a) We conducted our audit in terms of Section 40 of the Jaipur National University, Jaipur Act, 2008.
- (b) We have obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the purpose of our audit.
- (c) The Balance Sheet and Income & Expenditure Account dealt with by the report are in agreement with the books of account maintained by the University.
- (d) That annexed statements of accounts are prepared from the books of account of the said University as at 31<sup>st</sup> March, 2017.
- (e) In our opinion and to the best of our information and according to the explanations given to us, the said accounts read with the notes as per schedule 6, give a true and fair view: -
  - (i) In the case of the Balance Sheet of the state of affairs of the University as at 31<sup>st</sup> March, 2017 and
  - (ii) In the case of the Income & Expenditure Account of the surplus of the University for the year ended on that date.

Place: JAIPUR

Date:

*OK*  
Finance Officer  
Jaipur National University  
Jagatpura, JAIPUR

1 AUG 2017

*(Prof. D K Mathur)*  
Registrar  
Jaipur National University  
Jaipur

*Aditya Kumar Rawat*  
(ADITYA KUMAR RAWAT)

Chartered Accountant

M. No. 071767



# JAIPUR NATIONAL UNIVERSITY

## BALANCE SHEET AS AT 31ST MARCH, 2017

PARTICULARS	SCHEDULE	AMOUNT (Rs.)
<u>SOURCES OF FUNDS</u>		
Shri Ganesh jee Maharaj		40391.00
Capital Fund	1	1107381348.89
Reserve & Surplus		50000000.00
Secured Loans	2	2587035107.38
Unsecured Loans		198548015.00
Caution Money		34648175.00
		<u>3977653037.27</u>
<u>APPLICATION OF FUND</u>		
Fixed Assets	3	3884039541.02
Net Current Assets		
Current Assets, Loans & Advances	4	240136351.39
Less: Current Liabilities & Provisions	5	<u>160140566.14</u>
Preliminary & Pre-operative expenses		13617711.00
		<u>3977653037.27</u>
Notes on Accounts	7	

(MRS. MOHINI BAKSHI)  
Chief Finance & Accounts Officer

In terms of our separate Audit Report of even date annexed hereto

*Aditya Kumar Rawat*  
(ADITYA KUMAR RAWAT)  
Chartered Accountant

Place: JAIPUR  
Date : 31/3/17

*Ok*  
Finance Officer  
Jaipur National University  
Jagatpura, JAIPUR

*D K Mathur*  
(Prof. D K Mathur)  
Registrar  
Jaipur National University  
Jaipur



**JAIPUR NATIONAL UNIVERSITY**

INCOME & EXPENDITURE ACCOUNT FOR THE  
YEAR ENDED ON 31st MARCH 2017

PARTICULARS	SCH	AMOUNT (Rs.)
<u>INCOME</u>		
Gross fees and receipts		1037772411.66
Hospital receipts		50256428.45
Interest		13468279.00
Other Income		1741586.00
Voluntary Contributions		165000000.00
		<u>1268238705.11</u>
<u>EXPENDITURE</u>		
Salaries, Allowances and other Institutions Running Expenses	6	1038382379.73
Operating Profit		<u>229856325.38</u>
Depreciation		<u>436146845.51</u>
Surplus carried to Balance Sheet		<u>-206290520.13</u>
Notes on Accounts	7	

(MRS. MOHINI BAKSHI)  
Chief Finance & Accounts Officer

In terms of our separate Audit Report of even date annexed hereto

Place: JAIPUR

Date: 11 AUG 2017

(ADITYA KUMAR RAWAT)  
Chartered Accountant

Finance Officer  
Jaipur National University  
Jagatpura, JAIPUR

(Prof. D K Mathur)  
Registrar  
Jaipur National University  
Jaipur



# JAIPUR NATIONAL UNIVERSITY

ACCOUNTING YEAR - 2016-17

PARTICULARS	AMOUNT (Rs.)
<u>SCHEDULE: 1</u>	
<u>CAPITAL FUND</u>	
Balance brought forward	788664641.00
Funds from Mahima Shiksha Samiti	525007228.02
Add: Surplus for the year	-206290520.13
	<u>1107381348.89</u>

## SCHEDULE: 2 SECURED LOANS

From Punjab National Bank (Secured against hypothecation of All fixed assets of Jaipur National University)	279185567.00
Term loan for Medical College, (Secured against hypothecation of All fixed assets of Medical College) From Punjab National Bank	1027273977.20
From Union Bank of India	<u>888518563.40</u>
Loan against Fixed Deposits, secured against pledge of FDR's	1915792540.60
Vehicle Loans, Secured against vehicles financed	273022742.24
Loan from Mahima Shiksha Samiti, secured against assets of SILAS	18952489.54
	100081768.00
Total	<u>2587035107.38</u>

## SCHEDULE: 4 CURRENT ASSETS, LOANS AND ADVANCES

	Rs.	Rs.
(A) CASH AND BANK BALANCE		
Cash in hand		928175.62
Cash at Banks		
In Savings and Current Accounts with Scheduled Banks	5809631.87	
In Fixed Deposits with Scheduled Banks:		
Pledged with Govt. departments	16440580.00	
Pledged with Banks for Bank Guarantee	15572576.00	
Held in Own Name (Pledged with bank for overdraft)	55243559.00	
Held in Own Name	89275749.33	
Total Fixed Deposits	<u>176532464.33</u>	
Total of Cash at Bank		182342096.20
Total (A)		<u>183270271.82</u>

Ok,  
Finance Officer  
Jaipur National University  
Jagatpura, JAIPUR

(Prof. D K Mathur)  
Registrar  
Jaipur National University  
Jaipur



**JAIPUR NATIONAL UNIVERSITY**

ACCOUNTING YEAR - 2016-2017

<u>PARTICULARS</u>	<u>AMOUNT (Rs.)</u>
<b>(B) LOANS AND ADVANCES</b>	
Security Deposits	6093989.00
Advances to staff	2671893.05
Accrued Interest	14127128.23
Sundry Advances	21488374.97
Prepaid Expenses	1447836.00
Recoverable Income Tax	11036858.32
Total (B)	<u>56866079.57</u>
Grand Total (A+B)	<u>240136351.39</u>

SCHEDULE: 5

CURRENT LIABILITIES & PROVISIONS

Sundry Creditors	88002315.02
Duties & taxes	9113531.12
Security Deposits	62959892.00
Margin Money from Suppliers	64828.00
Total	<u>160140566.14</u>

*Ok*  
Finance Officer  
Jaipur National University  
Jagatpura, JAIPUR

*[Signature]*  
(Prof. D K Mathur)  
Registrar  
Jaipur National University  
Jaipur



**JAIPUR NATIONAL UNIVERSITY**

**ACCOUNTING YEAR - 2016-17**

**SCHEDULE - I**

**FIXED ASSETS**

(Amt. in Rs.)

PARTICULARS	GROSS BLOCK			WRITTEN DOWN VALUE			DEPRECIATION				NET BLOCK	
	As on 31/03/2016	Additions	Total 31/03/2017	As on 1/4/2016	Additions	Total 31/03/2017	Upto 31/03/2016	Rate %	For the Year	Total 31/03/2017	As on 31/03/2017	As on 31/03/2016
Land	259262661.00	12502249.00	271764910.00	259262661.00	12502249.00	271764910.00					271764910.00	259262661.00
Building	1103522708.43	230038236.78	1333560945.21	539290342.43	230038236.78	769328579.21	564231866.00	10.00	283959907.92	848191773.90	2555639171.29	539290842.43
Furniture & Fixtures	158980967.20	13290414.00	291891376.20	80340846.65	13290414.00	213241261.65	78640115.55	10.00	21324126.07	99964241.62	191917134.59	80340846.65
Office Appliances	121346467.43	283036006.56	404382473.99	46690482.12	283036006.56	429726488.68	85255985.31	15.00	64367473.30	149623458.61	364749015.38	46690482.12
Electric installation	106634773.89	241504436.72	348139210.61	39351269.17	241504436.72	280855705.89	67283504.42	15.00	42272110.41	109555614.83	238583595.48	39351269.17
Computer	51347687.03	16886036.80	68233723.83	3592666.49	16886036.80	20478703.29	47755020.34	60.00	11712203.87	39467224.41	8766499.42	3592666.49
Vehicles	50136761.45	10150513.00	60287274.45	19444526.61	10150513.00	29595039.61	10692234.84	15.00	4439255.94	15131490.78	25155783.67	19444526.61
Library Books	21551393.44	8011768.00	29563161.44	0.00	8011768.00	8011768.00	21551393.44	100.00	8071768.00	29623161.44	0.00	0.00
<b>Total</b>	<b>1352783014.57</b>	<b>3105349660.86</b>	<b>4968133075.43</b>	<b>987373294.47</b>	<b>3105349660.86</b>	<b>4092722953.33</b>	<b>875410120.10</b>		<b>436146845.51</b>	<b>1311556965.61</b>	<b>3655576109.82</b>	<b>987373294.47</b>
Capital work in progress including material at site											169770376.10	2417927822.01
Preoperative Expenses pending allocation												423761674.28
Advances for Capital Goods											147621209.69	79100860.50
Less: Creditors for Capital Goods											3973967695.61	3508163651.27
<b>Total Fixed Asset</b>											<b>89928154.59</b>	<b>119179228.80</b>
											<b>3884039541.02</b>	<b>3788984422.47</b>

*Ok,*  
**Finance Officer**  
Jaipur National University  
Jagatpura, JAIPUR

  
**(Prof. D K Mathur)**  
**Registrar**  
Jaipur National University  
Jaipur



JAIPUR NATIONAL UNIVERSITY


ACCOUNTING YEAR - 2016-17

SCHEDULE - 6

SALARIES, ALLOWANCES AND OTHER INSTITUTIONS RUNNING EXPENSES

PARTICULARS	AMOUNT (Rs.)
Salaries, Allowances and other Institutions Running Expenses	502894657.35
Hospital Running Expenses	43071872.00
Printing and Stationery	11378358.00
Electricity and Water	61768961.00
Travelling and Conveyance	6211619.00
Telecommunication Expenses	3240558.25
Rent	670000.00
Software Expenses	1136195.00
Legal and Professional Charges	10153812.02
Repairs and Maintenance	30774646.00
Insurance Expenses	2638411.00
Audit Fees	150000.00
Internal Audit fee	1502875.00
Advertisement	65928761.88
Bank Charges and Commission	10762227.81
Interest on Loans	281740367.82
Affiliation and other fees	2405079.00
Preliminary expenses written off	1953978.60
Total	1038382379.73

  
Finance Officer  
Jaipur National University  
Jagatpura, JAIPUR

  
(Prof. D K Mathur)  
Registrar  
Jaipur National University  
Jaipur



## JAIPUR NATIONAL UNIVERSITY

### SCHEDULE - 7

#### SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS

##### A. SIGNIFICANT ACCOUNTING POLICIES

1. Fixed Assets are stated at cost of acquisition/ construction/ transfer less accumulated depreciation thereon.
2. The University is following the written down value method of depreciation (WDV). The rate of depreciation charged on all fixed assets are those specified in the income Tax Act, 1961.
3. Depreciation has been calculated for the full year irrespective of the period of acquisition.

##### B. NOTES TO ACCOUNTS:

1. The Jaipur National University, Jaipur, Act, 2008 received the assent of the Government of Rajasthan on 29.03.2008, which became effective on and from 21.10.2007 being the date on which an ordinance was promulgated to this effect, prior to enactment of Jaipur National University, Jaipur, Act, 2008 by virtue of this enactment Mahima Shiksha Samiti, Jaipur has been allowed to run the University in the name of Jaipur National University.
2. As per the provisions of section 3 of the Jaipur National University Act, 2008 the Jaipur National University has been constituted as a body corporate, which has independent status and perpetual succession. Mahima Shiksha Samiti shall have the status of sponsoring body of such University.
3. The University has sent confirmation letters to various parties, in the case of personal accounts. Adjustment, if any, shall be made on receipt of the same.
4. Schedule 1 to 7 are annexed to and forming part of the final accounts.

Signature to schedules 1 to 7

(MRS. MOHINI BAKSHI)  
Chief Finance and Accounts Officer

In terms of our separate Audit Report of even date annexed hereto

Place: Jaipur

Date: 7-7-2017

(ADITYA K. RAWAT)  
Chartered Accountant

Finance Officer  
Jaipur National University  
Jagatpura, JAIPUR

(Prof. D K Mathur)  
Registrar  
Jaipur National University  
Jaipur





**JAIPUR NATIONAL UNIVERSITY, JAIPUR**  
**GROUPING FOR ACCOUNTING YEAR 2016-17**

PARTICULARS	AMOUNT ( Rs. )
<b><u>GROUPING - I</u></b>	
<b><u>GROSS RECEIPTS</u></b>	
Fee Receipts	1016778250.66
Grant received for CSR Activity	17000000.00
Alumni Received	283200.00
Fee from Consultancy and Corporate Training	3710961.00
<b>Total</b>	<b>1037772411.66</b>

<b><u>GROUPING - II</u></b>	
<b><u>SALARIES ALLOWANCES AND OTHER INSTITUTIONAL RUNNING EXPENSES</u></b>	
Salaries and Allowances	363933290.00
External Development Exp	7676955.00
Mess Expenses	38661875.00
Study Material to Students	6131700.00
Examinations Expenses	7614784.44
Membership, Subscriptions, Journals, Periodicals Exp.	2994263.00
Water Expenses	6928403.00
Merit Scholarship	3056860.00
Lab Expenses	9671344.00
Financial Support to Faculties for Conferences / Workshops	58000.00
Other Institutional Running Exp	56167182.91
<b>Total</b>	<b>502894657.35</b>



  
 Finance Officer  
 Jaipur National University  
 Jagatpura, JAIPUR

  
 (Prof. D K Mathur)  
 Registrar  
 Jaipur National University  
 Jaipur



Aditya K. Rawat

B.Sc., F.C.A.  
Chartered Accountant



305, Navjeevan Complex, Station Road, Jaipur - 302 006

Ph: 0141-2376214

E-mail : ca.adityarawat@gmail.com

## AUDITORS' REPORT

We have audited the attached Balance Sheet as at 31<sup>st</sup> March, 2018 of JAIPUR NATIONAL UNIVERSITY, Jaipur and also the Income & Expenditure Account for the year ended on that date and report that: -

- (a) We conducted our audit in terms of Section 40 of the Jaipur National University, Jaipur Act, 2008.
- (b) We have obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the purpose of our audit.
- (c) The Balance Sheet and Income & Expenditure Account dealt with by the report are in agreement with the books of account maintained by the University.
- (d) That annexed statements of accounts are prepared from the books of account of the said University as at 31<sup>st</sup> March, 2018.
- (e) In our opinion and to the best of our information and according to the explanations given to us, the said accounts read with the notes as per schedule 6, give a true and fair view: -
  - (i) In the case of the Balance Sheet of the state of affairs of the University as at 31<sup>st</sup> March, 2018 and
  - (ii) In the case of the Income & Expenditure Account of the surplus of the University for the year ended on that date.

Place: JAIPUR

Date:

*Aditya Kumar Rawat*  
(ADITYA KUMAR RAWAT)

Chartered Accountant

M. No. 071767

*OK*  
Finance Officer  
Jaipur National University  
Jagatpura, JAIPUR



31 AUG 2018

*(Prof. D K Mathur)*  
Registrar  
Jaipur National University  
Jaipur



# JAIPUR NATIONAL UNIVERSITY

## BALANCE SHEET AS AT 31ST MARCH, 2018

PARTICULARS	SCHEDULE	AMOUNT (Rs.)
<b>SOURCES OF FUNDS</b>		
Shri Ganesh jee Maharaj		44595.00
Capital Fund	1	954033499.29
Reserve & Surplus		50000000.00
Secured Loans	2	2748817523.53
Unsecured Loans		164053176.00
Caution Money		51480295.00
		<b>3968429088.82</b>

### APPLICATION OF FUND

Fixed Assets	3	3878512997.32
Net Current Assets		
Investments for Gratuity Fund		2000000.00
Current Assets, Loans & Advances	4	338282070.91
Less: Current Liabilities & Provisions	5	<u>278637706.90</u>
Preliminary & Pre-operative expenses		28271727.49
		<b>3968429088.82</b>
Notes on Accounts	7	

*Ok*

Finance Officer  
Jaipur National University  
Jagatpura, JAIPUR

Place: JAIPUR  
Date :

*Mohini*  
(MRS. MOHINI BAKSHI)  
Chief Finance & Accounts Officer

In terms of our separate Audit Report of even date annexed hereto



*Aditya Kumar Rawat*  
(ADITYA KUMAR RAWAT)  
Chartered Accountant

**31 AUG 2018**

*(Prof. D K Mathur)*  
Registrar  
Jaipur National University  
Jaipur



# JAIPUR NATIONAL UNIVERSITY

## INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31st MARCH 2018

PARTICULARS	SCH	AMOUNT (Rs.)
<u>INCOME</u>		
Gross fees and receipts		1195213526.31
Hospital receipts		91944418.07
Interest		13224544.06
Other Income		14980176.06
Voluntary Contributions		110000000.00
		<u>1425362664.50</u>

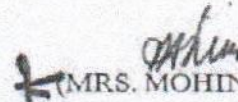
### EXPENDITURE

Salaries, Allowances and other Institutions Running Expenses	6	<u>1172346159.96</u>
Operating Profit		<u>253016504.54</u>
Depreciation		<u>406279428.15</u>
Surplus carried to Balance Sheet		<u>-153262923.61</u>

Notes on Accounts

7

  
Finance Officer  
Jaipur National University  
Jagatpura, JAIPUR

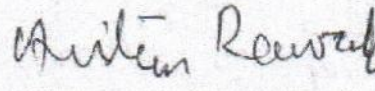
  
(MRS. MOHINI BAKSHI)  
Chief Finance & Accounts Officer

In terms of our separate Audit Report of even date annexed hereto

Place: JAIPUR

Date :



  
(ADITYA KUMAR RAWAT)  
Chartered Accountant

13 1 AUG 2018

  
(Prof. D K Mathur)  
Registrar  
Jaipur National University  
Jaipur



# JAIPUR NATIONAL UNIVERSITY

ACCOUNTING YEAR - 2017-18

<u>PARTICULARS</u>	<u>AMOUNT (Rs.)</u>
<u>SCHEDULE: 1</u>	
<u>CAPITAL FUND</u>	
Balance brought forward	582289194.87
Funds from Mahima Shiksha Samiti	525007228.02
Add: Surplus for the year	-153262923.61
	<u>954033499.29</u>

SCHEDULE: 2  
SECURED LOANS

From Punjab National Bank (Secured against hypothecation of All fixed assets of Jaipur National University)	201482543.00
Term loan for Medical College, (Secured against hypothecation of All fixed assets of Medical College) From Punjab National Bank	1166663791.54
From Union Bank of India	<u>1103843281.20</u>
Loan against Fixed Deposits, secured against pledge of FDR's	2270507072.74
Vehicle Loans, Secured against vehicles financed	229859212.59
From Mahima Shiksha Samiti, secured against assets of SIILAS	14386927.20
	32581768.00
Total	<u>2748817523.53</u>

SCHEDULE: 4  
CURRENT ASSETS, LOANS AND ADVANCES

	Rs.	Rs.
(A) CASH AND BANK BALANCE		
Cash in hand		2552957.00
Cash at Banks		
In Savings and Current Accounts with Scheduled Banks	19835258.12	
In Fixed Deposits with Scheduled Banks:		
Pledged with Govt. departments	17401369.00	
Pledged with Banks for Bank Guarantee	17043044.00	
Held in Own Name (Pledged with bank for overdraft)	56300000.00	
Held in Own Name	98482978.33	
Total Fixed Deposits	<u>189227391.33</u>	
Total of Cash at Bank		209062649.45
Total (A)		<u>211615606.45</u>

*Ok*  
Finance Officer  
Jaipur National University  
Jaipur, JAIPUR

(Prof. D K Mathur)  
Registrar  
Jaipur National University  
Jaipur





JAIPUR NATIONAL UNIVERSITY

ACCOUNTING YEAR - 2017-2018

PARTICULARS	AMOUNT (Rs.)
(B) LOANS AND ADVANCES	
Security Deposits	5893362.00
Advances to staff	5059591.95
Accrued Interest	14211587.23
Sundry Advances	78904383.90
Prepaid Expenses	5577005.94
Recoverable Taxes	17020533.44
Total (B)	126666464.46
Grand Total (A+B)	338282070.91

SCHEDULE: 5

CURRENT LIABILITIES & PROVISIONS

Sundry Creditors	184867884.42
Duties & taxes	8615800.48
Security Deposits	85089194.00
Margin Money from Suppliers	64828.00
Total	278637706.90

  
Finance Officer  
Jaipur National University  
Jagatpura, JAIPUR

  
(Prof. D K Mathur)  
Registrar  
Jaipur National University  
Jaipur



**JAIPUR NATIONAL UNIVERSITY**

**ACCOUNTING YEAR - 2017-2018**

**SCHEDULE-3**

**FIXED ASSETS**

(Amt. in Rs.)

PARTICULARS	GROSS BLOCK			WRITTEN DOWN VALUE			DEPRECIATION				NET BLOCK	
	As on 04/01/2017	Additions	Total 31-03-2018	As on 04/01/2017	Additions	Total 31-03-2018	Up to 31-03-2017	Rate %	For the Year	Total 31-03-2018	As on 31-03-2018	As on 31-03-2017
Land	271764910.00	23861546.00	295626456.00	271764910.00	23861546.00	295626456.00					295626456.00	271764910.00
Building	3403830945.21	49588514.08	3453419459.29	2555639171.28	49588514.08	2605227685.36	848191773.92	10.00	260522768.54	1108714542.46	2344704916.83	2555639171.29
Furniture & Fixtures	291881376.20	36325104.92	328206481.12	191917134.59	36325104.92	228242239.51	99964241.62	10.00	22824223.95	122788465.57	205418015.55	191917134.58
Office Appliances	514372473.99	59855562.31	574228036.30	364749015.38	59855562.31	424604577.69	149623458.61	15.00	63690686.65	213314145.26	360913891.04	364749015.38
Electric Installation	348139210.31	73050973.49	421190183.80	239541959.00	73050973.49	312592932.49	109555614.83	15.00	46888939.87	156444554.70	264745629.10	238583595.48
Computer	68233723.83	1687244.14	69920967.97	7808135.90	1687244.14	9495380.04	59467224.41	60.00	5697228.02	65164452.43	4756515.54	8766499.42
Vehicles	40287274.45	3371499.30	43658773.75	25155783.68	3371499.30	28527282.98	15131490.78	15.00	4279092.45	19410583.23	24248190.52	25155783.67
Library Books	29623161.44	2376488.66	31999650.10	0.00	2376488.66	2376488.66	29623161.44	100.00	2376488.66	31999650.10	0.00	0.00
Total	4968133075.43	250116932.90	5218250008.33	3656576109.83	250116932.90	3906693042.73	1311556965.61		406279428.15	1717836393.76	3500413614.58	3656576109.82
Capital work in progress including material at site											185652482.38	169770376.10
Advances for Capital Goods											233565876.52	147621209.69
Less: Creditors for Capital Goods											3919631973.48	3973967695.61
Hospital assets capitalized											41118976.16	89928154.59
											3878512997.32	3884039541.02



*OK*  
Finance Officer  
Jaipur National University  
Jagatpura, JAIPUR

*(Prof. D K Mathur)*  
Registrar  
Jaipur National University  
Jaipur



**JAIPUR NATIONAL UNIVERSITY**


ACCOUNTING YEAR - 2017-18

**SCHEDULE - 6**

**SALARIES, ALLOWANCES AND OTHER INSTITUTIONS RUNNING EXPENSES**

<u>PARTICULARS</u>	<u>AMOUNT (Rs.)</u>
Salaries, Allowances and other Institutions Running Expenses	600916103.69
Hospital Running Expenses	69996775.78
Printing and Stationery	11706225.35
Electricity and Water	63045008.75
Travelling and Conveyance	3791674.08
Telecommunication Expenses	2833321.62
Rent	711670.00
Software Expenses	749047.70
Legal and Professional Charges	9227853.56
Repairs and Maintenance	52291466.93
Insurance Expenses	2194027.60
Audit Fees	141250.00
Internal Audit fee	772160.00
Advertisement	75735719.39
Bank Charges and Commission	1461439.84
Interest on Loans	275765179.23
Affiliation and other fees	1007236.44
<b>Total</b>	<b>1172346159.96</b>



  
Finance Officer  
Jaipur National University  
Jagatpura, JAIPUR

  
(Prof. D K Mathur)  
Registrar  
Jaipur National University  
Jaipur



JAIPUR NATIONAL UNIVERSITY

SCHEDULE - 7

SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS

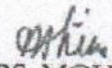
A. SIGNIFICANT ACCOUNTING POLICIES

1. Fixed Assets are stated at cost of acquisition/ construction/ transfer less accumulated depreciation thereon.
2. The University is following the written down value method of depreciation (WDV). The rate of depreciation charged on all fixed assets are those specified in the income Tax Act, 1961.
3. Depreciation has been calculated for the full year irrespective of the period of acquisition.

B. NOTES TO ACCOUNTS:

1. The Jaipur National University, Jaipur, Act, 2008 received the ascent of the Government of Rajasthan on 29.03.2008, which became effective on and from 21.10.2007 being the date on which an ordinance was promulgated to this effect, prior to enactment of Jaipur National University, Jaipur, Act, 2008 by virtue of this enactment Mahima Shiksha Samiti, Jaipur has been allowed to run the University in the name of Jaipur National University.
2. As per the provisions of section 3 of the Jaipur National University Act, 2008 the Jaipur National University has been constituted as a body corporate, which has independent status and perpetual succession. Mahima Shiksha Samiti shall have the status of sponsoring body of such University.
3. The University has sent confirmation letters to various parties, in the case of personal accounts. Adjustment, if any, shall be made on receipt of the same.
4. Schedule 1 to 7 are annexed to and forming part of the final accounts.

Signature to schedules 1 to 7

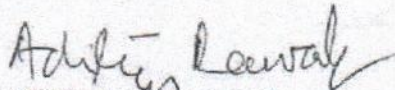
  
(MRS. MOHINI BAKSHI)  
Chief Finance and Accounts Officer


In terms of our separate Audit Report of even date annexed hereto

Place: Jaipur

Date:



  
(ADITYA K. RAWAT)  
Chartered Accountant

  
Finance Officer  
Jaipur National University  
Jagatpura, JAIPUR

  
(Prof. D K Mathur)  
Registrar  
Jaipur National University  
Jaipur

1 AUG 2018



**JAIPUR NATIONAL UNIVERSITY, JAIPUR**

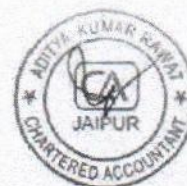
**GROUPING FOR ACCOUNTING YEAR 2017-18**

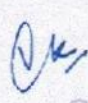
<b><u>PARTICULARS</u></b>	<b><u>AMOUNT ( Rs. )</u></b>
<b><u>GROUPING - I</u></b>	
<b><u>GROSS RECEIPTS</u></b>	
Fee Receipts	1194562040.31
Alumni Received	82000.00
Fee from Consultancy and Corporate Training	569486.00
<b>Total</b>	<b>1195213526.31</b>

**GROUPING - II**

**SALARIES ALLOWANCES AND OTHER INSTITUTIONAL RUNNING EXPENSES**

Salaries and Allowances	435201951.00
External Development Exp	2535500.96
Mess Expenses	28707022.69
Study Material to Students	10938744.00
Membership, Subscriptions, Journals, Periodicals Exp.	3416114.00
Training Expenses	2615898.00
Water Expenses	11441844.00
Merit Scholarship	5786500.00
Lab Exepnses	4644939.66
Financial Support to Faculties for Conference / Workshops	78500.00
Seed Money ( Project Grants )	462500.00
Other Institutional Running Exp	95086589.38
<b>Total</b>	<b>600916103.69</b>



  
Finance Officer  
Jaipur National University  
Jagatpura, JAIPUR

  
(Prof. D K Mathur)  
Registrar  
Jaipur National University  
Jaipur



Aditya K. Rawat

B.Sc., F.C.A.  
Chartered Accountant



305, Navjeevan Complex, Station Road, Jaipur - 302 006

Ph: 0141-2376214

E-mail : ca.adityarawat@gmail.com

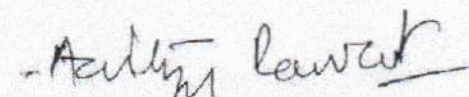
## AUDITORS' REPORT

We have audited the attached Balance Sheet as at 31<sup>st</sup> March, 2019 of JAIPUR NATIONAL UNIVERSITY, Jaipur and also the Income & Expenditure Account for the year ended on that date and report that: -

- (a) We conducted our audit in terms of Section 40 of the Jaipur National University, Jaipur Act, 2008.
- (b) We have obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the purpose of our audit.
- (c) The Balance Sheet and Income & Expenditure Account dealt with by the report are in agreement with the books of account maintained by the University.
- (d) That annexed statements of accounts are prepared from the books of account of the said University as at 31<sup>st</sup> March, 2019.
- (e) In our opinion and to the best of our information and according to the explanations given to us, the said accounts read with the notes as per schedule 6, give a true and fair view: -
- (i) In the case of the Balance Sheet of the state of affairs of the University as at 31<sup>st</sup> March, 2019 and
- (ii) In the case of the Income & Expenditure Account of the surplus of the University for the year ended on that date.

Place: JAIPUR


Date: 19 AUG 2019

  
(ADITYA KUMAR RAWAT)

Chartered Accountant

M. No. 071767

UDIN19071767AAAAAC3599

  
Finance Officer  
Jaipur National University  
Jagatpura, JAIPUR

  
(Prof. D K Mathur)  
Registrar  
Jaipur National University  
Jaipur

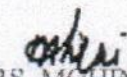




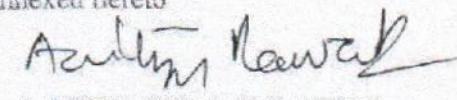
# JAIPUR NATIONAL UNIVERSITY

## BALANCE SHEET AS AT 31ST MARCH, 2019

<u>PARTICULARS</u>	<u>SCHEDULE</u>	<u>AMOUNT (Rs.)</u>
<u>SOURCES OF FUNDS</u>		
Shri Ganesh jee Maharaj		48799.00
Capital Fund	1	1203803602.81
Reserve & Surplus		50000000.00
Secured Loans	2	2621886978.43
Unsecured Loans		131874547.00
Caution Money		70446145.00
		<u>4078060072.24</u>
<u>APPLICATION OF FUND</u>		
Fixed Assets	3	3859724228.40
Net Current Assets		
Investment against Gratuity		4120936.12
Current Assets, Loans & Advances	4	465733959.73
Less: Current Liabilities & Provisions	5	<u>293493172.50</u>
Preliminary & Pre-operative expenses		41974120.49
		<u>4078060072.24</u>
Notes on Accounts	7	


  
 (MRS. MOHINI BAKSHI)  
 Chief Finance & Accounts Officer

In terms of our separate Audit Report of even date annexed hereto

  
 (ADITYA KUMAR RAWAT)  
 Chartered Accountant

Place: JAIPUR

Date: 19 AUG 2019

  
 Finance Officer  
 Jaipur National University  
 Jagatpura, JAIPUR

  
 (Prof. D K Mathur)  
 Registrar  
 Jaipur National University  
 Jaipur





# JAIPUR NATIONAL UNIVERSITY

## INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31st MARCH 2019

PARTICULARS	SCH	AMOUNT (Rs.)
<u>INCOME</u>		
Gross fees and receipts		1764748858.68
Hospital receipts		179262916.49
Interest		17851930.76
Other Income		11716626.26
Voluntary Contributions		47337368.00
		<u>2020917700.19</u>
<u>EXPENDITURE</u>		
Salaries, Allowances and other Institutions Running Expenses	6	1302929473.75
Contribution to other Societies		16309234.00
		<u>701678992.44</u>
Operating Profit		<u>644341624.44</u>
Surplus before contribution		<u>451908888.94</u>
Depreciation		<u>249770103.50</u>
Surplus carried to Balance Sheet		<u>249770103.50</u>
Notes on Accounts	7	

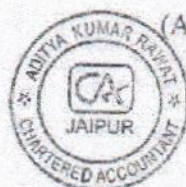
*Mohini*  
(MRS. MOHINI BAKSHI)  
Chief Finance & Accounts Officer

In terms of our separate Audit Report of even date annexed hereto

Place: JAIPUR

Date : 19 AUG 2019

*Aditya Rawat*  
(ADITYA KUMAR RAWAT)  
Chartered Accountant



*Ok,*  
Finance Officer  
Jaipur National University  
Jagatpura, JAIPUR

*J.*  
(Prof. D K Mathur)  
Registrar  
Jaipur National University  
Jaipur



# JAIPUR NATIONAL UNIVERSITY

ACCOUNTING YEAR - 2018-19

<u>PARTICULARS</u>	<u>AMOUNT (Rs.)</u>
<u>SCHEDULE: 1</u>	
<u>CAPITAL FUND</u>	
Balance brought forward	429026271.29
Funds from Mahima Shiksha Samiti	525007228.02
Add: Surplus for the year	249770103.50
	<u>1203803602.81</u>
<u>SCHEDULE: 2</u>	
<u>SECURED LOANS</u>	
From Punjab National Bank (Secured against hypothecation of All fixed assets of Jaipur National University)	111483416.00
Term loan for Medical College, (Secured against hypothecation of All fixed assets of Medical College) From Punjab National Bank	1179501734.54
From Union Bank of India	<u>1116483647.60</u>
Loan against Fixed Deposits, secured against pledge of FDR's	2295985382.14
Vehicle Loans, Secured against vehicles financed	200860045.97
	13558134.32
Total	<u>2621886978.43</u>

SCHEDULE: 4  
CURRENT ASSETS, LOANS AND ADVANCES

	Rs.	Rs.
<u>(A) CASH AND BANK BALANCE</u>		
Cash in hand		2154629.00
Cash at Banks		
In Savings and Current Accounts with Scheduled Banks	26639371.76	
In Fixed Deposits with Scheduled Banks:		
Pledged with Govt. departments	17401369.00	
Pledged with Banks for Bank Guarantee	23327297.00	
Held in Own Name (Pledged with bank for overdraft)	77228715.00	
Held in Own Name	234119258.33	
Total Fixed Deposits	<u>352076639.33</u>	
Total of Cash at Bank		378716011.09
Total (A)		<u>380870640.09</u>

*Ok*  
Finance Officer  
Jaipur National University  
Jagatpura, JAIPUR

*[Signature]*  
(Prof. D K Mathur)  
Registrar  
Jaipur National University  
Jaipur





**JAIPUR NATIONAL UNIVERSITY**

ACCOUNTING YEAR - 2018-2019

<u>PARTICULARS</u>	<u>AMOUNT (Rs.)</u>
(B) LOANS AND ADVANCES	
Security Deposits	5371489.00
Advances to staff	3291066.85
Accrued Interest	21451724.23
Sundry Advances	14101623.79
Prepaid Expenses	6314160.38
Recoverable Income Tax	34333255.39
Total (B)	<u>84863319.64</u>
Grand Total (A+B)	<u><u>465733959.73</u></u>

SCHEDULE: 5

CURRENT LIABILITIES & PROVISIONS

Sundry Creditors	177882572.36
Duties & taxes	15007916.14
Security Deposits	100599303.00
Margin Money from Suppliers	3381.00
Total	<u><u>293493172.50</u></u>



*Ok,*  
Finance Officer  
Jaipur National University  
Jagatpura, JAIPUR

*J*  
(Prof. D K Mathur)  
Registrar  
Jaipur National University  
Jaipur



**JAIPUR NATIONAL UNIVERSITY**

**ACCOUNTING YEAR - 2018-19**

**SCHEDULE-3**

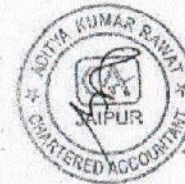
**FIXED ASSETS**

(Amt. in Rs.)

PARTICULARS	GROSS BLOCK			WRITTEN DOWN VALUE			DEPRECIATION				NET BLOCK	
	As on 04-01-2018	Additions	Total 31-03-2019	As on 04-01-2018	Additions	Total 31-03-2019	Up to 31-03-2018	Rate %	For the Year	Total 31-03-2019	As on 31-03-2019	As on 31-03-2018
Land	295626456.00	13979456.00	309605912.00	295626456.00	13979456.00	309605912.00					309605912.00	295626456.00
Building	3453419459.29	472053757.58	3925473216.87	2344704916.83	472053757.58	2816758674.41	1108714542.46	10.00	281675867.44	1396390409.90	2535082806.97	2344704916.83
Furniture & Fixtures	328206481.12	19690510.56	347896991.68	205418015.55	19690510.56	225108526.11	122788465.57	10.00	22510852.61	145299318.18	202597673.50	205418015.55
Office Appliances	574228036.30	64304529.19	638532565.49	360913891.04	64304529.19	425218420.23	213314145.26	15.00	63782763.03	277096908.29	361435657.20	360913891.04
Electric Installation	421190183.80	203263686.22	624453870.02	264745629.10	203263686.22	468009315.32	156444554.70	15.00	70345151.83	226789706.53	397664163.49	264745629.10
Computer	69920967.97	2342560.27	72263528.24	4756515.54	2342560.27	7099075.81	65164452.43	40.00	2456284.92	67620737.35	4642790.89	4756515.54
Vehicles	43658773.75	32128565.21	75787338.96	24248190.52	32128565.21	56376755.73	19410583.23	15.00	8456513.36	27867096.59	47920242.37	24248190.52
Library Books	31999650.10	2681455.75	34681105.85		2681455.75	2681455.75	31999650.10	100.00	2681455.75	34681105.85	0.00	0.00
Total	5218250008.33	810444520.78	6028694529.11	3300413614.58	810444520.78	4310858135.36	1717836393.75		451908888.94	2169745282.69	3858949246.42	3500413614.58
Capital work in progress including material at site											0.00	185652482.38
Advances for Capital Goods											112413384.54	233565876.52
Less: Creditors for Capital Goods											3971362630.96	3919631973.48
											111638402.56	41118976.16
											3859724228.40	3878512997.32

*Ok*  
**Finance Officer**  
Jaipur National University  
Jagatpura, JAIPUR

*J*  
**(Prof. D K Mathur)**  
Registrar  
Jaipur National University  
Jaipur





JAIPUR NATIONAL UNIVERSITY

ACCOUNTING YEAR - 2018-19

SCHEDULE - 6

SALARIES, ALLOWANCES AND OTHER INSTITUTIONS RUNNING EXPENSES

PARTICULARS	AMOUNT (Rs.)
Salaries, Allowances and other Institutions Running Expenses	642099185.46
Hospital Running Expenses	135069624.06
Printing and Stationery	19424173.77
Electricity and Water	67116666.00
Travelling and Conveyance	5652788.02
Telecommunication Expenses	2984702.67
Rent	1570980.00
Software Expenses	1796064.29
Legal and Professional Charges	20361824.52
Repairs and Maintenance	69577501.44
Insurance Expenses	4670734.00
Audit Fees	159850.00
Advertisement	58506332.85
Bank Charges and Commission	2115894.17
Interest on Loans	266843543.94
Affiliation and other fees	4979608.56
Total	<u>1302929473.75</u>



  
Finance Officer  
Jaipur National University  
Jagatpura, JAIPUR

  
(Prof. D K Mathur)  
Registrar  
Jaipur National University  
Jaipur



JAIPUR NATIONAL UNIVERSITY

SCHEDULE - 7

SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS

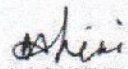
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3. Depreciation has been calculated for the full year irrespective of the period of acquisition.

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1. The Jaipur National University, Jaipur, Act, 2008 received the assent of the Government of Rajasthan on 29.03.2008, which became effective on and from 21.10.2007 being the date on which an ordinance was promulgated to this effect, prior to enactment of Jaipur National University, Jaipur, Act, 2008 by virtue of this enactment Mahima Shiksha Samiti, Jaipur has been allowed to run the University in the name of Jaipur National University.
2. As per the provisions of section 3 of the Jaipur National University Act, 2008 the Jaipur National University has been constituted as a body corporate, which has independent status and perpetual succession. Mahima Shiksha Samiti shall have the status of sponsoring body of such University.
3. The University has sent confirmation letters to various parties, in the case of personal accounts. Adjustment, if any, shall be made on receipt of the same.
4. Schedule 1 to 7 are annexed to and forming part of the final accounts.

Signature to schedules 1 to 7

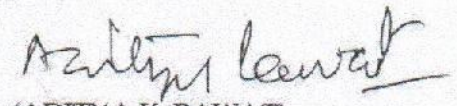
  
(MRS. MOHINI BAKSHI)


Chief Finance and Accounts Officer

In terms of our separate Audit Report of even date annexed hereto

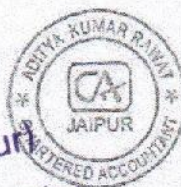
Place: Jaipur

Date: 19 AUG 2019

  
(ADITYA K. RAWAT)  
Chartered Accountant

  
Finance Officer  
Jaipur National University  
Jagatpura, JAIPUR

  
(Prof. D K Mathur)  
Registrar  
Jaipur National University  
Jaipur





**JAIPUR NATIONAL UNIVERSITY, JAIPUR**  
**GROUPING FOR ACCOUNTING YEAR 2018-19**

<b>PARTICULARS</b>	<b>AMOUNT (Rs.)</b>
<b><u>GROUPING - I</u></b>	
<b><u>GROSS RECEIPTS</u></b>	
Fee Receipts	1763602293.68
Alumni Received	213400.00
Fee from Consultancy and Corporate Training	933165.00
<b>Total</b>	<b>1764748858.68</b>
<b><u>GROUPING - II</u></b>	
<b><u>SALARIES ALLOWANCES AND OTHER INSTITUTIONAL RUNNING EXPENSES</u></b>	
Salaries and Allowances	513799661.10
External Development Exp	4637639.62
Mess Expenses	26225028.49
Study Material to Students	11156361.00
Examinations Expenses	3699100.00
Membership, Subscriptions, Journals, Periodicals Exp.	3659139.50
Training Expenses	113000.00
Water Expenses	21575963.00
Merit Scholarship	3527000.00
Lab Expenses	7249032.65
Financial Support to Faculties for Conference / Workshops	60000.00
Seed Money ( Project Grants )	937500.00
Other Institutional Running Exp	45459760.10
<b>Total</b>	<b>642099185.46</b>

*Ok*  
Finance Officer  
Jaipur National University  
Jagatpura, JAIPUR

*[Signature]*  
(Prof. D K Mathur)  
Registrar  
Jaipur National University  
Jaipur







## AUDITORS' REPORT

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- (a) We conducted our audit in terms of Section 40 of the Jaipur National University, Jaipur Act, 2008.
- (b) We have obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the purpose of our audit.
- (c) The Balance Sheet and Income & Expenditure Account dealt with by the report are in agreement with the books of account maintained by the University.
- (d) That annexed statements of accounts are prepared from the books of account of the said University as at 31<sup>st</sup> March, 2020.
- (e) In our opinion and to the best of our information and according to the explanations given to us, the said accounts read with the notes as per schedule 6, give a true and fair view: -
  - (i) In the case of the Balance Sheet of the state of affairs of the University as at 31<sup>st</sup> March, 2020 and
  - (ii) In the case of the Income & Expenditure Account of the surplus of the University for the year ended on that date.

Place: JAIPUR

Date: 5 Dec. 2020

*Ok*  
Finance Officer  
Jaipur National University  
Jagatpura, JAIPUR

*J*  
(Prof. D K Mathur)  
Registrar  
Jaipur National University  
Jaipur

*Aditya Rawat*  
(ADITYA KUMAR RAWAT)

Chartered Accountant

M. No. 071767

UDIN: 20071767AAAAAV4936



# JAIPUR NATIONAL UNIVERSITY

## BALANCE SHEET AS AT 31ST MARCH, 2020

PARTICULARS	SCHEDULE	AMOUNT (Rs.)
<b>SOURCES OF FUNDS</b>		
Shri Ganesh jee Maharaj		53003.00
Capital Fund	1	1582009892.28
Reserve & Surplus		50000000.00
Secured Loans	2	2208362096.34
Unsecured Loans		7213258.00
Caution Money		88904545.00
		<u>3936542794.62</u>
<b>APPLICATION OF FUND</b>		
Fixed Assets	3	3724190974.04
Investment against Gratuity		9649012.72
Net Current Assets		
Current Assets, Loans & Advances	4	433224455.93
Less: Current Liabilities & Provisions	5	<u>275056839.22</u>
Preliminary & Pre-operative expenses		44535191.15
		<u>3936542794.62</u>
Notes on Accounts	7	

*Mohini*  
 (MRS. MOHINI BAKSHI)  
 Chief Finance & Accounts Officer

In terms of our separate Audit Report of even date annexed hereto

Place: JAIPUR

Date: 5 DEC 2020

UDIN: 20071767AAAAAV4936

*Ok*  
 Finance Officer  
 Jaipur National University  
 Jagatpura, JAIPUR

*D K Mathur*  
 (Prof. D K Mathur)  
 Registrar  
 Jaipur National University  
 Jaipur

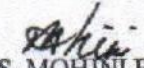
*Aditya Kumar Rawat*  
 (ADITYA KUMAR RAWAT)  
 Chartered Accountant  
 M.No. 071767



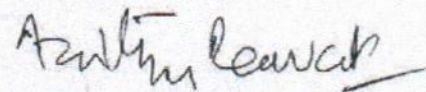
**JAIPUR NATIONAL UNIVERSITY**

**INCOME & EXPENDITURE ACCOUNT FOR THE**  
**YEAR ENDED ON 31st MARCH 2020**

<u>PARTICULARS</u>	<u>SCH</u>	<u>AMOUNT (Rs.)</u>
<u>INCOME</u>		
Gross fees and receipts		1927923712.19
Hospital receipts		215199441.53
Interest		32299132.81
Other Income		12370734.49
Voluntary Contributions		516263.00
		<u>2188309284.02</u>
<u>EXPENDITURE</u>		
Salaries, Allowances and other Institutions Running Expenses	6	<u>1409403696.56</u>
Operating Profit		<u>778905587.46</u>
Surplus before contribution		<u>768389324.46</u>
Depreciation		<u>423699297.98</u>
Surplus carried to Balance Sheet		<u>355206289.48</u>
Notes on Accounts	7	

  
(MRS. MOHINI BAKSHI)  
Chief Finance & Accounts Officer

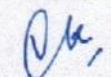
In terms of our separate Audit Report of even date annexed hereto

  
(ADITYA KUMAR RAWAT)  
Chartered Accountant

Place: JAIPUR

Date : 5 DEC 2020

UDIN: 20071767AAAAV4936

  
Finance Officer  
Jaipur National University  
Jagatpura, JAIPUR

  
(Prof. D K Mathur)  
Registrar  
Jaipur National University  
Jaipur



# JAIPUR NATIONAL UNIVERSITY

ACCOUNTING YEAR - 2019- 20

PARTICULARS	AMOUNT (Rs.)
<u>SCHEDULE: 1</u>	
<u>CAPITAL FUND</u>	
Balance brought forward	1203803602.80
Add: Grant for MRI Machine	23000000.00
Add: Surplus for the year	355206289.48
	<u>1582009892.28</u>

SCHEDULE: 2  
SECURED LOANS

Working Capital Limit from Punjab National Bank (Secured against hypothecation of All fixed assets of Jaipur National University)	34013012.50
Term loan for Medical College, (Secured against hypothecation of All fixed assets of Medical College)	
From Punjab National Bank	1065620422.16
From Union Bank of India	<u>1011456350.90</u>
Loan against Fixed Deposits, secured against pledge of FDR's	88667921.76
Vehicle Loans, Secured against vehicles financed	8604389.02
Total	<u>2208362096.34</u>

SCHEDULE: 4  
CURRENT ASSETS, LOANS AND ADVANCES

	Rs.	Rs.
(A) CASH AND BANK BALANCE		2713127.50
Cash in hand		
Cash at Banks		
In Savings and Current Accounts with Scheduled Banks	23855068.34	
In Fixed Deposits with Scheduled Banks:		
Pledged with Govt. departments	17826050.00	
Pledged with Banks for Bank Guarantee	17908378.00	
Held in Own Name (Pledged with bank for overdraft)	60600000.00	
Held in Own Name	<u>155288455.33</u>	
Total Fixed Deposits	<u>251622883.33</u>	
Total of Cash at Bank		275477951.67
Total (A)		<u>278191079.17</u>

*Ok*  
Finance Officer  
Jaipur National University  
Jagatpura, JAIPUR

*Y*  
(Prof. D K Mathur)  
Registrar  
Jaipur National University  
Jaipur



JAIPUR NATIONAL UNIVERSITY


ACCOUNTING YEAR - 2019- 2020

<u>PARTICULARS</u>	<u>AMOUNT (Rs.)</u>
(B) LOANS AND ADVANCES	
Security Deposits	8022281.00
Advances to staff	3694741.95
Accrued Interest	24404861.23
Sundry Debtors	18929689.05
Sundry Advances	35115373.62
Prepaid Expenses	19417470.90
TDS Recoverable	45448959.01
Total (B)	<u>155033376.76</u>
Grand Total (A+B)	<u>433224455.93</u>

SCHEDULE: 5

CURRENT LIABILITIES & PROVISIONS

Sundry Creditors	158433116.91
Duties & taxes	15007816.44
Security Deposits	101615905.87
Total	<u>275056839.22</u>

  
Finance Officer  
Jaipur National University  
Jagatpura, JAIPUR

  
(Prof. D K Mathur)  
Registrar  
Jaipur National University  
Jaipur



**JAIPUR NATIONAL UNIVERSITY**


**ACCOUNTING YEAR - 2019- 2020**

SCHEDULE-2

**FIXED ASSETS**

(Amt. in Rs.)

PARTICULARS	GROSS BLOCK				WRITTEN DOWN VALUE				DEPRECIATION					NET BLOCK	
	As on 04-01-2019	Additions	Sale	Total 31-03-2020	As on 04-01-2019	Additions	Sale	Total 31-03-2020	Up to 31-03-2019	Rate %	For the Year	Adjustment	Total 31-03-2020	As on 31-03-2020	As on 31-03-2019
Land	309605912.00	21945150.00		331551062.00	309605912.00	21945150.00		331551062.00						331551062.00	309605912.00
Building	3925473216.87	28452398.00		3953925614.87	2535082806.97	28452398.00		2563535204.97	1390390409.88	10.00	256353520.50		1646743930.38	2307181684.49	2535082806.99
Furniture & Fixtures	347896991.68	22286323.35		370183315.03	202597673.50	22286323.35		224883996.85	145299318.18	10.00	22488399.69		167787717.87	202395597.17	202597673.50
Office Appliances	618532565.49	55259257.77		673791823.26	361435657.20	55259257.77		416694914.97	277056908.29	15.00	62504237.25		339601145.54	354190677.72	361435657.20
Electric Installation	624453870.02	25526120.18		649989990.20	397664163.49	25526120.18		423200283.67	226789706.53	15.00	63623797.08		290413503.61	339576486.59	397664163.49
Computer	72261528.24	2910968.23		75174496.47	4642790.89	2910968.23		7553759.12	67620737.35	40.00	2638158.24		70258895.59	4915600.88	4642790.89
Vehicles	75787338.96	3212595.30	10141417.00	68858517.46	47920342.37	3212595.30	2100000.15	49032837.72	27867066.59	15.00	7354925.66	8041416.85	27180605.40	41677912.06	47920342.37
Library Books	34681105.85	8736259.57		43417365.42	0.00	8736259.57		8736259.57	34681105.85	100.00	8736259.57		43417365.42	0.00	0.00
<b>Total</b>	<b>6028694529.11</b>	<b>168339072.60</b>	<b>10141417.00</b>	<b>6196892184.71</b>	<b>3858949246.42</b>	<b>168339072.60</b>	<b>2100000.15</b>	<b>4025188318.87</b>	<b>2169745282.67</b>		<b>423699297.98</b>	<b>8041416.85</b>	<b>2585403163.80</b>	<b>3601489020.91</b>	<b>3858949246.44</b>
Capital Work in Progress														179883336.00	
Advances for Capital Goods														12603670.04	112413384.54
Less: Creditors for Capital Goods														3793976026.93	3971362630.98
														69785052.91	111582976.56
														<b>3724190974.04</b>	<b>3859779654.42</b>

  
**Finance Officer**  
 Jaipur National University  
 Jagatpura, JAIPUR

  
**(Rajendra Kumar)**  
**Registrar**  
 Jaipur National University  
 Jaipur



JAIPUR NATIONAL UNIVERSITY


ACCOUNTING YEAR - 2019-20

SCHEDULE - 6

SALARIES, ALLOWANCES AND OTHER INSTITUTIONS RUNNING EXPENSES

PARTICULARS	AMOUNT (Rs.)
Salaries, Allowances and other Institutions Running Expenses	771791057.69
Hospital Running Expenses	153378793.99
Printing and Stationery	29005922.22
Electricity and Water	60635231.00
Travelling and Conveyance	7512624.89
Telecommunication Expenses	2241796.89
Rent	936076.00
Software Expenses	3594735.76
Legal and Professional Charges	7203718.17
Repairs and Maintenance	74836834.19
Insurance Expenses	861078.00
Audit Fees	159850.00
Internal Audit fee	1504000.00
Advertisement	56184694.18
Bank Charges and Commission	3024557.56
Interest on Loans	231592135.02
Affiliation and other fees	4940591.00
Total	1409403696.56



  
Finance Officer  
Jaipur National University  
Jagatpura, JAIPUR

  
(Prof. D. K. Mathur)  
Registrar  
Jaipur National University  
Jaipur



## JAIPUR NATIONAL UNIVERSITY

### SCHEDULE - 7

### SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS

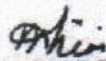
#### A. SIGNIFICANT ACCOUNTING POLICIES

1. Fixed Assets are stated at cost of acquisition/ construction/ transfer less accumulated depreciation thereon.
2. The University is following the written down value method of depreciation (WDV). The rate of depreciation charged on all fixed assets are those specified in the income Tax Act, 1961.
3. Depreciation has been calculated for the full year irrespective of the period of acquisition.

#### B. NOTES TO ACCOUNTS:

1. The Jaipur National University, Jaipur, Act, 2008 received the ascent of the Government of Rajasthan on 29.03.2008, which became effective on and from 21.10.2007 being the date on which an ordinance was promulgated to this effect, prior to enactment of Jaipur National University, Jaipur, Act, 2008 by virtue of this enactment Mahima Shiksha Samiti, Jaipur has been allowed to run the University in the name of Jaipur National University.
2. As per the provisions of section 3 of the Jaipur National University Act, 2008 the Jaipur National University has been constituted as a body corporate, which has independent status and perpetual succession. Mahima Shiksha Samiti shall have the status of sponsoring body of such University.
3. The University has sent confirmation letters to various parties, in the case of personal accounts. Adjustment, if any, shall be made on receipt of the same.
4. Schedule 1 to 7 are annexed to and forming part of the final accounts.


Signature to schedules 1 to 7

  
\* (MRS. MOHINI BAKSHI)  
Chief Finance and Accounts Officer

In terms of our separate Audit Report of even date annexed hereto

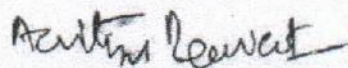
Place: Jaipur

Date: 5 DEC 2010

  
Finance Officer  
Jaipur National University  
Jagatpura, JAIPUR

  
(Prof. D K Mathur)  
Registrar  
Jaipur National University  
Jaipur



  
(ADITYA K. RAWAT)  
Chartered Accountant



**JAIPUR NATIONAL UNIVERSITY, JAIPUR**  
**GROUPING FOR ACCOUNTING YEAR 2019-20**

PARTICULARS	AMOUNT (Rs.)
<b><u>GROUPING - I</u></b>	
<b><u>GROSS RECEIPTS</u></b>	
Fee Receipts	1921775493.19
Alumni Received	242200.00
Fee from Consultancy and Corporate Training	5906019.00
<b>Total</b>	<b>1927923712.19</b>

<b><u>GROUPING - II</u></b>	
<b><u>SALARIES ALLOWANCES AND OTHER INSTITUTIONAL RUNNING EXPENSES</u></b>	
Salaries and Allowances	597246842.31
External Development Exp	4900349.00
Mess Expenses	18114670.53
Study Material to Students	23460097.11
Examinations Expenses	283644.00
Membership, Subscriptions, Journals, Periodicals Exp.*	2624350.51
Training Expenses	271736.00
Water Expenses	11465640.25
Merit Scholarship	4564500.00
Lab Expenses	3287468.91
Financial Support to Faculties for Conference / Workshops	135500.00
Seed Money ( Project Grants )	550000.00
Other Institutional Running Exp	104886259.07
<b>Total</b>	<b>771791057.69</b>

\*Note:- In the financial year 2019-20, the university has incurred for Membership, Subscriptions, Journals, Periodicals Exp. Rs.5408113.00 out of which Rs. 2783762.49 has been transferred to prepaid expenses.



*(Signature)*  
Finance Officer  
Jaipur National University  
Jagatpura, JAIPUR

*(Signature)*  
(Prof. D K Mathur)  
Registrar  
Jaipur National University  
Jaipur





## AUDITORS' REPORT

We have audited the attached Balance Sheet as at 31<sup>st</sup> March, 2021 of JAIPUR NATIONAL UNIVERSITY, Jaipur and also the Income & Expenditure Account for the year ended on that date and report that: -

- (a) We conducted our audit in terms of Section 40 of the Jaipur National University, Jaipur Act, 2008.
- (b) We have obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the purpose of our audit.
- (c) The Balance Sheet and Income & Expenditure Account dealt with by the report are in agreement with the books of account maintained by the University.
- (d) That annexed statements of accounts are prepared from the books of account of the said University as at 31<sup>st</sup> March, 2021.
- (e) In our opinion and to the best of our information and according to the explanations given to us, the said accounts read with the notes as per schedule 6, give a true and fair view: -
  - (i) In the case of the Balance Sheet of the state of affairs of the University as at 31<sup>st</sup> March, 2021 and
  - (ii) In the case of the Income & Expenditure Account of the surplus of the University for the year ended on that date.

Place: JAIPUR

Date: 20 Oct. 2021



*Aditya Kumar Rawat*  
(ADITYA KUMAR RAWAT)

Chartered Accountant

M. No. 071767

UDIN: 20071767AAAAV4936

*Ok*  
Finance Officer  
Jaipur National University  
Jagatpura, JAIPUR

*[Signature]*  
(Prof. D K Mathur)  
Registrar  
Jaipur National University  
Jaipur



**JAIPUR NATIONAL UNIVERSITY**

**BALANCE SHEET AS AT 31ST MARCH, 2021**

PARTICULARS	SCHEDULE	AMOUNT (Rs.)
<b><u>SOURCES OF FUNDS</u></b>		
Shri Ganesh jee Maharaj		55105.00
Capital Fund	1	2180139895.08
Reserve & Surplus		50000000.00
Secured Loans	2	1559004964.75
Unsecured Loans		452812.00
Caution Money		107595535.00
		<u>3897248311.83</u>
<b><u>APPLICATION OF FUND</u></b>		
Fixed Assets	3	3455867035.75
Net Current Assets		
Investment against Gratuity		10436040.78
Current Assets, Loans & Advances	4	879510601.78
Less: Current Liabilities & Provisions	5	<u>448565366.48</u>
		430945235.30
		<u>3897248311.83</u>
Notes on Accounts	7	

*(Signature)*  
(PREETI BAKSHI)

Chief Finance & Accounts Officer

In terms of our separate Audit Report of even date annexed hereto

Place: JAIPUR

Date: 20 OCT 2021



*(Signature)*  
(ADITYA KUMAR RAWAT)  
Chartered Accountant  
M.No 071767

UDIN: 21071767AAAA809135

*(Signature)*  
Finance Officer  
Jaipur National University  
Jagatpura, JAIPUR

*(Signature)*  
(Prof. D K Mathur)  
Registrar  
Jaipur National University  
Jaipur



**JAIPUR NATIONAL UNIVERSITY**

**INCOME & EXPENDITURE ACCOUNT FOR THE**  
**YEAR ENDED ON 31st MARCH 2021**

<u>PARTICULARS</u>	<u>SCH</u>	<u>AMOUNT (Rs.)</u>
<u>INCOME</u>		
Gross fees and receipts		1946784230.80
Hospital receipts		399761789.17
Interest		25540123.99
Other Income		11068143.29
		<u>2383154287.25</u>
<u>EXPENDITURE</u>		
Salaries, Allowances and other Institutions Running Expenses	•6	<u>1340739665.54</u>
Operating Profit		<u>1042414621.71</u>
Depreciation		<u>406537679.77</u>
Surplus carried to Balance Sheet		<u>635876941.94</u>
Notes on Accounts	7	

  
(PREETI BAKSHI)

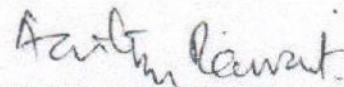
Chief Finance & Accounts Officer

In terms of our separate Audit Report of even date annexed hereto

Place: JAIPUR

Date : 20 OCT 2021



  
(ADITYA KUMAR RAWAT)  
Chartered Accountant  
M.No 071767

UDIN: 21071767AAAA09135

  
Finance Officer  
Jaipur National University  
Jagatpura, JAIPUR

  
(Prof. D K Mathur)  
Registrar  
Jaipur National University  
Jaipur



# JAIPUR NATIONAL UNIVERSITY

ACCOUNTING YEAR - 2020-21

PARTICULARS	AMOUNT (Rs.)
<u>SCHEDULE: 1</u>	
<u>CAPITAL FUND</u>	
Balance brought forward	1019255725.12
Mahima Shiksha Samiti	525007228.02
Add: Surplus for the year	635876941.94
	<u>2180139895.08</u>

SCHEDULE: 2  
SECURED LOANS

Term loan for Medical College, (Secured against hypothecation of All fixed assets of Medical College)	
From Punjab National Bank	770681085.34
From Union Bank of India	765234967.90
	1535916053.24
Loan against Fixed Deposits, secured against pledge of FDR's	20004266.50
Vehicle Loans, Secured against vehicles financed	3084645.01
Total	<u>1559004964.75</u>

SCHEDULE: 4  
CURRENT ASSETS, LOANS AND ADVANCES

	Rs.	Rs.
<u>(A) CASH AND BANK BALANCE</u>		
Cash in hand		3550895.50
Cash at Banks		
In Savings and Current Accounts with Scheduled Banks	398691925.02	
In Fixed Deposits with Scheduled Banks:		
Pledged with Govt. departments	17876765.00	
Pledged with Banks for Bank Guarantee	28025290.00	
Held in Own Name (Pledged with bank for overdraft)	119070915.00	
Held in Own Name	189546639.33	
Total Fixed Deposits	<u>354519609.33</u>	
Total of Cash at Bank		753211534.35
Total (A)		<u>756762429.85</u>



*Ok*  
Finance Officer  
Jaipur National University  
Jagatpura, JAIPUR

*J*  
(Prof. D K Mathur)  
Registrar  
Jaipur National University  
Jaipur



**JAIPUR NATIONAL UNIVERSITY**

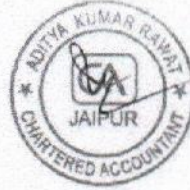
ACCOUNTING YEAR - 2020- 2021

<u>PARTICULARS</u>	<u>AMOUNT (Rs.)</u>
<b>(B) LOANS AND ADVANCES</b>	
Security Deposits	10523281.00
Advances to staff	3241310.95
Accrued Interest	26467637.57
Sundry Debtors	23199302.85
Sundry Advances	19283015.80
Prepaid Expenses	12036047.91
TDS Recoverable	27997575.85
Total (B)	<u>122748171.93</u>
Grand Total (A+B)	<u>879510601.78</u>

SCHEDULE: 5

CURRENT LIABILITIES & PROVISIONS

Sundry Creditors	170510708.61
Duties & taxes	14989076.00
Security Deposits	119152079.87
Unearned Income	143913502.00
Total	<u>448565366.48</u>



*Ok,*  
Finance Officer  
Jaipur National University  
Jagatpura, JAIPUR

*[Signature]*  
(Prof. D K Mathur)  
Registrar  
Jaipur National University  
Jaipur



**JAIPUR NATIONAL UNIVERSITY**

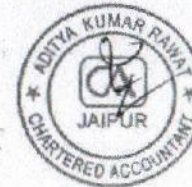
**ACCOUNTING YEAR - 2020-2021**

**SCHEDULE-3**

**FIXED ASSETS**

(Amt. in Rs.)

PARTICULARS	GROSS BLOCK			WRITTEN DOWN VALUE			DEPRECIATION				NET BLOCK	
	As on 04-01-2020	Additions	Total 31-03-2021	As on 04-01-2020	Additions	Total 31-03-2021	Up to 31-03-2020	Rate %	For the Year	Total 31-03-2021	As on 31-03-2021	As on 31-03-2020
Land	331551062.00	258937.21	331809999.21	331551062.00	258937.21	331809999.21					331809999.21	331551062.00
Building	3953925614.87	234553152.84	4188478767.71	2307181684.49	234553152.84	2541734837.33	1646743930.37	10.00	254173483.73	1900917414.10	2287561353.61	2307181684.50
Furniture & Fixtures	370183315.03	4494550.26	374677865.29	202395597.17	4494550.26	206890147.43	167787717.87	10.00	20689014.74	188476732.61	186201132.68	202395597.16
Office Appliances	693791823.26	13740318.83	707532142.09	354190677.72	13740318.83	367930996.55	339601145.54	15.00	55189649.48	394790795.02	312741347.07	354190677.72
Electric Installation	649989990.20	40931733.26	690921723.46	359576486.59	40931733.26	400508219.85	290413503.61	15.00	60219987.51	350633491.12	340288232.34	359576486.59
Computer	75174496.47	5098785.45	80273281.92	4915600.88	5098785.45	10014386.33	70258895.59	40.00	3622409.13	73881304.72	6391977.20	4915600.88
Vehicles	68858517.46	1727034.31	70585551.77	41677912.06	1727034.31	43404946.37	27180605.40	15.00	6510741.96	33691347.36	36894204.41	41677912.06
Library Books	43417365.42	6132393.22	49549758.64	0.00	6132393.22	6132393.22	43417365.42	100.00	6132393.22	49549758.64	0.00	0.00
Total	6186892184.71	306936905.38	6493829090.09	3601489020.91	306936905.38	3908425926.29	2585403163.80		406537679.77	2991940843.57	3501888246.52	3601489020.91
Capital Work in progress												179883336.00
Advances for Capital Goods											759176.50	12603670.04
Less: Creditors for Capital Goods											3502647423.02	3793976026.95
											46780387.27	69785052.91
											3455867035.75	3724190974.04



*OK*  
Finance Officer  
Jaipur National University  
Jagatpura, JAIPUR

*[Signature]*  
(Prof. D K Mathur)  
Registrar  
Jaipur National University  
Jaipur



JAIPUR NATIONAL UNIVERSITY

ACCOUNTING YEAR - 2020-21

SCHEDULE - 6

SALARIES, ALLOWANCES AND OTHER INSTITUTIONS RUNNING EXPENSES

PARTICULARS	AMOUNT (Rs.)
Salaries, Allowances and other Institutions Running Expenses	737930579.86
Hospital Running Expenses	218334696.95
Printing and Stationery	15138409.86
Electricity and Water	52345366.00
Travelling and Conveyance	1874910.68
Telecommunication Expenses	2528903.43
Rent	292997.77
Software Expenses	2642554.51
Legal and Professional Charges	8497200.60
Repairs and Maintenance	82128344.31
Insurance Expenses	5831742.42
Audit Fees	159850.00
Internal Audit fee	1978120.00
Advertisement	38334476.89
Bank Charges and Commission	9985.16
Interest on Loans	164965075.10
Affiliation and other fees	7746452.00
Total	1340739665.54



*OK*  
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## JAIPUR NATIONAL UNIVERSITY

### SCHEDULE - 7

### SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS

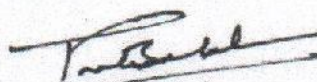
#### A. SIGNIFICANT ACCOUNTING POLICIES

1. Fixed Assets are stated at cost of acquisition/ construction/ transfer less accumulated depreciation thereon.
2. The University is following the written down value method of depreciation (WDV). The rate of depreciation charged on all fixed assets are those specified in the income Tax Act, 1961.
3. Depreciation has been calculated for the full year irrespective of the period of acquisition.

#### B. NOTES TO ACCOUNTS:

1. The Jaipur National University, Jaipur, Act, 2008 received the ascent of the Government of Rajasthan on 29.03.2008, which became effective on and from 21.10.2007 being the date on which an ordinance was promulgated to this effect, prior to enactment of Jaipur National University, Jaipur, Act, 2008 by virtue of this enactment Mahima Shiksha Samiti, Jaipur has been allowed to run the University in the name of Jaipur National University.
2. As per the provisions of section 3 of the Jaipur National University Act, 2008 the Jaipur National University has been constituted as a body corporate, which has independent status and perpetual succession. Mahima Shiksha Samiti shall have the status of sponsoring body of such University.
3. The University has sent confirmation letters to various parties, in the case of personal accounts. Adjustment, if any, shall be made on receipt of the same.
4. Schedule 1 to 7 are annexed to and forming part of the final accounts.

Signature to schedules 1 to 7



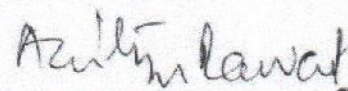
(PREETI BAKSHI)

Chief Finance and Accounts Officer

In terms of our separate Audit Report of even date annexed hereto

Place: Jaipur

Date: 20 OCT 2021



(ADITYA K. RAWAT)

Chartered Accountant

M.No. 071767

UDIN: 21071767AAAA809135



Finance Officer  
Jaipur National University  
Jagatpura, JAIPUR



(Prof. D K Mathur)  
Registrar  
Jaipur National University  
Jaipur



**JAIPUR NATIONAL UNIVERSITY, JAIPUR**  
**GROUPING FOR ACCOUNTING YEAR 2020-21**

<b>PARTICULARS</b>	<b>AMOUNT ( Rs. )</b>
<b><u>GROUPING - I</u></b>	
<b><u>GROSS RECEIPTS</u></b>	
Fee Receipts	1941650074.80
Alumni Received	14100.00
Fee from Consultancy and Corporate Training	5120056.00
<b>Total</b>	<b>1946784230.80</b>
<b><u>GROUPING - II</u></b>	
<b><u>SALARIES ALLOWANCES AND OTHER INSTITUTIONAL RUNNING EXPENSES</u></b>	
Salaries and Allowances	566603008.00
External Development Exp	6292555.12
Mess Expenses	6940963.45
Study Material to Students	35400694.93
Examinations Expenses	2412020.00
Membership, Subscriptions, Journals, Periodicals Exp.	4782906.62
Training Expenses	162260.00
Water Expenses	8402395.00
Lab Expenses	2750521.34
Security Services	13458752.00
Other Institutional Running Exp	90724503.40
<b>Total</b>	<b>737930579.86</b>



  
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Aditya K. Rawat

B.Sc., F.C.A.  
Chartered Accountant



305, Navjeenan Complex, Station Road, Jaipur - 302 006

Mobile : +91-98290 65759

E-mail : ca.adityarawat@gmail.com

### TO WHOMSOEVER IT MAY CONCERN

This is to certify that the Jaipur National University, Jaipur has paid the amount of Rs. 33,20,000.00 during the period from 01/04/2021 to 31/07/2021 towards merit scholarship to students for the year 2020-21.

Place: Jaipur

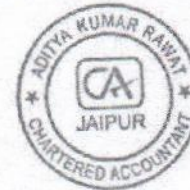
Date: 20.01.2022

(Aditya Kumar Rawat)

Chartered Accountant

M.No - 071767

UDIN - 22071767AAAAA D8020



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