CENTRAL UNIVERSITY OF JAMMU

(Established by the Central Universities Act, 2009)

ANNUAL ACCOUNTS

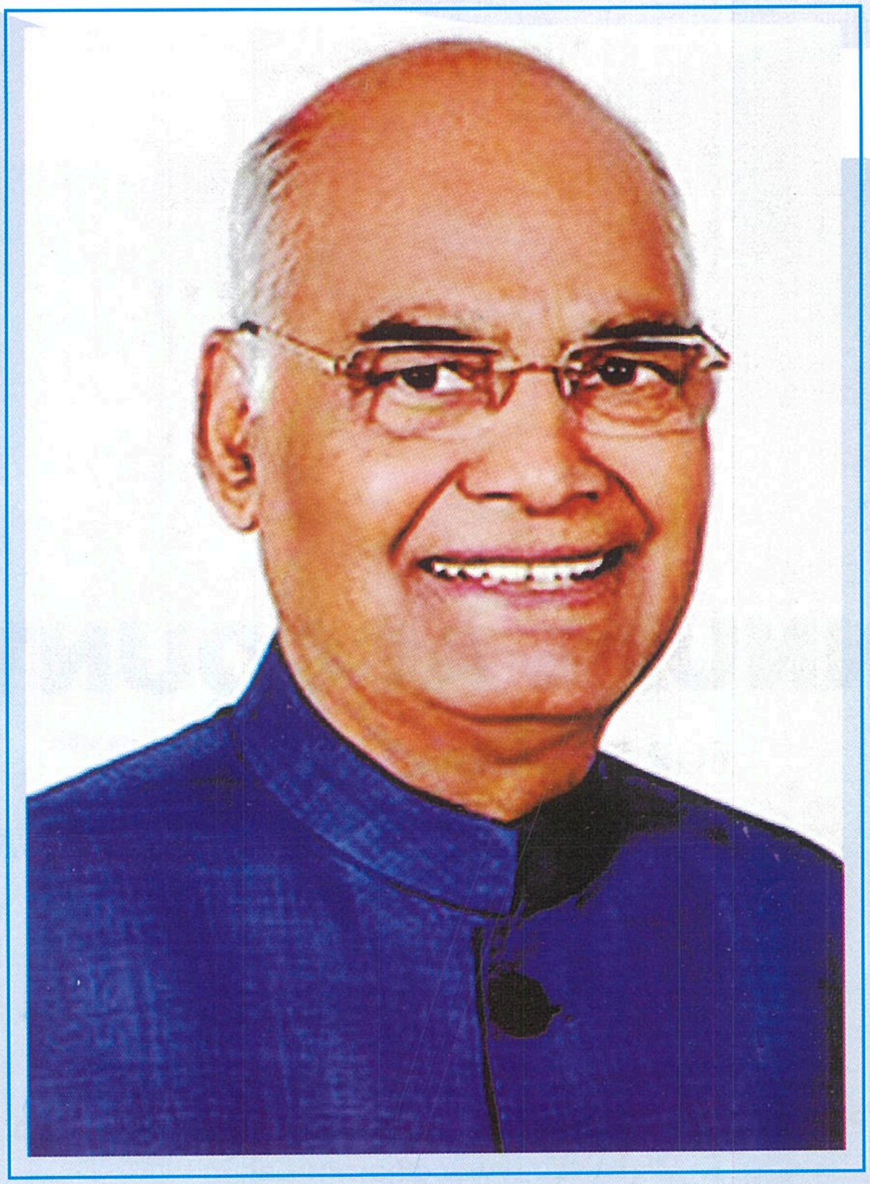
FOR THE YEAR 2017-2018

Raya-Suchani (Bagla) Distt. Samba
Ph. : 01923-249660 Email : osdfinance@cujammu.ac.in
Website : www.cujammu.ac.in

CENTRAL UNIVERSITY OF JAMMU

Annual Accounts for the year 2017-18

VISITOR



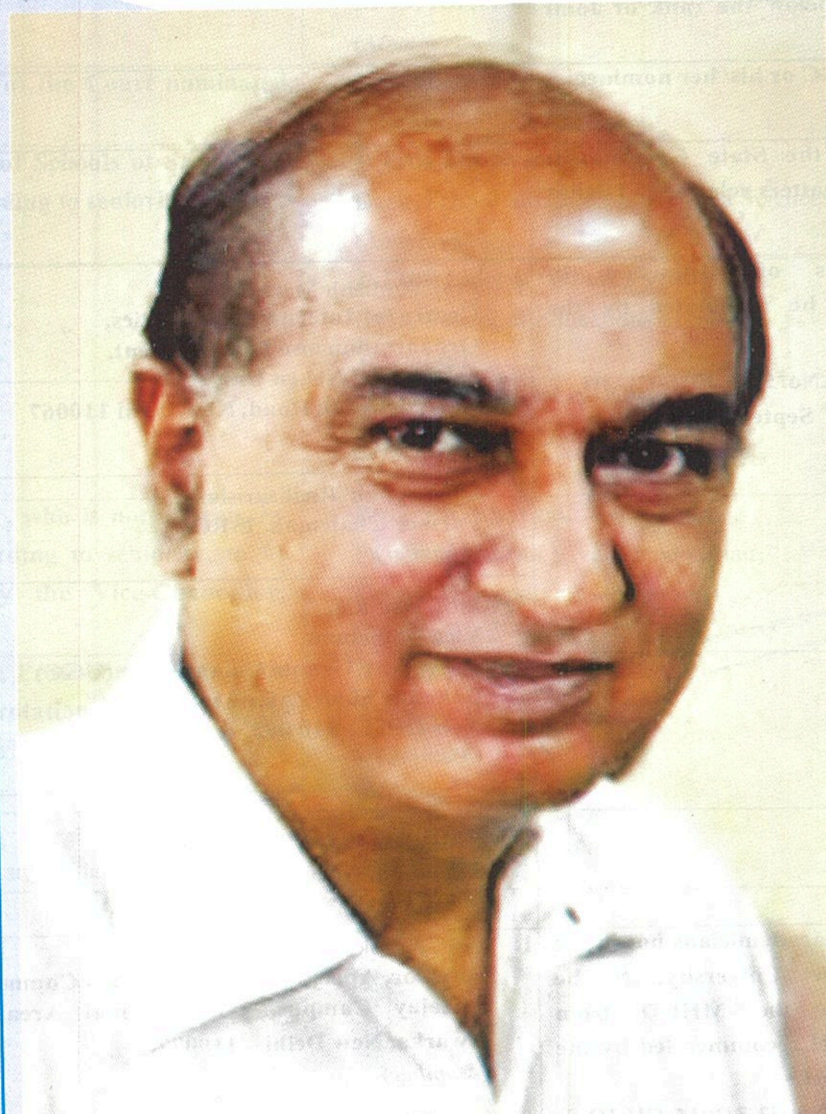
Shri Ram Nath Kovind

The President of India

CENTRAL UNIVERSITY OF JAMMU

Annual Accounts for the year 2017-18

CHANCELLOR



Shri G. Parthasarthy

Central University of Jammu

Annual Accounts 2017 - 2018

University Court

i.	Chancellor	**Shri N.N. Vohra**, Ex-Officio, Chairperson
ii.	Vice Chancellor	**Prof. Ashok Aima**. Vice Chancellor, Ex-Officio-Member
iii.	Pro-Vice Chancellor	Ex-Officio-Member
iv.	All Deans	Ex-Officio-Members
v.	1. Prof. H. Devraj **Former Vice Chairman,** **University Grants Commission** 2. Prof. M.I. Haque **Former Dean and Chairman** **D/o Business Administration, Faculty of Management Studies and Research, AMU, Aligarh.**	
vi.	All Head of Departments (HoDs)	Ex-Officio-Members
vii.	Dean Students' Welfare	Ex-Officio-Member
viii.	Registrar	Ex-Officio, Member Secretary
ix.	Librarian	Ex-Officio-Member
x.	Proctor	Ex-Officio-Member
xi.	Controller of Examinations	Ex-Officio-Member
xii.	Finance Officer	Ex-Officio-Member
Representatives of Teachers out of Directors/Principals/Professors		
	1. Prof. R.L. Bhat, **Department of Economics** 2. Prof. S.D. Sharma, **Department of Mathematics** 3. Prof. G.M. Khawaja, **Centre for Comparative Religion and Civilizations** 4. Prof. S.K. Sharma, **Swami Vivekanand Chair**	
	5. Dr. G.K. Sehgal, **Department of Environmental Sciences** 6. Dr. Anil Kumar Thakur, **Department of Nano Sciences and Materials**	
	7. Dr. Pankaj Mehta, **Department of Environmental Sciences** 8. Dr. Shahid Mushtaq, **Department of Marketing and Supply Chain Management**	

Representatives of Non-Teaching Staff	
	Group 'A' 1. Ms. Shafla Parihar, **Deputy Registrar** **Group 'B'** 2. Mr. Sourabh Mahajan, **Section Officer** **Group 'C'** **3.** Mr. Sahil Anand, **LDC**
Persons representing learned Professions and Special interests	
	1. Dr. Baldev Raj **Head CII Avantha Centre Former Director Indira Gandhi Centre for Atomic Research, Kalpakkam** 2. Dr. Ram Vishwakarma **Director, IIIM, Jammu** 3. Prof. Pervez Mustajab **Zakir Hussain College of Engineering & Technology AMU-Aligarh** 4. Shri Balwant Thakur **Consultant-cum-Regional Director, Indian Council for Cultural Relations, Jammu** 5. Sh. Ashok Bhan **Patron, IIPA J&K Regional Branch, Jammu, Former Director General Jammu and Kashmir Police** 6. Prof. Anju Bhasin **Vice Chancellor** **Cluster University of Jammu**
Nominees of the Chancellor	
	Prof. (Dr.) Yogesh Tyagi, **Vice Chancellor,** **University of Delhi.** Dr. R.K. Kohli, **Vice Chancellor,** **Central University of Punjab.** Alumni: Ms. Sonam Angmo **Assistant Professor, English,** **Higher Education, J&K Government** **Student** **Mr. Arif Mohammad,** MBA/HRM & OB.

Central University of Jammu

Annual Accounts 2017 - 2018

Finance Committee

a	Vice-Chancellor	**Prof. Ashok Aima** **Vice Chancellor** **(Chairman, Ex-officio)**
b	Pro-Vice-Chancellor	-----
c	One Person nominated by Court	**i) Dr. Ashok Bhan** **Patron, IIPA J&K Regional Politics,** **Organization and Disarmament,** **Jawaharlal Nehru University,** **New Mehrauli Road, New Delhi 110067** **(Executive Council Member)** ii) **Prof. A.M. Pathan** **Former Vice-Chancellor** **Central University of Karnataka** **75/4, Ranoji Rao Road** **Basvangudi, Banglore -560004** iii) **Prof. Jai Prakash Sharma** **Department of Commerce (Faculty of Commerce & Business)** **Delhi School of Economics** **University of Delhi, Delhi – 110007**
d	Three persons to be nominated by the Visitor	**Joint Secretary and Finance Advisor, MHRD, or his/her nominee from Finance Bureau of MHRD not below the rank of Deputy Secretary.**

Acadmic Council

(a) Vice Chancellor	**Prof. Ashok Aima** Vice Chancellor (Chairman, Ex-officio)
(b) Pro-Vice Chancellor	*(Member, Ex-officio)*
(c) Deans of Schools of Studies *(Member, Ex-officio)*	1. Dean, School of Basic and Applied Sciences
	2. Dean, School of Business Studies
	3. Dean, School of Life Sciences
	4. Dean, School of Languages
	5. Dean, School of Education
	6. Dean, School of Knowledge Management, Information and Media Studies
	7. Dean, School of Humanities and Social Sciences
	8. Dean, School of National Security Studies
(d) Dean of Students Welfare *(Member, Ex-officio)*	—
(e) Proctor *(Member, Ex-officio)*	**Proctor,** Central University of Jammu
(f) Librarian *(Member, Ex-officio)*	—
(g) One member of the Court from amongst the elected members of the Court to be nominated by the Court,	—
(h) Ten Heads of teaching departments on the basis of seniority and rotation to be nominated by the Vice Chancellor,	1. Head, Deptt. of English
	2. Head, Deptt. of Economics
	3. Head, Deptt. of Mathematics
	4. Head, Deptt. of Educational Studies
	5. Head, Deptt. of Computer Sciences and IT
	6. Head, Deptt. of Environmental Sciences
	7. Head, Deptt. of Human Resource Management & OB
	8. Head, Deptt. of Tourism and Travel Management
	9. Head, Deptt. of Public Policy and Public Administration
	10. Head, Deptt. of National Security Studies
(i) Five Directors of Centres, if any, on the basis of seniority and rotation, to be nominated by the Vice Chancellor	1.
	2.
	3.
	4.
	5.

(j) Two Professors, who are not Deans of Schools of Studies or Heads of the Departments/Centres and are not members of the Executive Council, from each School, on the basis of seniority and rotation, to be nominated by the Vice Chancellor.	**1.**
	2.
(k) Two Associate Professor, who are not covered in (c), (d) and (e) above, or not Heads of the Departments or not Directors of Centres or who are not members of the Executive Council, by rotation according to seniority, to be appointed by the Vice Chancellor.	1. **Dr. G.K. Sehgal** Associate Professor Deptt. of Environmental Sciences, CUJ,
	2.
(l) Two Assistant Professor, who are not members of the Executive Council, by rotation according to seniority, to be appointed by the Vice Chancellor.	1. **Ms. Neena Gupta Vij** Deptt. of English
	2. **Dr. Bhavna Arora** Deptt. of Computer Sciences & IT
(m) Ten persons, not in the service of the University, co-opted by the Academic Council for their special knowledge in educational progress, development and industry linkage.	1. **Prof. Subhashis Banerjee,** Computer Science and Engineering, Indian Institute of Technology Delhi, Hauz Khas, New Delhi – 110 016.
	2. **Prof. Aditya Bhattacharya,** Delhi School of Economics, University of Delhi.
	3. **Prof. Mohammad Miyan,** Former Vice Chancellor, D-194, Defence Colony, New Delhi – 110 024.
	4. **Prof. Varun Sahni,** **Vice Chancellor,** Goa University Taleigao Plateau, Goa- 403206, India.
	5. **Prof. Ashok K Ganguli, FASc FNASc** FRSC, Institute of Nano Science and Technology, Habitat Centre, Phase – 10, Sector – 64, Mohali, Punjab – 160 062.
	6. **Prof. T.V. Rao**, Former Director, IIM-Ahmedabad.

	7. **Prof. Jairup Singh,** **Former Vice Chancellor,** Central University of Punjab, Bhatinda.
	8. **Prof. Sunaina Singh,** **Vice Chancellor,** Central University of Languages, Hyderabad – 500 007, Telangana.
	9. **MD and CEO,** **National Skill Development Corporation** of India, New Delhi.
	10. **Shri S.Y. Siddiqui,** Chief Mentor, Maruti Suzuki India Ltd.
Registrar Central University of Jammu	Secretary, Ex-officio

Central University of Jammu

Annual Accounts 2017 - 2018

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

स०/No: पी.डी.ए. (सी)/के. व्यय/SAR -CUJ 2017-18/2018-19/2905 दि०/Dated: 13.12.2018

सेवा मे,

सचिव,
उच्चतर शिक्षा विभाग,
मानव संसाधन विकास मंत्रालय,
भारत सरकार
नई दिल्ली – 110001

विषय: Central University of Jammu, Jammu के वर्ष 2017-18 के लेखाओं पर पृथक लेखापरीक्षा प्रतिवेदन

महोदय,

कृपया Central University of Jammu, Jammu के वर्ष 2017-18 के लेखाओं पर पृथक लेखापरीक्षा प्रतिवेदन (Separate Audit Report) संसद के दोनों सदनों के सम्मक्ष प्रस्तुत करने हेतु सलंग्न पायें। संसद में प्रस्तुत होने तक प्रतिवेदन को गोपनीय रखा जाए।

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

कृपया इस पत्र की पावती भेजें।

भवदीय,
ह०/-

संलग्न: उपरोक्त अनुसार

प्रधान निदेशक

उपरोक्त की प्रतिलिपी वर्ष 2017-18 की पृथक लेखापरीक्षा प्रतिवेदन की प्रति सहित आवश्यक कार्यवाही हेतु कुलपति, जम्मू केन्द्रीय विश्वविद्यालय (Central University of Jammu), Rahya Suchani, Samba District, Bagla, Jammu and Kashmir 181143 को प्रेषित की जाती है।

, उप निदेशक (केन्द्रीय व्यय)

प्लाट न. 20-21, सेक्टर - 17ई, चण्डीगढ़ - 160017 Plot No. 20-21, Sector-17E, Chandigarh - 160017
दूरभाष/ Tel.No. 0172 - 2782020 & 2706117 फैक्स/ FAX No:0172 - 2782021 / 2783974 ई-मेल/ Email: pdacchandigarh@cag.gov.in

Separate Audit Report of the Comptroller & Auditor General of India on the Accounts of the Central University of Jammu, Jammu for the year ended 31 March 2018

1. We have audited the Balance Sheet of the Central University of Jammu, Jammu as at 31 March 2018, Income & Expenditure Account and Receipts & Payments Account for the year ended on that date under Section 19(2) of the Comptroller & Auditor General's (Duties, Powers & Conditions of Service) Act, 1971 read with Section 31(1) of the Central Universities Act, 2009. These financial statements are the responsibility of the University's management. Our responsibility is to express an opinion on these financial statements based on our audit.
2. This Separate Audit Report contains the comments of the Comptroller & Auditor General of India (CAG) on the accounting treatment only with regard to classification, conformity with the best accounting practices, accounting standards and disclosure norms, etc. Audit observations on financial transactions with regard to compliance with the Law, Rules & Regulations (Propriety and Regularity) and efficiency-cum-performance aspects, etc., if any, are reported through Inspection Reports/ CAG's Audit Reports separately.
3. We have conducted our audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. An audit includes examining, on a test basis, evidences supporting the amounts and disclosure in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of financial statements. We believe that our audit provides a reasonable basis for our opinion.
4. Based on our audit, we report that:
   i) We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit;
   ii) The Balance Sheet and Income and Expenditure Account/Receipts and Payments Account dealt with by this Report have been drawn up in the format prescribed by the Ministry of Human Resources Development, Government of India vide order No. 29-4/2012-FD dated 17 April 2015 except as stated in Comment No. B.2 and B.3.
   iii) In our opinion, proper books of accounts and other relevant records have been maintained by Central University of Jammu, Jammu in so far as it appears from our examination of such books.
   iv) We further report that:

   A. Balance Sheet

Sources of Funds

A.1 Corpus Fund/ Capital Fund (Schedule 1): ₹ 436.22 crore

Above includes unutilised grants of ₹ 81.61 crore which should have been shown as Unutilised grants under Current Liabilities & Provisions (Schedule 3 C). This has resulted in overstatement of Corpus Fund/ Capital Fund and understatement of Current Liabilities & Provisions by ₹ 81.61 crore each.

A.2 Current Liabilities & Provisions (Schedule 3) Rs. 17.26 crore

Department of Higher Education, Ministry of HRD vide its letter no F. No. 19- 1/2017-IFD dated 12 April 2017 has withdrawn the benefit of Gratuity to the employees of Autonomous Bodies/ organization covered under New Pension scheme (NPS).

However, above includes provision for gratuity in respect of employees covered under NPS amounting to ₹ 1.58 crore (including ₹ 0.52 crore made during the year 2017-18), which should not have been provided in light of the above notification of MHRD. This has resulted in overstatement of Current Liabilities and Provisions and understatement of Corpus/ Capital Fund by ₹ 1.58 crore besides overstatement of Expenditure of current year by ₹ 0.52 crore.

B. General

B. 1 Net impact of Audit comments on the Annual Accounts

Net impact of Audit comments on the Annual Accounts of Central University of Jammu for the year ending 31 March 2018 is as under:

(i) Liabilities understated by ₹ 80.03 crore.

(ii) Corpus/Capital Fund overstated by ₹ 80.03 crore.

(iii) Surplus for the year overstated by ₹ 11.73 crore.

B. 2 As per the prescribed format, balances of Sponsored Projects; Sponsored Fellowships & Scholarships and unutilised balances of Grants from UGC, Government of India and State Governments are required to be shown in Schedule 3A, 3B, and 3C, respectively. However, the University is wrongly showing balances of Project & Other Funds in the Schedule 3C.

B. 3 Schedule 10 has not been prepared in accordance with prescribed format.

B. 4 As per condition No. 21 of the sanction letter dated 12 March 2018 the University was directed that all interest earned against Grant-in-Aid (other than reimbursement) released to University should be mandatory remitted to UGC account immediately after finalization of accounts.

Interest income of ₹ 2.23 crore (OH 31: ₹ 0.67 crore, OH 36: ₹ 0.21 crore and OH 35: ₹

1.35 crore) was earned on the grant funds during the year 2017-18. The University has stated that the interest on Grant-in-aid shall be remitted on receipt of clarification from the UGC.

B. 5 The University incurred expenditure of ₹ 38.21 crore on buildings which have been completed and are being utilized, however, this expenditure has not been capitalized as the final bills have not yet been received. As assets have been put to use they should be capitalized.

C. Grant-in-Aid

Out of the available funds of ₹ 123.34 crore (OH 31: ₹ 16.59 crore, OH-36: ₹ 21.12 crore and OH 35: ₹ 85.63 crore, including previous year balance of ₹ 25.19[1] crore (OH 31: ₹ Nil, OH-36: ₹ 4.56 crore and OH-35: ₹ 20.63 crore) and Grant in Aid received during the year ₹ 98.15 crore (OH 31: ₹ 16.59 crore, OH 36: ₹ 16.56 crore and OH-35: ₹ 65.00 crore), the University utilized ₹ 59.35 crore (OH 31: ₹ 9.35 crore, OH 36: ₹ 11.55 crore and OH 35: ₹ 38.45 crore) leaving an unspent balance of ₹ 63.99 crore (OH 31: ₹ 7.24 crore, OH 36: ₹ 9.57 crore and OH 35: ₹ 47.18 crore) at the end of the year. The University had capital advances of ₹ 17.62 crore as on 31.03.2018. Thus, the University had unutilized balance of grant of ₹ 81.61 crore (OH 31: ₹ 7.24 crore, OH 36: ₹ 9.57 crore and OH 35: ₹ 64.80 crore) including capital advances.

Besides the University was having an unspent balance of ₹ 32.64 crore and ₹ 11.44 crore on account of Total Internal Receipts and Project & Other Funds, respectively as on 31.03.2018.

D. Management Letter

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

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

(vi) In our opinion and to the best of our information and according to the explanations given to us, the said financial statements read together with the Accounting Policies and Notes on Accounts, and subject to the significant matters stated above and other matters mentioned in Annexure to this Audit Report give a true and fair view in conformity with accounting principles generally accepted in India:

a. In so far as it relates to the Balance Sheet of the state of affairs of Central University of Jammu, Jammu as at 31 March 2018; and

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1. Unutilised balance as per previous SAR was 64.15 crore which included balances of Projects & Other Funds 13.89 crore and total internal receipts of 27.84 crore; besides there was a negative balance of 2.77 crore under the Grant Head 31 which has now been treated as nil.

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

For and on behalf of the C & AG of India

22
13/12/18

Principal Director of Audit
(Central), Chandigarh

Place : Chandigarh
Date :

Annexure to Audit Report

1. **Adequacy of Internal Audit System :**

   Internal Audit of the University is being done by a single officer. Internal Audit has been conducted up to May 2017.

2. **Adequacy on Internal Control System :**

   The Internal Control was inadequate in view of the following:

   (i) Confirmation for outstanding capital advances amounting to ₹ 17.62 crore has not been obtained by the University from the concerned executing agencies;

   (ii) As per Central Universities Act, 2009 minimum three meetings of finance committee are required to be held to examine the accounts and to scrutinize proposals for expenditure, but only two meetings of FC was held during the 2017-18.

   (iii) Though the Fixed Assets register has been maintained but it has not been maintained properly as total value of fixed assets included in the Fixed Assets register has not been worked out to arrive at matching figures shown in the Annual Accounts.

3. **Physical verification of Fixed Assets other than Library Books :**

   Physical Verification of Fixed Assets for the year 2017-18 was conducted and no shortage/ excess noticed.

4. **Physical Verification of Library Books :**

   The University was having a balance of 22345 no. of books as on 31.3.2018. Physical verification of Library books was conducted in July 2018 and no shortage/ excess noticed.

5. **Physical Verification of Inventory :**

   A reference is invited to SI. No. 5 of Significant Accounting Policies (Schedule 23) related to stocks which states expenditure on stock is accounted as revenue expenditure except that the value of closing stock held on 31st March 2018 is set up as inventories by reducing the corresponding revenue expenditure on the basis of information obtained from departments. They are valued at cost.

   Audit observed that no such verification of stock was conducted to work out the closing stock as on 31.03.2018 as mentioned in the above mentioned Significant Accounting Policy.

6. **Regularity in payment of Statutory dues :**

   As per books of accounts the University was regular in payment of statutory dues.

Deputy Director

Central University of Jammu

Annual Accounts 2017 - 2018

संदीप लाल, आई.ए.ए.एस
SANDEEP LALL, IAAS

प्रधान निदेशक - लेखा परीक्षा (केन्द्रीय), चण्डीगढ़
PRINCIPAL DIRECTOR OF AUDIT
(CENTRAL), CHANDIGARH

सत्यमेव जयते

NO: PDA (C)/ CE/ SAR/CU Jammu/18-19/ 2907
Dated : 13.12.2018

Dear Prof. Aima,

While conducting the audit of annual accounts of your University for the year ended 31 March 2018, certain deficiencies were noticed. Significant audit comments in respect of the same have already been reported through the Separate Audit Report on the accounts of the University. However, certain deficiencies which have not been included in the Separate Audit Report (as detailed in the annexure) are being brought to your notice for remedial/ corrective action.

Kindly issue instructions for taking corrective measures in this regard.

with warm regards,

Yours sincerely,

13/12/18

Prof. Ashok Aima,
Vice Chancellor,
Central University of Jammu,
Jammu.

प्रथम तल, लेखा भवन, सैक्टर 17–ई, चण्डीगढ़ – 160 017 1st Floor, Lekha Bhawan, Sector 17-E, Chandigarh - 160 017
दूरभाष / Tel : 0172–2782020 27802022 ई–मेल / e-mail : pdacchandigarh@cag.gov.in Fax : 0172-2782021 & 2783974

Central University of Jammu

Annual Accounts 2017 - 2018

Annexure to the Management Letter

A. Balance Sheet

Current Liabilities & Provisions (Schedule 3)

Other Current Liabilities (Swami Vivekanand Chair & Hindi Dept., Wi-Fi Campus/ Madan Mohan Malviya Chair): ₹ 6.15 crore

Above included debit balance of project establishment of Swami Vivekanand Chair ₹0.49 lakh which should have been shown under Loans, Advances and Deposits (Schedule 8) as receivable from sponsoring agency. This has resulted in understatement of Current Liabilities & Provisions (Schedule 3) as well as understatement of Loans, Advances and Deposits (Schedule 8) by ₹ 0.49 lakh each.

B. Receipts & Payments Account

B. 1 Receipts

Interest Received on Bank Deposits: ₹ 2.03 crore

Above wrongly includes Interest received on sponsored projects ₹ 37.02 lakh (₹ 34.22 lakh + ₹ 2.80 lakh) and interest received on Earmarked Funds ₹ 2.01 lakh. This has resulted in overstatement of Interest Received on Bank Deposits by ₹ 39.23 lakh (₹ 37.02 lakh + ₹ 2.01 lakh) and understatement of Receipts against Sponsored Projects by ₹ 37.02 lakh and understatement of Receipts against Earmarked/ Endowment Funds by ₹ 2.01 lakh.

B. 2 Payments

Administrative Expenses: ₹ 8.33 crore

Above wrongly includes expenses on account of sponsored projects ₹ 1.15 crore (₹ 5.39 crore - ₹ 4.11 crore - ₹ 0.14 crore). This has resulted in overstatement of Administrative Expenses and understatement of expenses on account of sponsored projects by ₹ 1.15 crore each.

Deputy Director

Central University of Jammu

Annual Accounts 2017 - 2018

BALANCE SHEET AS ON 31.03.2018

Sources of Funds	Schedule	Current Year	Previous Year
CORPUS/CAPITAL FUND	1	4362171984.04	3847364280.54
DESIGNATED/EARMARKED/ENDOWMENT FUNDS	2	5238171.00	3333662.00
CURRENT LIABILITIES & PROVISIONS	3	172637535.00	185261230.00
TOTAL		4540047690.04	4035959172.54

Application of Funds	Schedule	Current Year	Previous Year
FIXED ASSETS	4		
Tangible Assets		97089747.00	82381265.00
Intangible Assets		1025167.00	712272.00
Capital Works-in-Progress		3129229724.00	2751739824.00
INVESTMENTS FROM EARMARKED/ENDOWMENT FUNDS	5	0.00	0.00
Long Term		0.00	0.00
Short Term		0.00	0.00
INVESTMENTs – OTHERS	6	0.00	0.00
CURRENT ASSETS	7	1080664394.19	641546426.69
LOANS, ADVANCES & DEPOSITS	8	232038657.85	559579384.85
TOTAL		4540047690.04	4035959172.54

SIGNIFICANT ACCOUNTING POLICIES 23

CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS 24

Vice Chancellor
Central University of Jammu

I/c Finance Officer
Central University of Jammu

Central University of Jammu

Annual Accounts 2017 - 2018

INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD/YEAR ENDED 31.03.2018

Amount (in Rupees)

Particulars	Schedule	Current Year	Previous Year
INCOME			
Academic Receipts	9	9672524.00	9431253.00
Grants/Subsidies	10	331537000.00	0.00
Income from investments	11	70341974.00	108315516.00
Interest earned	12	0.00	0.00
Other Income	13	6574053.00	5558151.00
Prior Period income	14	0.00	0.00
TOTAL (A)		418125551.00	123304920.00
EXPENDITURE			
Staff Payments & Benefits (Establishment expenses)	15	136888567.00	114947593.00
Academic Expenses	16	25116510.00	21940833.00
Administrative and General Expenses	17	86847316.00	51130727.00
Transportation Expenses	18	2667666.00	2978959.00
Repairs and Maintenance	19	11494045.00	14939607.00
Finance costs	20	2329.50	5447.67
Depreciation	4	10715566.00	7565428.00
Other Expenses	21	0.00	0.00
Prior Period Expenses	22	0.00	0.00
TOTAL (B)		273731999.5	213508594.67
Balance being excess ofIncome overexpenditure(A-B)		144393551.50	(-)90203674.67
Transfer to/from Designated Fund		0.00	0.00
Building Fund		0.00	0.00
Others (specify)		0.00	0.00
Balance being Surplus/ (Deficit) Carried to Capital Fund		144393551.50	(-)90203674.67

Significant Accounting Policies	23
Contingent Liabilities andNotes to Accounts	24

Vice Chancellor
Central University of Jammu

I/c Finance Officer
Central University of Jammu

Central University of Jammu

Annual Accounts 2017 - 2018

RECEIPTS AND PAYMENTS ACCOUNTS FOR THE PERIOD/YEAR ENDED 31.03.2018

Amount (in Rupees)

RECEIPTS	CURRENT YEAR	PREVIOUS YEAR	PAYMENTS	CURRENT YEAR	PREVIOUS YEAR
I. Opening Balances			I. Expenses		
a) Cash Balances		0	a) Establishment Expenses	115519296.00	108121104
b) Bank Balance			b)Academic Expenses	68,97,112.00	10386415
i. In Current Accounts	494979	44979	c) Administrative Expenses	7,18,72,629.50	67117667.67
ii. In Deposit Accounts	624000000	747100000	d) Transportation Expenses	91,19,839.00	6700364
iii. Savings Accounts	170,51,447.69	121072560.4	e) Repairs & Maintenance	7,10,027.00	534407
			f) Prior period expenses		0
II. Grants Received		0	II. Payments against Earmarked/Endowment Funds	13,86,198.00	985263
a) From Govt. of India	9815,37,000.00	317056000			
b) From State Govt.	0	0			
c) From Other Sources	0	1548459	From Other Sources (details)		0
III. Academic Receipts	96,05,286.00	8810001	III. Payments against sponsored projects/Schemes	5,25,39,448.00	7360853
IV. Receipts against Earmarked/Endowment Funds	32,90,707.00	1505983	IV. Receipts against sponsored Fellowships/Scholarships		2495868
V. Receipts against sponsored	2,57,64,157.00	105434197	V. Investments and Deposit made		0
Projects/Schemes			a) Out of Earmarked/Endowment Funds		0
			b) Out of funds (Investment-others)		0
VI. Receipts against sponsored Fellowships and Scholarships	300000	2513752	VI. Term Deposit with Scheduled Banks		0
VII. Income on Investments from	0	0	VII. Expenditure on Fixed Assets and Capital Works-in-progress		0
a) Earmarked/Endowment funds	0	128217	a) Fixed Assets	216,92,368.00	20599342
b) Other Investments	0	0	b) Capital works -in-Progress (Including Advances)	3627,94,622.00	493097854
VIII. Interest Received on	0	0	VIII. Other Payments including statutory payments		0
a) Bank Deposits	1,63,57,072.00	45429374			
b) Loans and Advances	0	0			
c) Savings Bank Accounts	20,70,020.00	1199312			
IX. Investments encashed		0	IX. Refunds of Grants		0
X. Term Deposits with Scheduled Banks encashed		0	X. Deposit and Advances	49,26,861.00	901800
XI. Other Income (including prior period income)	445,34,346.00	2717276	XI. Other Payments		0
XII Deposits and Advances	8,74,032.00	2413500	XII. Closing Balances		0
			a. Cash in hand		0
			b. Bank Balances		0
			In Current Accounts	13,582.50	494979
			In Savings Accounts	470,73,199.69	17051447.69
			In Deposit Accounts	10335,77,612.00	624000000
XIII. Miscellaneous Receipts including Statutory Receipts	22,43,748.00	2873754			
XIV. Any other Receipts					
Total	17281,22,794.69			17281,22,794.69	13598,47,364.36

Ashok Aima

Vice Chancellor
Central University of Jammu

I/c Finance Officer
Central University of Jammu

SCHEDULE - 1 CORPUS/CAPITAL FUND

Amount (in Rupees)

Particulars	Current Year	Previous Year
Balance at the beginning of the year	3847364280.54	3636651003.21
Add: Contribution towards Corpus/Capital Fund	0.00	0.00
Add: Grants from UGC, Government India and State Government to the extent utilized for capital expenditure	350000000.00	300000000.00
Add: Assets Purchased out of Earmarked Funds	0.00	0.00
Add: Assets Purchased out of Sponsored Projects, where ownership vests in the institution	6517384.00	916952.00
Add: Grants Received from Other Ministry for Capital Fund	13500000.00	0.00
Add: Assets Donated/Gifts Received	396768.00	0.00
Add: Excess of income over expenditure transferred from the income Expenditure Account	0.00	0.00
Total	4217778432.54	3937567955.21
(Add)transferred from the Income & expenditure Account	144393551.50	(-)90203674.67
Balance at the year end	4362171984.04	3847364280.54

I/c Finance Officer
Central University of Jammu

Central University of Jammu

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SCHEDULE 2 - DESIGNATED/EARMARKED/ENDOWMENT FUNDS

Amount (in Rupees)

Particulars	Funds wise Breakup					Total	
	Fund Alum.	Fund Edu. Tour.	Fund Tou. Mgt.	Fund Trg.&Plac.	Fund Oth. Misc	Current Year	Previous Year
A.							
a) Opening balance	175508.00	1105896.00	765829.00	1077919.00	208510.00	3333662.00	2616761.00
b) Additions during the year	899500.00	1440000.00	422700.00	175000.00	152040	3089240.00	1634200.00
c) Income from investments made of the funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
d) Accrued interests on investments/Advances	0.00	0.00	0.00	0.00	0.00	0.00	0.00
e) Interest on Saving Bank a/c	24002.00	72692.00	47541.00	49250.00	7982.00	201467.00	128217.00
f) Other additions (specify nature)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total (A)	1099010.00	2618588.00	1236070.00	1302169.00	368532.00	6624369.00	4379178.00
Utilization/Expenditure towards objectives of funds							
i) Capital Expenditure	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ii) Revenue Expenditure	474945.00	728592.00	0.00	21661.00	161000.00	1386198.00	1045516.00
Total (B)	474945.00	728592.00	0.00	21661.00	161000.00	1386198.00	1045516.00
Closing balance at the year end (A-B)	624065.00	1889996.0	1236070.00	1280508.00	207532.00	5238171.00	3333662.00
Represented by							
Cash and Bank Balances	624065.00	1889996.0	1236070.00	1280508.00	207532.00	5238171.00	3333662.00
Investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest accrued but not due	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	624065.00	1889996.0	1236070.00	1280508.00	207532.00	5238171.00	3333662.00

I/c Finance Officer
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SCHEDULE 2A ENDOWMENT FUNDS

Amount (in Rupees)

1. S.N	2. Name of the endowment	Opening Balance		Addition during the year		Total	8. Accumulated Interest (4+6)	9. Expenditure on the object during the year	Closing Balance		Total (10+11)
		3. Endowment	4. Accumulated Interest	5. Endowment	6. Interest	7. Endowment (3+5)			10. Endowment	11. Accumulated Interest	
1		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

I/c Finance Officer
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SCHEDULE 3 - CURRENT LIABILITIES AND PROVISIONS

Amount (in Rupees)

	Current Year	Previous Year
A. CURRENT LIABILITIES		
1. Deposit from Staff	251016.00	0
2. Deposit from Students (Library/ Hostel Security)	5625300.00	4649700.00
3. Sundry Creditors	863082.00	0.00
a. For Goods & Services (Payable Expenses)	20752245.00	21387546.00
b. Others	0.00	0.00
4. Deposit others (including EMD, Security Deposit) (EPIL+Others)	14250297.00	13111097.00
5. Statutory Liabilities (GPF, TDS, WC, TAX, CPF, GIS, NPS):	4450377.00	2088855.00
a. Overdue	0.00	0.00
b. Others (Payable as on 31.03.2018)	0.00	0.00
6. Other Current Liabilities	0.00	0.00
a. Salaries	10514364.00	8699175.00
b. Receipts against sponsored projects	26575669.00	24921886.00
c. Receipts against sponsored fellowships & scholarships (NET/JRF/RAMAN)	300000.00	0.00
d. Unutilized Grants	0.00	0.00
e. Fee in advance (Accrual basis)	373572.00	400250.00
f. Other Liabilities (Swami Vivekanad Chair & Hindi Dept., Wifi Campus/ Madan Mohan Malviya Chair)	61475000.00	92931257.00
g. Other funds (Rent Received in Advance)	156600.00	129600.00
Total (A)	145587522.00	168319366.00
B. PROVISIONS		
1. For Taxation	0.00	0.00
2. Gratuity	15777125.00	10556021.00
3. Superannuation Pension	0.00	0.00
4. Accumulated Leave Encashment	11272888.00	6385843.00
5. Trade Warranties/Claims	0.00	0.00
6. Others (Specify)	0.00	0.00
Total (B)	27050013.00	16941864.00
G. Total (A+B)	172637535.00	185261230.00

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SCHEDULE 3 (a) SPONSORED PROJECTS

Amount (in Rupees)

1 Sr. No.	2 Name of the Project	Opening Balance		5 Receipt/recoveries during the year	6 Total	7 Expenditure during the year	Closing Balance	
		3 Credit	4 Debit				8 Credit	9 Debit
1	Social Justice Finance Projects	13500000	0	0	13500000	13500000	0	0
2	UNICEF	14420	0	0	14420	0	14420	0
3	Digital India Workshop	0	53271	0	-53271	0	0	53271
4	DST Project	105967	0	0	105967	0	105967	0
5	Effective Managerial skill	222300	0	0	222300	0	222300	0
6	IQAC	117918	0	0	117918	11918	106000	0
7	Investigation ….. on Himalayas	633879	0	0	633879	615729	18150	0
8	Research Development of Handicraft	500000	0	0	500000	0	500000	0
9	Survey and Study on Artisans	271080	0	0	271080	0	271080	0
10	Algebra & Geometry Workshop	0	3000	0	3000	0	0	3000
11	Development of Solor Cities	250000	0	0	250000	0	250000	0
12	Dev. Novel. Sensing	2760000	0	88280	2848280	552968	2295312	0
13	ICSSR Project	1195000	0	42420	1237420	1258924	0	21504
14	Ministry of Silk	376000	0	439594	815594	815594	0	0
15	Fabr. Of Inorganic for OPTL	2200000	0	533143	2733143	195273	2537870	0
16	Rajiv Gandhi NIYD	4000	0	0	4000	0	4000	0
17	Project SERB	943333	0	0	943333	167615	775718	0
18	Up gradation & Quality	0	100000	100000	0	0	0	0
19	Unraveiling Role of Calmodium	1810000	0	30476	1840476	1048091	792385	0
20	National Social Defense	105	0	10447	10552	10552	0	0
21	Study of Manrega	0	0	200000	200000	0	200000	0
22	Comp.Op. BetSpace	0	0	167000	167000	0	167000	0
23	DST NIMAT	0	0	50000	50000	99872	0	49872
24	DST Project Dr. Venkat	0	0	650000	650000	6472	643528	0
25	DST NIMAT	0	0	125000	125000	240625	0	115625
26	FIST Maths	0	0	4026666	4026666	0	4026666	0
27	CKMPASNIS Dr. Gaurav	0	0	618000	618000	133482	484518	0
28	Gender Discussion	0	0	320000	320000	0	320000	0
29	ICSSR Dr. Govind	0	0	364000	364000	0	364000	0
30	ICSSR Manrega	0	0	175000	175000	0	175000	0
31	ICPR	0	0	180000	180000	200000	0	20000
32	IUAC	0	0	35000	35000	38657	0	3657
33	Ministry of Ayush 4278	0	0	300000	300000	157243	142757	0
34	UGC Startup 4280	0	0	800000	800000	0	800000	0
35	NCRI FDP	0	0	410000	410000	448516	0	38516
36	NISD 4274	0	0	52016	52016	61395	0	9379
37	UGC BSR 4252	0	0	800000	800000	478440	321560	0
38	IUAC 4264	0	0	112000	112000	74431	37569	0

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SCHEDULE - 3(c) UNUTILISED GRANTS FROM UGC, GOVERNMENT OF INDIA AND STATE GOVERNMENTS

Amount (in Rupees)

GRANTS DETAILS	Current Year	Pervious Year
A. Plan Grants: Govt. of India	0.00	0.00
Balance B/F	0.00	0.00
Add: Receipts during the year	0.00	0.00
Total (a)	0.00	0.00
Less: Refunds	0.00	0.00
Less: Utilized for Revenue Expenditure	0.00	0.00
Less: Utilized for Capital Expenditure	0.00	0.00
Total (b)	0.00	0.00
Unutilized carried forward (a-b)	0.00	0.00
B. UGC grants: Plan	641546426.69	868217539.36
Balance B/F	981537000.00	617056000.00
Add: Receipts during the year	105039368.00	174472821.00
Add: Interest & Other Receipt		
Less Receivable from UGC	0.00	(-)300000000.00
Total (c)	1728122794.69	1359746360.36
Less: Refunds		
Less: Utilized for Revenue Exp.	262971410.50	204502737.67
Less: Utilized for Capital Exp.	384486990.00	513697196.00
Total (d)	647458400.50	718199933.67
Unutilized carried forward (c-d)	1080664394.19	641546426.69
C. UGC Grants Non-Plan	0.00	0.00
Balance B/F	0.00	0.00
Add: Receipts during the year	0.00	0.00
Total (e)	0.00	0.00
Less: Refunds	0.00	0.00
Less: Utilized for Revenue Exp.	0.00	0.00
Less: Utilized for Capital Exp.	0.00	0.00
Total (f)	0.00	0.00
Unutilized carried forward (e-f)	0.00	0.00
D. Grants from State Govt.	0.00	0.00
Balance B/F	0.00	0.00
Add: Receipts during the year	0.00	0.00
Total (g)	0.00	0.00
Less: Utilized for Revenue Expenditure	0.00	0.00
Less: Utilized for Capital Expenditure	0.00	0.00
Total (h)	0.00	0.00
Unutilized carried forward (G-h)	0.00	0.00
*Grand Total (A+B+C+D)	1080664394.19	641546426.69

I/c Finance Officer
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Central University of Jammu

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SCHEDULE - 4 (FIXED ASSETS)

Amount (in Rupees)

S. No	Assets Heads	Gross Block				Depreciation for the year				Net Block	
		Op. Bal. 01.04.17	Additions	Deductions	Cl. Balance	Dep. Opening Balance	Depreciation for the year	Deprec./ Adjust.	Cl.Balance	31.03.18	31.03.17
1	Pre-fabricated Structures	3693451	0	0	3693451	1431810	45233	0	1477043	2216408	2261641
2	Temporary Partitions	8767860	3875262	0	12643122	8516172	412695	0	8928867	3714255	251688
3	Electrical installation and Equipment	1099094	65300	0	1164394	307632	42838	0	350470	813924	791462
4	Plant and Machinery	24331803	469328	0	24801131	8830672	798524	0	9629196	15171935	15501131
5	Scientific & Lab. Equipment	4621635	5133761	0	9755396	556427	735918	0	1292345	8463051	4065208
6	Office Equipment	1894167	413619	0	2307786	676152	122373	0	798525	1509261	1218015
7	Audio Visual Equipment	3417937	279980	0	3697917	1058435	197961	0	1256396	2441521	2359502
8	Computers & Peripherals	22953974	7934233	0	30888207	14164338	3344775	0	17509113	13379094	8789636
9	Furniture, Fixtures & Fittings	49049761	3617809	0	52667570	11233053	3107588	0	14340641	38326929	37816708
10	Vehicles	3860387	396768	0	4257155	2344655	191250	0	2535905	1721250	1515732
11	Lib. Books & Scientific Journals	19522356	2377444	0	21899800	11711814	1018799	0	12730613	9169187	7810542
12	Sports Items	0	177100	0	177100	0	14168	0	14168	162932	0
	Total (A)	**143212425**	**24740604**	**0**	**167953029**	**60831160**	**10032122**	**0**	**70863282**	**97089747**	**82381265**
13	**Capital Work in Progress (B)**	0	0	0		0	0	0	0	0	0
	(i) Land Survey	19343733	0	0	19343733	0	0	0	0	19343733	19343733
	(ii) Consultancy Expenditure	204367398	4500000	0	208867398	0	0	0	0	208867398	204367398
	iii) Internal Road	1605741464	287778849	0	1893520313	0	0	0	0	1893520313	1605741464
	iv) Academic Block (D.D.Bldg) etc.	727156488	30753827	0	757910315	0	0	0	0	757910315	727156488
	v)Guest House	37359726	3848554	0	41208280	0	0	0	0	41208280	37359726
	vi)Tube wells & water supply	25271949		0	25271949	0	0	0	0	25271949	25271949
	vii) ST Hostel Building	0	50608670	0	50608670		0	0		50608670	0
	viii) Power Supply & Distribution	132499066	0	0	132499066	0	0	0	0	132499066	132499066
	Total (B)	**2751739824**	**377489900**	**0**	**3129229724**	**0**	**0**	**0**	**0**	**3129229724**	**2751739824**
14	Computer Software	2859959	996339	0	3856298	2147687	683444	0	2831131	1025167	712272
	Total (C)	**2859959**	**996339**	**0**	**3856298**	**2147687**	**683444**	**0**	**2831131**	**1025167**	**712272**
	Grand Total (A+B+C)	**2897812208**	**403226843**	**0**	**3301039051**	**62978847**	**10715566**	**0**	**73694413**	**3227344638**	**2834833361**

I/c Finance Officer
Central University of Jammu

Central University of Jammu

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SCHEDULE 4A PLAN

Amount (in Rupees)

S. No	Assets Heads	Gross Block				Depreciation for the year				Net Block	
		Op. Bal. 01.04.17	Additions	Deductions	Cl. Balance	Dep. Opening Balance	Depreciation for the year	Deprec./ Adjust.	Cl.Balance	31.03.18	31.03.17
1	Pre-fabricated Structures	3693451	0	0	3693451	1431810	45233	0	1477043	2216408	2261641
2	Temporary Partitions	8767860	3875262	0	12643122	8516172	412695	0	8928867	3714255	251688
3	Electrical installation and Equipment	1099094	65300	0	1164394	307632	42838	0	350470	813924	791462
4	Plant and Machinery	24331803	445328	0	24777131	8830672	797324	0	9627996	15149135	15501131
5	Scientific & Lab. Equipment	4506628	3424687	0	7931315	547227	589992	0	1137219	6794096	4065208
6	Office Equipment	1894167	413619	0	2307786	676152	122373	0	798525	1509261	1218015
7	Audio Visual Equipment	3353772	260085	0	3613857	1053623	191656	0	1245279	2368578	2359502
8	Computers & Peripherals	22604309	3810753	0	26415062	14075320	2450146	0	16525466	9889596	8789636
9	Furniture, Fixtures & Fittings	48954878	3102874	0	52057752	11225937	3061852	0	14287789	37769963	37816708
10	Vehicles	3860387	396768	0	4257155	2344655	191250	0	2535905	1721250	1515732
11	Lib. Books & Scientific Journals	19301199	2377444	0	21678643	11689698	996683	0	12686381	8992262	7810542
12	Sports Items	0	177100	0	177100	0	14168	0	14168	162932	0
	Total (A)	**142367548**	**18349220**	**0**	**160716768**	**60698898**	**8916210**	**0**	**69615108**	**91101660**	**82381265**
13	Capital Work in Progress (B)	0	0	0		0	0	0	0	0	0
	(i) Land Survey	19343733	0	0	19343733	0	0	0	0	19343733	19343733
	(ii) Consultancy Expenditure	204367398	4500000	0	208867398	0	0	0	0	208867398	204367398
	iii) Internal Road	1605741464	287778849	0	1893520313	0	0	0	0	1893520313	1605741464
	iv) Academic Block (D.D.Bldg) etc.	727156488	30753827	0	757910315	0	0	0	0	757910315	727156488
	v)Guest House	37359726	3848554	0	41208280	0	0	0	0	41208280	37359726
	vi)Tube wells & water supply	25271949		0	25271949	0	0	0	0	25271949	25271949
	vii) ST Hostel Building	0	50608670	0	50608670		0	0		50608670	0
	viii) Power Supply & Distribution	132499066	0	0	132499066	0	0	0	0	132499066	132499066
	Total (B)	**2751739824**	**377489900**	**0**	**3129229724**	**0**	**0**	**0**	**0**	**3129229724**	**2751739824**
14	Computer Software	2748124	870339	0	3618463	2102953	588310	0	2691263	927200	712272
	Total (C)	**2748124**	**870339**	**0**	**3618463**	**2102953**	**588310**	**0**	**2691263**	**927200**	**712272**
	Grand Total (A+B+C)	**2896855496**	**396709459**	**0**	**3293564955**	**62801851**	**9504520**	**0**	**72306371**	**3221258584**	**2834833361**

I/c Finance Officer
Central University of Jammu

SCHEDULE 4B NON PLAN

Amount (in Rupees)

S. No.	Assets Heads	Gross Block				Depreciation for the year				Net Block	
		Op. Bal. 01.04.17	Additions	Deductions	Cl. Balance	Dep. Opening Balance	Depreciation for the year	Depreciation/ Adjustment	Total Depreciation	31.03.2018	31.03.2017
1.	Buildings	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2.	Roads & Bridges	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.	Electrical installation and Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4.	Plant and Machinery	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5.	Scientific & Lab. Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6.	Office Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7.	Audio Visual Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8.	Computers & Peripherals	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9.	Furniture, Fixtures & Fittings	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10.	Vehicles	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11.	Lib. Books & Scientific Journals	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12.	Small Value Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total (A)	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
13.	Capital Work in Progress (B)	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
S. No.	Intangible Assets	Op. Bal. 01.04.....	Additions	Deductions	Cl. Balance	Dep. Opening Balance	Depreciation for the year	Depreciation/ Adjustment	Total Depreciation	31.03....	31.03...
14.	Computer Software	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total (C)	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
	Grand Total (A+B+C)	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

I/c Finance Officer
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SCHEDULE 4C - INTANGIBLE ASSETS

Amount (in Rupees)

Sr. No.	Asset Heads	Gross Block				Depreciation Block				Net Block	
		Op. Bal.	Additions	Deductions	Cl. Balance	Depreciation/ Amortizations opening Balance	Depreciation/ Amortization for the year	Deductions/ Adjustments	Total Depreciation/ Amortization	31.03.2018	31.03.2017
1	Patents & Copyrights	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2	Computer Software	2748124	870339	0	3618463	2102953	588310	0	2691263	927200	712272
3	E- Journals	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total	2748124	870339	0	3618463	2102953	588310	0	2691263	927200	712272

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SCHEDULE 4C - (i) PATENTS AND COPYRIGHTS

Amount (in Rupees)

Particulars	Op. Balance	Addition	Gross	Amortization	Net block 31.03.2018	Net Block 31.03.2017
A. Patent Granted						
1. Balance as on 31.03.2018 of Patents obtained in 2016-17 (Original Value RS..............)	0.00	0.00	0.00	0.00	0.00	0.00
2. Balance as on 31.03.2017 of Patents obtained in 2015-16 (Original Value RS..............)	0.00	0.00	0.00	0.00	0.00	0.00
3. Balance as on 31.03.2016 of Patents obtained in 2014-15 (Original Value RS..............)	0.00	0.00	0.00	0.00	0.00	0.00
4. Patents Granted during the Current Year	0.00	0.00	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00	0.00	0.00

Particulars	Op. Balance	Addition	Gross	Amortization	Net block 31.03.2018	Net Block 31.03.2017
B. Patents pending in respect of Patents applied for						
1. Expenditure incurred during 2009-10 to 2011-12	0.00	0.00	0.00	0.00	0.00	0.00
2. Expenditure incurred during 2012-13 to 2016-17	0.00	0.00	0.00	0.00	0.00	0.00
3. Expenditure incurred during 2017-18	0.00	0.00	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00	0.00	0.00
C. Grand Total (A+B)	0.00	0.00	0.00	0.00	0.00	0.00

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SCHEDULE 4D OTHERS

Amount (in Rupees)

S. No.	Assets Heads	Gross Block				Depreciation for the year				Net Block	
		Op. Bal. 01.04.17	Additions	Deductions	Cl. Balance	Dep. Opening Balance	Depreciation for the year	Depreciation/ Adjustment	Total Depreciation	31.03.18	31.03.2017
1	Land	0	0	0	0	0	0	0	0	0	0
2	Site Development	0	0	0	0	0	0	0	0	0	0
3	Buildings	0	0	0	0	0	0	0	0	0	0
4	Roads & Bridges	0	0	0	0	0	0	0	0	0	0
5	Tubewells & Water Supply	0	0	0	0	0	0	0	0	0	0
6	Sewerage & Drainage	0	0	0	0	0	0	0	0	0	0
7	Electrical installation and Equipment	0	0	0	0	0	0	0	0	0	0
8	Plant and Machinery	0	24000	0	24000	0	1200		1200	22800	0
9	Scientific & Lab. Equipment	115007	1709074	0	1824081	9200	145926		155126	1668955	105807
10	Office Equipment	0	0	0	0	0	0	0	0	0	0
11	Audio Visual Equipment	64165	19895	0	84060	4812	6305	0	11117	72943	59353
12	Computers & Peripherals	349665	4123480	0	4473145	89018	894629	0	983647	3489498	260647
13	Furniture, Fixtures & Fittings	94883	514935	0	609818	7116	45736	0	52852	556966	87767
14	Vehicles	0	0	0	0	0		0	0	0	0
15	Lib. Books & Scientific Journals	221157	0	0	221157	22116	22116	0	44232	176925	199041
16	Small Value Assets	0	0	0	0	0		0	0	0	0
	Total	844877	6391384	0	7236261	132262	1115912	0	1248174	5988087	712615
17	Capital Work in Progress	0	0	0	0	0			0	0	0
18	Softwares	111835	126000	0	237835	44734	95134		139868	97967	67101
	Grand Total	956712	6517384	0	7474096	176996	1211046	0	1388042	6086054	779716

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SCHEDULE 5 : INVESTMENTS FROM EARMARKED/ENDOWMENT FUNDS

Amount (in Rupees)

		Current Year	Pervious Year
1.	In Central Government Securities	NIL	NIL
2.	In State Government Securities	NIL	NIL
3.	Other approved Securities	NIL	NIL
4.	Shares	NIL	NIL
5.	Debentures & Bonds	NIL	NIL
6.	Term Deposits with Banks	NIL	NIL
7.	Others (to be specified)	NIL	NIL
	Total	NIL	NIL

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Central University of Jammu

SCHEDULE 5(A) INVESTMENTS FROM EARMARKED/ENDOWMENT FUNDS (FUND WISE)

Amount (in Rupees)

Sl. No.	Funds	Current Year	Previous Year
1		NIL	NIL
2		NIL	NIL
3		NIL	NIL
4		NIL	NIL
5	Endowment Fund Investments	NIL	NIL
	Total	NIL	NIL

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Central University of Jammu

SCHEDULE 6 : INVESTMENTS - OTHERS

Amount (in Rupees)

	Current Year	Pervious Year
1. In Central Government Securities	NIL	NIL
2. In State Government Securities	NIL	NIL
3. Other approved Securities	NIL	NIL
4. Shares	NIL	NIL
5. Debentures & Bonds	NIL	NIL
6. Others (to be specified)	NIL	NIL
Total	NIL	NIL

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Central University of Jammu

SCHEDULE 7 - CURRENT ASSETS

Amount (in Rupees)

	Current Year	Previous Year
1. Stock		
a. Stores and Spares	0.00	0.00
b. Loose Tools	0.00	0.00
c. Publications	0.00	0.00
d. Laboratory chemicals, Consumables and glass wares	0.00	0.00
e. Building Material	0.00	0.00
f. Electrical Material	0.00	0.00
g. Stationery	0.00	0.00
h. Water Supply material	0.00	0.00
2. Sundry Debtors:		
a. Debts Outstanding for a period exceeding six months	0.00	0.00
b. Others	0.00	0.00
3. Cash and Bank Balances	0.00	0.00
a. With Scheduled Banks:	0.00	0.00
- In term deposit Accounts	1010077612.00	610000000.00
- In Saving Accounts (J&K Bank, New University Campus)	38885002.30	6940887.30
- In Saving Accounts (SBI)	533379.00	488561.00
- In Saving Accounts (SBI Trikuta Nagar)	7212968.39	8829964.39
- In Current Account (SBI)	13582.50	494979.00
b. With Non-scheduled Banks:	0.00	0.00
- In term deposit Accounts (HDFC Bank Ltd)	23500000.00	14000000.00
- In Savings Accounts	441850.00	792035.00
4. Post Office – Saving Accounts	0.00	0.00
Total	**1080664394.19**	**641546426.69**

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Central University of Jammu

ANNEXURE - A

Amount (in Rupees)

I.	Savings Bank Accounts		
	1. Grants from UGC A/c 2. University Receipts A/c	i) J&K Bank New University Campus Branch	38885002.30
		ii) State Bank of India, Trikuta Nagar Branch	533379.00
		iii) HDFC Bank Ltd.	441850.00
	3. Scholarship A/c		0.00
	4. Academic Fee Receipt A/c		0.00
	5. Development (Plan) A/c		0.00
	6. Combined Entrance Exams (CBT) A/c		0.00
	7. UGC Plan Fellowships A/c		0.00
	8. Corpus Fund A/c (EMF)		0.00
	9. Sponsored Projects Fund A/c State Bank of India		7212968.39
	10. Sponsored Fellowships A/c		0.00
	11. Endowment & Chair A/c (EMF)		0.00
	12. UGC JRF Fellowships A/c (EMF)		0.00
	13. HBA Fund A/c (EMF)		0.00
	14. Conveyance A/c (EMF)		0.00
	15. UGC Rajiv Gandhi National Fellowship A/c (EMF)		0.00
	16. Academic Development Fund A/c (EMF)		0.00
	17. Deposit A/c		0.00
	18. Student Fund A/c		0.00
	19. Student Aid Fund A/c		0.00
	20. Plan Grants for specific schemes		0.00
II.	Current Account A/c State Bank of India		13582.50
III.	Term Deposits with Scheduled Banks		1010077612.00
IV.	Term Deposits with OtherBanks		23500000.00
		Total	1080664394.19

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SCHEDULE 8 - LOANS, ADVANCES AND DEPOSITS

Amount (in Rupees)

	Current Year	Previous Year
1. Advance to employees (Non-interest bearing)		
a. Salary	0.00	0.00
b. Festival	0.00	2250.00
c. LTC Advance	329892.00	0.00
d. Other (to be specified)	774445.00	1636.00
2. Long term advance to employees: (Interest Bearing)	0.00	0.00
a. Vehicle loan	0.00	0.00
b. Home Loan	0.00	0.00
c. Others (to be specified)	0.00	0.00
3. Advances and other amounts recovered in cash or in kind or for value to be received:	0.00	0.00
a. On Capital Account	176225932.85	210316563.85
b. To Suppliers	0.00	0.00
c. Others	0.00	0.00
4. Prepaid Expenses	0.00	0.00
a. Insurance	0.00	0.00
b. Other expenses (CUCET)	0.00	2825.00
5. Deposits	0.00	0.00
a. Telephone	7700.00	7700.00
b. Lease Rent	0.00	0.00
c. Electricity	0.00	0.00
d. NAAC, if applicable	659628.00	0.00
e. Others (to be specified) TDS Deducted at Source	6578159.00	0.00
6. Income Accrued:	0.00	0.00
a. On Investment from Earmarked/Endowment Funds/Term Deposit	46169820.00	48407584.00
b. On Investments- Others	823003.00	217955.00
c. On Loans and Advances	0.00	0.00
d. Others (includes income due unrealized)	0.00	0.00
7. Other- Current assets receivable from UGC/sponsored projects	0.00	0.00
a. Debit balances in Sponsored Projects	314824.00	156271.00
b. Debit balances in Sponsored Fellowships & Scholarships	155254.00	466600.00
c. Grants Receivable from UGC	0.00	300000000.00
d. Other receivables from UGC	0.00	0.00
8. Claims Receivable	0.00	0.00
Total	232038657.85	559579384.85

I/c Finance Officer
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SCHEDULE 9 - ACADEMIC RECEIPTS

Amount (in Rupees)

Particulars	Current Year	Previous Year
FEES FROM STUDENTS		
Academic		
1. Tuition fee	999038.00	1455244.00
2. Admission fee	3348608.00	703830.00
3. Enrollment fee	0.00	0.00
4. Library Admission fee	110600.00	222437.00
5. Laboratory fee	198000.00	639537.00
6. Other Misc. Fee	3475610.00	3080343.00
7. Registration fee	190400.00	161611.00
8. Syllabus fee (Course Material Fee)	0.00	161200.00
9. Book Bank Fee	0.00	312000.00
Total (A)	**8322256.00**	**6736202.00**
Examinations		
1. Admission test fee		
2. Annual Examination fee	917700.00	1611265.00
3. Mark sheet, Certificate fee	0.00	0.00
4. Entrance examination fee	0.00	0.00
Total (B)	**917700.00**	**1611265.00**
Other fees		
1. Identity card fee	69200.00	69200.00
2. Fine/Miscellaneous fee	0.00	0.00
3. Medical Fee	131800.00	115122.00
4. Transportation fee (Local Picnic/Field Trip)	231568.00	899464.00
5. Hostel fee	0.00	0.00
Total (C)	**432568.00**	**1083786.00**
Sale of Publications		
1. Sale of Admission forms	0.00	0.00
2. Sale of Syllabus and Question paper, etc.	0.00	0.00
3. Sale of Prospectus including admission forms	0.00	0.00
Total (D)	**0.00**	
Other Academic Receipts		
1. Registration fee for workshops, programmes	0.00	0.00
2. Registration fees (Academic Staff College)	0.00	0.00
Total (E)	**0.00**	**0.00**
Grand Total (A+B+C+D+E)	**9672524.00**	**9431253.00**

I/c Finance Officer
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SCHEDULE 10 - GRANTS/SUBSIDIES (IRREVOCABLE GRANTS RECEIVED)

(Salary and Recurring Expenses)

Amount (in Rupees)

Particulars	Plan			Total Plan	Non-Plan UGC	Current Year Total	Previous Year Total
	Govt. of India	UGC					
		Plan	Specific Schemes				
Balance B/F	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Add: Receipts during the year Salary	0.00	165665000.00	0.00	165665000.00	0.00	0.00	0.00
Add: Receipts during the year Recurring	0.00	165872000.00		165872000.00	0.00	0.00	0.00
Total	0.00	331537000.00	0.00	331537000.00	0.00	0.00	0.00
Less: Refund to UGC	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Balance	0.00	331537000.00	0.00	331537000.00	0.00	0.00	0.00
Less: Utilized for capital expenditure (A)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Less: Utilized for Revenue Expenditure (B)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Balance C/F (C)	0.00	331537000.00	0.00	331537000.00	0.00	0.00	0.00

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SCHEDULE 11 - INCOME FROM INVESTMENTS

Amount (in Rupees)

Particulars	Earmarked/ Endowment Funds		Other Investments	
	Current Year	Previous Year	Current Year	Previous Year
1. Interest				
a. On Government Securities	Nil	Nil	0.00	0.00
b. Other Bonds/Debentures	Nil	Nil	0.00	0.00
2. Interest on Term Deposits/Investments	Nil	Nil	68473421.00	107236356.00
3. Income accrued but not due on term Deposits/Interest bearing advances to employees	Nil	Nil	0.00	0.00
4. Interest on Saving Bank Accounts	Nil	Nil	1868553.00	1079160.00
5. Others (Specify)	Nil	Nil	0.00	0.00
Total	Nil	Nil	70341974.00	108315516.00
Transferred to Earmarked/Endowment Funds	Nil	Nil	0.00	0.00
Balance	Nil	Nil	70341974.00	108315516.00

I/c Finance Officer
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SCHEDULE 12 : INTERESTS EARNED

Amount (in Rupees)

Particulars	Current Year	Previous Year
1. On Saving Accounts with Scheduled banks	0.0	0.0
2. On Loans	0.0	0.0
a. Employees/Staff	0.0	0.0
b. Others	0.0	0.0
3. On Debtor and Other Receivables	0.0	0.0
Total	0.0	0.0

I/c Finance Officer
Central University of Jammu

SCHEDULE 13 - OTHER INCOME

Amount (in Rupees)

	Current Year	Previous Year
A. Income from Land & Buildings		
1. Hostel Room Rent	2580000.00	1980000.00
2. License Fee	0.00	550.00
3. Hire Charges of Auditorium/Play ground/Convention Centre etc.	0.00	0.00
4. Electricity charges recovered	0.00	0.00
5. Water charges recovered	458400.00	1270750.00
6. Rental Income	1458669.00	410150.00
Total	4497069.00	3661450.00
B. Sale of Institute's publications	0.00	0.00
C. Income from holding events	0.00	0.00
1. Gross Receipts from annual function/sports carnival	0.00	0.00
Less: Direct expenditure incurred on the annual function/sports carnival	0.00	0.00
2. Gross Receipts from fetes	0.00	0.00
Less: Direct expenditure incurred on the fetes	0.00	0.00
3. Gross Receipts for educational tours	0.00	0.00
Less: Direct Expenditure incurred on the tours	0.00	0.00
4. Others (to be specified and separately disclosed)	0.00	0.00
Total	0.00	000
D. Others		
1. Income from consultancy	0.00	0.00
2. RTI fees	642.00	832.00
3. Income from Royalty	0.00	0.00
4. Sale of application form (recruitment)	171700.00	1338600.00
5. Misc. receipts - Sale of tender form	48620.00	18000.00
6. Misc. receipts	1856022.00	539269.00
7. Profit on Sale/Disposal of Assets	0.00	0.00
a. Owned assets	0.00	0.00
b. Assets received free of cost	0.00	0.00
8. Grants/Donations from institutions, Welfare Bodies and International Organizations	0.00	0.00
9. Others (Specify)	0.00	0.00
Total	2076984.00	1896701.00
Grand Total (A+B+C+D)	6574053.00	5558151.00

I/c Finance Officer
Central University of Jammu

SCHEDULE 14 - PRIOR PERIOD INCOME

Amount (in Rupees)

Particulars	Current Year	Previous Year
1. Academic Receipts	0.00	0.00
2. Income from investments	0.00	0.00
3. Interest earned	0.00	0.00
4. Other Income	0.00	0.00
Total	0.00	0.00

I/c Finance Officer
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SCHEDULE 15 - STAFF PAYMENTS & BENEFITS (ESTABLISHMENT EXPENSES)

Amount (in Rupees)

		Current Year			Previous Year		
		Plan	Non Plan	Total	Plan	Non Plan	Total
a)	Salaries and Wages	122223762.00	0.00	122223762.00	103072374.00	0.00	103072374.00
b)	Allowances and Bonus	40563.00	0.00	40563.00	276320.00	0.00	276320.00
c)	Staff Welfare Expenses	0.00	0.00	0.00	0.00	0.00	0.00
d)	Retirement and Terminal Benefits	263537.00	0.00	263537.00	0.00	0.00	0.00
e)	LTC facility	1716285.00	0.00	1716285.00	989680.00	0.00	989680.00
f)	Medical Facility	667770.00	0.00	667770.00	462046.00	0.00	462046.00
g)	Children Education Allowance	1255929.00	0.00	1255929.00	893598.00	0.00	893598.00
h)	Gratuity	5221104.00	0.00	5221104.00	5528549.00	0.00	5528549.00
i)	Cash in-lieu of Leave salary	5015556.00	0.00	5015556.00	1566621.00	0.00	1566621.00
j)	Salary Arrear	484061.00	0.00	484061.00	2158405.00	0.00	2158405.00
	Total	136888567.00	0.00	136888567.00	114947593.00	0.00	114947593.00

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SCHEDULE 15A - EMPLOYEES RETIREMENT AND TERMINAL BENEFITS

Amount (in Rupees)

	Pension	Gratuity	Leave Encashment	Total
Opening Balance as on 01.04.2017	0.00	10556021.00	6385843.00	16941864.00
Addition: Capitalized value of Contributions Received from other Organisations	0.00	0.00	0.00	0.00
Total (a)	0.00	10556021.00	6385843.00	16941864.00
Less: Actual Payment during the year (b)	0.00	0.00	128511.00	128511.00
Balance availability on 31.03.2018 c (a-b)	0.00	10556021.00	6257332.00	16813353.00
Provision required on 31.03.2018 as per actuarial Valuation (d)	0.00	5221104.00	5015556.00	10236660
A. Provision to be made in the Current Year (d-c)	0.00	15777125.00	11272888.00	27050013.00
B. Contribution to New Pension Scheme	0.00	0.00	0.00	0.00
C. Medical Reimbursement to Retired Employees	0.00	0.00	0.00	0.00
D. Travel to Hometown on Retirement	0.00	0.00	0.00	0.00
E. Deposit Linked Insurance Payment	0.00	0.00	0.00	0.00
Total (A+B+C+D+E)	0.00	15777125.00	11272888.00	27050013.00

I/c Finance Officer
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SCHEDULE 15B - NPS TIER - 1 ACCOUNT

Amount (in Rupees)

Receipts	Amount	Payments	Amount
Opening Balance as on 01.04.2017	1272882.00	Investment	0.00
NPS Tier-I Account	0.00	Withdrawal/Refund to NSDL	20864046.00
Own Subscription	11062592.00		0.00
University Contribution	11062592.00	Closing Balance as on 31.03.2018	2629428.00
Amount Received from Other Offices	95408.00		0
Interest Received on Investment	0.00		0
Interest on Saving Bank A/c	0.00		0
Investment Encashed	0.00		0
Total	23493474.00	Total	23493474.00

I/c Finance Officer
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SCHEDULE 16 - ACADEMIC EXPENSES

Amount (in Rupees)

ACADEMIC EXPENSES		Current Year			Previous Year		
		Plan	Non Plan	Total	Plan	Non Plan	Total
a)	Laboratory expenses	1169556.00	0.00	1169556.00	395406.00	0.00	395406.00
b)	Yoga Classes	14239.00	0.00	14239.00	0.00	0.00	0.00
c)	Expenses on Seminars/Workshops	672048.00	0.00	672048.00	1309678.00	0.00	1309678.00
d)	Payment to visiting faculty	442498.00	0.00	442498.00	504739.00	0.00	504739.00
e)	Examination	2096494.00	0.00	2096494.00	1808626.00	0.00	1808626.00
f)	Games and Sports	157133.00	0.00	157133.00	0.00	0.00	0.00
g)	Admission expenses	56280.00	0.00	56280.00	75472.00	0.00	75472.00
h)	Convocation expenses	1351403.00	0.00	1351403.00	0.00	0.00	0.00
i)	Publications	325023.00	0.00	325023.00	110000.00	0.00	110000.00
j)	Non-Net JRF Scholarship	4261401.00	0.00	4261401.00	5570806.00	0.00	5570806.00
k)	Subscription Expenses	189030.00	0.00	189030.00	107665.00	0.00	107665.00
l)	Student Bus Expenses	9136050.00	0.00	9136050.00	8037455.00	0.00	8037455.00
m)	Travel Grant	221977.00	0.00	221977.00	0.00	0.00	0.00
n)	Award/Prize	0.00	0.00	0.00	136000.00	0.00	136000.00
o)	Medical Healthcare	186740.00	0.00	186740.00	192528.00	0.00	192528.00
p)	Community College	2109287.00	0.00	2109287.00	1594563.00	0.00	1594563.00
q)	B. Voc.	2683536.00	0.00	2683536.00	1975128.00	0.00	1975128.00
r)	Combined Coaching Classes	43815.00	0.00	43815.00	108267.00	0.00	108267.00
s)	Research Activities	0.00	0.00	0.00	14500.00	0.00	14500.00
	Total	25116510.00	0.00	25116510.00	21940833.00	0.00	21940833.00

I/c Finance Officer
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SCHEDULE 17 - ADMINISTRATIVE AND GENERAL EXPENSES

Amount (in Rupees)

ADMINISTRATIVE AND GENERAL EXPENSES	Current Year			Previous Year		
	Plan	Non Plan	Total	Plan	Non Plan	Total
A. Infrastructure						
a) Electricity and power	2663235.00	0.00	2663235.00	2034594.00	0.00	2034594.00
b) Water Charges	12600.00	0.00	12600.00	0.00	0.00	0.00
c) Insurance	0.00	0.00	0.00	0.00	0.00	0.00
d) Rent, Rates and Taxes (including property tax)	21273978.00	0.00	21273978.00	18516798.00	0.00	18516798.00
B. Communication						
a) Postage and Stationery	117746.00	0.00	117746.00	114852.00	0.00	114852.00
b) Telephone, Fax and Internet Charges	1366620.00	0.00	1366620.00	459869.00	0.00	459869.00
C. Others						
a) Printing and Stationery (Consumption)	1302596.00	0.00	1302596.00	2027785.00	0.00	2027785.00
b) Travelling and Conveyance Expenses	1264264.00	0.00	1264264.00	681566.00	0.00	681566.00
c) Hospitality	71644.00	0.00	71644.00	83417.00	0.00	83417.00
d) Auditors Remuneration	0.00	0.00	0.00	0.00	0.00	0.00
e) Professional Charges	57260.00	0.00	57260.00	123918.00	0.00	123918.00
f) Advertisement and Publicity	1667104.00	0.00	1667104.00	772331.00	0.00	772331.00
g) Magazines and Journals	128954.00	0.00	128954.00	116798.00	0.00	116798.00
h) Legal Expenses	508500.00	0.00	508500.00	565500.00	0.00	565500.00
i) Refreshment Expenses	234633.00	0.00	234633.00	153382.00	0.00	153382.00
j) Office Expenses	741923.00	0.00	741923.00	546524.00	0.00	546524.00
k) Purchase of Furnishing	264414.00	0.00	264414.00	173003.00	0.00	173003.00
l) Security Expenses	21082252.00	0.00	21082252.00	9495775.00	0.00	9495775.00
m) Website Designing	204672.00	0.00	204672.00	136780.00	0.00	136780.00
n) Selection Committee Expenses	1378764.00	0.00	1378764.00	2280044.00	0.00	2280044.00
o) Souvenir Items	101825.00	0.00	101825.00	47900.00	0.00	47900.00
p) Statutory Body Meetings	2301435.00	0.00	2301435.00	1594671.00	0.00	1594671.00
q) Functions & Festivals	696484.00	0.00	696484.00	1330984.00	0.00	1330984.00
r) Computer Consumables	243385.00	0.00	243385.00	246070.00	0.00	246070.00
s) Engagement of Outsourcing Staff	14119256.00	0.00	14119256.00	0.00	0.00	0.00
t) Contribution to Providen Fund	27484.00	0.00	27484.00	46345.00	0.00	46345.00
u) Contribution to other Funds (NPS)	11062595.00	0.00	11062595.00	6264536.00	0.00	6264536.00
v) Salary of Adhoc Employees	2485984.00	0.00	2485984.00	1733717.00	0.00	1733717.00
w) Honorarium	1467709.00	0.00	1467709.00	1583568.00	0.00	1583568.00
Total	86847316.00	0.00	86847316.00	51130727.00	0.00	51130727.00

I/c Finance Officer
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SCHEDULE 18 - TRANSPORTATION EXPENSES

Amount (in Rupees)

Particulars	Current Year			Previous Year		
	Plan	Non Plan	Total	Plan	Non Plan	Total
1. Vehicles (Owned by institution)						
a) Running expenses	743963.00	0.00	743963.00	647954.00	0.00	647954.00
b) Repairs & maintenance	323203.00	0.00	323203.00	906712.00	0.00	906712.00
c) Insurance expenses	94910.00	0.00	94910.00	70836.00	0.00	70836.00
2. Vehicles taken on rent/lease						
a) Rent/lease expenses	1505590.00	0.00	1505590.00	1353457.00	0.00	1353457.00
3. Vehicles (Taxi) hiring expenses	0.00	0.00	0.00	0.00	0.00	0.00
Total	2667666.00	0.00	2667666.00	2978959.00	0.00	2978959.00

I/c Finance Officer
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SCHEDULE 19 - REPAIRS & MAINTENANCE

Amount (in Rupees)

Particulars	Current Year			Previous Year		
	Plan	Non Plan	Total	Plan	Non Plan	Total
a) Buildings	30969.00	0.00	30969.00	538257.00	0.00	538257.00
b) Furniture & Fixtures	122522.00	0.00	122522.00	166692.00	0.00	166692.00
c) Plant & Machinery	557263.00	0.00	557263.00	626355.00	0.00	626355.00
d) Office Equipments	278398.00	0.00	278398.00	0.00	0.00	0.00
e) Computers	22943.00	0.00	22943.00	33800.00	0.00	33800.00
f) Maintenance of VC Residence	126513.00	0.00	126513.00	0.00	0.00	0.00
g) Non Residential Buildings	103129.00	0.00	103129.00	0.00	0.00	0.00
h) Cleaning Material & Services	7332038.00	0.00	7332038.00	12072313.00	0.00	12072313.00
i) Development of Sports Infra.	195795.00	0.00	195795.00	0.00	0.00	0.00
j) Gardening	494982.00	0.00	494982.00	108258.00	0.00	108258.00
k) Estate Maintenance	457680.00	0.00	457680.00	1393932.00	0.00	1393932.00
l) Running of DG Set	1514403.00	0.00	1514403.00	0.00	0.00	0.00
m) External Electrical Services Maintenance	23000.00	0.00	23000.00	0.00	0.00	0.00
n) Campus Beautification	234410.00	0.00	234410.00	0.00	0.00	0.00
Total	11494045.00	0.00	11494045.00	14939607.00	0.00	14939607.00

I/c Finance Officer
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SCHEDULE 20 - FINANCE COSTS

Amount (in Rupees)

Particulars	Current Year			Previous Year		
	Plan	Non Plan	Total	Plan	Non Plan	Total
a) Bank charges	2329.50	0.00	2329.50	5447.67	0.00	5447.67
b) Others (specify)	0.00	0.00	0.00	0.00	0.00	0.00
Total	2329.50	0.0	2329.50	5447.67	0.00	5447.67

I/c Finance Officer
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SCHEDULE 21 - OTHER EXPENSES

Amount (in Rupees)

Particulars	Current Year			Previous Year		
	Plan	Non Plan	Total	Plan	Non Plan	Total
a) Provision for Bad and Doubtful Debts/Advances	0.00	0.00	0.00	0.00	0.00	0.00
b) Irrecoverable Balances Written –off	0.00	0.00	0.00	0.00	0.00	0.00
c) Grants/Subsidies to other institutions/organizations	0.00	0.00	0.00	0.00	0.00	0.00
d) Others (Specify)	0.00	0.00	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00	0.00	0.00

I/c Finance Officer
Central University of Jammu

SCHEDULE 22 - PRIOR PERIOD EXPENSES

Amount (in Rupees)

Particulars	Current Year			Previous Year		
	Plan	Non Plan	Total	Plan	Non Plan	Total
1. Establishment expenses	0.00	0.00	0.00	0.00	0.00	0.00
2. Academic expenses	0.00	0.00	0.00	0.00	0.00	0.00
3. Administrative expenses	0.00	0.00	0.00	0.00	0.00	0.00
4. Transportation expenses	0.00	0.00	0.00	0.00	0.00	0.00
5. Repairs & Maintenance	0.00	0.00	0.00	0.00	0.00	0.00
6. Other expenses	0.00	0.00	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00	0.00	0.00

I/c Finance Officer
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SCHEDULE : 23
SIGNIFICANT ACCOUNTING POLICIES

1. BASIC FOR PREPARATION OF ACCOUNTS

The accounts have been prepared on accrual accounting basis. This is an accordance with the revised formats and the guidelines prescribed by Ministry of Human Resources Development circulated vide their letter No. 29-4/2012-IFO dated 17th April, 2015 in respect of educational Institutions.

2. REVENUE RECOGNITION

2.1 Fees from Students, Sale of Admission Forms and Interest on Savings Bank Account are accounted on accrual basis.

2.2 There is no Income from Land, Buildings and Other Property. Interest on Investments are accounted on accrual basis.

2.3 No Interest bearing Advances have been sanctioned in favour of official of University.

3. FIXED ASSETS AND DEPRECIATION

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

3.2 Land measuring 4880 kanals and 19 marlas (610 acres) has beedn transferred free of cost by the Govt. of Jammu and Kashmir for establishment of permanent campus. The title shall remain with the State Government hence the value of Land has not been reflected in the statement of assets.

3.3 Fixed assets have been stated at cost of acquisition and depreciation has been charged on straight line method at the rates prescribed by the MHRD for the whole year on addition during the year. Depreciation as per applicable rates, on assets including Capital work in progress has been provided on assets if ready to put to use during the period. No depreciation has been provided on Capital work in progress for the period under report. Direct expenditure incurred on development of assets, either directly or in proportionate basis on completion of asset. The depreciation has been charged at following rates :

Tangible Assets :

1.	Land	0%
2.	Site Development	0%
3.	Building	2%
4.	Road and Bridges	2%

a sanction for release of grant pertaining to the financial year is received before 31st March and the grant is actually received in next financial year, the grant is accounted on accrual basis and an equal amount is shown as recoverable from the Grantor.

9.2 To the extent utilized grants for meeting Revenue expenditure (on accrual basis) government grants and grants from UGC are transferred to the Capital Fund.

9.3 Government and UGC grants for meeting Revenue expenditure (on accrual basis) are treated, to the extent utilized, as income of the year in which they are realized.

9.4 Unutilized grants (including advances paid out of such grants) are carried forward and exhibited as a liability in the Balance Sheet.

10. INVESTMENTS OF EARMARKED FUNDS AND INTEREDT INCOME ACCRUED ON SUCH INVESTMENTS

The amount under earmarked funds have been shown in the separated ledger accounts and inverted in the term deposit.

11. SPONSORED PROJECTS

11.1 In respect of ongoing Sponsored Projects, the amounts received from sponsors are credited to the head "Current Liabilities and Provisions - Current Liabilities - Other Liabilities - Receipts against ongoing sponsored projcets". As and when expenditure is incurred against such projects, or the concerned project account is debited with allocated overhead charges, the liability account is debited.

11.2 The Earmarked Fund for the Junior Research Fellowships funded by the University Grants Commission. The funds are accounted in the same way as Sponsored Projects except that the expenditure generally is only on disbursement of Fellowships and scholarships, which may include allowances for contingent expenditure by the Fellows and Scholars.

12. Income Tax

The income of the Institution is exempted from Income Tax under Section 10(23c) of the Income Tax Act. No provision for tax is therefore made in the accounts.

Vice Chancellor	**(I/c Finance Officer)**
Central University of Jammu	**Central University of Jammu**

SCHEDULE 24
CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS (ILLUSTRATIVE)

1. **CONTINGENT LIABILITIES**
   1.1 As on 31.03.2018, Court cases filed against the Institution, by former/present employees, tenants and contractors and arbitration cases with contractors, were pending for decisions. The suits filed by employees were establishment - related viz. promotions, increments, pay scales, termination etc. The quantum of the claims is not ascertainable. The claim in the suits and arbitration cases by contractors amounted to **Rs. NIL** (Previous year **Rs. NIL**).
   1.2 Letters of credit established by Bank on behalf of the Institution and outstanding on 31.03.2018 **Rs. NIL** (Previous year **Rs. NIL**).
   1.3 Disputed demands in respect of Sales Tax **Rs. NIL** (Previous year **Rs. NIL**).
   1.4 Municipal Taxes **Rs. NIL** (Previous year **Rs. NIL**).

2. **CAPITAL COMMITMENTS**
   The value of contractors remaining to be executed on Capital Account and not provided for (NET of Advances) amounted to **Rs. NIL** as on 31.03. 2018 (Previous Year **Rs. NIL**).

3. **FIXED ASSETS**
   3.1 Additions in the year to Fixed Assets in Schedule 04 include Assets purchased out of Plan Funds (**Rs. 396,312,691.00** Non - Plan Funds (**Rs. NIL**), A.D. Fund (**Rs. NIL**) Sponsored Projects (**Rs. 65,17384.00**) and Library Books and other assets of the value of **Rs. 3,96,768.00** gifted to the Institution. The Assets have been set up by the Credit to the Capital Fund.
   3.2 In the Balance Sheet as on 31.03.2018, the additions during the years from 2017-2018 from plan, non - plan funds, and the depreciation on those additions respectively have been exhibited distinctly in sub schedules A, B, C and D to the main schedule on Fixed Assets (Schedule 4).

4. **PATENTS**
   No transaction has been carried out during the year.

5. **DEPOSIT LIABILITIES**

The amount outstanding as Earnest Money Deposit & Security Deposits of **Rs. NIL** towards unclaimed deposits, prior to the Financial Year **Rs. NIL** was transferred to revenue Account and accounted as Miscleneous Income for the year **Rs. NIL**.

6. EXPENDITURE IN FOREIGN CURRENCY

a.	Travel	Euro 266.00
b.	Foreign Drafts for import chemicals etc.	NIL
c.	Others	NIL

7. CURRENT ASSETS, LOANS, ADVANCES AND DEPOSITS

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

8. The details of balances in Saving Bank Accounts, Current Accounts and Fixed Deposit Accounts with Banks are enclosed as attachment 'A' to the Schedule of Current Assets.

9. Previous year's figures have been regrouped whereever necessary.

10. Schedule 1 to 24 are annexed to and form an integral part of the Balance Sheet at 31st March 2018 and the income & Expenditure Account for the year ended on that date 31st March 2018.

11. There is no Provident Fund Accounts. the New Pension Scheme Accounts are owned by the members of those funds and not by the Institution, these accounts were separated from the Institution's Accounts from very beginning. The Payment/expenditure for the New Pension Scheme for the year 2017 - 2018 have been shown under separate sub-schedule 15-B. Employees who have been allotted PRAN numbers has been transferred up to date, to National Securities Depository Limited (NSDL) - Central Record Keeping Agency (CRA). No balance is held in New Pension Scheme in the Institution in respect of employees.

Vice Chancellor	**(I/c Finance Officer)**
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