

वार्षिक लेखा  
Annual Accounts  
2013-2014



जम्मू केंद्रीय विश्वविद्यालय  
Central University of Jammu

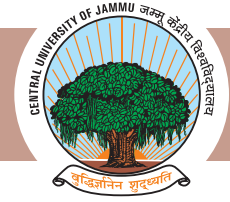






# CENTRAL UNIVERSITY OF JAMMU

(Established by the Central Universities Act, 2009)



# ANNUAL ACCOUNTS

FOR THE YEAR 2013-14

8/8, Trikuta Nagar, Jammu - 180 012.  
Phone : 0191-2479621 Email : [osdfinance@cujammu.ac.in](mailto:osdfinance@cujammu.ac.in)  
Website : [www.cujammu.ac.in](http://www.cujammu.ac.in)

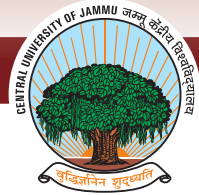


## VISITOR

SHRI PRANAB MUKHERJEE  
The President of India

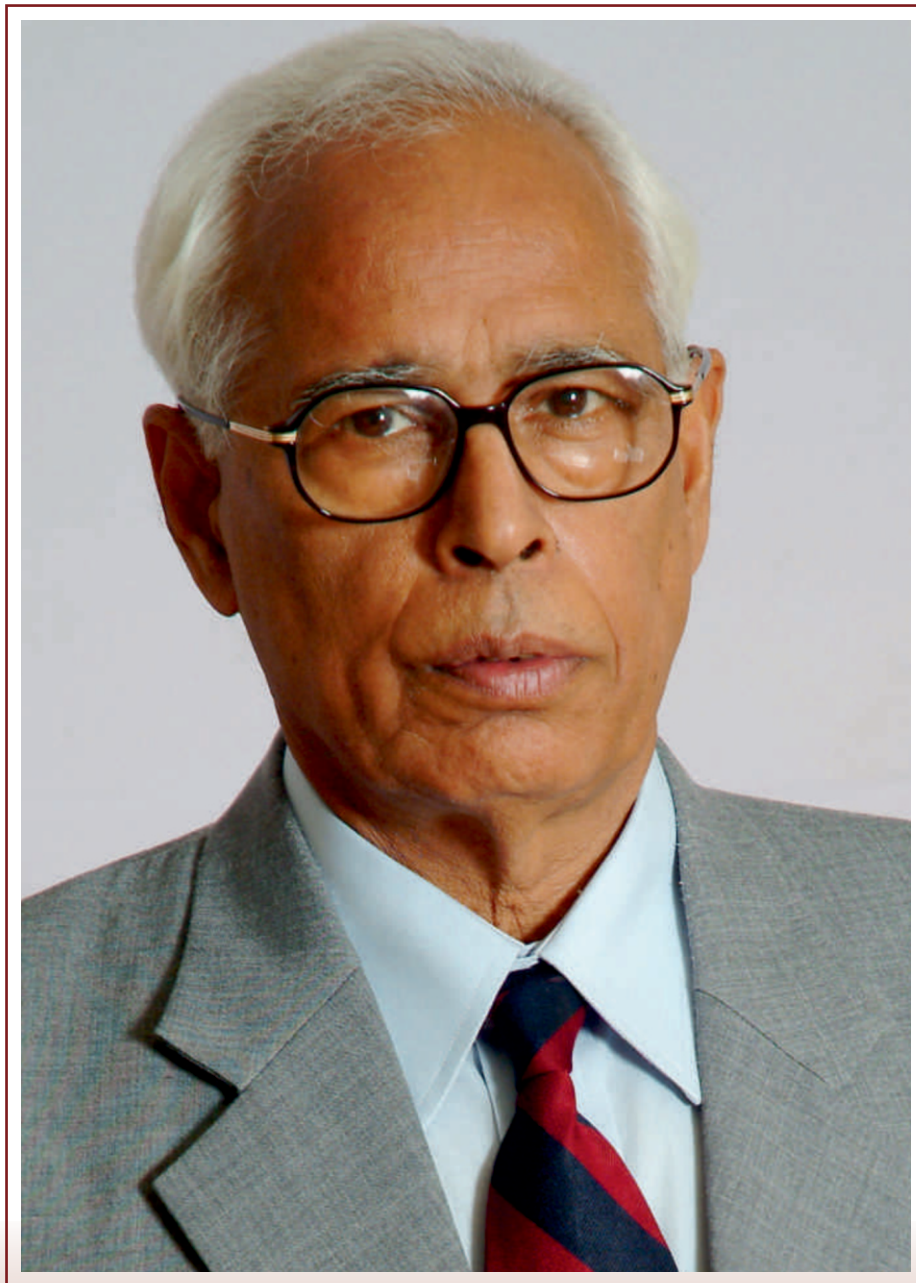






## CHANCELLOR

SHRI N.N. VOHRA  
The Governor, Jammu & Kashmir State





## UNIVERSITY COURT

### CHAIRMAN

**Sh. N.N. VOHRA**

Governor,  
Jammu and Kashmir State

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Vice Chancellor  
Central University of Jammu  
(Ex-Officio Member)

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Chairman,  
Haryana Urdu Akademi

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Vice Chancellor  
University of Jammu,  
Jammu

**Dr. GIRISH SAHNI**

Director, Institute of Microbial Biology,  
Chandigarh (CSIR Lab.)

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Director IIT -Ropar

**Dr. RAM VISHWAKARMA**

Director, Indian Institute of Integrative Medicine,  
Jammu

**Pt. SHIV KUMAR SHARMA**

Santoor Artist

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Director, Indira Gandhi Centre for Atomic Research,  
Kalapakkam

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Former Chief of Army Staff

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Professor in Mathematics  
Punjab University,  
Fellow of INSA & IAS

**Shri SIDDHARTH KAK**

Documentary Film Maker

**Prof. SURENDRA PRASAD**

Former Director  
IIT-Delhi

**Shri HASEEB DRABU**

Former Chairman & Chief Executive,  
J&K Bank

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Senior Fellow,  
Centre for Study of Developing Societies

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Sahitya Academi Award Winner in Dogri, 2006

**Prof. MOHD. FIDA HASSNAIN**

Former Director, Archives and Libraries,  
Jammu & Kashmir Government

**Prof. K. L. CHOPRA**

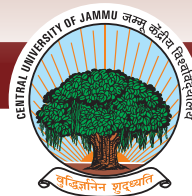
Former Director, IIT Kharagpur &  
Padma Bhushan Awardee

**Mr. B. S. BASWAN**

Former Secretary (Higher Education),  
Govt. of India and Former Director IIPA,  
New Delhi

**Prof. BHARTI BAWEJA**

Dean, Faculty of Education,  
Delhi University



## UNIVERSITY COURT

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Chairman, Department of Zoology,  
Punjab Agriculture University, Ludhiana

**Dr. S. C. SAXENA**

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Indian Institute of Technology, Roorkee (U.P.)

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Prof. School of Environmental Sciences,  
Jawahar Lal Nehru University, New Delhi

**Prof. ABDUL WAHID**

Former Vice Chancellor,  
University of Kashmir

**Prof. R. VAIDYANATHAN**

Professor of Finance,  
IIM, Bangalore

**Prof. SADDIQ WAHID**

Former Vice Chancellor,  
Islamic University of Science & Technology,  
Awantipura, Srinagar (J&K)

**Prof. SRIKANT PARANJPE**

Department of Defence & Strategic Studies,  
University of Pune.

**Prof. JIGAR MOHAMMAD**

Dean, Faculty of Social Sciences,  
University of Jammu

**Mr. MASOOD SAMOON**

Member, Public Service Commission, J&K

**Prof. SIKANDER FAROOQ**

Retd. Professor of Botany,  
University of Kashmir.

**Shri NASEEM AHMED**

Former Vice Chancellor,  
Aligarh Muslim University, Aligarh





## EXECUTIVE COUNCIL

### CHAIRMAN

**Dr. S. S. BLOERIA**

Vice Chancellor  
Central University of Jammu  
(Ex-Officio Chairman)

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Department of Higher Education,  
Ministry of Human Resource  
Development or his/her nominee  
(Ex-Officio Member)

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Director, IIAS,  
Shimla

#### **Secretary**

Department of Higher Education,  
Govt. of Jammu & Kashmir  
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Guru Nanak Dev University, Amritsar

#### **Shri WAJAHAT HABIBULLAH**

Chairman  
National Commission for Minorities

#### **Prof. RAJIVE GUPTA**

Former Dean, Research Studies,  
University of Jammu

#### **Prof. A. M. PATHAN**

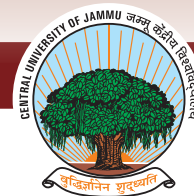
Former Vice-Chancellor  
Central University of Karnataka

#### **Dr. MAHMOOD-UR-REHMAN**

Former Vice-Chancellor,  
Aligarh Muslim University

#### **Dr. PRAKASH CHANDRA SRIVASTAVA**

Pro-Vice Chancellor  
Guru Ghasidas Univer



## FINANCE COMMITTEE

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**Dr. S. S. BLOERIA**

Vice Chancellor  
Central University of Jammu  
(Ex-Officio Chairman)

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**Mrs. INDU LIBERAHAN**

Former Secretary Defence (Finance),  
Jor Bagh, New Delhi - 110 003  
(Nominee of the Executive Council)

**Shri NAVIN SOI**

Director (Finance)  
Department of Higher Education  
Ministry of Human Resource Development  
Government of India, New Delhi  
(Nominee of the Visitor)

**Prof. A. M. PATHAN**

Former Vice-Chancellor  
Central University of Karnataka  
(Nominee of Executive Council)

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Joint Secretary  
University Grants Commission, New Delhi  
(Nominee of the Visitor)

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Former Dean, Research Studies,  
University of Jammu, Jammu  
(Nominee of the Executive Council)

**Shri B.B. VYAS**

Principal Secretary to the  
Hon'ble Chief Minister,  
Government of Jammu and Kashmir  
(Nominee of the Court)


**Sh. A. K. SINGH**

Joint Secretary  
Department of Higher Education,  
Ministry of Human Resource Development,  
Govt. of India, New Delhi  
(Nominee of the Visitor)



# CENTRAL UNIVERSITY OF JAMMU

*Speed Post:-*



भारतीय लेखा तथा लेखा परीक्षा विभाग  
कार्यालय, महाविशेषक - लेखा परीक्षा (केन्द्रीय), चण्डीगढ़  
INDIAN AUDIT AND ACCOUNTS DEPARTMENT  
OFFICE OF THE DIRECTOR GENERAL OF AUDIT (CENTRAL),  
CHANDIGARH - 160017

क्रमांक/ No.: PDA(C)/CB/SARs/2014-15/313  
दिनांक/ Dated: 9/10/2014

*OSDCR*  
*[Signature]*  
14/10/14

To  
The Secretary,  
Department of Education,  
Ministry of Human Resource Development,  
Government of India,  
New Delhi.

Subject: Separate Audit Report on the accounts of Central University of Jammu, Jammu for the year ended 31 March 2014.

Sir,

I enclose a copy of the Separate Audit Report on the accounts of Central University of Jammu, Jammu for the year ended 31 March 2014 to be placed before both the Houses of Parliament. The report may be kept confidential till its presentation in the Parliament.

Kindly send us five copies of the above report after its presentation.

Please acknowledge receipt of this letter.

Yours faithfully,  
*[Signature]*  
Principal Director

Encls: as above

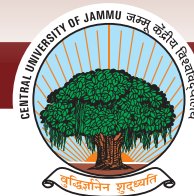
✓ Copy forwarded to the Vice Chancellor, Central University of Jammu, Jammu alongwith Separate Audit Report for the year ended 31 March 2014 for information please.

*[Signature]*  
Deputy Director

लेखा परीक्षा भवन, सेक्टर 17-ई, चण्डीगढ़  
दूरभाष 0172-2782020 फैक्स: 0172-2782021

Lekha Pariksha Bhawan: Sector 17-E, Chandigarh  
Tel.: (Off.) 0172-2782020 and (Fax) 0172-2782021





## Separate Audit Report of the Comptroller & Auditor General of India on the Accounts of Central University of Jammu, Jammu for the year ended 31 March 2014.

We have audited the Balance Sheet of Central University of Jammu, Jammu as at 31 March 2014, 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, Income & Expenditure Account and Receipts & Payments Account dealt with by this report have not been drawn up in the Uniform Format of Accounts approved by the Ministry of Finance, Government of India.



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**  
**Current Liabilities and Provisions (Schedule 6)**  
**Provision for Accumulated Leave Encashment: ₹ 0**

Provision for liability towards leave encashment needs to be made on actuarial valuation basis as per the requirement of the form of financial statements prescribed for autonomous bodies by the Government of India. The same had not been done. Non-provision of leave encashment resulted in understatement of liabilities as well as overstatement of Corpus/ Capital fund.

**B. General**

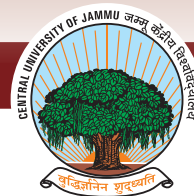
Ministry of Finance, Government of India had introduced Uniform Format of Accounts for all Central Autonomous Bodies in 2001 in consultation with CAG of India. Accounts of the Central University of Jammu, Jammu have been prepared in the new format of accounts introduced by Ministry of Human Resources Development, Government of India for institutions of Higher Education, which are still under finalization in consultation with this office.

**C. Grant-in-Aid**

Out of the total Grant of ₹ 81.91 crore (including un-spent balance of ₹ 29.25 crore of the previous year, grant received during the year ₹ 50.00 crore and the University's academic receipts and interest of ₹ 2.66 crore), the University could utilise a sum of ₹ 68.90 crore leaving a balance of ₹ 13.01 crore as unutilised as on 31 March 2014.

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.

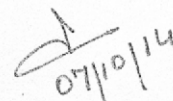
vi) In our opinion and to the best of our information and according to the explanations given to us, the said financial statements read together with the Accounting Policies and Notes on Accounts, and subject to the significant matters stated above and other matters mentioned in



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 2014; and
- 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.

  
07/10/14

Principal Director of Audit (Central),  
Chandigarh

Place: Chandigarh

Date:





## Annexure to Audit Report

### 1. Adequacy of Internal Audit System.

There was no system of internal audit in the University during the year 2013-14.

### 2. Adequacy on Internal Control System

The Internal Control is considered adequate and commensurate with size and activities of the University.

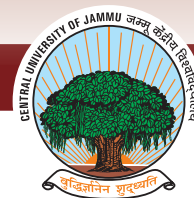
### 3. Physical verification of Fixed Assets & Inventories

Physical Verification of Fixed Assets and Inventories had been conducted.

### 4. Regularity in payment of Statutory Dues

As per books of accounts the Institute was regular in depositing statutory dues.


  
Deputy Director



## BALANCE SHEET AS AT 31.03.2014

Sources of Funds	Schedule	Current Year	Previous Year
<b>UNRESTRICTED FUNDS</b>	-	-	-
Corpus	1	115000000.00	115000000.00
General Fund	2	910060881.10	236832867.21
Designated/Earmarked Funds	3	1223956.00	585980.00
Restricted Funds	4		
Loans/borrowings	5		
Secured			
Unsecured			
Current liabilities & provisions	6	13387325.00	4093606.00
<b>TOTAL</b>		<b>1039672162.10</b>	<b>356512453.21</b>
Application of funds			
Fixed Assets	7	48881595.00	44731918.00
Tangible Assets			
Intangible Assets			
Capital Work-in-Progress	7	211165867.00	7430389.00
Investments	8		
Long Term			
Short Term			
Current assets	9	380070672.10	292517748.21
Loans, advances & deposits	10	399554028.00	11832398.00
<b>TOTAL</b>		<b>1039672162.10</b>	<b>356512453.21</b>
Notes on Accounts	22		

  
 Vice Chancellor  
 Central University of Jammu

  
 OSD (Finance)  
 Central University of Jammu



# CENTRAL UNIVERSITY OF JAMMU

## INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2014

	Schedule	Current Year				Previous Year	
		Unrestricted Funds			Restricted Fund	Total	
		Corpus	Designated Fund	General Fund			Total
<b>INCOME</b>		-	-	-	-	-	
Academic Receipts	11			3757244.00		3757244.00	2757220.00
Grant & Donations	12			187375000.00		187375000.00	62767826.00
Income from Investments	13			0.00		0.00	0.00
Other Incomes - Interest on short term deposit	14			31891259.00		31891259.00	9232214.00
<b>Total (A)</b>				<b>223023503.00</b>		<b>223023503.00</b>	<b>74757260.00</b>
<b>EXPENDITURE</b>							
Staff Payments & Benefits	15			46148412.00		46148412.00	19237647.00
Academic Expenses	16			7648820.00		7648820.00	4612945.00
Administrative and General Expense	17			32305989.00		32305989.00	22963805.00
Transportation Expenses	18			3211397.00		3211397.00	1942952.00
Repairs & Maintenance	19			10313388.00		10313388.00	5937270.00
Finance Costs	20			87.11		87.11	248.40
Depreciation on assets	07			12792396.00		12792396.00	10906158.00
<b>TOTAL (B)</b>				<b>112420489.11</b>		<b>112420489.11</b>	<b>65601025.40</b>
<b>Balance being excess of Expenditure over Income (A-B)</b>				<b>110603013.89</b>		<b>110603013.89</b>	<b>9156234.60</b>
Transfer to/from Designated Fund							0.00
<b>Balance Being Surplus/ Deficit carried to General Fund</b>				<b>110603013.89</b>		<b>110603013.89</b>	<b>9156234.60</b>
Notes on Accounts	22						

Vice Chancellor  
Central University of Jammu

OSD (Finance)  
Central University of Jammu

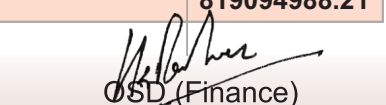




## RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD/YEAR ENDED 31.03.14

RECEIPTS			
<b>Opening Balance</b>			
<b>Cash in hand</b>			
At bank - J&K Bank & SBI			
- In term deposit Accounts	285500000.00		
- In Savings Accounts	7007748.21	292507748.21	292507748.21
<b>RECEIPTS</b>			0.00
Grants in Aid & Donations			0.00
- General Dev. Scheme		500000000.00	500000000.00
- Merged Scheme			
- Non NET/PHD Fellowship Scheme			
- ICCSR Funded Projects			
- Misc. Donation/Grant in aid			
Academic Receipts		3888126.00	
Designated Funds		857340.00	
Other Receipts - Hostel Rent/Prospectus & General forms sales		3532840.00	
Misc. Funds - Restricted/Non-restricted		912750.00	
Other Incomes		17396184.00	<b>26587240.00</b>
<b>TOTAL (A)</b>			<b>819094988.21</b>
<b>PAYMENTS</b>			
Staff Payments & Benefits		39907028.00	
Academic Expenses		7532764.00	
Administrative and General Expenses		31360727.00	
Transportation Expenses		3211397.00	
Repairs & Maintenance		9154240.00	
Finance Costs		87.11	
Expenses under Designated Fund		219364.00	
Acquisition of fixed assets & Capital work in progress		140111369.00	
Advances & deposits - for supplies or service to be taken		457527340.00	689024316.11
<b>Closing Balances</b>			
Cash in hand			
At bank - J&K Bank and SBI			
- In term deposit Accounts	121500000.00		
- In Savings Accounts	8570672.10	130070672.10	130070672.10
<b>TOTAL (B)</b>			<b>819094988.21</b>

  
 Vice Chancellor  
 Central University of Jammu

  
 OSD (Finance)  
 Central University of Jammu

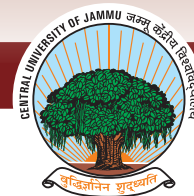


## SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31.03.14

### SCHEDULE 1 - CORPUS

	CURRENT YEAR	PREVIOUS YEAR
Balance as at the beginning of the year	115000000.00	0.00
Add: Contributions towards Corpus	0.00	115000000.00
Deduct : Asset written off during the year created out of corpus		0.00
<b>Balance at the year end</b>	<b>115000000.00</b>	<b>115000000.00</b>

OSD (Finance)  
Central University of Jammu



## SCHEDULE 2 - GENERAL FUND

	CURRENT YEAR	PREVIOUS YEAR
Balance as at the beginning of the year	236832867.21	-13448367.39
Add: Contributions towards General Fund	562625000.00	241125000.00
Add/(Deduct): Balance of net income/(expenditure)	110603013.89	9156234.60
Transferred from the Income and Expenditure Account		
<b>Balance at the year end</b>	<b>910060881.10</b>	<b>236832867.21</b>

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Central University of Jammu



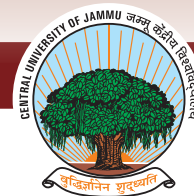


# CENTRAL UNIVERSITY OF JAMMU

## SCHEDULE 3 - DESIGNATED/EARMARKED FUNDS

	Fund Wise Breakup					Total	
	Fund Alumini	Fund Edu. Tour	Fund Tourism Mgt	Fund Trg & Placement	Fund Other Misc. Funds	Current Year	Previous Year
a) Opening Balance of funds	25800.00	239000.00	40000.00	246000.00	35180.00	585980.00	70900.00
b) Additions to the Funds	23700.00	278000.00	108000.00	396000.00	51640.00	857340.00	545080.00
i. Donation/grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ii. Income from investments made of funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
iii. Accrued interest on investments of the funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
iv. Other additions- Contributions during the year							
<b>Total (a+b)</b>	<b>49500.00</b>	<b>517000.00</b>	<b>148000.00</b>	<b>642000.00</b>	<b>86820.00</b>	<b>1443320.00</b>	<b>615980.00</b>
c) Utilisation/expenditure towards objectives of funds							
i. Capital Expenditure							
- Fixed Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00
- Others	0.00	0.00	0.00	0.00	0.00	0.00	0.00
- Total							
ii. Revenue Expenditure	300.00	144660.00	3000.00	18000.00	53404.00	219364.00	30000.00
- Salaries, Wages and Allowances etc.	0.00	0.00	0.00	0.00	0.00	0.00	0.00
- Rent	0.00	0.00	0.00	0.00	0.00	0.00	0.00
- Other Administrative expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	300.00	144660.00	3000.00	18000.00	53404.00	219364.00	30000.00
Total (c)	300.00	144660.00	3000.00	18000.00	53404.00	219364.00	30000.00
<b>Net balance as at the year end (a+b-c)</b>	<b>49200.00</b>	<b>372340.00</b>	<b>145000.00</b>	<b>624000.00</b>	<b>33416.00</b>	<b>1223956.00</b>	<b>585980.00</b>

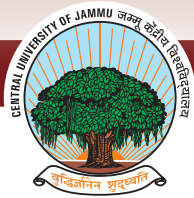
OSD (Finance)  
Central University of Jammu



## SCHEDULE 4 - RESTRICTED FUNDS

	Fund Wise Breakup		Total	
	Fund AA	Fund BB	Current Year	Previous Year
a) Opening balance of the funds				
b) Additions to the Funds				
i. Donation/Grants				
ii. Income from investments made on account of funds				
iii. Accrued interest on investments of the funds				
iv. Other additions (specify nature)				
<b>Total (a+b)</b>			NIL	NIL
c) Utilisation/Expenditure towards objectives of funds				
i. Capital Expenditure				
- Fixed Assets				
- Others				
Total			NIL	NIL
ii. Revenue Expenditure				
- Salaries, Wages and allowance etc.				
- Rent				
- Other Administrative expenses				
Total			NIL	NIL
<b>Total (c)</b>			NIL	NIL
<b>Net Balance as at the year end (a+b-c)</b>			NIL	NIL

OSD (Finance)  
Central University of Jammu



## SCHEDULE 5 - LOANS/BORROWINGS

SECURED LOANS	CURRENT YEAR	PREVIOUS YEAR
1. Central Government		
2. State Government (Specify)		
3. Financial Institutions		
a) Term Loans		
b) Interest accrued and due		
4. Banks		
a) Term Loans	NIL	NIL
- Interest accrued and due		
b) Other Loans (specify)		
- Interest accrued and due		
5. Other Institutions and Agencies		
6. Debentures and Bonds		
7. Others (Specify)		
Total		
Note : Amounts due within one year		
UNSECURED LOANS	CURRENT YEAR	PREVIOUS YEAR
1. Central Government		
2. State Government (Specify)		
3. Financial Institutions		
4. Banks		
a) Term Loans		
b) Other Loans (Specify)	NIL	NIL
5. Other Institutions and Agencies		
6. Debentures and Bonds		
7. Fixed Deposits		
8. Others (Specify)		
Total		
Note : Amounts due within one year.		

  
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## SCHEDULE 6 - CURRENT LIABILITIES & PROVISIONS

<b>A. CURRENT LIABILITIES</b>		
1. Deposit from Suppliers	2934318.00	57758.00
2. Deposits from students	0.00	0.00
- Library Security	1430000.00	781250.00
- Hostel Security	144000.00	80000.00
- Mess Charges	146620.00	0.00
3. Sundry Creditors	0.00	0.00
a) For Goods & Services	182051.00	29336.00
b) Others	0.00	0.00
4. Advances Received (Fee)	923632.00	0.00
5. Interest accrued but not due on	0.00	0.00
a) Secured Loans/borrowings	0.00	0.00
b) Unsecured Loans/borrowings	0.00	0.00
6. Statutory Liabilities (GPF, TDS, WC, TAX, CPF, GIS, NPS)	0.00	0.00
a) Overdue	0.00	0.00
b) Others	0.00	9126.00
7. Other current Liabilities	0.00	0.00
a. Salaries	5692448.00	1829367.00
b. Receipts against sponsored projects	0.00	0.00
c. Receipts against sponsored fellowships & Scholarships	0.00	0.00
d. Unutilised Grants	0.00	0.00
e. Grants in advance	0.00	0.00
f. Other funds	0.00	0.00
g. Other liabilities - TDS Payable	3720.00	120988.00
<b>TOTAL (A)</b>	<b>11456789.00</b>	<b>2907825.00</b>
<b>B. PROVISIONS</b>		0.00
1. For Taxation		0.00
2. Gratuity		0.00
3. Superannuation/Pension		0.00
4. Accumulated Leave Encashment		0.00
5. Expenses Payable	1930536.00	1185781.00
6. Trade Warranties/Claims		
7. Others - specify		
<b>TOTAL (B)</b>	<b>1930536.00</b>	<b>1185781.00</b>
<b>TOTAL (A+B)</b>	<b>13387325.00</b>	<b>4093606.00</b>

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 Central University of Jammu

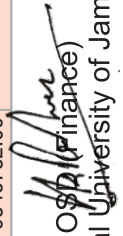


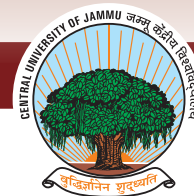


# CENTRAL UNIVERSITY OF JAMMU

## SCHEDULE 7 - FIXED ASSETS

S. No.	PARTICULARS	GROSS BLOCK		DEPRECIATION FOR THE YEAR		NET BLOCK AS ON			
		AS ON 01.04.2013	ADDITIONS 2013-14	AS ON 31.03.2014	UPTILL 01.04.2013	FOR THE YEAR 2013-14	TOTAL 31.03.2014	31.03.2014	31.03.2013
I	Land:								
	a) Freehold								
	b) Leasehold								
II	Capital work in progress								
	a (i) Building Works	7430389	2221336.00	9651725.00				9651725.00	7430389
	(ii) Consultancy Expenditure	0	108782545.00	108782545.00				108782545.00	
	b) Internal Road	0	4947452.00	4947452.00				4947452.00	
	c) Academic Block (Dir. Distance Education)	0	75168437.00	75168437.00				75168437.00	
	d) Tube Wells & Water Supply		12615708.00	12615708.00				12615708.00	
	<b>TOTAL 'A'</b>	<b>7430389</b>	<b>203735478.00</b>	<b>211165867.00</b>				<b>211165867.00</b>	<b>7430389</b>
III	Building in use								
	a) Pre-fabricated canteen	2993747	533304.00	3527051.00	288743	311565.00	600308.00	2926743.00	2705004
	b) Electric Transformer & Networks	6930659	0.00	6930659.00	802824	919175.00	1721999.00	5208660.00	6127835
	<b>TOTAL B</b>	<b>9924406</b>	<b>533304.00</b>	<b>10457710.00</b>	<b>1091567</b>	<b>1230740.00</b>	<b>2322307.00</b>	<b>8135403.00</b>	<b>8832839</b>
IV	Plants, machinery & equipment	10185192	3849190.00	14034382.00	1528222	1720675.00	3248897.00	10785485.00	8656970
V	Vehicle	1944360	112800.00	2057160.00	415607	237773.00	653380.00	1403780.00	1528753
VI	Furniture & fixtures	16279114	5045356.00	21324470.00	1608472	1788745.00	3397217.00	17927253.00	14670642
VII	Office Equipment	785281	171669.00	956950.00	141808	109396.00	251204.00	705746.00	643473
VIII	Computer/peripherals	8468511	2086440.00	10554951.00	4522017	866870.00	5388887.00	5166064.00	3946494
IX	Electric Installations	318439	225376.00	543815.00	44054	63555.00	107609.00	436206.00	274385
X	Library Books	5067376	2493600.00	7560976.00	517680	3767722.00	4285402.00	3275574.00	4549696
XI	Other fixed assets								
XII	Transport vehicles	1369349	0.00	1369349.00	410805	287563.00	698368.00	670981.00	
XIII	Temporary Partitions	2174994	2156703.00	4331697.00	2174994	2156703.00	4331697.00	0.00	958544
XIV	Computer Softwares	965417	267635.00	1233052.00	295295	562654.00	857949.00	375103.00	
	<b>TOTAL 'C'</b>	<b>47558033</b>	<b>16408769.00</b>	<b>63966802.00</b>	<b>11658954</b>	<b>11561656.00</b>	<b>23220610.00</b>	<b>40746192.00</b>	<b>670122</b>
	<b>Total 'A' + 'B' + 'C'</b>	<b>64912828</b>	<b>220677551.00</b>	<b>285590379.00</b>	<b>12750521</b>	<b>12792396.00</b>	<b>25542917.00</b>	<b>260047462.00</b>	<b>35899079</b>
	As on 31.03.2013	52162307	424946333.00	507213956.00	13842088.00	14023136.00	27865224.00	479348732.00	

  
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## SCHEDULE 8 - INVESTMENTS INVESTMENTS FROM EARMARKED/ENDOWMENT FUNDS

	CURRENT YEAR	PREVIOUS YEAR
1. In Central Government Securities		
2. In State Government Securities		
3. Other approved Securities		
4. Shares	NIL	NIL
5. Debentures and Bonds		
6. Others (to be specified)		
<b>TOTAL</b>		
INVESTMENTS OTHERS	CURRENT YEAR	PREVIOUS YEAR
1. In Central Government Securities		
2. In State Government Securities		
3. Other approved Securities		
4. Shares	NIL	NIL
5. Debentures and Bonds		
6. Others (to be specified)		
<b>TOTAL</b>		

  
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## SCHEDULE 9 - CURRENT ASSETS

	CURRENT YEAR	PREVIOUS YEAR
1. Stock		
2. a) Stores and Spares		
b) Loose Tools		
c) Publications		
2. Sundry Debtors :		
a) Debts Outstanding for a period exceeding six months		
b) Others	250000000.00	10000.00
3. Cash balances in hand (including cheques/drafts and imprest)		
4. Bank Balances		
a) With Scheduled Banks:		
- In Current Accounts		
- In term deposit Accounts	121500000.00	285500000.00
- In Savings Accounts		
- J&K Bank Ltd., University Campus, Jammu	6972523.10	6028773.21
- J&K Bank Ltd., Gandhi Nagar, Jammu	51233.00	850225.00
- State Bank of India, Trikuta Nagar, Jammu	1546916.00	128750.00
b) With non-Scheduled Banks:		
- In Current Accounts		
- In term deposit Accounts		
- In Saving Accounts		
5. Post Office - Savings Accounts		
<b>TOTAL</b>	<b>380070672.10</b>	<b>292517748.21</b>

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## SCHEDULE 10 - LOANS, ADVANCES & DEPOSITS

	CURRENT YEAR	PREVIOUS YEAR
1. Advances to employee (Non-interest bearing)		
a) Salary		
b) Festival		
c) LTC		
d) Medical Advance		
e) Other - for expenses	26525.00	21537.00
2. Long Term Advances to employees (Interest bearing)		
a) Vehicle Loan		
b) Home Loan		
c) Others (to be specified)		
3. Advances and other amounts recoverable in cash or in kind or for value to be received		
a) On Capital Account	392138078.00	6398000.00
b) to suppliers		
c) Others		
4. Prepaid Expenses		
a) Insurance		
b) Other expenses - CUCET 2013	1500000.00	1500000.00
5. Deposits		
a) Telephone	7700.00	7700.00
b) Lease Rent	2949461.00	2100000.00
c) Electricity		
d) AICTE, if applicable		
e) MCI, if applicable		
f) Others (specify)		
6. Income Accrued :		
a) On Investments from Earmarked/Endowment Funds		
b) On Investments - Others	2932264.00	1805161.00
c) On Loans and Advances		
d) Others		
7. Other receivable		
a) Debit balances in Sponsored Projects		
b) Debit balances in Fellowship & Scholarship		
c) Grants Recoverable		
d) Other receivables		
8. Claims Receivable		
<b>TOTAL</b>	<b>399554028.00</b>	<b>11832398.00</b>

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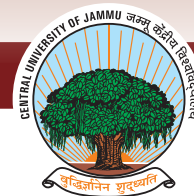


# CENTRAL UNIVERSITY OF JAMMU

## SCHEDULE 11 - ACADEMIC RECEIPTS

FEE FROM STUDENTS	CURRENT YEAR	PREVIOUS YEAR
<b>Academic</b>		
1. Tuition Fee	396750.00	288660.00
2. Admission Fee	140700.00	122000.00
3. Computer & Internet fee	221550.00	274000.00
4. Library Admission fee	59850.00	57750.00
5. Laboratory fee	207000.00	149500.00
6. Cultural, Art & Craft fee	32100.00	28100.00
7. Registration fee	71700.00	59600.00
8. Course Materials fee	155296.00	120000.00
9. Research fee	30750.00	13000.00
<b>Total (A)</b>	<b>1315696.00</b>	<b>1112610.00</b>
<b>Examinations</b>		
2. Annual Examination Fee	514250.00	367000.00
<b>Total (B)</b>	<b>514250.00</b>	<b>367000.00</b>
<b>Other fees</b>		
1. Identity card fee	10425.00	11400.00
2. Sports fee	32100.00	28100.00
3. Medical fee	32100.00	28100.00
4. Local Picnic fee	38288.00	56200.00
5. Dissertation fee		62000.00
6. Students Welfare fee	32100.00	28100.00
7. Student Magazine fee	32100.00	28100.00
8. Campus Development fee	175875.00	188500.00
9. Field Trip fee	228300.00	200000.00
10. Special Development Fund	202500.00	180000.00
11. Misc. Charges		5260.00
12. Digitalization Network	7200.00	
13. ICT Lab fee	25725.00	
14. IT fee	69750.00	
15. Over Head fee	45000.00	
16. Practical fee	21375.00	
17. Reading Room	21600.00	
18. Stationery	9360.00	
19. Thesis Evaluation	30750.00	
<b>Total (C)</b>	<b>1014548.00</b>	<b>815760.00</b>
<b>Sale of publications</b>		
1. Sale of syllabus and Question paper etc.		0.00
2. Sale of prospectus including admission forms	912750.00	461850.00
<b>Total (D)</b>	<b>912750.00</b>	<b>461850.00</b>
<b>GRAND TOTAL (A+B+C+D+E+)</b>	<b>3757244.00</b>	<b>2757220.00</b>

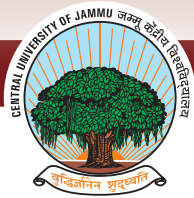
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## SCHEDULE 12 - GRANTS & DONATIONS

	CURRENT YEAR	PREVIOUS YEAR
1. Central Government		
a) General Development Scheme	187375000.00	60000000.00
b) Merged Scheme		1375000.00
c) Fellowship for Non Net PHD Students		1250000.00
2. State Government		0.00
3. Government Agencies		0.00
4. Institutions/Welfare Bodies - ICSSR for Workshops		100000.00
5. International Organisations		0.00
6. Other - Donations		42826.00
<b>TOTAL</b>	<b>187375000.00</b>	<b>62767826.00</b>

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## SCHEDULE 13 - INCOME FROM INVESTMENTS

Investment from Earmarked/Endowment Fund	CURRENT YEAR	PREVIOUS YEAR
1. Interest		
a) On Govt. Securities		
b) Other Bonds/Debentures		
2. Income received	NIL	NIL
a) Each Fund separately		
3. Income accrued		
a) Each Fund separately		
4. Others (Specify)		
TOTAL		
TRANSFERRED TO EARMARKED/ENDOWMENT FUNDS		
Investment from Earmarked/Endowment Fund	CURRENT YEAR	PREVIOUS YEAR
1. Interest		
a) On Govt. Securities	NIL	NIL
b) Other Bonds/Debentures		
2. Income received		
a) Each Fund separately		
3. Income accrued		
a) Each Fund separately		
4. Others (Specify)		
<b>TOTAL</b>		

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## SCHEDULE 14 - OTHER INCOME

	CURRENT YEAR	PREVIOUS YEAR
<b>A. Income from Land &amp; Building</b>		
1. Hostel Room Rent	473700.00	282200.00
2. License fee		
3. Hire Charges of Auditorium/Play ground/Convention Centre etc.		
4. Electricity & water charges		
<b>Total</b>	<b>473700.00</b>	<b>282200.00</b>
<b>B. Sale of Institute's publications</b>		0.00
<b>C. Income from holding events</b>		
1. Gross Receipts from annual function/sports carnival		
Less : Direct expenditure incurred on the annual function/ sports carnival		
2. Gross Receipts from fetes		
Less : Direct expenditure incurred on the fetes		
3. Gross Receipts for educational tours		
Less: Direct expenditure incurred on the tours		
4. Others (to be specified and separately disclosed)		
<b>Total</b>		
<b>D. Interest on Term Deposits:</b>		
a) With Scheduled Banks	28352872.00	7474963.00
b) With Non-Scheduled Banks		
c) Others		
<b>Total</b>	<b>28352872.00</b>	<b>7474963.00</b>
<b>E. Interest on Savings Accounts:</b>		
a) With Scheduled Banks	569307.00	276181.00
b) With Non-Scheduled Banks		
c) Others		
<b>Total</b>	<b>569307.00</b>	<b>276181.00</b>
<b>F. Interest on Loans:</b>		
a) Employees/Staff		
b) Others		
<b>G. Interested on Debtors and Other Receivables</b>		
<b>H. Others</b>		
1. Income from consultancy		
2. RTI fees		
3. Income from Royalty		
4. Sale of application form (recruitment)	2353420.00	893500.00
5. Misc. receipts (Sale of tender form, waste paper etc.)	46300.00	195000.00
6. Profit on Sale/disposal of Assets:		
a) Owned assets		
b) Assets acquired out of grants, or received free of cost		
7. Others Misc. Receipts	95660.00	110370.00
<b>Total</b>	<b>2495380.00</b>	<b>1198870.00</b>
<b>GRAND TOTAL (A+B+C+D+E+F+G+H)</b>	<b>31891259.00</b>	<b>9232214.00</b>

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## SCHEDULE 15 - STAFF PAYMENTS & BENEFITS

	CURRENT YEAR	PREVIOUS YEAR
a) Salaries and Wages	43149101.00	17692569.00
b) Allowances and Bonus		
c) Contribution to Leave & Pension	200000.00	
d) Contribution to Other Fund (NPS)	1100936.00	
e) Staff Welfare Expenses		
f) Retirement and Terminal Benefits		
g) LTC facility		
h) Medical facility	25556.00	20358.00
i) Children Education Allowance	88500.00	53624.00
j) Honorarium	1584319.00	1471096.00
k) TA/DA expenses		
l) Others (specify)		
<b>TOTAL</b>	<b>46148412.00</b>	<b>19237647.00</b>

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## SCHEDULE 16 - ACADEMIC EXPENSES

	CURRENT YEAR	PREVIOUS YEAR
a) Laboratory expenses	142680.00	151337.00
b) Field work/participation	0.00	60580.00
c) Seminar/workshop	1992312.00	942003.00
d) Payment to visiting faculty	585001.00	715271.00
e) Examination	1387627.00	1097888.00
f) Students Welfare / Insurance expenses	158105.00	73523.00
g) Admission expenses	105000.00	83520.00
h) Inauguration & other Function expenses	885197.00	607165.00
i) Publications	285600.00	194875.00
j) Fellowship for Non Net PHD Students	1360000.00	664108.00
k) Subscription / Membership Expenses	209427.00	0.00
l) Others - Co-curricular activities	537871.00	22675.00
m) Transportation expenses	0.00	0.00
<b>TOTAL</b>	<b>7648820.00</b>	<b>4612945.00</b>

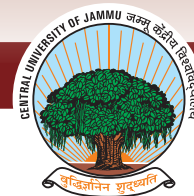
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## SCHEDULE 17 - ADMINISTRATIVE AND GENERAL EXPENSES

	CURRENT YEAR	PREVIOUS YEAR
a) Electricity and power	2007437.00	1027513.00
b) Water charges	141400.00	142990.00
c) Insurance	27369.00	0.00
d) Rent, Rates and Taxes (including property tax)	15231041.00	12633994.00
e) Postage & telegram	178930.00	53694.00
f) Telephone and Internet charges	809904.00	421796.00
g) Printing, Stationary & other consumables	440944.00	611517.00
h) Traveling and Conveyance Expenses	825362.00	586958.00
i) Miscellaneous Office Expenses	1233762.00	437119.00
j) Hospitality	162209.00	100101.00
k) Auditors Remuneration	30000.00	30000.00
l) Professional Charges	0.00	88400.00
m) Advertisement and Publicity	1090546.00	1837681.00
n) Magazines & Journals	77176.00	63931.00
o) Staff Uniform expenses	0.00	9120.00
p) Premises Security expenses	4116556.00	2781299.00
q) Legal Expenses	37500.00	31000.00
r) Committee Meeting expenses	5649728.00	2106692.00
s) Computer Consumable	246125.00	
<b>TOTAL</b>	<b>32305989.00</b>	<b>22963805.00</b>

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## SCHEDULE 18 - TRANSPORTATION EXPENSES

	CURRENT YEAR	PREVIOUS YEAR
1. Vehicles (owned by educational institution)		
a) Running expenses	404870.00	344289.00
b) Repairs & maintenance		
c) Insurance expenses	92999.00	87096.00
2. Vehicles taken on rent/lease	1167275.00	901077.00
a) Rent/lease expenses	1546253.00	610490.00
<b>TOTAL</b>	<b>3211397.00</b>	<b>1942952.00</b>

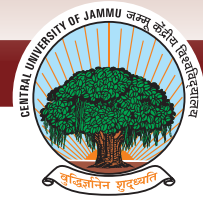
  
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## SCHEDULE 19 - REPAIRS & MAINTENANCE

	CURRENT YEAR	PREVIOUS YEAR
a. Building	3588129.00	3510222.00
b. Furniture & Fixture	0.00	
c. Plant & Machinery	0.00	174951.00
d. Office equipments	0.00	
e. Cleaning material & services	4940489.00	1867313.00
f. Others - Maintenance of sports infrastructure	1784770.00	384784.00
<b>TOTAL</b>	<b>10313388.00</b>	<b>5937270.00</b>

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## SCHEDULE 20 - FINANCE COSTS

	CURRENT YEAR	PREVIOUS YEAR
a. Interest on fixed loans		
b. Interest on other loans		
c. Bank charges	87.11	248.40
d. Others (specify)		
<b>TOTAL</b>	<b>87.11</b>	<b>248.40</b>

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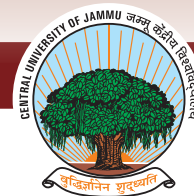




## SCHEDULE 21 - OTHER EXPENSES

	CURRENT YEAR	PREVIOUS YEAR
a. Provision for Bad and Doubtful Debts/Advances		
b. Irrecoverable Balances Written-off		
c. Others (specify)		
<b>TOTAL</b>	<b>NIL</b>	<b>NIL</b>

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## CENTRAL UNIVERSITY OF JAMMU

### SCHEDULE 22

### NOTES ON ACCOUNTS FOR THE PERIOD ENDING 31<sup>ST</sup> MARCH, 2014

1. The accounts have been prepared on mercantile accrual accounting basis. This is in accordance to the guidelines issued by the Ministry of Human Resource Development in respect of Educational Institutions.
2. Revenue and Expense pertaining to the period under reporting have been considered on accrual basis.
3. Fixed assets have been stated at cost of acquisition and depreciation has been provided at rates prescribed under Income Tax Rules, on pro-rata half year basis, i.e. assets acquired until 30<sup>th</sup> September, are depreciated for full year and those acquired thereafter are depreciated on half year basis. 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 expenditures incurred on development of assets shall be capitalized on the specified assets, either directly or in proportionate basis on completion of asset.
4. Provision for employee's superannuation fund, leave salary contribution, has been accounted for hte employee's falling in such category.
5. Land measuring 4880 kal 19 mls (610 acres) has been transferred free of cost by the Government of Jammu and Kashmir for establishment of permanent campus. The title shall remain with the State Government hence the value of the land has not been reflected in the statement of assets.
6. Architect Fee and PMC Fee for Building and Campus works have been grouped under work in progress "Consultancy Expenditure" to be capitalized on proportionate basis on commissioning of each portion of building.

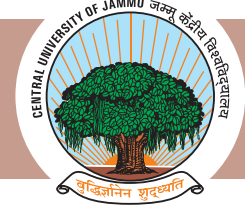
Vice Chancellor  
Central University of Jammu

OSD (Finance)  
Central University of Jammu



# जम्मू केंद्रीय विश्वविद्यालय

(dʒəmˈuː fiˈoʊnɪkɪ; vɪʃvʌˈvɪdʒyɑːlɪ) 2009 nɔːkʌlɪʃn



## वार्षिक लेखा

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## कुलाध्यक्ष

गणेश जी शर्मा  
कुलाध्यक्ष

