

CENTRAL UNIVERSITY OF RAJASTHAN

BALANCE SHEET AS AT 31st March, 2011

(Amount - in Lacs)

<u>CORPUS/CAPITAL FUND AND LIABILITIES</u>	Schedule	Current Year	Previous Year
CORPUS CAPITAL FUND	1	6580.10	390.17
RESERVES AND SURPLUS	2	0.00	0.00
EARMARKED/ENDOWMENT FUNDS	3	3.50	0.20
SECURED LOANS AND BORROWINGS	4	0.00	0.00
UNSECURED LOANS AND BORROWINGS	5	0.00	0.00
DEFERRED CREDIT LIABILITIES	6	4.24	2.15
CURRENT LIABILITIES AND PROVISIONS	7	24.98	4.84
TOTAL		6612.82	397.36
<u>ASSETS</u>			
FIXED ASSETS	8	417.99	307.26
INVESTMENTS-FROM EARMARKED/ENDOWMENT FUNDS	9	0.00	0.00
INVESTMENTS-OTHERS	10	0.00	0.00
CURRENT ASSETS, LOANS, ADVANCES ETC.	11	6194.83	90.10
MISCELLANEOUS EXPENDITURE (to the extent not written off or adjusted)			
TOTAL		6612.82	397.36
SIGNIFICANT ACCOUNTING POLICIES	24		
CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	25		



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CENTRAL UNIVERSITY OF RAJASTHAN

INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD/YEAR ENDED AS ON 31ST MARCH, 2011

(Amount - in Lacs)

INCOME	Schedule	Current Year	Previous Year
Income from Sales/Services	12	0.00	0.00
Grants/Subsidies	13	6500.00	400.00
Fees/Subscriptions	14	22.52	2.04
Income from Investments (Income on Invest from earmarked/endow. Funds transferred to Funds)	15	0.00	0.00
Income from Royalty, Publication etc.	16	0.00	0.00
Interest Earned	17	36.29	16.83
Other Income	18	1.45	3.55
Increase/(decrease) in stock of Finished goods and works-in-progress	19	0.00	0.00
TOTAL (A)		6560.26	422.42
EXPENDITURE			
Establishment Expenses .	20	187.34	36.85
Other Administrative Expenses etc.	21	155.35 ✓	75.33
Expenditure on Grants, Subsidies etc.	22	0.00	0.00
Interest	23	0.57 ✓	0.00
Depreciation (Net Total at the year-end - corresponding to Schedule 8)		22.07	44.50
TOTAL (B)		365.33	156.68
Balance being excess of Income over Expenditure (A-B)			
Transfer to Special Reserve (Specify each) For Merit Scholarship		5.00	0.00
Transfer to / from General Reserve			
BALANCE BEING SURPLUS/(DEFICIT) CARRIED TO CORPUS/CAPITAL FUND		6189.93	265.74
SIGNIFICANT ACCOUNTING POLICIES	24		
CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	25		



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CENTRAL UNIVERSITY OF RAJASTHAN
RECEIPTS AND PAYMENTS FOR THE PERIOD/YEAR ENDED 31ST MARCH, 2011

(Amounts in lacs)

RECEIPTS	Current Year	Previous Year	PAYMENTS	Current Year	Previous Year
I Opening Balances			I Expenses		
a) Cash in Hand	0.11	0.00	a) Establishment Expenses (corresponding to Schedule 20)		
b) Bank Balances			b) Administrative Expenses (corresponding to Schedule 21)		
i) In current Accounts			Total :	325.42	113.51
ii) In deposit Accounts			II Payments made against funds for (Name of the fund or project should be shown along with the particulars of payments made for each project)		
iii) Savings Accounts	79.58	123.99			
II. Grants Received			III Investments and deposits made		
a) From Government of India	6500.00	400.00	a) Out of Earmarked/Endowment funds		
b) From State Government			b) Out of Own Funds (Inverstments-Others)		
c) From other sources (details) (Grants for capital & revenue exp To be shown separately)			IV Expenditure on Fixed Assets & Capital Work-in-Progress		
III. Income on Investments from			a) Purchase of Fixed Assets	132.8	142.47
a) Earmarked/Endow. Funds			b) Expenditure on Capital Work-in-Progress	0	209.02
b) Own funds (Oth. Investment)			V Refund of surplus money/Loans		
IV. Interest Received'	36.95	14.87	a) To the Government of India		
a) On Bank deposits			b) To the State Government		
b) Loans, Advances etc.			c) To other providers of funds		
V. <u>Other Income (Specify)</u>			VI Finance Changes (Interest)	0.57	0.01
Fees/Subscriptions	17.20	2.04	VII Other Payments (Specify)		
Hostel Fees	5.52	0.00	Advance	6126.21	
Misc Receipts	1.25	0.00	PG Indira Gandhi Scholarship	0.20	0.20
Recruitment Fees Collection	0.00	3.55	for Single Girl Child(2009-11)		
VI. Amount Borrowed			Paid for Merit Scholarship	1.50	0.00
Advance Received	2.00	0.00	Security Deposit	0.51	0.00
Deposit from Students	1.81	0.00	VIII Closing Balances		
Security Deposit (Warranty, Maint.)	0.28	0.00	a) Cash in hand	0.14	0.11
VII. Any Other			b) Bank Balances		
PG Indira Gandhi Scholarship for Single Girl Child(2009-11)	0.00	0.40	i) In Current Accounts		
			ii) In Deposit Accounts		
			iii) Savings Accounts	57.35	79.53
TOTAL	6644.7	544.85	TOTAL	6644.7	544.85



CENTRAL UNIVERSITY OF RAJASTHAN
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st MARCH, 2011

(Amounts in lacs)

SCHEDULE 1 - CORPUS/CAPITAL FUND:	Current Year		Previous Year	
	Balance as at the beginning of the year	390.17		124.43
Add : Contributions towards Corpus/Capital Fund	0.00		0.00	
Add/(Deduct):Balance of net income/(expenditure)	6189.93	6580.10	265.74	390.17
BALANCE AS AT THE YEAR - END		6580.10		390.17

SCHEDULE 2 - RESERVES AND SURPLUS:	Current Year		Previous Year	
	1. Capital Reserve:		0.00	
As per last Account	0.00		0.00	
Addition during the year	0.00		0.00	
Less: Deductions during the year	0.00		0.00	
2. Revaluation Reserve:		0.00		0.00
As per last Account	0.00		0.00	
Addition during the year	0.00		0.00	
Less: Deductions during the year	0.00		0.00	
3. Special Reserve:		0.00		0.00
As per last Account	0.00		0.00	
Addition during the year	0.00		0.00	
Less: Deductions during the year	0.00		0.00	
4. Special Reserve:		0.00		0.00
As per last Account	0.00		0.00	
Addition during the year	0.00		0.00	
Less: Deductions during the year	0.00		0.00	
TOTAL		0.00		0.00



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CENTRAL UNIVERSITY OF RAJASTHAN

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st MARCH, 2011

(Amount - in Lacs)

SCHEDULE 3 - EARMARKED/ENDOWMENT FUNDS	FUND-WISE BREAK UP				TOTALS	
	Fund	Fund	Fund	Fund	Current Year	Previous Year
a) Opening balance of the funds	0.00	0.00	0.00	0.00	0.00	0.00
b) Additions to the Funds						
i. Donations/grants (Corpus Fund for Merit Scholarships)	5.00	0.00	0.00	0.00	5.00	0.40
ii. Income from investments made on account of funds	0.00	0.00	0.00	0.00	0.00	0.00
iii. Other additions (specify nature)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL (a+b)	5.00	0.00	0.00	0.00	5.00	0.40
c) Utilisation/Expenditure towards objectives of funds						
i) Capital Expenditure						
-- Fixed Assets	0.00	0.00	0.00	0.00	0.00	0.00
-- Others	0.00	0.00	0.00	0.00	0.00	0.00
Total						
ii) Revenue Expenditure						
-- Salaries, Wages and allowances etc.	0.00	0.00	0.00	0.00	0.00	0.00
-- Rent						
-- Others (Administrative expenses)						
Paid for Merit Scholarship	1.50	0.00	0.00	0.00	1.50	0.20
Total						
TOTAL (c)	1.50	0.00	0.00	0.00	1.50	0.20
NET BALANCE AS AT THE YEAR-END (a+b-c)	3.50	0.00	0.00	0.00	3.50	0.20

Notes

- 1) Disclosure shall be made under relevant heads based on conditions attaching to the grants.
- 2) Plan Funds received from the Central/State Governments are to be shown as separate Funds and not to be mixed up with any other Funds.



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CENTRAL UNIVERSITY OF RAJASTHAN
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st MARCH, 2011

(Amount - in Lacs)

SCHEDULE 4 - SECURED LOANS AND BORROWINGS:	Current Year		Previous Year	
1. Central Government	0	0	0	0
2. State Government (Specify)	0	0	0	0
3. Financial Institutions				
a) Term Loans	0	0	0	0
b) Interest accrued and due	0	0	0	0
4. Banks:				
a) Term Loans				
-- Interest accrued and due	0	0	0	0
b) Other Loans (specify)				
-- Interest accrued and due	0	0	0	0
5. Other Institutions and Agencies	0	0	0	0
6. Debentures and Bonds	0	0	0	0
7. Others (Specify)	0	0	0	0
TOTAL	0	0	0	0
Note: Amounts due within one year				



CENTRAL UNIVERSITY OF RAJASTHAN
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st MARCH, 2011

(Amount - in Lacs)

<u>SCHEDULE 5 - UNSECURED LOANS AND BORROWINGS:</u>	Current Year	Previous Year
1. Central Government	0	0
2. State Government (Specify)	0	0
3. Financial Institutions	0	0
4. Banks:		
a) Term Loans	0	0
b) Other Loans (specify)	0	0
5. Other Institutions and Agencies	0	0
6. Debentures and Bonds	0	0
7. Fixed Deposits	0	0
8. Others (Specify)	0	0
<u>TOTAL</u>	0	0
Note: Amounts due within one year		
<u>SCHEDULE 6 - DEFERRED CREDIT LIABILITIES:</u>	Current Year	Previous Year
a) Acceptances secured by hypothecation of capital equipment and other assets	0	0
b) Others - Warranty Maintenance (Security Deposit)	2.43	2.15
- Deposit from Students.	1.81	0
<u>TOTAL</u>	4.24	2.15
Note: Amounts due within one year		



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CENTRAL UNIVERSITY OF RAJASTHAN
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st MARCH, 2011

(Amount - in Lacs)

SCHEDULE 7 - CURRENT LIABILITIES AND PROVISIONS	Current Year		Previous Year	
<u>A. CURRENT LIABILITIES</u>				
1. Acceptances		0.00		0.00
2. Sundry Creditors		0.10		1.17
a) For Goods	0.10		0.00	
b) Others	0.00		1.17	
3. Advances Received		2.00		0.00
4. Interest accrued but not due on:		0.00		0.00
a) Secured Loans/borrowings	0.00		0.00	
b) Unsecured Loans/borrowings	0.00		0.00	
5. Statutory Liabilities:		2.88		0.02
a) Overdue	0.00		0.00	
b) Others - Employer Cont. To Statutory Funds	0.51		0.00	
- Employer Cont. To NPS	0.58			
- Employee Cont. To NPS	0.59			
- TDS Payable	1.20		0.02	
6. Other current Liabilities		2.05		0.31
Salary Deductions - Rs. 59,265/-	0.59			
Water Exp. - Rs. 14,280/-	0.14			
Telephone Exp. - Rs. 31,825/-	0.32			
Electricity & Water Exp. - Rs. 1,00,292/-	1.00			
<u>TOTAL (A)</u>		7.03		1.50
<u>B. PROVISIONS</u>				
1. For Taxation		0.00		0.00
2. Gratuity		0.00		0.00
3. Superannuation/Pension		0.00		0.00
4. Accumulated Leave Encashment		0.00		0.00
5. Trade Warranties/Claims		0.00		0.00
6. Others (Specify)		17.95		3.34
Honorarium to Guest Faculty	0.25			
Conveyance to Guest Faculty	0.01			
DA Payable	1.77			
LTA Payable	0.09			
Salary Payable	15.83			
<u>TOTAL (B)</u>		17.95		3.34
<u>TOTAL (A+B)</u>		24.98		4.84



CENTRAL UNIVERSITY OF RAJASTHAN
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st MARCH, 2011

(Amount - in Lacs)

SCHEDULE 8 - FIXED ASSETS DESCRIPTION	GROSS BLOCK				DEPRECIATION				NET BLOCK	
	Cost/valuation As at beginning of the year	Additions during the year	Deductions during the year	Cost/valuation at the year-end	As at the beginning of the year	On Additions during the year	On Deductions during the Year	Total up to the Year- end	As at the Current year-end	As at the Previous year-end
	A. FIXED ASSETS:									
1. LAND:										
a) Freehold	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b) Leasehold	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2. BUILDINGS:								0.00		0.00
a) On Freehold Land	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b) On Leasehold Land	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c) Ownership Flats/Premises	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
d) Superstructures on Land not belonging to the entity	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3. PLANT MACHINERY & EQUIPMENT	34.86	24.45	0.00	59.31	2.72	4.46	0.00	7.18	52.13	32.14
4. VEHICLES	16.36	0.48	0.00	16.84	1.63	1.51	0.00	3.14	13.70	14.73
5. FURNITURE, FIXTURES	4.14	11.09	0.00	15.23	0.41	0.67	0.00	1.08	14.15	3.73
6. OFFICE EQUIPMENT	5.23	21.68	0.00	26.91	0.48	2.54	0.00	3.02	23.89	4.75
7. COMPUTER/PERIPHERALS	63.26	28.39	0.00	91.65	20.37	11.45	0.00	31.82	59.83	42.89
8. ELECTRIC INSTALLATIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9. LIBRARY BOOKS	18.89	46.59	0.00	65.48	18.89	1.41	0.00	20.30	45.18	0.00
10. TUBEWELLS & W. SUPPLY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11. OTHER FIXED ASSETS (SOLAR EQUIP)	0.00	0.12	0.00	0.12	0.00	0.03	0.00	0.03	0.09	0.00
TOTAL OF CURRENT YEAR	142.74	132.80	0.00	275.54	44.50	22.07	0.00	66.57	208.97	98.24
PREVIOUS YEAR										
B. CAPITAL, WORK-IN-PROGRESS									209.02	209.02
TOTAL									417.99	307.26

(Note to be given as to cost of assets on hire purchase basis included above)



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CENTRAL UNIVERSITY OF RAJASTHAN

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st MARCH, 2011

(Amount - in Lacs)

<u>SCHEDULE 9 - INVESTMENTS FROM EARMARKED/ENDOWMENT FUNDS</u>	Current Year	Previous Year
1. In Government Securities	0	0
2. Other approved Securities	0	0
3. Shares	0	0
4. Debentures and Bonds	0	0
5. Subsidiaries and Joint Ventures	0	0
6. Others (to be specified)	0	0
<u>TOTAL</u>	0	0

<u>SCHEDULE 10 - INVESTMENTS - OTHERS</u>	Current Year	Previous Year
1. In Government Securities	0	0
2. Other approved Securities	0	0
3. Shares	0	0
4. Debentures and Bonds	0	0
5. Subsidiaries and Joint Ventures	0	0
6. Others (to be specified)	0	0
<u>TOTAL</u>	0	0

CENTRAL UNIVERSITY OF RAJASTHAN
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st MARCH, 2011

(Amount - in Lacs)

SCHEDULE 11 - CURRENT ASSETS, LOANS, ADVANCES ETC. A. CURRENT ASSETS	Current Year		Previous Year	
1. <u>Inventories:</u>		0.00		0.00
a) Stores and Spares	0.00		0.00	
b) Loose Tools	0.00		0.00	
c) Stock-in-trade				
Finished Goods	0.00		0.00	
Work-in-progress	0.00		0.00	
Raw Materials	0.00		0.00	
2. <u>Sundry Debtors:</u>		0.00		0.00
a) Debts Outstanding for a period exceeding six months	0.00		0.00	
b) Others	0.00		0.00	
3. <u>Cash balances in hand</u> (including cheques/drafts and imprest)		0.14		0.11
4. <u>Bank Balances:</u>		57.35		79.58
a) <u>With Scheduled Banks:</u>				
- On Current Accounts	0.00		0.00	
- On Deposit Accounts (including margin money)	0.00		0.00	
- On Savings Accounts	57.35		79.58	
b) <u>With non-Scheduled Banks:</u>		0.00		0.00
- On Current Accounts	0.00		0.00	
- On Deposit Accounts	0.00		0.00	
- On Savings Accounts	0.00		0.00	
5. <u>Post Office-Savings Accounts</u>		0.00		0.00
<u>TOTAL (A)</u>		57.49		79.69



CENTRAL UNIVERSITY OF RAJASTHAN
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st MARCH, 2011

(Amount - in Lacs)

SCHEDULE 11 - CURRENT ASSETS, LOANS, ADVANCES ETC. (Contd.)	Current Year		Previous Year	
B. <u>LOANS, ADVANCES AND OTHER ASSETS</u>				
1. <u>Loans:</u>		0.00		0.00
a) Staff	0.00		0.00	
b) Other Entities engaged in activities/objectives similar to that of the Entity	0.00		0.00	
c) Others (specify)	0.00		0.00	
2. <u>Advances and other amounts recoverable in cash or in kind or for value to be received:</u>		6136.06		8.47
a) On Capital Account	6.97		0.00	
b) Prepayments	0.00		0.00	
c) Others				
Deposits	6116.20			
Security Deposit	0.51			
Advance to Staff	0.70			
Other Advances	2.35			
TDS	0.02		0.01	
Prepaid Exp.	9.31		8.46	
--Sports Facility Exp. = Rs. 8,333/-				
--Insurance = Rs. 27,278/-				
--Subscription exp. = Rs. 8,95,807/-				
3. <u>Income Accrued:</u>				
a) On Investments from Earmarked/Endowment Funds	0.00	1.28	0.00	1.94
b) On Investments - Others	0.00		0.00	
c) On Loans and Advances	0.00		0.00	
d) Others (Bank Interest) (includes income due unrealised - Rs.)	1.28		1.94	
4. <u>Claims Receivable</u>		0.00		0.00
TOTAL (B)		6137.34		10.41
TOTAL (A+B)		6194.83		90.10



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CENTRAL UNIVERSITY OF RAJASTHAN

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE PERIOD/YEAR ENDED 31ST MARCH 2011

(Amount - in Lacs)

<u>SCHEDULE 12 - INCOME FROM SALES/SERVICES</u>	Current Year	Previous Year
1. <u>Income from Sales</u>		
a) Sales of Finished Goods	0.00	0.00
b) Sales of Raw Material	0.00	0.00
c) Sales of Scraps	0.00	0.00
2. <u>Income from Services</u>		
a) Labour and Processing Charges	0.00	0.00
b) Professional/Consultancy Services	0.00	0.00
c) Agency Commission and Brokerage	0.00	0.00
d) Maintenance Services (Equipment/Property)	0.00	0.00
e) Others (specify)	0.00	0.00
<u>TOTAL</u>	0.00	0.00

<u>SCHEDULE 13 - GRANTS/SUBSIDIES</u>	Current Year	Previous Year
<u>(Irrevocable Grants & Subsidies Received)</u>		
1) Central Government	6500.00	400.00
2) State Government(s)	0.00	0.00
3) Government Agencies	0.00	0.00
4) Institutions/Welfare Bodies	0.00	0.00
5) International Organisations	0.00	0.00
6) Others (specify)	0.00	0.00
<u>TOTAL</u>	6500.00	400.00



CENTRAL UNIVERSITY OF RAJASTHAN

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE PERIOD/YEAR ENDED 31ST MARCH 2011

(Amount - in Lacs)

<u>SCHEDULE 14 - FEES/SUBSCRIPTIONS</u>	Current Year	Previous Year
1. Entrance Fees	0.00	0.00
2. Annual Fees/Subscriptions	17.00	2.04
3. Seminar/Programme Fees	0.00	0.00
4. Consultancy Fees	0.00	0.00
5. Others (specify) - Hostel Fees	5.52	0.00
<u>TOTAL</u>	22.52	2.04

Note - Accounting Policies towards each item are to be disclosed

<u>SCHEDULE 15 - INCOME FROM INVESTMENTS</u>	Investment from Earmarked Fund		Investment - Others	
(Income on Investment from Earmarked/Endowment Funds transferred to Funds)	Current Year	Previous Year	Current Year	Previous Year
1) Interest	0.00	0.00	0.00	0.00
a) On Govt. Securities	0.00	0.00	0.00	0.00
b) Other Bonds/Debentures	0.00	0.00	0.00	0.00
2) Dividends:	0.00	0.00	0.00	0.00
a) On Shares	0.00	0.00	0.00	0.00
b) On Mutual Fund Securities	0.00	0.00	0.00	0.00
3) Rents	0.00	0.00	0.00	0.00
4) Others (specify)	0.00	0.00	0.00	0.00
<u>TOTAL</u>	0.00	0.00	0.00	0.00
TRANSFERRED TO EARMARKED/ENDOWMENT FUNDS				



CENTRAL UNIVERSITY OF RAJASTHAN

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE PERIOD/YEAR ENDED 31ST MARCH 2011

(Amount - in Lacs)

SCHEDULE 16 - INCOME FROM ROYALTY, PUBLICATION ETC.	Current Year	Previous Year
1. Income from Royalty	0.00	0.00
2. Income from Publications	0.00	0.00
5. Others (specify)	0.00	0.00
TOTAL	0.00	0.00

SCHEDULE 17 - INTEREST EARNED	Current Year	Previous Year
1) On Term Deposits:		
a) With Scheduled Banks	0.00	0.00
b) With Non-Scheduled Banks	0.00	0.00
c) With Institutions	0.00	0.00
b) Others	0.00	0.00
2) On Savings Accounts:		
a) With Scheduled Banks	36.29	16.83
b) With Non-Scheduled Banks	0.00	0.00
c) Post Office Savings Accounts	0.00	0.00
b) Others	0.00	0.00
3) On Loans:		
a) Employees/Staff	0.00	0.00
b) Others	0.00	0.00
4) Interest on Debtors and Other Receivables:	0.00	0.00
TOTAL	36.29	16.83
Note - Tax deducted at source to be indicated		



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CENTRAL UNIVERSITY OF RAJASTHAN

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE PERIOD/YEAR ENDED 31ST MARCH 2011

(Amount - in Lacs)

<u>SCHEDULE 18 - OTHER INCOME</u>	Current Year	Previous Year
1. Profit on Sale/disposal of Assets:		
a) Owned assets	0.00	0.00
b) Assets acquired out of grants, or received free of cost	0.00	0.00
2. Export Incentives realized	0.00	0.00
3. Fees for Miscellaneous Services	1.25	0.00
4. Miscellaneous Income (Recruitment Fees)	0.20	3.55
<u>TOTAL</u>	1.45	3.55

<u>SCHEDULE 19 - INCREASE/(DECREASE) IN STOCK OF FINISHED GOODS & WORK IN PROGRESS</u>	Current Year	Previous Year
a) Closing stock		
-- Finished Goods	0.00	0.00
-- Work-in-progress	0.00	0.00
b) Less: Operating Stock		
-- Finished Goods	0.00	0.00
-- Work-in-progress	0.00	0.00
<u>NET INCREASE/(DECREASE) [a-b]</u>	0.00	0.00

<u>SCHEDULE 20 - ESTABLISHMENT EXPENSES</u>	Current Year	Previous Year
a) Salaries and Wages	174.61	33.26
b) Allowances and Bonus (Transfer Grant and Packing allowances)	0.55	0.80
c) Contribution to Provident Fund	2.93	0.00
d) Contribution to Other Funds (specify)	0.00	0.00
e) Staff Welfare Expenses	0.70	0.00
f) Expenses on Employees' Retirement and Terminal Benefits	0.00	0.00
g) Others (specify)	8.55	2.79
Honorarium	8.35	
Medical Reimbursement	0.20	
<u>TOTAL</u>	187.34	36.85



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CENTRAL UNIVERSITY OF RAJASTHAN

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE PERIOD/YEAR ENDED 31ST MARCH 2011

(Amount - in Lacs)

SCHEDULE 21 - OTHER ADMINISTRATIVE EXPENSES ETC.	Current Year	Previous Year
a) Purchases	0.00	0.00
b) Labour and processing expenses	0.00	0.00
c) Cartage and Carriage Inwards	0.00	0.00
d) Electricity and power	7.72	0.29
e) Water charges	1.37	0.00
f) Insurance	0.40	0.11
g) Repairs and maintenance	11.00	0.00
h) Excise Duty	0.00	0.00
i) Rent, Rates and Taxes	19.30	15.14
j) Vehicles Running and Maintenance	2.86	0.77
k) Postage, Telephone and Communication Charges	4.69	1.30
l) Printing and Stationary	7.37	0.72
m) Travelling and Conveyance Expenses	8.29	4.44
n) Expenses on Seminar/Workshops	30.22	28.34
o) Subscription Expenses	7.89	1.57
p) Expenses on Fees	0.00	0.00
q) Auditors Remuneration	0.83	0.00
r) Hospitality Expenses	0.36	0.19
s) Professional Charges	2.11	0.15
t) Provision for Bad and Doubtful Debts/Advances	0.00	0.00
u) Irrecoverable Balances Written-off	0.00	0.00
v) Packing Charges	0.00	0.00
w) Freight and Forwarding Expenses	0.00	0.00
x) Distribution Expenses	0.00	0.00
y) Advertisement and Publicity	14.71	14.54
z) <u>Others (specify)</u>	36.23	7.77
-- Expenses for running Academic Courses	14.21	
-- Miscellaneous Expenses	4.22	
-- Hostel Expenses	1.56	
-- Security Expenses	7.98	
-- Recruitment Expenses	3.53	
-- Office Expenses	4.73	
TOTAL	155.35	75.33



CENTRAL UNIVERSITY OF RAJASTHAN

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE PERIOD/YEAR ENDED 31ST MARCH 2011

(Amount - in Lacs)

<u>SCHEDULE 22 - EXPENDITURE ON GRANTS, SUBSIDIES ETC.</u>	Current Year	Previous Year
a) Grants given to Institutions/Organisations	0	0
b) Subsidies given to Institutions/Organisations	0	0
TOTAL	0	0
Note - Name of the Entities, their Activities along with the amount of Grants/Subsidies are to be disclosed		

<u>SCHEDULE 23 - INTEREST</u>	Current Year	Previous Year
a) On Fixed Loans	0	0
b) On Other Loans (including Bank Charges)	0.57	0
c) Others (specify)	0	0
TOTAL	0.57	0.00



CENTRAL UNIVERSITY OF RAJASTHAN
SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE PERIOD ENDED 31ST MARCH , 2011

SCHEDULE 24 - SIGNIFICANT ACCOUNTING POLICIES (Illustrative)

1. ACCOUNTING CONVENTION

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

2. INVENTORY VALUATION

2.1 Stores and Spares (including machinery spares) are valued at cost.

2.2 Raw materials, semi-finished goods and finished goods are valued at lower of cost and net realizable value. The costs are based on weighted average cost. Cost of finished goods and semi-finished goods is determined by considering material, labour and related overheads.

3. INVESTMENTS

3.1 Investments classified as "long term investments" are carried at cost. Provision for decline, other than temporary, is made in carrying cost of such investments.

3.2 Investments classified as "Current" are carried at lower of cost and fair value. Provision for shortfall on the value of such investments is made for each investment considered individually and not on a global basis.

3.3 Cost includes acquisition expenses like brokerage, transfer stamps.

4. EXCISE DUTY

Liability for excise duty in respect of goods produced by the entity, other than for exports, is accounted upon completion of manufacture and provision is made for excisable manufactured goods as at the year-end.

5. FIXED ASSETS

5.1 Fixed Assets are started at cost of acquisition inclusive of inward freight, duties and taxes and incidental and direct expenses related to acquisition. In respect of projects involving construction, related pre-operational expenses (including interest on loans for specific project prior to its completion), form part of the value of the assets capitalized.

5.2 Fixed Assets received by way of non-monetary grants, (other than towards the Corpus Fund), are capitalized at values stated, by corresponding credit to Capital Reserve.

6. DEPRECIATION

6.1 Depreciation is provided on straight-line method as per rates specified in the Income-tax Act, 1961 except depreciation on cost adjustments arising on account of conversion of foreign currency liabilities for acquisition of fixed assets, which is amortized over the residual life of the respective assets.



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CENTRAL UNIVERSITY OF RAJASTHAN
SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE PERIOD ENDED 31ST MARCH , 2011

SCHEDULE 24 - SIGNIFICANT ACCOUNTING POLICIES (Illustrative) -- Contd.

6.2 In respect of additions to/deductions from fixed assets during the year, depreciation is considered on pro-rata basis.

6.3 Assets costing Rs. 5,000 or less each are fully provided.

7. MISCELLANEOUS EXPENDITURE

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

8. ACCOUNTING FOR SALES

Sales include excise duty and are net of Sales returns, rebate and trade discount.

9. GOVERNMENT GRANTS/SUBSIDIES

9.1 Government grants of the nature of contribution towards capital cost of setting up projects are treated as Capital Reserve.

9.2 Grants in respect of specific fixed assets acquired are shown as a deduction from the cost of the related assets.

9.3 Government grants/subsidy are accounted on realization basis.

10. FOREIGN CURRENCY TRANSACTIONS

10.1 Transactions denominated in foreign currency are accounted at the exchange rate prevailing at the date of the transaction.

10.2 Current assets, foreign currency loans and current liabilities are converted at the exchange rate prevailing as at the year end and the resultant gain/loss is adjusted to cost of fixed assets, if the foreign currency liability relates to fixed assets, and in other cases is considered to revenue.

11. LEASE

Lease rentals are expensed with reference to lease terms.

12. RETIREMENT BENEFITS

12.1 Liability towards gratuity payable on death/retirement of employees is accrued based on actuarial valuation.

12.2 Provision for accumulated leave encashment benefit to the employees is accrued and computed on the assumption that employees are entitled to receive the benefit as at each year end.



CENTRAL UNIVERSITY OF RAJASTHAN
SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE PERIOD ENDED 31ST MARCH , 2011

SCHEDULE 25 - CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS (Illustrative)

1. CONTINGENT LIABILITIES

- 1.1 Claims against the Entity not acknowledged as debts - Rs. **NIL** (Previous year Rs. **NIL**.)
- 1.2 In respect of:
- Bank guarantees given by/on behalf of the Entity - Rs. **NIL** (Previous year Rs. **NIL**)
 - Letters of Credit opened by Bank on behalf of the Entity - Rs. **NIL** (Previous year Rs. **NIL**)
 - Bills discounted with banks Rs. **NIL** (Previous year Rs. **NIL**)
- 1.3 Disputed demands in respect of:
- Income-tax Rs. **NIL** (Previous year Rs. **NIL**)
 - Sales-tax Rs. **NIL** (Previous year Rs. **NIL**)
 - Municipal -Taxes Rs. **NIL** (Previous year Rs. **NIL**)
- 1.4 In respect of claims from parties for non-execution of orders, but contested by the Entity - Rs. **NIL** (Previous year Rs. **NIL**)
- 1.5 There is contingent liability for the rent of College building, Working Women hostel & Girls hostel of Rs. 30.26.798/- in addition to the House/ Property tax as per the Rent reasonableness certificate issued by CPWD, Aimer.

2. CAPITAL COMMITMENTS

Estimated value of contracts remaining to be executed on capital account and not provided for (net of advances) Rs. **NIL** (Previous year Rs. **NIL**)

3. LEASE OBLIGATIONS

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

4. CURRENT ASSETS, LOANS AND ADVANCES

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

5. TAXATION

In view of there being no taxable income under Income-tax Act 1961, no provision for Income tax has been considered necessary.



CENTRAL UNIVERSITY OF RAJASTHAN
SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE PERIOD ENDED 31ST MARCH , 2011

(Amount-Rs.)

SCHEDULE 25 - CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS (Illustrative) -- Contd.

	<u>Current</u> <u>Year</u>	<u>Previous</u> <u>Year</u>
6. FOREIGN CURRENCY TRANSACTIONS		
6.1 <u>Value of Imports Calculated on C.I.F. Basis:</u>		
-- Purchase of finished Goods	0.00	0.00
-- Raw Materials & Components (Including in transit)	0.00	0.00
-- Capital Goods	0.00	0.00
-- Stores, Spares and Consumables	0.00	0.00
6.2 <u>Expenditure in foreign currency:</u>		
a) Travel	0.00	0.00
b) Remittances and Interest payment to Financial Institutions/Banks in Foreign Currency	0.00	0.00
c) Other expenditure:		
-- Commission on Sales	0.00	0.00
-- Legal and Professional Expenses	0.00	0.00
-- Miscellaneous Expenses	0.00	0.00
6.3 <u>Earnings:</u>		
Value of Exports on FOB basis	0.00	0.00
6.4 <u>Remuneration to auditors:</u>		
As Auditors		
-- Taxation matters	0.00	0.00
-- For Management Services	0.00	0.00
-- For certification	0.00	0.00
Others	0.83	0.00
7. Corresponding figures for the previous year have been regrouped/rearranged, wherever necessary.		
8. Schedules 1 to 25 are annexed to and form an integral part of the Balance Sheet as at 31ST MARCH, 2011 and the Income and Expenditure Account for the year ended on that date.		

