

## **AGENDA**

**14<sup>TH</sup> MEETING  
OF THE  
FINANCE COMMITTEE**

**27<sup>TH</sup> JANUARY, 2018**

**CENTRAL UNIVERSITY OF JAMMU**



# जम्मू केंद्रीय विश्वविद्यालय Central University of Jammu

राया-सूचानी (बागला), जिला सांबा-181143, जम्मू (जम्मू एवं कश्मीर)  
Rahya-Suchani (Bagla), District: Samba - 181143, Jammu (J&K)

## 14<sup>TH</sup> MEETING OF THE FINANCE COMMITTEE

### INDEX

Item No.	Title	Page No.	Annexure No.	Page No of Annexure
1.	To consider the report of Vice Chancellor regarding the development since the last meeting of the finance committee, held on 07 <sup>th</sup> June, 2017.	1-8	I	17-20
2.	To confirm the Minutes of 13 <sup>th</sup> Meeting of Finance Committee held on 7 <sup>th</sup> June, 2017	9	II	21-28
3.	To consider Action Taken Report on the decisions of the 13 <sup>th</sup> Meeting of Finance Committee held on 7 <sup>th</sup> June, 2017.	10-11	-	-
4.	To place before the Finance Committee the Annual Accounts along with SAR for the year 2016-17	12	III	29-35
5.	To place before the Finance Committee recommendation of the MHRD regarding implementation of 7 <sup>th</sup> Central Pay Commission of the University Regular Employees	13	IV V VI VII	36-41 42-49 50-52 53-54
6.	To consider the Revised Estimates for the year 2017-18 and Budget Estimates for the year 2018-19.	14	VIII	55-70
7.	To report the status of outstanding Audit paras for the year ending 2016-17.	15	IX X	71-72 73-79
8.	To confirm the Action Taken by the Vice Chancellor to fix fee of Legal Opinion/Conferences.	16	-	-

**FINANCE COMMITTEE – 14 / Item No. 01**

**To consider the report of the Vice Chancellor, regarding the developments since the last Meeting of the Finance Committee, held on 07<sup>th</sup> June, 2017.**

During the period under report, emphasis has been on strengthening the existing academic programmes. During the current year, the University has 35 programmes across different disciplines.

**1.1 Examinations and Results**

(i) The Examinations for 2nd, 4th and 6th semesters for Post Graduate Courses pertaining to Academic Session 2016-17 were held in May 2017. The average pass percentage of the said examinations is as under:

S.No.	Semester	Average Pass Percentage
1	2nd	82.98%
2	4th	90.60
3	6th	100%

(ii) The Examination for 1<sup>st</sup>, 3<sup>rd</sup> and 5<sup>th</sup> Semester for Post-Graduate courses pertaining to Academic Session 2017-18 has been conducted in December 2017, results of which are awaited.

**1.2 Information and Communications Technology (ICT) Facility**

**A. Internet and Computing Facilities**

- (a) NKN connectivity of 1 Gbps is available 24 hrs
- (b) Campus is Wi-Fi enabled through Campus Connect.
- (c) LAN connections are also provided

**B. Cyberroam:** UTM device CYBERROAM has been installed to provide authorized and secure internet access.

**C. Jio-Dongle:** The University has procured 20 Jio Dongles for giving connectivity to some of the Departments and hostels.

**D. Routers, Switches & Wi-Fi Access Points:** One router, ten L2 switches and more than 35 Wi-Fi access points have been installed to provide quick and smooth internet access at various locations across the campus.

**E. Centralized Computing Facilities:**

- i) Two Centralized Computer Labs. with about 70 computers are in place for students and staff at TAB.

- ii) A Centralized Computer Lab. with about 30 computers is in place for students and staff at main Campus.
- iii) These systems are windows and LINUX based and are equipped with software like MS-Office, MATLAB, SPSS, antivirus etc.

**F. Class Room-cum-Lab Facility for Students of Department of Computer Science & IT:**

- i) Two Classrooms-cum-Labs have been set up for students of Integrated M.Sc. (Computer Science) – MCA students equipped with 52 computers.
- ii) These Class rooms-cum-labs are fitted with projectors and are equipped with latest edition softwares like MS-Office, Visual Studio etc. to perform practicals & trainings.

**G. File Tracking System:** The University administration has started functioning with file tracking system in its offices and the process for e-office is in progress.

**1.3 Faculty Recruitment/ Engagement:**

i) Dr. Parveen Kumari has joined as Assistant Professor in Department of English on 14.11.2017.

ii) Dr. Vandana Sharma has joined as Associate Professor in Department of English on 13.09.2017.

iii) Dr. Brij Mohan has joined as Professor in Department of Botany on 16.10.2017.

iv) Sh. Ravi Vanguri has joined as Assistant Professor in Department of Education on 18.09.2017.

v) Dr. Asit Kumar has joined as Assistant Professor in Department of Education on 12.09.2017.

vi) Dr. Aman has joined as Assistant Professor in Department of Education on 12.09.2017.

vii) Dr. Sanjay Kumar has joined as Assistant Professor in Department of Mathematics on 15.09.2017.

viii) Dr. Ajay Kumar Sharma has joined as Associate Professor in Department of Mathematics on 12.09.2017.

ix) Dr. Deepak Pathania has joined as Professor in Department of Environmental Sciences on 12.09.2017.

- x) Dr. Sunil Dhar has joined as Associate Professor in Department of Environmental Sciences on 12.09.2017.
- xi) Dr. Richa Kothari has joined as Associate Professor in Department of Environmental Sciences on 28.11.2017.
- xii) Dr. Vinay Kumar has joined as Associate Professor in Department of Physics on 13.09.2017.
- xiii) Dr. Yashwant Singh has joined as Associate Professor in Department of Computer Science & IT on 13.09.2017.
- xiv) Dr. V. Sridharan has joined as Associate Professor in Department of Chemistry on 05.10.2017.
- xv) **Advertisement for teaching positions:** The Central University of Jammu re-advertised the teaching positions at the level of Professor, Associate Professor and Assistant Professor vide Employment Notification No. 16 (Teaching posts) No.CUJ/Admin/10-12(Advt.Rect.)-21/2017/836 2017/360 dated 06.11.2017.
- xvi) **Non-teaching recruitment / engagement:** The University re-advertised the posts of Finance Officer, Librarian and Internal Audit Officer vide Employment Notification No. 21 (Non-teaching posts) No. CUJ/Adm10-12/(Advt. Rect.)-21/2017/836 dated 07.11.2017.

#### **1.4 Meetings of Authorities of the University**

##### **A. Court**

4<sup>th</sup> Meeting of the Court was held on 26<sup>th</sup> April, 2017.

##### **B. Executive Council**

- (i) 13<sup>th</sup> Meeting of the Executive Council was held on 11<sup>th</sup> Sep, 2017.
- (ii) The next meeting Executive Council has been fixed in the month of March, 2018.

##### **C. Meetings of School Boards**

- (i) Meeting of School Board of the School of Knowledge Management, Information and Media Studies was held on 24<sup>th</sup> August, 2017.

##### **D. Meeting of Board of Studies**

- (i) Meeting of Board of Studies of the Department of Mass Communication and New Media was held on 24<sup>th</sup> August, 2017.
- (ii) Meeting of Board of Studies of the Department of Tourism and Travel Management was held on 12<sup>th</sup> September, 2017.

- (iii) Meeting of Board of Studies of the Department of Zoology was held on 29<sup>th</sup> September, 2017.
- (iv) Meeting of Board of Studies of the Department of Botany was held on 29<sup>th</sup> September, 2017 and 12<sup>th</sup> December, 2017.
- (v) Meeting of Board of Studies of the Department of Physics and Astronomical Sciences was held on 27<sup>th</sup> November, 2017.
- (vi) Meeting of Board of Studies of the Centre for Molecular Biology was held on 28<sup>th</sup> November, 2017.
- (vii) Meeting of Board of Studies of the Centre for Comparative Religion and Civilizations was held on 30<sup>th</sup> November, 2017.
- (viii) Meeting of Board of Studies of the Department of Chemistry and Chemical Sciences was held on 1<sup>st</sup> December, 2017.
- (ix) Meeting of Board of Studies of the Department of Nano Science and Materials was held on 12<sup>th</sup> December, 2017.
- (x) Meeting of Board of Studies of the Department of Social Work was held on 5<sup>th</sup> January, 2018.
- (xi) Meeting of Board of Studies of the Department of Mathematics scheduled to be held on 10<sup>th</sup> January, 2018.

**E. Building Committee**

12<sup>th</sup> meeting of University Building Committee of the Central University of Jammu was held on 13<sup>th</sup> November, 2017 at its Temporary Academic Block, Sainik Colony, Jammu minutes of the meeting is placed at **Annexure- I**

**F. Building Advisory Committee**

- (i) The 1<sup>st</sup> Building Advisory Committee meeting of the Central University of Jammu was held at its Temporary Academic Block, Sainik Colony, Jammu on 25<sup>th</sup> August, 2017.
- (ii) The 2<sup>nd</sup> Building Advisory Committee meeting of the Central University of Jammu was held at its Main Campus, Rahya-Suchani (Bagla), District Samba on 3<sup>rd</sup> November, 2017.

**G. Infrastructure Development at the Campus site Village Bagla, Samba.**

The Central University of Jammu took possession of the entire stretch of land measuring 4880 Kanal 19 Marlas which was handed over by the State Govt. to the University. The University has undertaken the following works to develop permanent Campus in the Phase-I at Rahya-Suchani (Bagla), District Samba. These developmental works amount to an expenditure to the tune of Rs.324.37 Crores which (includes PMC and Architects fees) are in different stages of execution.

Sl/ No.	Name of Work	Name of Agency	Estimated/ Allotted Cost (Rs. In Cr)	Achievement Ending July 2017		Achievement Ending December 2017	
				Financial (Rs. In Cr)	Physical %	Financial (Rs. In Cr)	Physical %
1.	Administrative cum Academic Block, Faculty Residences (58 nos.) including Internal Roads, Gate Complex and STP	M/s Nagarjuna Construction Company Ltd. (NCCL)	116.29 (28.00 deferred as low priority works). Net value of contract= 88.29 Cr.)	75.35	98%	75.94	100%
2.	Road Package Including Major Cross Drainage works & Water Retaining Structures, Sewerage & Drainage and Water supply	M/s Southern Engineering Works Infrast. (M/s. SEW Infrast)	264.98 (64.98 deferred as low priority works. Net value of contract= 200 Cr.)	182.13	90.62%	191.53	95%
3.	Guest House comprising of 24-Rooms	M/s Percept Builders	4.91	4.03	94.82%	4.12	100%
4.	External Electrification	M/s Anil Kumar & Co.	43.99 (10.20 deferred as low priority works. Net value of contract= 33.79 Cr.)	11.24	33.26%	15.33	45.36%
5.	Other Developmental Works including Water Supply & Professional Fees		41.53	29.45	--	26.44	--
7.	2 No100 Bedded Hostels for OBC Boys and Girls each (Partially funded by Ministry of Social Justice and Empowerment) Establishment Cost 17.55, UGC Share 14.85 and Funding by MSJE 2.70)	M/s CPWD	17.55	6.56	42%	11.01	50%
Total			489.25	308.76		324.37	

## **H. Planning Board of the University**

In pursuance of the UGC guidelines for General Development Assistance during XII Plan and approval of the Executive Council in its 12<sup>th</sup> meeting held on 7<sup>th</sup> April, 2017, a Planning Board of the Central University of Jammu was constituted and held its first meeting on 28<sup>th</sup> September, 2017 to advise on the planning and development activities of the University and to monitor and review the standards of education and research of the University.

### **1.5 Important Meetings / Visits:**

(i) Prof. Ashok Aima, Vice Chancellor, Central University of Jammu appraised the Hon'ble Governor, J&K State & Chancellor, Central University of Jammu on 1<sup>st</sup> August, 2017, about the current status of infrastructure development of the University Campus at Bagla Village, Rahya Suchani and also informed about the various academic initiatives taken by the University.

(ii) Prof. Ashok Aima, Vice Chancellor; Dr. Ravi Kumar, Registrar; Er. Mohit Mahajan, Executive Engineer of Central University of Jammu alongwith Shri H.N. Thakur, Executive Director, EPIL and Shri Harish Kumar, General Manager, EPIL, Jammu (from PMC) attended the meeting at UGC, New Delhi on 09<sup>th</sup> August, 2017, to review the pattern of expenditure, to finalize the future construction plan and to prepare new DPR.

(iii) 1<sup>st</sup> Advisory Committee Meeting of School of Education, Central University of Jammu under Pandit Madan Mohan Malviya National Mission of Teachers and Teaching (PMMNMTT) was held on 18<sup>th</sup> September, 2017, at Central University of Jammu in order to share the progress made so far and to seek reflection and opinion on the action plan devised to direct future course of action. The meeting was chaired by the Vice Chancellor.

(iv) Shri Mohammed. Iqbal, I/c Finance Officer and Er. Mohit Mahajan, Executive Engineer, Central University of Jammu attended the meeting of UGC Standing Committee on 19<sup>th</sup> September to examine the building proposals in the Office of the UGC, New Delhi.

(v) Prof. Ashok Aima, Vice Chancellor, Central University of Jammu participated in a *meeting of the Vice Chancellors held at Tashkent, Uzbekistan* from 16<sup>th</sup> to 19<sup>th</sup> November, 2017 – on invitation from Tahir Aziz, South Asia Programme Director, Conciliation Resources, 106-Burghlay Road, London. In this meeting, the deliberations were made to identify the opportunities to further strengthen the scope of cooperation and to take stock of responses, including the responses of academic institutions.



(vi) **NAAC visit to Central University of Jammu:**

The National Assessment and Accreditation Council (NAAC) PEER team visited the Central University of Jammu (CUJ) from 21<sup>st</sup> to 23<sup>rd</sup> September, 2017. The seven members team comprising Prof. G.D. Sharma, Vice Chancellor, Bilaspur University (Chairperson); Dr. Akhilesh Kumar Singh, Director (I/c) EMRC, Devi Ahilya Vishwa Vidyalaya, Indore (Member Co-ordinator); Prof. Anand Vardhan Sharma, Pro-Vice Chancellor, Mahatama Gandhi Antarrashtriya Hindi Vishwavidyalaya, Maharashtra (Member); Prof. Sanjai Bhatt, Professor D/o Social Work, University of Delhi (Member); Dr. Raj Nath Yadava, D/o Chemistry, Dr. Hari Singh Gour Central University, M.P. (Member); Dr. C. Ramakrishna, Professor & Head, D/o Computer Science and Engineering, NITTTR, Chandigarh (Member) and Prof. G. Gopal Reddy, Professor D/o Political Science, Osmania University, Hyderabad, visited both the campuses i.e. main campus Rahya-Suchani (Bagla) and Temporary Academic Block (TAB), Sainik Colony, Jammu.

**The University has been accredited and awarded B++ grade (CGPA 2.88).**

1.8 **Memorandums of Understanding (MOUS):**

(i) An MoU was signed between Central University of Jammu and Haryana Vishvakarma Skill University for skill based academic and research cooperation on 25<sup>th</sup> August, 2017 in Gurgaon. The MoU was signed by Prof. Ashok Aima, Vice Chancellor, CUJ and Prof. Raj Nehru, Vice Chancellor, Haryana Skill University in presence of Captain Abhimanyu, Finance Minister Haryana. On this occasion, logo of University and vision document was also released.

(ii) Central University of Jammu signed Memorandum of Understanding (MoU) with NSDL Database Management System On 30<sup>th</sup> October, 2017. The main objective to sign this MoU was to lodge the academic awards of its students/awardees from the current academic year and also for previous academic years in the NAD portal.

1.9 **Special Achievements:**

Central University of Jammu received funding support (Rs. 3 Lakh) from National Council of Rural Institutes (NCRI), Ministry of Human Resources and Development, Hyderabad for PhD scholars working on rural community issues such as education, communication and development. The scholar will also get training from NCRI through their regular workshops and programmes. The award is a part of MoU signed with NCRI and CUJ's commitment to engage students and scholars with the rural community. A Committee was constituted to select registered scholar working in the

areas of rural development has been recommended by the committee to NCRI for award of the scholarship.

**1.10 Three Months Certificate Course in Yoga**

Three months Certificate Course in Yoga at Central University of Jammu was inaugurated by Prof. Ashok Aima, Vice Chancellor, Central University of Jammu On 11<sup>th</sup> August, 2017. About 40 students belonging to different cross-sections of the society have taken admission in the said course, which has been introduced in the Central University of Jammu for the first time after its approval by the Academic Council, Executive Council and Court of the Central University. The tenure of the course is over and examination for certificate is likely to be held shortly.

**Submitted for kind information and consideration please.**

**FINANCE COMMITTEE – 14 / Item No. 02**

**To confirm the Minutes of the 13<sup>th</sup> meeting of the Finance Committee held on 07<sup>th</sup> June, 2017.**

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The 13<sup>th</sup> Meeting of the Finance Committee was held on 07<sup>th</sup> June, 2017 at Committee Room – 1, Annexe, India International Centre, New Delhi. The minutes of the meeting were circulated among the members vide letter No. CUJ/Fin/2017/337-343 dated 16<sup>th</sup> June, 2017. However, few observations have been received from Dr. Fazal Mehmood, Deputy Secretary (Finance) and Ms. Sushma Rathore, Under Secretary, UGC and the same has been incorporated as Revised Minutes of the 13<sup>th</sup> Finance Committee has been issued and mailed to all the respective members (Revised Minutes enclosed as Annexure- II) for consideration.

**Submitted for kind information and consideration please.**

**FINANCE COMMITTEE – 14 / Item No. 03**

**To consider Action Taken Report on the decisions of the 13<sup>th</sup> Meeting of the Finance Committee held on 07<sup>th</sup> June, 2017.**

S. No	Item	Resolution	Action Taken
1.	To consider the report of the Vice Chancellor, regarding the developments since the last Meeting of the Finance Committee, held on 6 <sup>th</sup> January, 2017.	Resolved that in view of the foregoing discussion, the report of the Vice Chancellor be placed on record along with suggestions that the status of construction activities along with date of award of work, expected date of completion and present status may be added also be placed in next meeting.	The report placed on record.
2.	To confirm the Minutes of the 12 <sup>th</sup> meeting of the Finance Committee held on 6 <sup>th</sup> January, 2017.	Resolved that Minutes of the 12 <sup>th</sup> meeting of the Finance Committee held on 6 <sup>th</sup> January, 2017 be confirmed after incorporating the observations made by Joint Secretary & Financial Advisor, MHRD, and Joint Secretary, CU Bureau, UGC.	The Minutes placed on record.
3.	To consider Action Taken Report on the decisions of the 12 <sup>th</sup> Meeting of the Finance Committee held on 6 <sup>th</sup> January, 2017.	Resolved that the Action Taken on the decisions of the 12 <sup>th</sup> meeting of the Finance Committee held on 06 <sup>th</sup> January, 2017 be confirmed.	The report placed on record.
4.	To place before the Finance Committee the Annual Accounts for the year 2016-17.	Resolved that the Annual Accounts for the year 2016-17 be confirmed with minor modifications that the Grant sanctioned and released by UGC amounting to Rs.30 Cr in the month of February, 2017 actually received in month of April, 2017 will be incorporated in Annual Accounts and recommend the same to the Executive Council for approval.	Necessary Corrections made and submitted to UGC dully approved by Executive Council.

5.	To purchase three light vehicle (Cars) for the University during the financial year 2017-18.	Finance Committee recommended the proposal for purchase of new vehicle(s) only in replacement of existing condemned vehicle(s). The condemnations of existing vehicle(s) to be replaced should be done as per the relevant provisions of DFPRs and GFRs, 2017. Purchase of new vehicles should only be initiated after process of condemnation has been completed after following the prescribed codal formalities. Further, in replacement of existing condemned vehicles should be strictly regulated as per the instructions issued by the Department of Expenditure, Ministry of Finance O.M. No. 03(1)/E-IIA/2009 dated 06th August, 2014.	Recorded.
6.	Visit of NAAC team to Central University of Jammu.	The item was withdrawn.	Recorded

The Action Taken report is submitted for kind consideration and approval please.

**FINANCE COMMITTEE – 14 / Item No. 04**

**To place before the Finance Committee the Annual Accounts along with SAR for the year 2016-17.**

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The Central University Act-2009 under sub-section 1 of section 31 provides that “the Annual Accounts and Balance Sheet of the University shall be prepared under the directions of Executive Council and shall, once at least every year and at intervals of not more than fifteen months, be audited by the Comptroller and Auditor- General of India or by such persons as he may authorize in this behalf.”

Accordingly, the Annual Accounts for the University for the periods 01-04-2016 to 31-03-2017 were compiled in accordance with principles and procedures laid down by Ministry of Human Resource Development, Department of Higher Education and as per the guidelines of the UGC. The Accounts have been prepared on accrual basis. The compiled accounts were placed and approved by the Finance Committee in its 13<sup>th</sup> meeting held on 07<sup>th</sup> June, 2017 before submission to CAG for auditing.

The CAG party took up auditing of the accounts on 02.06.2017 and completed the job on 30.06.2017. The draft SAR was received on 09.08.2017 and the reply of the same has been furnished on 16.08.2017. The Director General (Audit) Chandigarh on behalf of CAG has issued the SAR for the year 2016-17 vide No. क्रमांक/ No. पी डी ऐ (सी)/केंद्रीय/SAR CUJ 2016-17/4261 dated: 31.10.2017 and the Action Taken Report on the SAR is enclosed as **Annexure-III**).

As per the sub section 2 of the section 31 of the Act, copy of the Annual Accounts together with the Audit Report thereon shall be submitted to the Court and the Visitor along with the observation of the Executive Council. Further, 40 copies of the printed Annual Accounts together with the Audit Report, has been submitted to the MHRD to be laid before both the Houses of the Parliament.

**Submitted to the Finance Committee for consideration and ratification.**

**FINANCE COMMITTEE – 14 / Item No. 05**

**To place before the Finance Committee recommendation of the MHRD regarding implementation of 7<sup>th</sup> Central Pay Commission and revision of rates of allowances for University regular employees.**

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The MHRD vide their letter No. 1-7/2015-U.II (1) dated 2<sup>nd</sup> November, 2017; 8<sup>th</sup> November, 2017; and 2<sup>nd</sup> January, 2018 has approved the pay revision of the Teaching and Non-teaching staff w.e.f. 1<sup>st</sup> January, 2016 on the recommendations of the 7<sup>th</sup> Central Pay Commission (CPC) respectively as following:

- i. Scheme of revision of pay of teachers and equivalent cadres in universities and colleges following the revision of pay scales of Central Government employees on the recommendations of the 7<sup>th</sup> Central Pay Commission (CPC); enclosed as **Annexure- IV**
- ii. Scheme of revision of pay for the posts of Registrar, Deputy Registrar, Assistant Registrar, Controller of Examination, Deputy Registrar, Deputy Controller of Examination, Assistant Controller of Examinations, Finance Officer, Deputy Finance Officer and Assistant Finance Officer following the revision of pay scales of Central Government employees on the recommendations of the 7<sup>th</sup> Central Pay Commission (CPC); and enclosed as **Annexure- V**
- iii. Pay revision of the non-teaching employees of the Central Universities (CUs) & Centrally funded Deemed Universities, under the administrative control of MHRD – regarding enclosed as **Annexure- VI**

2. Ministry of Finance vide their letter F. No. 1/1/2016-E-III(A) dated 26<sup>th</sup> July, 2017 has approved the revision of rates of Allowances – extension of Government decisions on the recommendations of the 7<sup>th</sup> Central Pay Commission (CPC) in respect of employees of Quasi- Government Organisations, Autonomous Organisations, Statutory Bodies set-up by and funded/controlled by the Central Government placed as **Annexure- VII**

**Submitted to the Finance Committee for consideration and implementation.**

**FINANCE COMMITTEE – 14 / Item No. 06**

**To consider the Revised Estimates for the year 2017-18 and Budget Estimates for the year 2018-19. (Annexure- VIII)**

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The Revised Estimates are based on actual flow of funds for expenditure under revenue and capital items. During the current year, the University has established fifteen P.G. programmes, eight regular Integrated M.Phil/Ph.D programmes, four integrated M.Sc. Programmes, ten direct Ph.D programmes, two part-time Ph.D programmes, two Research Centres and two Certificate Courses. The increase in capital and revenue expenditure is attributed to academic and construction activities at site.

The University had an unspent balance of Rs.4854.01 lakhs as on 01<sup>st</sup> April, 2017 which was taken as the opening balance for the financial year 2017-18.

The demand projected for the year 2017-18 was initially estimated to be Rs. 51000.00 lakhs which has now been revised to Rs.14584.85 lakhs with the revised estimated expenditure of Rs.19248.70 lakhs. Based on this flow of expenditure and expected activities, the University is proposing grant of Rs.18058.00 lakhs during the year 2018-19. Taking into account the proposed grant of Rs.16058.00 lakhs, the University shall be having following funds available for 2018-19.

Opening Balance	-	Rs.622.56 lakhs
Expected Income from Internal/Own Resources	-	Rs.498.20 lakhs
Grant from UGC	-	<u>Rs.18058.00 lakhs</u>
<b>Total</b>		<b>Rs. 19178.76 lakhs</b>

Out of this, expenditure is estimated to be Rs.18575.20 lakhs as per details given in the **Annexure- VIII**. Therefore, funds to the extent of Rs.18058.00 lakhs are proposed as Grant-in-aid from UGC for the year 2018-19. If funds are available as projected above, the University shall be left with a balance of Rs.603.56 lakhs at the end of the year 2018-19 which may cater to the requirements for one or two months of the subsequent year for administrative expenses and part development including clearing of immediate liabilities.

The Budget Estimates have been prepared keeping in view the construction activities already initiated and planned to be started in coming financial year 2018-19 and other recurring expenses, including salaries.

**Submitted to the Finance Committee for consideration and approval.**



**FINANCE COMMITTEE – 14 / Item No. 07**

**To report the status of outstanding Audit paras for the year ending 2016-17.**

The Audit inspection report on the accounts of the Central University of Jammu for the period 2016-17 was received from the Principle Director of Audit (Central) Chandigarh vide letter No. PDA/CA 2017-18/168-69 dated 27.07.2017. The para wise reply in annotated form was published vide this office letter No. CUJ/Fin/AIR/2017-18/541-43 dated 24.08.2013 (placed as **Annexure- IX**).

On the basis of reply the para which could not be settled has been received from the Audit office vide letter No. PDA/CA/2017-18/169 dated 08.09.2017 (Placed as **Annexure- X**)

**Submitted for kind information and consideration please.**

**FINANCE COMMITTEE – 14 / Item No. 08**

**To confirm the action taken by Vice - Chancellor to fix fees of legal counsel for legal opinion/ conference.**

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Legal counsel vide Letter No. GRA/2016-17, dated 09-06-2017 submitted request for fix fees for legal opinion in important matters like policy matters regarding interpretation of Law, statues of the University as well as other University related matters at the rate of Rs.5000.00 per matter.

In this regard, Central University of Jammu obtained rates of legal opinion from other Universities like Central University of Kashmir which is paying Rs.450/- per opinion and Sher-e Kashmir University of Agriculture Science & Technology (SKUAST) Jammu which is paying Rs.1200/- per legal opinion including miscellaneous and clerkage. The Central University of Jammu also referred to Office Memorandum dated 1<sup>st</sup> October, 2015 issued by Ministry of Law and Justice; Department of Legal affairs vide No 26(1)/2014/judl which mentions consultation fees at the rate of Rs.450 per conference /consultation.

Accordingly, the Vice-Chancellor in anticipation of approval of Executive Council has approved the rates for legal opinion prescribed by office memorandum mentioned above at the rate of Rs. 450/- per conference/ consultant/ opinion (subject to maximum of four conferences/ opinion in a case).

The matter was placed before 13<sup>th</sup> meeting of Executive Council dated: 11-09-2017 accordingly vide EC-13/ITEM No 11. Executive Council resolved that the matter be placed before next Finance Committee of the University.

**Submitted for consideration of Finance Committee.**



## Central University of Jammu

Rahya-Suchani (Bagla), District: Samba – 181143, Jammu (J&K)

REVISED MINUTES OF THE 13<sup>TH</sup> MEETING OF FINANCE COMMITTEE OF CENTRAL UNIVERSITY OF JAMMU HELD ON 7<sup>TH</sup> JUNE, 2017 AT 5:30 PM AT COMMITTEE ROOM – 1, ANNEXE, INDIA INTERNATIONAL CENTRE, NEW DELHI.

Ref: MHRD Letter No. 9-20/2014-IFD dated 10.07.2017

### PRESENT

**Prof. Ashok Aima** in the Chair  
Vice Chancellor  
Central University of Jammu

**Prof. Amitabh Mattoo** Member  
Advisor to Hon'ble Chief Minister,  
J&K State and Professor at  
Centre for International Politics  
Organisation and Disarmament  
Jawaharlal Nehru University  
New Delhi – 110067.

**Sh. Jitendra Kumar Tripathi** Member  
Joint Secretary (CU)  
University Grants Commission  
Bahadurshah Zafar Marg,  
New Delhi- 110002.

**Dr. Fazal Mehmood** Member  
Deputy Secretary, MHRD  
Representing Joint Secretary & Financial Advisor(CU&L)  
MHRD, New Delhi

**Sh. C.P. Ratnakaran** Member  
Under Secretary, MHRD  
Representing Joint Secretary (CU&L)  
MHRD, New Delhi

**Mohammed Iqbal** Secretary  
I/c. Finance Officer

*Mohammed Iqbal*  
Minutes of the 13<sup>th</sup> Meeting of the Finance Committee dated 07-06-2017

*Ashok Aima*  
[1]

Following member could not attend the meeting because of pre-occupation, and were granted leave of absence:

**Prof. A.M. Pathan**  
Former Vice Chancellor  
Central University of Karnataka

**Prof. Jai Prakash Sharma**  
Department of Commerce  
Faculty of Commerce and Business  
Delhi School of Economics  
University of Delhi, New Delhi- 110 007.

At the outset, the Vice Chancellor extended a warm welcome to all the members and expressed his sincere thanks to the members for sparing their valuable time to attend the 13<sup>th</sup> meeting of the Finance Committee.

Thereafter the Agenda items were taken up for discussion.

**FINANCE COMMITTEE – 13 / Item No. 01**

To consider the report of the Vice Chancellor, regarding the developments since the last Meeting of the Finance Committee, held on 6<sup>th</sup> January, 2017.

Resolved that in view of the foregoing discussion, the report of the Vice Chancellor be placed on record along with suggestions that the status of construction activities along with date of award of work, expected date of completion and present status may be added also be placed in next meeting.

**FINANCE COMMITTEE – 13 / Item No. 02**

To confirm the Minutes of the 12<sup>th</sup> meeting of the Finance Committee held on 6<sup>th</sup> January, 2017.

Resolved that Minutes of the 12<sup>th</sup> meeting of the Finance Committee held on 6<sup>th</sup> January, 2017 be confirmed after incorporating the observations made by Joint Secretary & Financial Advisor, MHRD, MHRD and Joint Secretary, CU Bureau, UGC.

*Minutes of the 13<sup>th</sup> Meeting of the Finance Committee dated 07-06-2017*

[2]

**FINANCE COMMITTEE – 13 / Item No. 03**

To consider Action Taken Report on the decisions of the 12<sup>th</sup> Meeting of the Finance Committee held on 6<sup>th</sup> January, 2017.

Resolved that the Action Taken on the decisions of the 12<sup>th</sup> meeting of the Finance Committee held on 06<sup>th</sup> January, 2017 be confirmed.

**FINANCE COMMITTEE – 13 / Item No. 04**

To place before the Finance Committee the Annual Accounts for the year 2016-17.

Resolved that the Annual Accounts for the year 2016-17 be confirmed with minor modifications that the Grant sanctioned to release by UGC amounting to Rs.30 Cr in the month of February, 2017 actually received in month of April, 2017 will be incorporated in Annual Accounts and recommend the same to the Executive Council for approval.

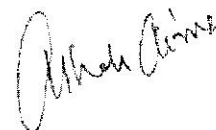
**FINANCE COMMITTEE – 13 / Item No. 05**

Finance Committee recommended the proposal for purchase of new vehicle(s) only in replacement of existing condemned vehicle(s). The condemnations of existing vehicle(s) to be replaced should be done as per the relevant provisions of DFPRs and GFRs, 2017. Purchase of new vehicles should only be initiated after process of condemnation has been completed after following the prescribed codal formalities. Further, in replacement of existing condemned vehicles should be strictly regulated as per the instructions issued by the Department of Expenditure, Ministry of Finance O.M. No. 03(1)/E-IIA/2009 dated 06th August, 2014.

**FINANCE COMMITTEE – 13 / Item No. 06**

Visit of NAAC team to Central University of Jammu

The item was withdrawn.



Minutes of the 13<sup>th</sup> Meeting of the Finance Committee dated 07-06-2017

[3]

**OTHER SUGGESTIONS BY COMMITTEE MEMBERS**

Finance Committee recommended that the Award of "Works" should be strictly regulated as per the relevant provisions of GFRs, 2017 and related Central Vigilance Committee (CVC) guidelines on the subject.

The meeting concluded with vote of thanks to the Chair.



Mohammed Iqbal  
I/c. Finance Officer  
Central University of Jammu



Prof. Ashok Aima  
Vice Chancellor  
Central University of Jammu



जम्मू केंद्रीय विश्वविद्यालय

ANNEXURE-2

Central University of Jammu

राया-सूचानी (बागला), जिला सांबा-181143, जम्मू (जम्मू एवं कश्मीर)  
Rahya-Suchani (Bagla), District: Samba - 181143, Jammu (J&K)

**Minutes of the 12<sup>th</sup> Meeting of the Building Committee for development of Central University of Jammu**

The 12<sup>th</sup> meeting of the Building Committee of Central University of Jammu was held under the chairmanship of Prof. Ashok Aima, Vice Chancellor Central University of Jammu on 13<sup>th</sup> Nov, 2017 at 04:00 PM in the Committee Room of the Temporary Academic Block, Sainik Colony, Jammu.

The following were present:

- |                            |   |
|----------------------------|---|
| 1. Prof. Ashok Aima        | Vice Chancellor and Chairperson   |
| 2. Prof. Devanand          | HoD, Department of Computer Science & IT  |
| 3. Dr. Ravi Kumar          | Registrar, CUJ, Member Secretary  |
| 4. Sh. V.K Pant            | Chief Architect, Architect Organization, J&K                                    |
| 5. Sh. Kiran Wattal        | Retd. JMC Commissioner, Jammu   |
| 6. Sh. V.K Abrol           | Retd. Chief Engineer, PHE/Former Member Water Regulatory Authority              |
| 7. Sh. Sanjeev Kumar Gupta | HoD, Deptt. of Civil Engineering, GCET, Jammu                                   |
| 8. Prof. Lokesh Verma      | Academic Coordinator, CUJ   |
| 9. Prof. N. K Tripathi     | HoD, Department of Animal Sciences & Wildlife                                   |
| 10. Er. Ashok Kapoor       | Retd. Superintending Engineer, JDA Jammu  |
| 11. Er. Vinod Sharma       | Retd. Executive Engineer, PHE as Special Invitee                                |
| 12. Sh. Mohit Mahajan      | Executive Engineer, CUJ   |
| 13. Sh. Mohammed Iqbal     | I/c Finance Officer, CUJ  |
| 14. Sh. H. N Thakur        | Executive Director, Northern Regional office, EPI New Delhi. as Special Invitee |
| 15. Sh. Harish Kumar       | GM & Project Head, EPIL as Special Invitee                                      |
| 16. Sh. Amardcep Singh     | Asstt. Project Manager, LKS India Pvt. Ltd. as Special Invitee                  |
| 17. Er. Kuldeep Dubey      | Junior Engineer, CUJ  |
| 18. Sh. Sahil Chopra       | Representative of M/s Sikka Associates Architect                                |

At the outset, the Vice Chancellor welcomed all the members and thereafter, the Executive Engineer gave a detailed presentation about the progress of the various works and thereafter, the Agenda items were taken up as under :-

1

**Item No 1:**

**To Confirm the Minutes of the 11th Meeting of the Building Committee held on 27th July, 2017.**

Resolved to confirm the minutes of the 11<sup>th</sup> Building Committee meeting.

**Item No 2:**

**To place before the Building Committee the Minutes of the 1<sup>st</sup> and 2<sup>nd</sup> Building Advisory Committee meetings for approval.**

Resolved to confirm the minutes of the 1<sup>st</sup> and 2<sup>nd</sup> Building Advisory Committee meetings.

**Item No 3:**

**To consider report about the development of the Campus since the 11<sup>th</sup> Meeting of the Building Committee held on 27th July, 2017.**

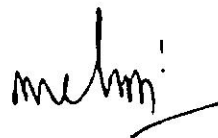
While reviewing the progress of the development works, the committee was appreciative of the works executed so far and recommended that all such contracts where works are either completed or nearing completion, should be wrapped up and the contracts be closed after finalization. The committee also appreciated the optimum utilization of the infrastructure by running Academic classes in Professor's Qrtrs. and also in the Administrative-cum-Academic Block.

However, the committee showed concern on the slippage of the completion dates of ESS-1 & ESS-2 by M/s EPIL as committed during the previous Building Committee meeting. On this, the Executive Director of M/s EPIL, Mr. Thakur apprised the committee that the PMC is exploring various options to get these works executed at the earliest and hand-over the assets to the CUJ.

**Item No 4:**

**To Place before the Building Committee the report about the action taken on the decision of the 11<sup>th</sup> meeting of the Building Committee held on 27<sup>th</sup> July, 2017.**

Resolved to approve the ATR of the 11<sup>th</sup> Building Committee meeting.





**Item No 5:**

**To place before the Building Committee the Report of visit to two Universities by the constituted committee.**

Resolved to accept the report and recommendations of the constituted committee.

**Item No 6:**

**To place before the Building Committee the slow progress of Construction of Hostels by CPWD.**

There was no representative from the CPWD present in the meeting. The committee noted with concern the slow progress of the both hostel blocks and recommended the CUJ to take up the matter with the higher authorities of CPWD to expedite the progress of works.

**Item No 7:**

**To place before the Building Committee the Extension of Time in favour of the PMC i.e. EPIL in view of the expiry of their contract period.**

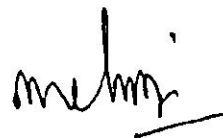
Resolved that the 3<sup>rd</sup> EOT be granted by CUJ in favour of M/s EPIL upto 30.04.2018 on provisional basis keeping in view the fact that as the road and electrical works are presently in progress whereas, M/s NCC and M/s Percept Builders have completed the allotted works and their final bills are being prepared. Therefore, it becomes imperative that the contract of M/s EPIL remains alive so as to provide legitimacy to the ongoing works and for processing the RA Bills and final Bills. However, CUJ shall at the time of grant of EOT may decide on levying the liquidate damages/penalty on the PMC.

The committee suggested the Vice Chancellor to take a call on the further works to be assigned to M/s EPIL.

**Item No 8:**

**To place before the Building Committee the final drawing of the Boundary Wall for approval.**

The Executive Engineer put up the draft of the modified drawing of Boundary Wall based on the advice of the Building Advisory Committee in its 1<sup>st</sup> meeting. However, some members showed reservation to the draft design and therefore, to generate further consensus amongst all the members, it was decided that a sub-committee comprising of Sh. V.K Pant, Sh. Kiran Wattal, Sh. Vinod Sharma, Sh. Mohit Mahajan and Sh. Sahil Chopra shall further deliberate on the issue and finalise the drawings

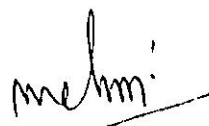


which shall then be circulated to rest of the committee members for further suggestions approval.

**Item No 9:**

**To place before the Building Committee the list of proposed works to be taken-up as Priority-I & Priority-II by the Central University of Jammu for approval.**

- i) The Building Committee endorsed the concern of the Advisory Committee in its 2<sup>nd</sup> meeting with regard to the fact that as on date, there is **no designated Academic Block** constructed in the campus to run the classes of various courses in a proper manner. Instead, the Academic classes are presently being managed in the Administrative cum Academic Block and in the Professors, Qtrs. after carrying out the necessary modifications, as a stop gap arrangement. Therefore, the committee was of the opinion that the works to be taken-up for execution in future, should be duly prioritized keeping in mind the immediate requirements of the University and thus, agreed to the proposal put-forth by the CUJ under Priority-I and Priority-II, subject to the availability of funds. The committee also requested the Vice Chancellor in one voice to take up the matter of utilisation of funds with the concerned authorities, accordingly.
- ii) The committee also endorsed the decision taken in the 1<sup>st</sup> Building Advisory Committee meeting held on 25.08.2017 to call-off the tenders of the two science blocks : School of Life Sciences & the School of Basic and Applied Sciences, financial bids of which had been kept on hold by M/s EPL, on the instructions of the CUJ, after considering the comments of the M/s EPL, as well and advised CUJ to invite fresh tenders for these two works.
- iii) The committee was also on the same page on the concern shown by the Advisory Committee during its 2<sup>nd</sup> meeting on 03.11.2017 while inspecting the deferred work of 36 Qtrs. of Associates/Assistant Professors and recommended that the deferred works should be attended to in order to save the structure from deterioration/decay after getting the stability and soundness of the structure inspected by a third party to avoid the expenditure incurred so far, from becoming infructuous.



**Item no: 10 Miscellaneous item:**

**(i) To place before the Building Committee the estimates for Construction of 100 seated Working Women's Hostel in University – under Ministry of Women & Child Development for approval.**

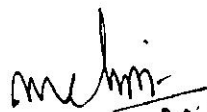
The Executive Engineer informed about the policy of the Ministry of Women and Child Development to provide financial assistance to the extent of 75% of the construction cost for the construction of Working Women Hostel to provide safe and affordable accommodation to the Working Women. This apart, one time non-recurring grant of Rs. 7500/- per inmate for purchase of furniture shall also be provided at time of commencement of the hostel. In this context, the CUJ intends to avail the benefits of this scheme and construct one 100 bed hostel in the campus for the working women at an approximate cost of Rs. 8.77 Cr. and submit the proposal to the concerned quarters for sanction. The funds over and above the sanctioned amount shall be met out of the University fund allocation.

Resolved to approve the item.

(ii) It was also decided that the next meeting of the Building Committee shall be held in the 1<sup>st</sup> week of January' 2018 and the Agenda be circulated well in time.

The meeting concluded with vote of thanks to the chair.

**This issues with the approval of the competent authority.**

  
20.11.17  
**Er. Mohit Mahajan,**  
**Executive Engineer**

No: CUJ/W/2017-18/117/

Dated: .11.2017

S.No	Name of Work	Cost without furniture	Recommendations of the Building Committee
<b>Priority-I</b>			
1)	School of Life Sciences (08 deptts)	133.70 Crores	The Building Committee resolved to call-off the tenders invited for these two science blocks by M/s EPIL and to invite fresh tenders.
2)	School of Basic & Applied Sciences (05 deptts)	109.03 Crores	
3)	Boundary wall	25.08 Crores	The Building Committee resolved to invite e-tenders in groups so that more agencies can be deployed and the work gets completed expeditiously. Similar were the remarks of the bid opening committee vide no: CUJ/W/2017-18/1566-71 dated: 14.07.2017 which was constituted to open the bids invited from the PSUs.
4)	School of Education under PMMMNMTT Scheme which shall be a separate portion of main School of Education building (funds from MHRD under PMMMNMTT Scheme Rs. 5.50 Crores and the balance funding shall be UGC share)	7.00 Crores	The Building Committee resolved to assign this work to M/s EPIL.
5)	Kendriya Vidyalaya	16.13 Crores	The Building Committee resolved to assign this work to M/s EPIL.
	<b>Total</b>	<b>290.94 Crores</b>	

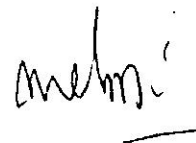


**Priority II**

S. No	Name of work	Cost without furniture	Remarks of CUJ
1)	Addl. Facilities for Guest House	2.00 Crores	At present only 24 Rooms have been constructed without any other facilities including kitchen, dining hall & reception etc. Now to operationalize the Guest House these additional facilities need to be added.
2)	Sports Complex including Directorate Building.	8.32 Crores	Sports complex is required for the recreation of the students/faculty as there is none such facility in the campus at present.
3)	Community Radio Station & T.V Studio	2.20 Crores	Letter of intent received for setting up of Community Radio Station from Ministry of Information & Broadcasting vide no: 104/101/2016-CRS dated: 02.01.2017.
4)	Shopping Complex	2.20 Crores	It is necessary to have a shopping complex for the convenience of the residents of the campus both students, as well as, faculty.
5)	Centre for information & communication	9.35 Crores	University intends to construct centre for information & Communication realising the importance of the same in the present digital era for the growth of knowledge of students.
6)	Boys Hostel	9.65 Crores	University intends to construct 100 bedded Boys Hostel to accommodate more students in the campus
7)	Yoga centre	3.85 Crores	University intends to construct yoga centre for the physical, as well as, mental growth of the individual which is a necessity in view of the prevalent stressful conditions.
8)	Completion of Balance work of construction of 12 no Associate Professor Quarters and 24 no Assistant Professor Quarters (Total 36 Qtrs) <ul style="list-style-type: none"> <li>• Associate Professor Quarters: 03 blocks (G+1) having 02 flats on each floor. Area of each flat is 175 Sq.m.</li> <li>• Assistant Professor Quarters: 03 blocks (G+3) having 02 flats on each floor. Area of each flat is 125 Sq.m.</li> </ul>	26.59 Crores  (11.23 Crore for Associate Prof., 13.16 Crore for Assistant Prof. and 2.20 Crore for Gate complex).	These works were completed upto plinth level and then terminated on 12.06.2015 after having incurred an expenditure of 4.59 crores. Later these works were deferred on 03.08.2016. During the site inspection by the Building Advisory Committee on 03.11.2017, the exposed reinforcement steel of Grid slab, columns/beams was visible and all the members showed serious concern at the present condition of the work and opined that the University should complete the balance works of the structure as per the requirement of CUJ without any further delay in order to

*Mehmi*

			save the executed work from further decay and loss of its designed life after getting conducted the necessary strength tests on the exposed reinforcement bars to ascertain its soundness before raising further construction and also to avoid infructuous expenditure, subject to the availability of funds.
9)	Road crust on the deferred stretches of Road No 3, 5 & 5A, total length 3.10 Kms (Road No 3 = 1.1 Km out of 2.14 Km, Road No 5 = 1.55 Km out of 2.00 Km length & 5A = 0.470 Kms complete length) and construction of balance portion of Road no 5 (length 450 mtrs)	4.53 Crores (3.73 for Road Crust and 0.80 Crore for construction)	Upon briefing by the EE, CUJ with regard to Roads as under:- i) Road No 3 takes-off near Guest House and concludes at Cut & Cover point. It's a connecting road to the boys hostels including the under construction hostel and other hostels for resident scholars, international scholars etc. ii) Road No 5 passes in front of Associate/Asstt. Prof Qrtrs. and connects various non-teaching blocks and Girls Hostels including the hostel under construction. Out of total 02 km road length, 1.55 km has been constructed except laying of Road crust and balance 450 mtrs portion passing in front of Asstt./Associate Prof. Qrtrs. is to be constructed. iii) Road No 5A connects Road No 3 & 5, the members advised to complete these roads in the deferred stretches so as to make them "all-weather" in order to facilitate easy accessibility to the various sites connected by these roads, subject to the availability of funds.
10)	Construction of Road No 4	16.00 Crores	The members were informed by the EE, CUJ that as per the approved Master Plan of the university the proposed Road No. 4 having length of approx. 670 Mtrs leads to the Play Fields and the Hostel blocks and shall tentatively cost Rs. 16.00 Crores. The committee, after considering the requirement of having sports facility in the campus for the recreation of the students both day boarders, as well as, the hostellers and also that the site for the Boys/Girls Hostels is in the vicinity where at present 02 hostels blocks are coming-up, was of the unanimous opinion to take-up the construction of road No. 4, subject to the availability of funds.
	<b>Total</b>	<b>Rs. 84.69 Crores</b>	





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



क्रमांक: पी डी ए. (सी) क. व्यय-SAR/CU/2016-17/2017-18/ 4267 दिनांक 31/10/17

सेवा में,

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

विषय: Central University of Jammu, Jammu के वर्ष 2016-17 के लेखाओं पर पृथक लेखापरीक्षा प्रतिवेदन

महोदय,

कृपया Central University of Jammu, Jammu के वर्ष 2016-17 के लेखाओं पर पृथक लेखापरीक्षा प्रतिवेदन (Separate Audit Report) संसद के दोनों सदनों के समक्ष प्रस्तुत करने हेतु सलमन 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,

सलमन: उपरोक्त अनुसार

- हस्ता -

प्रधान निदेशक

✓ उपरोक्त की प्रतिलिपी वर्ष 2016-17 की पृथक लेखापरीक्षा प्रतिवेदन की प्रति सहित आवश्यक कार्यवाही हेतु The Vice Chancellor, Central University of Jammu, University Campus Bagla, Samba, Jammu & Kashmir को प्रेषित की जाती है।

उप निदेशक (केन्द्रीय व्यय)

29

**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 2017**

We have audited the Balance Sheet of the Central University of Jammu, Jammu as at 31 March 2017, 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 23(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/Receipt and Payment 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.





internal resources of the Institute utilized the sum of Rs. 4.12 crore. To come in unspent balance of Rs. 1.12 crore.

- v) Subject to our observations in the preceding paragraphs, we report that the Balance Sheet, Income and 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 2017; and
- b. In so far as it relates to Income & Expenditure Account, of the deficit for the year ended on that date.

For and on behalf of the C & AG of India,



Principal Director of Audit (Central),  
Chandigarh

Place: Chandigarh

Date: 31/10/17

## Annexure to Audit Report

### 1. Adequacy of Internal Audit System.

There was no system of Internal Audit in existence during the year 2016-17.

### 2. Adequacy of Internal Control System

The internal Control was inadequate in view of the following:

- (i) There were cuttings and overwriting of entries in the ledger account, which were not authenticated.
- (ii) Ledger was not closed under proper authentication of responsible officer.
- (iii) Certificate regarding physical verification of cash had not been recorded in the cash book.
- (iv) No surprise check of cash was being carried out.
- (v) All supporting documents/record to annual account have not been authenticated by any authority of the Institute.
- (vi) Fixed Assets register has not been prepared in the GFR Form 40.
- (vii) The FDR register maintained by the University had only been partially authenticated by the competent authority.
- (viii) There was no rotation of duties of employees dealing with cash, stock and valuables.
- (ix) Internal Security Deposits/fidelity guarantees were not obtained in respect of handling valuables such as cash and stock.

### 3. Physical verification of Fixed Assets and Inventories

Physical verification of fixed assets and Inventory had been conducted.

### 4. Regularity in payment of Statutory dues

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

  
Deputy Director

**ACTION TAKEN REPORT ON SAR**

Action taken in annotated form to the SAR on the accounts of the Central University of Jammu for the period ending 31<sup>st</sup> March, 2017 is given here under:

Ref: No. क्रमांक/ No . पी डी ऐ) सी/(केंद्रीय/SAR CUJ 2016-17/4261 dated: 31.10.2017

OBSERVATION / PARA	ACTION TAKEN
<p><b>A) Balance Sheet</b>  <b>Source of funds</b>  <b>Current liabilities and provisions (Schedule 3) Rs. 18.53 Cr.</b>                      Above does not include unutilized balance of grant-in-aid on 31<sup>st</sup> March, 2017 of Rs. 64.15 Cr. This has resulted in under statement of current liabilities as well as overstatement of corpus/capital fund by Rs. 64.15 Cr</p>	<p>As per notes below schedule 3 (C)                      Unutilized grants are represented on assets side by bank balance, short term deposit with bank and advances on capital account, and as such have been reflected accordingly.</p>
<p><b>B) Income and Expenditure account</b>  <b>Depreciation Rs. 75.65 lakhs</b>                      Reference is invited to significant accounting policy at S. No. 3.3 which states that depreciation has been charged on straight line method. Formats of accounts for Central Higher Educational Institutions also requires depreciation to be charged on straight line method. However, the institute has charged depreciation as per the written down value method. This has resulted in under statement of expenditure due to less charging of depreciation by Rs. 59.54 lakh as well as overstatement of fix assets by the same amount.</p>	<p>Instructions have been noted and shall be implemented in letter and spirit while compiling the Annual Accounts of next financial year</p>
<p><b>C) General</b>                      Net impact of Audit Comments on the Annual Accounts of Central University of Jammu for the year ending 31<sup>st</sup> March, 2017 is as under:                      i. Assets overstated by Rs. 59.54 Lakh                      ii. Liabilities understated by Rs. 64.15 Cr                      iii. Corpus/Capital Fund overstated by Rs. 64.75 Cr.                      iv. Deficit for the year understated by Rs. 59.54 Lakh</p>	<p>Net impact of the audit comments on Annual Accounts accepted except with reference to liabilities under stated by Rs. 64.15 Cr on account of unspent balance which have been shown as assets instead of liabilities as per note below schedule 3 (C).</p>
<p><b>D) Grant-in-aid</b>                      Out of the available funds of Rs. 135.97 Cr (including opening balance of Rs. 86.82 Cr, grants received during the year Rs. 31.71 Cr<sup>1</sup> and Rs. 17.44 Cr</p>	<p>No Comments required.</p>

<p>generated from internal resources), the institute could utilize the sum of Rs. 71.82 Cr leaving an unspent balance of Rs. 64.15 Cr.</p>	
<p><b>Annexure to the Audit Report</b></p> <p><b>1 Adequacy of Internal Audit system</b></p> <p>There was no system of Internal Audit in existence during the year 2016-17.</p> <p><b>2 Adequacy of Internal Control</b></p> <p>The Internal Control was inadequate in view of the following:</p> <ul style="list-style-type: none"> <li>i) There were cuttings and overwriting of entries in the ledger accounts which were not authenticated.</li> <li>ii) Ledger was not closed under proper authentication of responsible officer</li> <li>iii) Certificate regarding physical verification of cash had not been recorded in the cash book.</li> <li>iv) No surprise check of cash was being carried out.</li> <li>v) All supporting documents/records to annual Accounts have not been authenticated by any authority of the institute.</li> <li>vi) Fixed assets register has not been prepared in the GFR form 40.</li> <li>vii) The FDR Register maintained by the UGC had only being partially authenticated by the competent authority.</li> <li>viii) There was no rotation of duties of employees dealing with cash, stock and valuables.</li> <li>ix) Internal security deposits/fidelity guarantees were not obtained in respect of handling valuables such as cash and stock.</li> </ul> <p><b>3 Physical Verification of fixed assets and inventory</b></p> <p>The Physical verification of fixed assets and inventory had been conducted.</p> <p><b>4 Regularity in payment of statutory dues.</b></p>	<p>1 The Post of Internal Audit Officer has been advertised. However, the post has been temporarily filled by recruiting a retired Chief Accounts Officer.</p> <p>2 The instructions have been noted for future compliance.</p> <p>3 Require no comments</p> <p>4 Require no comments</p>