

STATEMENT OF ACCOUNTS

2004 - 2005



JAMIA MILLIA ISLAMIA

(A CENTRAL UNIVERSITY)

Maulana Mohammed Ali Jauhar Marg
New Delhi-110 025

STATEMENT OF ACCOUNTS

2004-2005



JAMIA MILLIA ISLAMIA
(A Central University)
Maulana Mohammed Ali Jauhar Marg
New Delhi - 110 025

JAMIA MILLIA ISLAMIA

New Delhi - 110 025

Diagrammatic Presentation of Income and Expenditure 2004-2005

(Amount in Lacs)

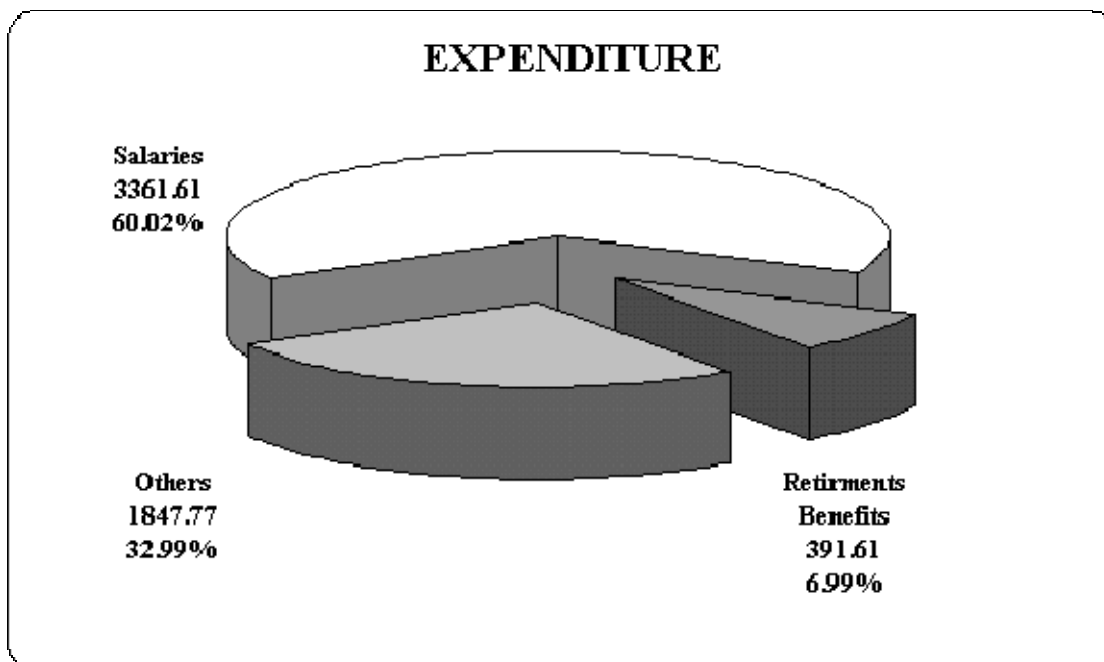
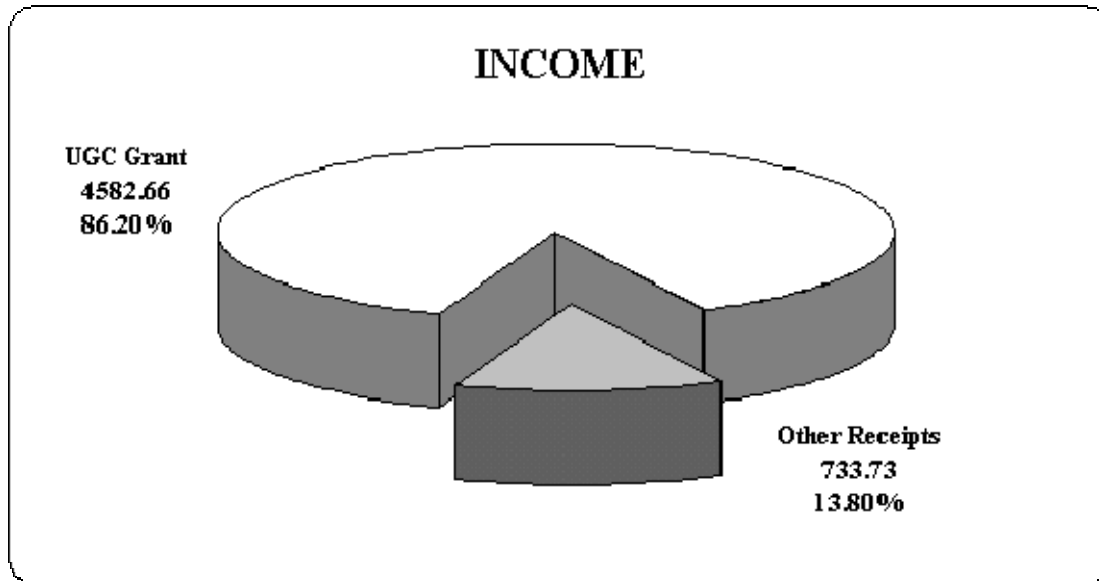


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JAMIA MILLIA ISLAMIA

BALANCE SHEET

JMI MCRC AS ON 31.3.2004	JMI MAIN AS ON 31.3.2004	LIABILITIES	JMI MCRC AS ON 31.3.2005	JMI MAIN AS ON 31.3.2005
CAPITAL FUND				
264,540,184	924,391,643	As per Annexure 'B'	305,306,364	1,101,525,189
FUNDS - ANNEXURE 'B'				
--	48,672,480	a. Earmarked Account	--	49,108,422
--	288,196,890	b. Provident Fund Account	--	319,242,865
14,573,127	73,501,514	c. Deposit Account	7,733,417	73,318,170
SECURITIES & DEPOSITS				
1,131,299	17,146,796	a. Securities-Annexure 'B'	2,860,477	26,215,457
--	83,599,599	b. Deposits - Annexure 'B'	--	118,087,593
UNSPENT BALANCES - ANNEXURE 'C'				
963,857	--	a. Revenue Account UGC	547,792	--
102,452,040	31,674,880	b. Plan & Dev.Account UGC	72,262,287	--
--	97,526,920	c. Earmarked Account	--	119,844,937
--	62,297,000	GRANT-IN-ADVANCE FROM U.G.C. FOR 2005-2006 ANNEXURE 'B'	--	--
--	28,119,084	INTEREST ON PF ACCOUNT ANNEXURE 'B'	--	21,367,341
--	1,612,615	SURPLUS OF HOSTELS As per Annexure 'B'	--	1,620,463
--	1,170,004	SURPLUS OF KITCHENS As per Annexure 'B'	--	792,291
REMITTANCES & ADVANCES				
149,483	1,631,353	As per Annexure 'B' (Including Projects)	304,833	85,395,564
383,809,990	1,659,540,778		389,015,170	1,916,518,292
Sd. (Aayatullah) Accountant			Sd. (Zafarullah Khan) Accounts Officer	

NEW DELHI - 110 025

AS ON 31st MARCH, 2005

JMI MCRC AS ON 31.3.2004	JMI MAIN AS ON 31.3.2004	ASSETS	JMI MCRC AS ON 31.3.2005	JMI MAIN AS ON 31.3.2005
264,540,184	924,391,643	FIXED ASSETS		
		As per Annexure 'A'	305,306,364	1,101,525,189
		INVESTEMENTS - ANNEXURE 'C'		
41,525,040	30,893,000	a. Plan & Development Account	69,386,420	
--	40,938,596	b. Earmarked Account	--	--
--	315,300,000	c. Provident Fund Account	--	116,876,596
13,196,662	24,206,050	d. Deposit Account	1,032,930	339,800,000
--	2,600,000	e. Hostel & Kitchen Account	--	75,681,050
				2,100,000
		SHARES IN MAKTABA JAMIA LTD. (AT COST)		
--	92,070	As per last Balance Sheet	--	92,070
		SECURITIES & DEPOSITS		
--	27,744	As per Annexure 'C'	--	27,744
		RECOVERABLE BALANCES - ANNEXURE 'C'		
--	53,885,935	a. Revenue Account U.G.C.	--	
--	--	b. Plan Account	658,898	82,346,459
--	26,547,223	c. Earmarked Account	--	339,302
				10,630,085
		REMITTANCES & ADV.		
10,657,081	64,568,571	As per Annexure 'C' (Including Projects)	1,559,058	143,792,526
		CASH & BANK BALANCES - ANNEXURE - 'C'		
--				
906,315	74,671,524	a. Revenue Account	460,432	
50,353,827	1,182,395	b. Plan & Development Account	2,695,413	1,641,752
--	44,527,046	c. Earmarked Account	--	2,613,720
--	1,015,974	d. Provident Fund Account	--	5,176,333
2,630,881	54,084,803	e. Deposit Account	7,915,655	810,206
--	608,204	f. Hostel & Kitchen Account	--	32,219,544
				845,716
383,809,990	1,659,540,778		389,015,170	1,916,518,292

Sd.
(N.U. Siddiqui)
Finance Officer

Sd.
(Prof. Z. H. Khan)
Offg. Registrar

ANNEXURE 'A'

ANNEXURES TO
STATEMENT OF FIXED ASSETS

PARTICULARS	BALANCES AS ON 01.04.2004		ASSETS WRITTEN OFF DURING THE YEAR	
	JMI MCRC	JMI MAIN	JMI MCRC	JMI MAIN
1	2		3	
LAND	--	14,787,531	--	55,500
BUILDING	6,041,398	483,689,554	--	--
FURNITURE & EQUIPMENT	14,787,331	124,500,003	--	--
LAB & WORKSHOP	234,839,469	138,598,696	--	--
COMPUTERS	--	72,695,921	--	--
BOOKS	1,727,620	73,626,681	--	197,662
CAMP EQUIPMENT	--	13,310	--	--
GOWNS	--	2,998	--	--
ELECTRIC FITTINGS	2,802,965	10,405,060	--	--
PRINTING PRESS	--	127,464	--	--
FILMS/V.FILMS	2,827,297	749	--	--
TUBEWELL	--	885,573	--	--
CAR & LORRY	1,514,104	4,994,646	--	--
ARMS & AMMUNITION	--	63,457	--	--
Total :	264,540,184	924,391,643	--	253,162

Sd.
(Aayatullah)
Accountant

Sd.
(Zafarullah Khan)
Accounts Officer

BALANCE SHEET
AS ON 31st MARCH, 2005

ADDITIONS DURING THE YEAR		BALANCE AS ON 31.03.2005	
JMI MCRC	JMI MAIN	JMI MCRC	JMI MAIN
	4		5(2-3+4)
--	--	--	14,732,031
--	115,649,925	6,041,398	599,339,479
39,967,049	37,801,511	54,754,380	162,301,514
202,196	592,915	235,041,665	139,191,611
--	10,963,444	--	83,659,365
437,338	12,364,063	2,164,958	85,793,082
--	--	--	13,310
--	14,850	--	17,848
--	--	2,802,965	10,405,060
--	--	--	127,464
159,597	--	2,986,894	749
--	--	--	885,573
--	--	1,514,104	4,994,646
--	--	--	63,457
40,766,180	177,386,708	305,306,364	1,101,525,189

Sd.
(N.U. Siddiqui)
Finance Officer

Sd.
(Prof. Z. H. Khan)
Offg. Registrar

ANNEXURE 'B'

ANNEXURES TO

PARTICULARS	JMI MCRC	JMI MAIN
1. CAPITALISED VALUE OF GRANT		
As per last Balance Sheet	264,540,184	924,391,643
Less : Value of Assets Written off	--	253,162
	264,540,184	924,138,481
Additions during the year	40,766,180	177,386,708
	305,306,364	1,101,525,189
2. FUNDS		
a. Earmarked Account :		
i) Revolving Fund for House Building Advance	--	33,110,438
ii) Revolving Fund for Vehicle & Fan Advance	--	2,652,156
iii) Z.H.Endowment Fund	--	500,000
iv) Dalit Study Chair Endow. Fund	--	12,845,828
	--	49,108,422
b. Provident Fund Account :		
i) G.P.F. Subscription	--	283,103,625
ii) C.P.F. Subscription	--	23,002,700
iii) C.P.F. Contribution	--	13,136,540
	--	319,242,865
c. Deposit Account		
	7,733,417	73,318,170

BALANCE SHEET

PARTICULARS	JMI MCRC	JMI MAIN
3. SECURITIES & DEPOSITS (LIAB)		
a. SECURITIES		
i) Revenue Account	--	8,122,221
ii) Plan & Development Account	1,358,735	4,288,996
iii) Earmarked Account	--	2,710,538
iv) Deposit Account	1,501,742	11,093,702
	<u>2,860,477</u>	<u>26,215,457</u>
b. DEPOSITS		
Deposit Account	--	118,087,593
4. INTEREST ACCOUNT (P.F.)	--	21,367,341
5. SURPLUS OF HOSTELS		
As per last Balance Sheet	--	1,612,615
Add Surplus during the year	--	7,848
	<u>--</u>	<u>1,620,463</u>
6. SURPLUS OF KITCHENS		
As per last Balance Sheet	--	1,170,004
Less : Deficit during the year	--	377,713
	<u>--</u>	<u>792,291</u>

PARTICULARS	JMI MCRC	JMI MAIN
7. REMITTANCES & ADVANCES (LIAB)		
a. Revenue Account	--	79,163,977
b. Plan & Development Account	--	730
c. Earmarked Account	--	2,178,220
d. Deposit Account	304,833	3,269,218
e. Hostel & Kitchen Account	--	783,419
	304,833	85,395,564

8. GRANT-IN-ADVANCE FOR 2005-06

Sd.
(Aayatullah)
Accountant

Sd.
(Zafarullah Khan)
Accounts Officer

Sd.
(N.U. Siddiqui)
Finance Officer

Sd.
(Prof. Z. H. Khan)
Offg. Registrar

BALANCE SHEET

PARTICULARS	JMI MCRC	JMI MAIN
1. INVESTMENTS		
a. Plan & Development Account	69,386,420	--
b. Earmarked Account :		
i) Z. H. Endowment Fund Investment	--	500,000
ii) Dalit Studies Chair Endo. Fund Investment	--	12,438,596
iii) Short Term Deposit	--	103,938,000
	--	116,876,596
c. Provident Fund Account	--	339,800,000
d. Deposit Account	1,032,930	75,681,050
e. Hostel & Kitchen Account	--	2,100,000
2. SECURITIES & DEPOSITS (ASSETS)		
Revenue Account	--	27,744
3. REMITTANCES & ADVANCES (ASSETS)		
a. Revenue Account	87,360	3,270,243
b. Plan & Development Account	880,291	1,336,704
c. Earmarked Account	--	41,159,103
d. Deposit Account	591,407	97,776,019
e. Hostel & Kitchen Account	--	250,457
	1,559,058	143,792,526

4. UNSPENT/RECOVERABLE BALANCES AS ON 31.03.2005

PARTICULARS	BALANCE AS ON 01.04.2004	
	RECOVERABLE	UNSPENT
UGC : Maintenance Grants :		
JMI MAIN	53,885,935	--
JMI MCRC	--	963,857
UGC : Plan & Development Grants :		
JMI MAIN	--	31,674,880
JMI MCRC	--	102,452,040
-do- Xth Plan	--	--

Note : Balances of Earmarked Grants (JMI MAIN) taken over directly to the Balance Sheet :-

Recoverable :	Rs.10,630,085
Unspent :	Rs.119,844,937

BALANCE SHEET

EXCESS OF EXP. OVER INCOME DURING THE YEAR 2004-2005	EXCESS OF INCOME OVER EXP. DURING THE YEAR 2004- 2005	BALANCE AS ON 31.03.2005 TAKEN OVER TO BALANCE SHEET	
		RECOVERABLE	UNSPENT
28,460,524	--	82,346,459	--
416,065	--	--	547,792
32,014,182	--	339,302	--
30,189,753	--	--	7,226,228
658,898	--	658,898	--

ANNEXURE 'C' CONTD.

5. CASH & BANK BALANCES AS ON 31.03.2005

PARTICULARS	REVENUE ACCOUNT		PLAN ACCOUNT	
	JMI MCRC	JMI MAIN	JMI MCRC	JMI MAIN
Cash in hand	11	99,782	553	--
Balances At Bank				
Indian Bank	431,310	324,294	2,686,817	2,613,720
UBI Jamia Nagar	29,111	1,217,676	8,043	--
Total :	460,432	1,641,752	2,695,413	2,613,720

Sd.
(Aayatullah)
Accountant

Sd.
(Zafarullah Khan)
Accounts Officer

EARMARKED ACCOUNT		P.F. ACCOUNT		DEPOSIT ACCOUNT		H & K ACCOUNT	
JMI MCRC	JMI MAIN	JMI MAIN	JMI MCRC	JMI MAIN	JMI MAIN	JMI MAIN	JMI MAIN
--	51,976	--	296	23,984		2,473	
--	5,124,357	810,206	7,911,539	32,195,560		843,243	
--	--	--	3,820	--		--	
--	5,176,333	810,206	7,915,655	32,219,544		845,716	

Sd.
(N.U. Siddiqui)
Finance Officer

Sd.
(Prof. Z. H. Khan)
Offg. Registrar

**REVENUE
RECEIPT AND PAYMENT ACCOUNT**

2003-2004	RECEIPT	AMOUNT
OPENING BALANCES		
106,892	Cash in hand	169,662
87,879,120	Balance at Bank (UBI)	214,034
196,742	Balance at Bank(Indian Bank)	<u>74,287,828</u>
		74,671,524
GRANTS-IN-AID FROM UGC		
327097000	Maint. Grant received in 2004-2005	395,969,000
2,693,000	Grant against deficit of 2001-2002	--
62,297,000	Grant-in-Advance for 2005-2006	--
69,650,000	Grant on behalf of MCRC	29,186,143
56,761,295	RECEIPT OTHER THAN GRANTS	73,372,770
4,250,362	SECURITIES & DEPOSITS	4,345,392
62,110,096	REMITTANCES & ADVANCES	88,150,140
	INVESTMENTS	
140,330,000	Short Term Deposits	125,000,000
813,371,507	Total:	790,694,969

Sd.
(Aayatullah)
Accountant

Sd.
(Zafarullah Khan)
Accounts Officer

**ACCOUNT
FOR THE YEAR ENDING 31st MARCH 2005**

2003-2004	PAYMENT		AMOUNT
	MAINTENANCE EXPENDITURE		
299,571,759	Salaries & Allowances	336,161,193	
36,955,694	Retirement Benifits	39,160,869	
122,736,035	Others	<u>184,777,232</u>	560,099,294
69,650,000	REMITTANCE OF GRANT TO MCRC		29,186,143
2,430,325	SECURITIES & DEPOSITS		1,706,688
67,026,170	REMITTANCES & ADVANCES		73,061,092
	INVESTMENTS		
140,330,000	Short Term Deposits		125,000,000
	CLOSING BALANCES		
169,662	Cash in hand	99,782	
74,287,828	Balance at Bank (Indian Bank)	324,294	
214,034	Balance at Bank(UBI)	<u>1,217,676</u>	1,641,752
	813,371,507	Total:	790,694,969

Sd.
(N.U. Siddiqui)
Finance Officer

Sd.
(Prof. Z. H. Khan)
Offg. Registrar

**PLAN & DEVELOPMENT
RECEIPT AND PAYMENT ACCOUNT**

2003-2004	RECEIPT	AMOUNT
	OPENING BALANCE	
1,239,235	Balance at Bank (Indian Bank)	1,182,395
44,197,000	GRANTS IN AID FROM UGC	22,886,000
2,062,027	INTEREST ON PLAN GRANTS	1,067,861
14,531	RECEIPTS OTHER THAN GRANTS	531,112
797,693	SECURITIES & EARNEST MONEY	3,857,766
2,056,437	REMITTANCES & ADVANCES	3,711,016
60,000,000	REALISATION OF INVESTMENTS (Short term Deposits)	62,003,000
110,366,923	Total :	95,239,150

Sd.
(Aayatullah)
Accountant

Sd.
(Zafarullah Khan)
Accounts Officer

ACCOUNT**FOR THE YEAR ENDING 31st MARCH 2005**

2003-2004	PAYMENT	AMOUNT
	PAYMENT AGAINST GRANTS FROM UGC	
--	Salaries & Allowances	1,797,922
938,640	Recurring Exp. Other than Salaries	452,631
35,405,843	Capital Expenditure	<u>54,248,602</u>
		56,499,155
877,332	REFUND OF SECURITIES & EARNEST MONEY	244,177
21,069,713	REMITTANCES & ADVANCES	4,772,098
50,893,000	INVESTMENT	31,110,000
	CLOSING BALANCE	
1,182,395	Balance at Bank (Indian Bank)	2,613,720
110,366,923	Total :	95,239,150

Sd.
(N.U. Siddiqui)
Finance Officer

Sd.
(Prof. Z. H. Khan)
Offg. Registrar

**EARMARKED
RECEIPT AND PAYMENT ACCOUNT**

2003-2004	RECEIPT	AMOUNT	
	OPENING BALANCES		
161,410	Cash in hand	249,902	
18,337,269	Balance at Bank (Indian Bank)	<u>44,277,144</u>	44,527,046
	PROJECTS, SCHEMES & SCHOLARSHIPS FINANCED BY :		
	UNIVERSITY GRANTS COMMISSION		
15,652,360	Grants-in-Aid	87,307,726	
8,328,933	Receipts other than grants	<u>1,658,736</u>	88,966,462
	MINISTRY OF HUMAN RESOURCE DEVELOPMENT		
5,035,100	Grants-in-Aid	8,540,272	
1,949	Receipts Other than Grants	<u>155,400</u>	8,695,672
	MINISTRY OF SCIENCE & TECHNOLOGY		
7,135,470	Grants-in-Aid	8,760,076	
32,905	Receipts Other than Grants	<u>1,882</u>	8,761,958
	MINISTRY OF WELFARE		
--	Grants-in-Aid	2,505	
4,338	Receipt other than grant	<u>--</u>	2,505
	I.C.S.S.R.		
1,249,710	Grants-in-Aid	787,402	
3,000	Receipts Other than Grants	<u>17,944</u>	805,346
	I.C.H.R.		
623,000	Grants-in-Aid	481,791	
1,798	Receipts Other than Grants	<u>29,798</u>	511,589

ACCOUNT
FOR THE YEAR ENDING 31st MARCH 2005

2003-2004	PAYMENT	AMOUNT
	PROJECTS, SCHEMES AND SCHOLARSHIPS FINANCED BY :	
85,367,000	UNIVERSITY GRANTS COMMISSION	40,842,034
6,063,657	MINISTRY OF HUMAN RESOURCE DEVELOPMENT	6,157,937
2,559,495	MINISTRY OF SCIENCE & TECHNOLOGY	5,951,798
--	MINISTRY OF WELFARE	2,505
645,493	I.C.S.S.R	674,180
598,358	I.C.H.R.	685,154
1787639	I.C.C.R.	267,309
3,087,525	C.S.I.R.	4,475,063
32,395,450	MISCELLANEOUS SOURCES	26,148,981
33,559,308	REMITTANCES & ADVANCES	16,391,869
30,000	SECURITIES & EARNEST MONEY	45,380
	INVESTMENTS	
500,000	Zakir Husain Endowment Fund Investment	500,000
406,096	Dalit Studies Chair Endowment Fund Investment	--
216,286,832	Short term Deposits	<u>137,918,000</u> 138418000

2003-2004	RECEIPT	AMOUNT	
61,700	I.C.C.R.		
4,300	Grant-in-Aid	252,209	
	Receipts Other than Grants	<u>32,500</u>	284,709
3,461,221	C.S.I.R.		
46,548	Grants-in-Aid	3,984,162	
	Receipts other than Grants	<u>680</u>	3,984,842
41,463,576	MISCELLANEOUS SOURCES		
2,505,101	Grants-in-Aid	8,259,546	
	Receipts other than grants	<u>3,167,487</u>	11,427,033
	FUNDS		
--	Revolving Fund for House Building Advance		
392,444	Grants from UGC	--	
406,096	Receipts other than Grants	<u>28,710</u>	28,710
303,134	Dalit Studies Chair Endowment Fund		407,232
	Revolving Fund for Vehicle & Fan Advance		--
1,690,702	SECURITIES & EARNEST MONEY		667,386
25,125,003	REMITTANCE & ADVANCE		13,686,053
5,000,000	REALISATION OF INVESTMENTS		
500,000	Revolving Fund for House Building Advance	--	
290286832	Zakir Husain Endowment Fund Investment	500,000	
	Short term Deposits	<u>61,980,000</u>	62,480,000
427,813,899	Total :		245,236,543

Sd.
(Aayatullah)
Accountant

Sd.
(Zafarullah Khan)
Accounts Officer

2003-2004	PAYMENT	AMOUNT	
	CLOSING BALANCES		
249,902	Cash in hand	51,976	
44,277,144	Balance at Bank (Indian Bank)	<u>5,124,357</u>	5,176,333
427,813,899	Total :		245,236,543

Sd.
(N.U. Siddiqui)
Finance Officer

Sd.
(Prof. Z. H. Khan)
Offg. Registrar

**A.J.K. MASS COMMUNICATION
RECEIPT AND PAYMENT ACCOUNT (REV. ACCOUNT)**

RECEIPT	AMOUNT
OPENING BALANCES AS ON 01.04.2004	
i. In hand	322
ii. At Indian Bank	646,882
iii. At U.B.I.	<u>259,111</u>
	906,315
GRANT FROM UGC	<u>29,036,143</u>
	29,036,143
RECEIPTS OTHER THAN GRANTS	
i. Interest earned on Maint. Grant	163,082
ii. Fee from student & other Receipts	<u>3,135,528</u>
	3,298,610
SECURITY & DEPOSITS	
i. Securities from contractors	37,818
REMITTANCES & ADVANCES	7,212,026
Total:	40,490,912

Sd.
(Syed Viqar Husain Zaidi)
Accounts Officer

RESEARCH CENTRE
FOR THE YEAR ENDING 31st MARCH, 2005

PAYMENT		AMOUNT
MAINTENANCE EXPENDITURE		
i. Salaries and Allowances	18,408,755	
ii. Retirement benefits	2,489,508	
iii. Others	10,770,314	
iv. Capital Expenditure	<u>1,082,241</u>	32,750,818
REMITTANCES & ADVANCES		7,241,844
SECURITY & DEPOSITS		
i. Securities from contractors		37,818
CLOSING BALANCES AS ON 31.03.2005		
i. In hand	11	
ii. At Indian Bank	431,310	
iii. At U.B.I.	<u>29,111</u>	460,432
Total:		40,490,912

Sd.
(Iftikhar Ahmed)
Director

**A.J.K. MASS COMMUNICATION
RECEIPT AND PAYMENT ACCOUNT (PLAN & DEVELOPMENT)**

RECEIPT	AMOUNT
OPENING BALANCE AS ON 01.04.2004	
i. In hand	1,253
ii. At Indian Bank	50,344,531
iii. At U.B.I.	<u>8,043</u>
	50,353,827
 GRANTS IN-AID FROM U.G.C.	
	183,878
 RECEIPT OTHER THAN GRANT	
	1,513,040
 INVESTMENT	
	49,341,770
 REMITTANCES & ADVANCES	
	38,712,140
 SECURITIES & DEPOSIT	
Earnest Money Dep.	1,358,735
 Total:	141,463,390

Sd.
(Syed Viqar Husain Zaidi)
Accounts Officer

RESEARCH CENTRE
FOR THE YEAR ENDING 31st MARCH, 2005

PAYMENT		AMOUNT
PAYMENTS AGAINST GRANT FROM UGC:		
i. Salaries and Allowances	431,917	
ii. Others	430,710	
iii. Capital Expenditure	<u>31,682,942</u>	32,545,569
INVESTMENT		77,203,150
REMITTANCES & ADVANCES		29,019,258
CLOSING BALANCES AS ON 31.03.2005		
i. In hand	553	
ii. At Indian Bank	2,686,817	
iii. At U.B.I.	<u>8,043</u>	2,695,413
Total:		141,463,390

Sd.
(Iftikhar Ahmed)
Director

**REVENUE
INCOME & EXPENDITURE ACCOUNT**

2003-2004	EXPENDITURE	AMOUNT
299,571,759	SALARIES & ALLOWANCES	336,161,193
36,955,694	RETIREMENT BENEFITS	39,160,869
122736035	OTHER RECURRING EXPENDITURE	184,777,232
23,649,867	LESS: CAPITAL EXPENDITURE	<u>47,550,021</u>
		137,227,211
12,712,807	EXCESS OF INCOME OVER EXPENDITURE TRANSFERRED TO BALANCE SHEET	--
448,326,428	Total:	512,549,273

Sd.
(Aayatullah)
Accountant

Sd.
(Zafarullah Khan)
Accounts Officer

ACCOUNT
FOR THE YEAR ENDING 31st MARCH, 2005

2003-2004	INCOME		AMOUNT
	MAINTENANCE GRANT FROM UGC		
85,425,000	Grant in Advance received on 31.3.04	62,297,000	
329,790,000	Grant received during 2004-05	<u>395,969,000</u>	
		458,266,000	
23,649,867	LESS : CAPITALISED VALUE OF GRANT	<u>47,550,021</u>	410,715,979
56,761,295	FEES FROM STUDENTS AND MISC. INCOME		73,372,770
--	EXCESS OF EXPENDITURE OVER INCOME		28,460,524
	TRANSFERRED TO BALANCE SHEET		
448,326,428	Total:		512,549,273

Sd.
(N.U. Siddiqui)
Finance Officer

Sd.
(Prof. Z. H. Khan)
Offg. Registrar

**PLAN & DEVELOPMENT
INCOME & EXPENDITURE ACCOUNT**

2003-2004	EXPENDITURE		AMOUNT
--	SALARIES & ALLOWANCES		1,797,922
938,640	RECURRING EXPENDITURE	54,701,233	
--	LESS: CAP. EXP. TO THE EXTENT OF CAPITALISED VALUE OF GRANT	<u>24,484,973</u>	30,216,260
9,929,075	EXCESS OF INCOME OVER EXPENDITURE		--
10,867,715	Total :		32,014,182

Sd.
(Aayatullah)
Accountant

Sd.
(Zafarullah Khan)
Accounts Officer

**ACCOUNT
FOR THE YEAR ENDING 31st MARCH, 2005**

2003-2004	INCOME	AMOUNT	
44,197,000	GRANTS IN AID	22,886,000	
2,062,027	ADD: INTEREST ON PLAN GRANTS	1,067,861	
14,531	ADD: RECEIPT OTHER THAN GRANTS	<u>531,112</u>	
		24,484,973	
35,405,843	LESS : CAPITALISED VALUE OF GRANT	<u>24,484,973</u>	--
--	EXCESS OF EXPENDITURE OVER INCOME		32,014,182
10,867,715	Total :		32,014,182

TOTAL CAPITAL EXPENDITURE Rs. 54,248,602

Sd.
(N.U. Siddiqui)
Finance Officer

Sd.
(Prof. Z. H. Khan)
Offg. Registrar

**A.J.K. MASS COMMUNICATION
INCOME & EXPENDITURE ACCOUNT (REVENUE ACCOUNT)**

EXPENDITURE	AMOUNT
Salaries & Allowances	18,408,755
Retirement Benefits	2,489,508
Other Recurring Expenditure	10,770,314
Total:	31,668,577

Sd.
(Syed Viqar Husain Zaidi)
Accounts Officer

RESEARCH CENTRE
FOR THE YEAR ENDING 31st MARCH, 2005

INCOME		AMOUNT
Maintenance Grant from UGC:	29,036,143	
Add:		
Intt. Earned on Maint. Grant	<u>163,082</u>	
	29,199,225	
Less:		
Capitalised Value of Grant	<u>1,082,241</u>	28,116,984
Fee from Students & Misc. Receipt		3,135,528
Excess of Expenditure Over Income		416,065
Total:		31,668,577

Sd.
(Iftikhar Ahmed)
Director

**A.J.K. MASS COMMUNICATION
INCOME & EXPENDITURE ACCOUNT (PLAN & DEVELOPMENT)**

EXPENDITURE	AMOUNT
<hr/>	
RECURRING EXPENDITURE	
Salary & Allowances	431,917
Other Recurring Exp.	<u>430,710</u> 862,627
<hr/>	
Total:	862,627

Sd.
(Syed Viqar Husain Zaidi)
Accounts Officer

RESEARCH CENTRE
FOR THE YEAR ENDING 31st MARCH, 2005

INCOME	AMOUNT
Grant Received From UGC	183,878
Receipt other than Grant	1,513,040
Excess of Expenditure Over Income	<u>30,848,651</u> 32,545,569
Less: Capitalised Value of Grant	31,682,942
Total:	862,627

Sd.
(Iftikhar Ahmed)
Director

APPENDIX

Note on Accounts

- The Financial statements are prepared on the basis of historical cost convention and on cash basis.
- All the investments are carried at cost.
- Fixed assets are stated at cost of acquisition inclusive of inward freight, duties and taxes and incidental and direct expenses related to acquisition.
- Fixed assets received by way of non-monetary grants, are capitalized by corresponding credit to capital fund.
- No depreciation is provided on fixed assets.
- Government grants in respect of fixed assets or for setting up construction of projects are treated as part of capital fund.
- Grants for meeting revenue/maintenance expenses is treated as income.
- Grants received in advance is treated as income of the year to which it relates irrespective of the year of receipt.
- Plan & Development grants are accounted for as per the yearly allocation approved by the Ministry.
- Transactions denominated in the Foreign Currency are accounted for at the exchange rate prevailing at the date of transaction.
- Liability on account of retirement benefits is accounted for on actual basis.

Sd.
(Aayatullah)
Accountant

Sd.
(Zafarullah Khan)
Accounts Officer

Sd.
(N.U. Siddiqui)
Finance Officer

Sd.
(Prof. Z. H. Khan)
Offg. Registrar

Audit Certificate

I have examined the Receipts and Payments Account and Income and Expenditure Account for the year ended 31 March 2005 and Balance sheet as on 31 March 2005 of Jamia Millia Islamia, New Delhi. I have obtained all the information and explanations that I have required and subject to the observations in the appended Audit Report, which, inter-alia, contains the following major audit observations, majority of which have been persistent over the years:

- > Non disclosure in accounts relating to land to be acquired through Greater Noida Authority Rs. 2.08 crore (Para 2.1.2)
- > Non preparation of Annual Accounts in the common Format of Accounts. (Para 4.1);
- > Non adjustment of sale value of land Rs. 1.96 crore in the accounts. (Para 2.1.4);

I certify, as a result of my audit, that in my opinion these accounts and Balance Sheet are properly drawn up so as to exhibit a true and fair view of the state of affairs of the Jamia Millia Islamia, New Delhi according to the best of the information and explanations given to me and as shown by the books of the organisation.



Director General of Audit
Central Revenues

Place: New Delhi

Date: 17.01.2006

AUDI T REPORT

**OF THE
DIRECTOR GENERAL OF AUDIT
CENTRAL REVENUES**

**ON THE ACCOUNTS OF
JAMIA MILLIA ISLAMIA
FOR THE YEAR 2004-2005**

&

COMMENTS THEREON

AUDIT REPORT ON THE ANNUAL ACCOUNTS OF JAMIA MILLIA ISLAMIA FOR THE YEAR 2004-2005

Introductory

Jamia Millia Islamia (JMI) was established in 1920 and registered in 1939 under the Societies' Registration Act, 1860 and given the status of a Central University with effect from 26 December 1988 under the Jamia Millia Islamia Act, 1988. The objectives of JMI are to disseminate advanced knowledge and provide instructional research and extension facilities in various branches of learning. JMI is financed mainly from the grants received from the University Grants Commission (UGC) and Union Government. During the year 2004-05, JMI received grants of Rs. 59.77 crore (Non-Plan Rs. 45.83 crore, Plan Rs. 2.29 crore, Earmarked Account Rs. 8.73 crore, and Mass Communication Research Centre (MCRC) Rs. 2.92 crore). JMI also generated receipts of Rs. 7.56 crore other than grants during the year.

The accounts of JMI are being audited under Section 19(2) of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 read with Section 28 (1) of JMI Act, 1988.

Comments On Accounts

2. Balance Sheet

2.1 Assets

2.1.1 Improper exhibition of Recoverable Balance–Plan and Development Account

According to the approved format of accounts, claims receivable are to be depicted on the Assets side of the Balance Sheet and unspent balances under current liabilities. It was noticed that under "Plan and Development" on the Assets side, Rs. 3 lakh was shown after setting off claims recoverable and unspent balances. This has resulted in understatement of claims recoverable and unspent balances by Rs. 4.22 crore each.

2.1.2 Outstanding Advances

JMI paid Rs. 2.08 crore during 2001-02 to Greater Noida Development Authority as registration money for acquisition of 100 acre of land for the second campus of the University. The land has not yet been acquired and handed over to the University. This has not been disclosed in the notes to accounts.

2.1.3 Overstatement of assets

The asset account of Mass Communication Research Centre (MCRC) depict the book value of acquisition of assets as Rs. 30.53 crore as on 31.3.2005 and does not exclude obsolete, unserviceable, irreparable and condemned assets valuing Rs. 1.36 crore. Therefore, the asset accounts are overstated by Rs. 1.36 crore thereby not giving a correct picture.

JMI stated (October 2005) that the asset of MCRC had correctly been depicted as Rs. 30.53 crore. The write off process of equipment amounting to Rs. 1.36 crore was yet to be completed and it would be reflected in the balance sheet of next year.

2.1.4 Non depiction of value of sale deed of land

As per Government of India's decision Rule 151(4)(c) of GFR, as and when an asset is written off or sold, the sale proceeds thereof shall be taken as receipts and shown in the Income and Expenditure account (income side) and the book value of the assets disposed shall be shown below the total value of the assets on the assets side of the Balance Sheet. JMI has sold a piece of land and sale proceeds of land amounting to Rs. 1.96 crore has been credited into Deposit Account during the year 2004-05. JMI replied (October 2005) that the asset could not be written off in the year due to administrative reasons. This has resulted in non adjustment of sale proceeds and excess depiction of value of assets in the accounts of 2004-05.

2.1.5 Understatement of assets and liability

Scrutiny of payment vouchers for the year 2004-05 revealed that the assets valuing Rs. 7.64 lakh (Annexe-A) had not been capitalised and accounted for in the balance sheet during the year resulting in understatement of assets by Rs. 7.64 lakh, overstatement of deposit account (liability) by Rs. 7.64 lakh and overstatement of expenditure by Rs. 7.64 lakh.

3 Income and Expenditure account

3.1 Income

3.1.1 Projects/Schemes

Interest on investment of grants not credited to projects

As per terms and conditions of the funding agencies, the grantee Institution is required to maintain separate audited accounts for the project. If it is found expedient to keep a part or whole of the grant in a bank account earning interest, the interest earned should be reported to the sanctioning authority concerned. The interest thus earned is to be treated as a credit to the Institution and adjusted towards further installment of the grant.

It was, however, observed that this requirement was not complied with by JMI and interest on investment of grants of Rs. 9.59 lakh was treated as income of JMI during the year 2004-05. This has resulted in overstatement of income by Rs. 9.59 lakh and understatement of grants by a like amount

4. General

4.1 Non-preparation of Annual Accounts in the revised format of Accounts

The Government of India, Ministry of Finance has prescribed a common format of accounts on accrual based accounting system for the central autonomous bodies to bring about uniformity and transparency in the accounts. From the accounting year 2001-02, JMI is, yet to implement the common format of accounts on accrual based accounting system.

This has been persistently pointed out in the previous year's Audit Report but no action has been taken by JMI.

4.2 Non-Verification Of Assets

As per General Financial Rule 192 (1), physical verification of all stores shall be made at least once in every year. The various departments of JMI had never conducted physical verification of the assets acquired and held by them. In the absence of physical verification of assets of JMI, the correctness of the value of assets depicted in the annual accounts could not be verified.

JMI stated (October 2005) that the physical verification had been carried out and verification report would be shown to next audit.


4.3 Physical verification of library books

As per physical verification report of library, 21471 books worth Rs. 22.47 lakh were untraceable (missing from the Faculty of law (129), Teachers college Library (2398), Rural Institute library (2785), Jamia college Series Library (2986), Urdu Books (2038) and Dr. Zakir Hussain Library (11135). Steps may be taken to recover the missing books or their values.

5 Effect of audit comments on Balance Sheet, Income and Expenditure and Receipt and Payment Accounts

The net impact of audit comments given in the preceding paras is that as on 31-3-2005, the assets were overstated by Rs. 128.36 lakh, liabilities were overstated by Rs. 7.64 lakh, income were understated by Rs. 9.59 lakh and expenditure were overstated by Rs. 128.36 lakh.

Place : New Delhi
Date: 17.01.2006


Director General of Audit
Central Revenues

CALCULATION SHEET

Balance Sheet

(Rs. in lakh)

Liabilities				Assets			
Para No.	Over-statement	Para	Under-statement	Para No.	Over-statement	Para	Under-statement
2.1.5	7.64			2.1.3	136.00	2.1.5	7.64
Total	7.64			Total	136.00	Total	7.64

Net :- Overstatement of assets Rs. (136.00 – 7.64) = Rs. 128.36 lakh

Overstatement of liabilities Rs. 7.64 lakh

Income and Expenditure Account

(Rs. in lakh)

Income				Expenditure			
Para No.	Over-statement	Para	Under-statement	Para No.	Over-statement	Para	Under-statement
3.1.1	9.59			2.1.5	7.64	2.1.3	136.00
Total	9.59			Total	7.64		136.00

Net: Overstatement of expenditure Rs. (136.00 – 7.64) Rs. 128.36 lakh

ANNEXURE 'A'

S.No.	Voucher No.	Name of Account	Items	Amount in Rs.
1.	5517, dated 14.03.2005	Deposit Account	Purchase of UPS	3,400
2.	5495, dated 07.03.2005	-DO-	Computer Printer	11,700
3.	5518, dated 14.03.2005	-DO-	Purchase of Water Tank	1,998
4.	154, dated 27.04.2004	-DO-	Flux construction	4,40,041
5.	5403	-DO-	Letter Box Wooden	2,800
6.	5537	-DO-	Video Cassettes	3,600
7.	5155	-DO-	Pen Drive 250 MB	3,200
8.	5154	-DO-	DVD, CD Writer	3,750
9.	5629	-DO-	Computer Hard Disk	15,225
10.	5586	-DO-	Computer Mouse	14,110
11.	5647, dated 23.03.2005	-DO-	Purchase of UPS	2,900
12.	5648, dated 23.03.2005	-DO-	-DO-	1,900
13.	14790	Revenue Account	Computer Ram	3,050
14.	408, dated 11.03.2005	Hostel Account	Purchase of Bench	5,126
15.	187, dated 06.05.2004	Deposit Account	Purchase of electric balance	52,000
16.	447, dated 16/4	-DO-	Ventilation Fan	3,570
17.	844, dated 02.06.2004	-DO-	MCB	5,000
18.	1363, dated 21.07.2004	-DO-	Computer CPU	10,000
19.	305, dated 26.04.2004	-DO-	Laser Jet Printer	12,100
20.	1373, dated 29.07.2004	-DO-	Monitor	12,100
21.	2178, dated 02.09.2004	-DO-	Furniture	9,830
22.	2690, dated 04.10.2004	-DO-	Computer Mouse	2,525
23.	1541, dated 28.02.2005	Revenue Account	Books	8,922
24.	3355, dated 27.10.2004	Deposit Account	Computer	6,775
25.	3356, dated 06.10.2004	-DO-	Books	3,704
26.	3380, dated 05.11.2004	-DO-	Speaker	500
27.	3339, dated 02.11.2004	-DO-	Hard Disk	4,675
28.	3763, dated 10.11.2004	-DO-	Books	16,286
29.	3765, dated 10.11.2004	-DO-	Books	3,200
30.	4258, dated 31.12.2004	-DO-	Carpets	60,559
31.	4280, dated 06.01.2005	-DO-	Furniture	6,000
32.	4390, dated 12.01.2005	-DO-	Curtain Rods	1,600
33.	4462, dated 14.01.2005	-DO-	-DO-	13,790
34.	4569, dated 27.01.2005	-DO-	-DO-	17,840
Total				7,63,731

ACTION TAKEN REPORT

(COMMENTS ON AUDIT OBSERVATIONS)

FINANCIAL YEAR 2004-2005

PARA NO.	BRIEF CONTENT OF OBSERVATION	ACTION TAKEN
1	Introductory : Comments on Accounts :	Facts confirmed
2	Balance Sheet :	
2.1	Assets	
2.1.1	Improper exhibition of Recoverable Balance –Plan and Development Account	The amount recoverable from the UGC on account of plan grant as on 31.3.2005 was Rs. 3.39 lakh which has rightly been reflected on the assets side of the balance sheet. In order to exercise greater transparency, the head wise/sub head wise distribution of the plan grant has also been reflected in the accounts alongwith the consolidated position. Thus the recoverable and the unspent balances of Rs. 4.25 crore and 4.22 crore respectively represent the position of the head wise/sub head wise distribution of the grant.
2.1.2	Outstanding advances	The process of acquisition of land is quite time consuming, hence, for the purpose of effective monitoring, the Registration money is being shown as an advance.
2.1.3	Overstatement of assets	The asset account of MCRC has correctly been depicted at Rs. 30.53 crore as the write off process of equipment amounting to Rs. 1.36 crore is yet to be completed. The effect of write off will be reflected in the Balance Sheet when this process is completed.
2.1.4	Non depiction of value of sale deed of land	Although the sale proceeds of land was accounted for in the year 2004-2005, the asset could not be written off within the year because of the administrative procedure involved. The asset will be written off once the legal documents for transfer of land/sale deed is signed.
2.1.5	Understatement of assets and liability	Noted for compliance

3	Income And Expenditure Account :	
3.1	Income :	
3.1.1	Projects/Schemes : Interest on investment of grants not credited to projects	Interest earned on investment to surplus fund of a particular projects are being credited to respective projects. However interest on cash balance not related to any particular projects/schemes has rightly being credited to the General Revenues of the University.
4	General :	
4.1	Non-preparation of Annual Accounts in the revised format of Accounts	Noted for compliance
4.2	Non verification of Assets	The physical verification of Assets of the whole University has since been carried out and verification report has been prepared which will be shown to the next audit party.
4.3	Physical verification of library books	Noted for compliance
5	Effect of audit comments on Balance Sheet, Income and Expenditure and Receipt and Payment Accounts	No comments

Sd.
(N.U. Siddiqui)
Finance Officer