

# CENTRAL UNIVERSITY OF JHARKHAND

झारखण्ड केन्द्रीय विश्वविद्यालय

(A Central University established by an act parliament of India in 2009)



**ANNUAL ACCOUNTS**  
**2017-2018**



CENTRAL UNIVERSITY OF JHARKHAND  
( A central university Established by an Act of Parliament of India in 2009)  
CAMPUS-BRAMBE, DIST-RANCHI-835205  
JHARKHAND  
BALANCE SHEET AS AT 31ST MARCH 2018

SOURCES OF FUNDS		SCHEDULE	(Amount in Rs)	
			As at March 31,2018	As at March 31,2017
CORPUS/CAPITAL FUND		1	2,285,644,791.15	2,089,600,548.00
DESIGNATED/EARMARK/ENDOWMENT FUND		2	2,500,000.00	2,500,000.00
CURRENT LIABILITIES & PROVISIONS		3	184,297,233.22	118,673,221.00
<b>TOTAL</b>			<b>2,472,442,024.37</b>	<b>2,210,773,769.00</b>
APPLICATION OF FUNDS				
FIXED ASSETS				
Tangible Assets		4	507,487,264.48	512,728,066.00
Intangible Assets			-	126,756.00
Capital Work in Progress			1,076,352,195.00	1,076,352,195.00
INVESTMENT FROM EARMARKED /ENDOWMENT FUND		5		
Long Term				-
Short Term				-
INVESTMENTS -OTHERS		6		-
CURRENT ASSETS		7	875,865,115.89	603,158,403.00
LOANS ADVANCES & DEPOSITS		8	12,737,449.00	18,408,349.00
<b>TOTAL</b>			<b>2,472,442,024.37</b>	<b>2,210,773,769.00</b>
SIGNIFICANT ACCOUNTING POLICIES		23		
CONTINGENT LIABILITIES & NOTES TO ACCOUNTS		24		

FOR CENTRAL UNIVERSITY OF JHARKHAND

Santosh Kumar  
(Santosh Kumar)  
Finance officer

Nand Kumar Yadav 'Indu'  
(Prof. Nand Kumar Yadav 'Indu')  
Vice Chancellor

Place-Brambe, Ranchi  
Date-18th June, 2018



CENTRAL UNIVERSITY OF JHARKHAND  
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CAMPUS-BRAMBE,DIST-RANCHI-835205  
JHARKHAND  
**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR EN DED 31ST MARCH, 2018**

(Amount in Rs)			
PARTICULARS	SCHEDULE	As at March 31,2018	As at March 31,2017
<b>INCOME</b>			
Academic Receipts	9	55,439,697.30	62,408,838.00
Grants /Subsidies	10	406,865,000.00	120,000,000.00
Income from Investments	11	14,120,027.00	24,714,946.00
Interest Earned	12	9,989,852.00	12,304,300.00
Other Income	13	8,247,122.88	3,472,290.00
Prior Period Income	14	0	1,998,258.00
<b>TOTAL (A)</b>		<b>494,661,699.18</b>	<b>224,898,632.00</b>
<b>EXPENDITURE</b>			
Staff Payments & Benefits (Establishment Expenses)	15	172,761,139.00	155,892,412.00
Academic Expenses	16	38,723,421.00	28,005,605.00
Administrative & General Expenses	17	32,948,324.68	21,188,387.00
Transportation Expenses	18	7,435,503.00	5,293,877.00
Repair & Maintenance	19	15,228,822.00	13,130,776.00
Finance Costs	20	38,136.83	94,509.00
Depreciation	4	26,780,314.53	25,440,073.00
Other Expenses	21	496,350.00	496,350.00
Prior Period Expenses	22	4,205,445.00	9,095,002.00
<b>TOTAL (B)</b>		<b>298,617,456.04</b>	<b>258,636,991.00</b>
Balance being excess of Income over Expenditure (A-B)		196,044,243.15	(33,738,359.00)
Transfer to/ from Designated Fund			
Building Fund			
Others (Specify)			
Balance being Surplus / (Deficit) carried to Capital Fund		196,044,243.15	(33,738,359.00)
SIGNIFICANT ACCOUNTING POLICIES	23		
CONTINGENT LIABILITIES & NOTES TO ACCOUNTS	24		

FOR CENTRAL UNIVERSITY OF JHARKHAND

Place-Brambe, Ranchi  
Date-18th June, 2018

*Santosh Kumar*  
(Santosh Kumar )  
Finance officer

*Nand Kumar Yadav*  
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Vice Chancellor

Central University of Jharkhand

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CENTRAL UNIVERSITY OF JHARKHAND  
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JHARKHAND

**SCHEDULE "1"TO "24" FORMING INTEGRAL PART OF THE FINANCIAL STATEMENTS**

(Amount in Rs.)		
SCHEDULE-1	CORPUS / CAPITAL FUND	
	2017-18	2016-17
<b>Balance at the begining of the year</b>	2,089,600,548.00	2,123,338,907.00
<b>Add:</b> Contribution towards Corpus/ Capital Fund		
<b>Add:</b> Grants from UGC, Government of India and State Government to the extent utilized for Capital Expenditure.		
<b>Add:</b> Assets purchased out of Earmarked fund		
<b>Add:</b> Assets purchased out of Sponsered projects, where ownership vests in the Institution.		
<b>Add:</b> Assets donated / Gifts received		
<b>Add:</b> Other Additions		
<b>Add:</b> Excess of Income over expenditure transferred from the Income & Expenditure.	196,044,243.15	
<b>[Deduct]:</b> Deficit transferred from the Income &Expenditure Account		33,738,359.00
<b>Balance at the Year End</b>	<b>2,285,644,791.15</b>	<b>2,089,600,548.00</b>





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JHARKHAND

**SCHEDULE "1" TO "24" FORMING INTEGRAL PART OF THE FINANCIAL STATEMENTS**

SCHEDULE-1		(Amount in Rs.)	
CORPUS / CAPITAL FUND	2017-18	2016-17	
<b>Balance at the beginning of the year</b>			
<b>Add:</b> Contribution towards Corpus/ Capital Fund	2,089,600,548.00	2,123,338,907.00	
<b>Add:</b> Grants from UGC, Government of India and State Government to the extent utilized for Capital Expenditure.			
<b>Add:</b> Assets purchased out of Earmarked fund			
<b>Add:</b> Assets purchased out of Sponsored projects, where ownership vests in the Institution.			
<b>Add:</b> Assets donated / Gifts received			
<b>Add:</b> Other Additions			
<b>Add:</b> Excess of Income over expenditure transferred from the Income & Expenditure.	196,044,243.15		
<b>[Deduct]:</b> Deficit transferred from the Income & Expenditure Account		33,738,359.00	
<b>Balance at the Year End</b>	2,285,644,791.15	2,089,600,548.00	





SCHEDULE- 2		DESIGNATED/ EARMARKED/ ENDOWMENT FUNDS		
	Fund Wise Break-up		Total	
	BABU JAGJIWAN RAM CHAIR	ENDOWMENT FUND	CURRENT YEAR	PREVIOUS YEAR
a] Balance as at the beginning of the year	2,500,000.00		2,500,000.00	2,500,000.00
b] Add: Addition to the Fund				
i) Donation / Grants				
ii) Income from investments made of the funds				
iii) Accrued interest on investments of the funds				
iv) Other additions				
TOTAL (a+b)	2,500,000.00		2,500,000.00	2,500,000.00
c) Utilisation/Expenditure toward objective of fund				
i) Capital Expenditure				
> Fixed Assets				
> Others				
ii) Revenue Expenditure				
> Salaries, Wages Allowance etc.				
> Rent				
> Other Administrative Expenses				
TOTAL (C)				-
Net Balance as at the year end (a+b-c)	2,500,000.00		2,500,000.00	2,500,000.00
Represented by				
Cash & Bank Balance	2,500,000.00		2,500,000.00	2,500,000.00
Investments				
Interest Accrued but not due				
TOTAL	2,500,000.00		2,500,000.00	2,500,000.00



SCHEDULE -3		CURRENT LIABILITIES AND PROVISIONS FOR EXPENSES		
	2017-18	2017-18	2016-17	2016-17
A. CURRENT LIABILITIES				
Deposits form Staff		-		-
Deposits form Students (University Hostel Library & Centre Caution Deposits)	21,783,532.00			20,576,292.00
Sundry Creditors ( Project Goods & Services, etc. -For Good & Services	17,658,417.00			897,594.00
-Others				
Deposits -Others (Including EMD & SD)	64,678,578.00			64,326,145.00
Statutory Liabilities (PF, NPS, Proff. TAX ,TDS, WC Tax Royalty) -Overdue	2,308,064.00			2,222,864.00
-Others				
Other Current Liabilities				
-Salary /Remuneration				
-Receipts against sponsored projects -3(a)	72,279,997.00		29,516,429.00	
-Receipts against sponsored fellowship & sholarships -3 (b)	56,675.00		649,847.00	
-Unutilized Grants				
-Grants in Advance				
-Other Funds -Special Funds payable/ unexpent			406,508.00	
-Other Liabilities	943,541.22	73,280,213.22	77,542.00	30,650,326.00
TOTAL (A)		179,708,804.22		118,673,221.00
B. PROVISIONS				
-For Taxation				
-Gratuity				
-Superannuation Fund				
-Accumulated Leave Encashment				
-Trade Warranties / Claims				
-Others(Committed Expense)	4,588,429.00			
TOTAL (B)		4,588,429.00		-
TOTAL (A+B)		184,297,233.22		118,673,221.00



SCHEDULE -3				
CURRENT LIABILITIES AND PROVISIONS FOR EXPENSES				
	2017-18	2017-18	2016-17	2016-17
<b>A. CURRENT LIABILITIES</b>				
Deposits form Staff				
Deposits form Students				
(University Hostel Library & Centre Caution Deposits)	21,783,532.00	-		20,576,292.00
Sundry Creditors ( Project Goods & Services, etc.				
-For Good & Services	17,658,417.00			897,594.00
-Others				
Deposits -Others (Including EMD & SD)	64,678,578.00			64,326,145.00
Statutory Liabilities (PF, NPS, Proff. TAX ,TDS, WC Tax Royalty)				
-Overdue	2,308,064.00			2,222,864.00
-Others				
Other Current Liabilities				
-Salary /Remuneration				
-Receipts against sponsored projects -3(a)	72,279,997.00		29,516,429.00	
-Receipts against sponsored fellowship & sholarships -3 (b)	56,675.00		649,847.00	
-Unutilized Grants				
-Grants in Advance				
-Other Funds -Special Funds payable/ unexpent			406,508.00	
-Other Liabilities	943,541.22	73,280,213.22	77,542.00	30,650,326.00
<b>TOTAL (A)</b>		179,708,804.22		118,673,221.00
<b>B. PROVISIONS</b>				
-For Taxation				
-Gratuity				
-Superannuation Fund				
-Accumulated Leave Encashment				
-Trade Warranties / Claims				
-Others(Committed Expense)	4,588,429.00			
<b>TOTAL (B)</b>		4,588,429.00		-
<b>TOTAL (A+B)</b>		184,297,233.22		118,673,221.00





SCHEDULE - 3(a) SPONSORED PROJECTS													
		1.04.2017		RECEIPTS AND RECOVERIES DURING THE YEAR			EXPENDITURES DURING THE YEAR					31.03.2018	
		Opening balance		CR.			DR.					CLOSING BALANCE	
Sl. no	NAME OF THE PROJECTS	DR.	CR.	FUNDS GRANT RECEIVED	RECOVERED	TOTAL	REVENUE EXPENDITURE	CAPITAL EXPINDITURE	OVERHEDS CHARGE	ADVANCE PROVIDED	REFUND TO FUNDING AGENCY	DR.	CR.
I	SPONSORED PROJECTS												
A	UNIVERSITY GRANT COMMISSION												
	-MAJOR RESEARCH PROJECT (MRP)												
1	MRP DHARMENDRA SINGH -(IUAC)	30.00		207000		206,970.00	223688					16,718.00	
2	MRP GRANT B.P. SINGH		114,018.00			114,018.00							114018
3	MRP PROJECT R.K. DEY		932.00	51920		52,852.00	51938						914
4	MRP KAVITA PARMAR (SERB)		160,029.00	700000		860,029.00	665000						195029
5	MRP RAJ BAHADUR SINGH (SERB)		236,552.00			236,552.00	82167						154385
6	MRP PROJECT AJAJ SINGH												0
7	MRP BASUDEV PRADHAN SERB			100000		100000							100000
8	MRP PROJECT ENDANGER LANGUAGE			13950000		13950000							13950000
9	MRP PROJECT SAC ARVIND CHANDRA PANDEY					0	88750					88750	
10	MRP R&D PILOT PROJECT AMIT KUMAR			1769800		1769800	163535	57150					1549115
	MRP SAC AVIRIS AMIT KUMAR						70250					70250	
	MRP SACGISAT ARVIND CHANDRA PANDEY						223000					223000	
	SUB - TOTAL	30.00	511,531.00	16,778,720.00		17,290,221.00	1,568,328.00	57150				398,718.00	16,063,461.00
	-BASIC SCIENTIFIC RESEARCH (BSR)												
1	BSR VINEET KUMAR AGOTIYA		73,487.00			73,487.00							73487
2	BSR PARTHA GHOSE		254,474.00			254,474.00	254661					187.00	
3	BSR PURABI SAIKIA		20.00			20.00							20
4	BSR DHARMENDRA SINGH		1,096.00			1,096.00							1096
5	BSR SACHIN KUMAR		437,701.00			437,701.00	53452	213000					171249
6	BSR BHASKAR SINGH		3,394.00			3,394.00	3394						0
7	BSR KULDEEP BAUDH		253,998.00			253,998.00		97000					156998
8	BSR PALLAVI KUMARI		600,000.00			600,000.00	218543						381457
9	MRP RESEARCH M RAMAKRISHNAN			1,028,404.00		1,028,404.00							1,028,404.00
10	Research Award S.K. Choudhary 30-95/2016(SA-II)			973,060.00		973,060.00	100000						873,060.00
	SUB- TOTAL		1,624,170.00	2,001,464.00		3,625,634.00	630,050.00	310,000.00				187.00	2,685,771.00
	-UGC FRP												
1	UGC FRP - SANDEEP KUMAR CHOUDHURI	511,172.00				511,172.00						511,172.00	
2	UGC FRP - PARTHA GHOSH	21,478.00				21,478.00						21,478.00	
3	UGC FRP- PALLAVI KUMARI	9,564.00				9,564.00						9,564.00	
4	UGC FRP- SABYASACHI BHUNIA	755,552.00		1618009		862,457.00							862457
5	UGC FRP - BIKASH RANJAN PARIDA	294,624.00		1197716		903,092.00	92163						810929
6	YSS PROJECT PARTHA GHOSH (SERB)		342,640.00			342,640.00	101549						241091
7	YSS PROJECT DEBJIT DAS (SERB)		951,036.00			951,036.00	140161						810875
8	STATUS DISTRIBUTION -PURABI SAIKIA (SERB)		242,967.00			242,967.00	426265	159295				342,593.00	
9	FTYS - GAJENDRA PRASAD SINGH		717,009.00			717,009.00	551250						165759
10	UGC SUG -SANDEEP KUMAR CHOUDHURI		404,474.00			404,474.00	199610						204864
	SUB- TOTAL	1,592,390.00	2,658,126.00	2,815,725.00		4,965,889.00	1,510,998.00	159,295.00				884,807.00	3,095,975.00

Central University of Jharkhand

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<b>B. OTHER MINISTRY</b>												
<b>-MINISTRY OF HUMAN RESOURCE DEVELOPMENT (MHRD)</b>												
<b>Department Of Science &amp; Technology</b>												
1	MRP GRANT DHARMENDRA SINGH		151,714.00	24671		176,385.00						176385
2	MRP GRANT- KONCHOK TASHI		83,838.00			83,838.00						83838
3	MRP GRANT- RAJ KISHORE MISHRA	4,881.00				4,881.00					4,881.00	
4	MRP GRANT- BIPOLO KR KOILA (DFT)	60,304.00		60304								
5	AVIJIT GHOSH (DST/TN/CBRI/C/199		8,631,000.00			8,631,000.00	290322					8340678
6	CENTRAL UNIVERSITY OF JHARKHAND (PI- PROF. S.K. SAM DARSHI) GEET PROJECT		1,522,010.00	5000000		6,522,010.00	1109722					5412288
7	BSR STARTUP GRANT BIKASH RANJAN PARIDA			600000		600,000.00						600,000.00
8	BSR STARTUP GRANT SABYASACHI BHUNIA			600000		600,000.00						600,000.00
	<b>SUB- TOTAL</b>	<b>65,185.00</b>	<b>10,388,562.00</b>	<b>6,284,975.00</b>		<b>16,618,114.00</b>	<b>1,400,044.00</b>				<b>4,881.00</b>	<b>15,213,189.00</b>
<b>-Inspired Research</b>												
1	DR. ADITYA KUMAR PANDA -INSOIRE FACULTY		192,362.00	1565846		1,758,208.00	1378786					379422
2	SATCHI KUMARI - INSPIRE FACULTY		859,365.00			859,365.00	700215					159150
	<b>SUB- TOTAL</b>		<b>1,051,727.00</b>	<b>1565846</b>		<b>2,617,573.00</b>	<b>2,079,001.00</b>					<b>835,572.00</b>
<b>-MRP Project Young Scientist</b>												
1	YSS BASUDEV PRADHAN (SERB)		266,526.00	100000		366,526.00	174703					191823
2	YSS BIKASH RANJAN PARIDA		263,368.00			263,368.00	68499			25000		169869
	<b>SUB- TOTAL</b>		<b>529,894.00</b>	<b>100000</b>		<b>629,894.00</b>	<b>243,202.00</b>			<b>25000</b>		<b>361,692.00</b>
<b>-SCIENCE &amp; ENGINEERING RESEARCH BOARD (SERB)</b>												
1	MRP GRANT- ARNAB SHANKAR BHATTACHARYA		750.00			750.00						750
2	MRP GRANT- GRANT SARANG MEDHAKAR											
3	MRP GRANT-SOUMEN DEY		293,956.00			293,956.00	239241				54715	684626
4	RAMANUJAN FELLOWSHIP- DR BASUDEV PRADHAN	357,190.00		2600000		2,242,810.00	1329496	178688	50000			16567
5	RAMANUJAN FELLOWSHIP- BIPOLO KR KOILA		16,567.00			16,567.00						1258226
6	PALLAVI SHARMA SERB FUND		1,325,000.00			1,325,000.00	66774					1794623
	SERB SABYASACHI BHUMIA			2200000		2,200,000.00	255377	150000				3,754,792.00
	<b>SUB- TOTAL</b>	<b>357,190.00</b>	<b>1,636,273.00</b>	<b>4,800,000.00</b>		<b>6,079,083.00</b>	<b>1,890,888.00</b>	<b>238,688.00</b>	<b>50000.00</b>		<b>54715</b>	
<b>-COUNCIL OF SCIENTIFIC AND INDUSTRIAL RESEARCH</b>												
1	MRP GRANT - BIPOLO KR KOILA (BLOCK)		13,853.00			13,853.00	13853					0
	<b>SUB- TOTAL</b>		<b>13,853.00</b>			<b>13,853.00</b>	<b>13853</b>					
<b>-INDIAN COUNCIL OF SOCIAL SCIENCE RESEARCH</b>												
1	MRP GRANT - RAJASHREE PADHI		360,000.00			360,000.00						360,000.00
2	CICT RESEARCH PROJECT- M. RAMAKRISHNA		58,500.00			58,500.00						58,500.00
3	ICSSR- SANHITA SUCHARITA		400,000.00			400,000.00	269728					130,272.00
	ICSSR MRAMAKRISHNAN			455000		455,000.00	455000					
	<b>SUB- TOTAL</b>		<b>818,500.00</b>	<b>455000</b>		<b>1,273,500.00</b>	<b>724,728.00</b>					<b>548,772.00</b>
<b>-GOI DEPARTMENT OF SPACE</b>												
1	MRP GRANT MANOJ KUMAR		116,865.00			116,865.00						116,865.00
	<b>SUB- TOTAL</b>		<b>116,865.00</b>			<b>116,865.00</b>						<b>116,865.00</b>
<b>-MINISTRY OF SCIENCE &amp; TECHNOLOGY</b>												
<b>-Department of Biotechnology</b>												
1	DBT BUILDER PROJECT- Prof. A.N. MISHRA		3,007,403.00	17588124		20,595,527.00	3230418	776526				16,588,583.00
	<b>SUB- TOTAL</b>		<b>3,007,403.00</b>	<b>17588124</b>		<b>20,595,527.00</b>	<b>3230418</b>	<b>776526</b>				<b>16,588,583.00</b>
<b>C OTHERS</b>												
1	MRP GRANT -JEUTI BAROAH (UNICEF)		1,818.00			1,818.00						1,818.00
2	MULTI PURPOSE R&D PILOT PROJECT-AMIT		120,414.00			120,414.00	54263					66,151.00
3	NATIONAL SOCIAL SECURITY											
4	SIA AJAI SINGH		717,668.00	1154706		1,872,374.00	607778					1,264,596.00
5	OTHER UNRECONCILED PROJECTS		6,319,625.00	11710135		18,029,760.00	6050000					11,979,760.00
	<b>SUB- TOTAL</b>		<b>7,159,525.00</b>	<b>12,864,841.00</b>		<b>20,024,366.00</b>	<b>6,712,041.00</b>					<b>13,312,325.00</b>
	<b>GRANT TOTAL</b>	<b>2,014,795.00</b>	<b>29,516,429.00</b>	<b>65,254,695.00</b>		<b>93,850,519.00</b>	<b>20,003,551.00</b>	<b>1,631,659.00</b>	<b>50,000.00</b>	<b>25,000.00</b>	<b>54,715.00</b>	<b>1,288,593.00</b>
												<b>72,279,997.00</b>









SCHEDULE-3 (b) SPONSORED FELLOWSHIP & SCHOLARSHIP												
Sl. no	NAME OF THE PROJECT	01.04.2017					TRANSACTIONS DURING THE YEAR					31.03.2018
		OPENING BALANCES		CR.			DR.					CLOSING BALANCE
		DR	CR	FUNDS GRANT RECEIVED	RECOVERED	TOTAL	REVENUE EXPENDITURE	CAPITAL EXPENDITURE	OVERHEADS CHARGE	ADVANCE PROVIDED	REFUND TO FUNDING AGENCY	DR. CR.
1	SPONSORED FELLOWSHIP/ SCHOLARSHIP											
1	DBT RESEARCH ASSOCIATE SHIP ABHAY KUMAR SINGH		530,000.00			530,000.00	530000					
2	DR JAGMOHAN TANTI LINEAR ALGEBRA POST DOCTORAL FELLOWSHIP - DR MEENA MISHRA											
3	POST DOCTORAL FELLOWSHIP- DR. MEENA MISHRA											
4	UGC- JRF RESEARCH FELLOWSHIP	771,097.00				771,097.00						771,097.00
5	KAMDEO KUMAR PARMANIK CSIR RESEARCH FELLOW	89,138.00		377680		288,542.00	288542					
6	NPL NEW DELHI											4,401.00
7	AMIT KUMAR GAUTAM INSPIRE FELLOWSHIP PROGRAMME		20,001.00	404000		424,001.00	419600					2,000.00
8	ANISHA RUPASHREE FELLOWSHIP PROGRAMME PROGRAMME		20,000.00	401600		421,600.00	419600					
9	PHUNTSOG DOLMA JRF											
10	PREETI SWARUPA JRF CSIR NET		58,333.00	207667		266,000.00	266000					
11	POULOMI CHAKRABORTY DST INSPIRE FELLOWSHIP		20,000.00	360000		380,000.00	340222					39,778.00
12	SANDEEP KUMAR CHOUDHARY UGC DAE/CSR PROJECT		1,513.00			1,513.00						1,513.00
13	GATE SCHOLARSHIP			809186		809,186.00	809184					2.00
14	Mrp Project RAMESH ORAON POST DOCTORAL FELLOWSHIP			660000		660,000.00	610324		100000			50,324.00
15	TANNUSHREE CSIR FELLOWSHIP			62903		62,903.00	62903					
16	UGC FELLOWSHIP (DEEPANJALI GOSWAMI)			192000		192,000.00	183019					8,981.00
	GRAND TOTAL	860,235.00	649,847.00	3,475,036.00		4,806,842.00	3,929,394.00		100,000.00			821,421.00 56,675.00



SCHEDULE- 4 (PLAN) FIXED ASSETS AND DEPRECIATION

(Amount) RS.

S. NO	ASSETS HEAD	Rate	Opening Bal. as on 01.04.2017	Addition during the Period	Deletion during the Period	Closing Bal. as on 31.03.2018	Acc. Depreciation as on 01.04.2017	Depreciation for the Period	Depreciation Adjustment	Total Depreciation	Bal. as on 31.03.2018	Bal. as on 31.03.2017
1	Land -Free Hold	0.00%	1.00			1.00	-	-		-	1.00	1.00
2	Site Development (Temp. Campus)	0.00%	1,543,990.00			1,543,990.00	-	-		-	1,543,990.00	1,543,990.00
3	Building (Temp.Campus)	2.00%	452,141,486.00			452,141,486.00	55,724,559.00	9,042,829.72		64,767,388.72	387,374,097.28	452,141,486.00
4	Roads & Bridges	2.00%	-			-	-	-		-	-	-
5	Tubewell & Water supply (Temp. Campus)	2.00%	2,941,903.00	640,236.00		3,582,139.00	282,222.00	71,642.78		353,864.78	3,228,274.22	2,941,903.00
6	Sewerage & Drainage	2.00%	-			-	-	-		-	-	-
7	Electrical Installation & Equipment	5.00%	11,613,275.00	6,003.00		11,619,278.00	3,791,713.00	580,963.90		4,372,676.90	7,246,601.10	11,613,275.00
8	Plant & Machinery	5.00%	15,904,610.00			15,904,610.00	5,371,713.00	795,230.50		6,166,943.50	9,737,666.50	15,904,610.00
9	Scientific & Laboratory Equipments	8.00%	38,502,532.00	114,563.00		38,617,095.00	12,637,721.00	3,089,367.60		15,727,088.60	22,890,006.40	38,502,532.00
10	Office Equipments	7.50%	4,369,257.00	112,571.00		4,481,828.00	1,556,086.00	336,137.10		1,892,223.10	2,589,604.90	4,369,257.00
11	Audio Visual Equipments	7.50%	6,387,716.00	47,570.00		6,435,286.00	2,596,556.00	482,646.45		3,079,202.45	3,356,083.55	6,387,716.00
12	Computers & Peripherals	20.00%	28,519,386.00	619,887.00		29,139,273.00	28,519,385.00	123,977.40		28,643,362.40	495,910.60	28,519,386.00
13	Furniture, Fixture & Fitting	7.50%	85,189,119.00	181,778.00		85,370,897.00	38,642,743.00	6,402,817.28		45,045,560.28	40,325,336.73	85,189,119.00
14	Vehicles	10.00%	6,535,479.00	1,320,004.00		7,855,483.00	4,550,800.00	785,548.30		5,336,348.30	2,519,134.70	6,535,479.00
15	Lib Books & Scientific Journals	10.00%	25,856,306.00	18,210,358.00		44,066,664.00	14,637,882.00	4,406,666.40		19,044,548.40	25,022,115.60	25,856,306.00
16	Others	10.00%	5,197,524.00	159,787.00		5,357,311.00	3,663,138.00	535,731.10		4,198,869.10	1,158,441.90	5,197,524.00
	TOTAL (A)		684,702,584.00	21,412,757.00	-	706,115,341.00	171,974,518.00	26,653,558.53		198,628,076.53	507,487,264.48	684,702,584.00
17	Capital work in Progress		1,076,352,195.00								1,076,352,195.00	1,076,352,195.00
	TOTAL (B)		1,076,352,195.00	-	-	-	-	-	-	-	1,076,352,195.00	1,076,352,195.00

S. NO	INTANGIBLE ASSETS	RATE	Opening Bal. as on 01.04.2017	Addition during the Period	Deletion during the Period	Total 31.03.2018	Acc. Depreciation as on 01.04.2017	Depreciation for the Period	Depreciation Adjustment	Depreciation upto date	Bal. on 31.03.2018	Bal.as on 31.03.2017
18	Computer Software	40%	633,784.00	0	0	633,784.00	507,028.00	126,756.00		633,784.00	-	633,784.00
19	e -Journals	40%	-									
20	Patents & Copyrights	9 years	-									
	Total(C)	90.00%	633,784.00	-	-	633,784.00	507,028.00	126,756.00	-	633,784.00	-	633,784.00
	TOTAL (A+B+C)		1,761,688,563.00	21,412,757.00	-	706,749,125.00	172,481,546.00	26,780,314.53	-	199,261,860.53	1,583,839,459.48	1,761,688,563.00



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SCHEDULE- 4 (PLAN) FIXED ASSETS AND DEPRECIATION

(Amount) RS.												
S. NO	ASSETS HEAD	Rate	Opening Bal. as on 01.04.2017	Addition during the Period	Deletion during the Period	Closing Bal. as on 31.03.2018	Acc. Depreciation as on 01.04.2017	Depreciation for the Period	Depreciation Adjustment	Total Depreciation	Bal. as on 31.03.2018	Bal. as on 31.03.2017
1	Land -Free Hold	0.00%	1.00			1.00	-	-		-	1.00	1.00
2	Site Development (Temp. Campus)	0.00%	1,543,990.00			1,543,990.00	-	-		-	1,543,990.00	1,543,990.00
3	Building (Temp.Campus)	2.00%	452,141,486.00			452,141,486.00	55,724,559.00	9,042,829.72		64,767,388.72	387,374,097.28	452,141,486.00
4	Roads & Bridges	2.00%	-			-	-	-		-	-	-
5	Tubewell & Water supply (Temp. Campus	2.00%	2,941,903.00	640,236.00		3,582,139.00	282,222.00	71,642.78		353,864.78	3,228,274.22	2,941,903.00
6	Sewerage & Drainage	2.00%	-			-	-	-		-	-	-
7	Electrical Installation & Equipment	5.00%	11,613,275.00	6,003.00		11,619,278.00	3,791,713.00	580,963.90		4,372,676.90	7,246,601.10	11,613,275.00
8	Plant & Machinery	5.00%	15,904,610.00			15,904,610.00	5,371,713.00	795,230.50		6,166,943.50	9,737,666.50	15,904,610.00
9	Scientific & Laboratory Equipments	8.00%	38,502,532.00	114,563.00		38,617,095.00	12,637,721.00	3,089,367.60		15,727,088.60	22,890,006.40	38,502,532.00
10	Office Equipments	7.50%	4,369,257.00	112,571.00		4,481,828.00	1,556,086.00	336,137.10		1,892,223.10	2,589,604.90	4,369,257.00
11	Audio Visual Equipments	7.50%	6,387,716.00	47,570.00		6,435,286.00	2,596,556.00	482,646.45		3,079,202.45	3,356,083.55	6,387,716.00
12	Computers & Peripherals	20.00%	28,519,386.00	619,887.00		29,139,273.00	28,519,385.00	123,977.40		28,643,362.40	495,910.60	28,519,386.00
13	Furniture, Fixture & Fitting	7.50%	85,189,119.00	181,778.00		85,370,897.00	38,642,743.00	6,402,817.28		45,045,560.28	40,325,336.73	85,189,119.00
14	vehicles	10.00%	6,535,479.00	1,320,004.00		7,855,483.00	4,550,800.00	785,548.30		5,336,348.30	2,519,134.70	6,535,479.00
15	Lib Books & Scientific Journals	10.00%	25,856,306.00	18,210,358.00		44,066,664.00	14,637,882.00	4,406,666.40		19,044,548.40	25,022,115.60	25,856,306.00
16	Others	10.00%	5,197,524.00	159,787.00		5,357,311.00	3,663,138.00	535,731.10		4,198,869.10	1,158,441.90	5,197,524.00
	TOTAL (A)		684,702,584.00	21,412,757.00	-	706,115,341.00	171,974,518.00	26,653,558.53		198,628,076.53	507,487,264.48	684,702,584.00
17	Capital work in Progress		1,076,352,195.00								1,076,352,195.00	1,076,352,195.00
	TOTAL (B)		1,076,352,195.00	-	-	-	-	-	-	-	1,076,352,195.00	1,076,352,195.00

S. NO	INTANGIBLE ASSETS	RATE	Opening Bal. as on 01.04.2017	Addition during the Period	Deletion during the Period	Total 31.03.2018	Acc. Depreciation as on 01.04.2017	Depreciation for the Period	Depreciation Adjustment	Depreciation upto date	Bal. on 31.03.2018	Bal. as on 31.03.2017
18	Computer Software	40%	633,784.00	0	0	633,784.00	507,028.00	126,756.00		633,784.00	-	633,784.00
19	e -Journals	40%	-									
20	Patents & Copyrights	9 years	-									
	<b>Total(C)</b>	<b>90.00%</b>	<b>633,784.00</b>	-	-	<b>633,784.00</b>	<b>507,028.00</b>	<b>126,756.00</b>	-	<b>633,784.00</b>	-	<b>633,784.00</b>
	<b>TOTAL (A+B+C)</b>		<b>1,761,688,563.00</b>	<b>21,412,757.00</b>	-	<b>706,749,125.00</b>	<b>172,481,546.00</b>	<b>26,780,314.53</b>	-	<b>199,261,860.53</b>	<b>1,583,839,459.48</b>	<b>1,761,688,563.00</b>





SCHEDULE-5	INVESTMENT FROM EARMARKED FUND			
-In Cental Government Securities				
-In State Government securities				
-Other Approved securities				
-Shares				
-Debentures & Bond				
-Term deposit with Bank				
-Other(To be Specified)				
TOTAL				

SCHEDULE -6	INVESTMENTS--OTHERS			
-In Central Government Securities				
-In State Government Securities				
-Other Approved Securities				
- Shares				
-Debentures & Bond				
-Other (to be specified)				
TOTAL				

SCHEDULE -7	CURRENT ASSETS	2017-18	2017-18	2016-17	2016-17
1. Stock					
-Stores & Spares					
-Loose & Tools					
-Publications					
-Laboratory Chemicals consumables & glass wares					
-Building Materials					
-Electrical Materials					
-Stationery					
-Water Supply Materials					
2. Sundry Debtors					
-Debts Outstanding for a Period exceeding Six months					
-Others					
3. Cash and Bank Balance:					
A)With Scheduled Banks					
Savings Account					
Punjab National Bank 7277000100006444		128,957.46		360,656.00	
Punjab National Bank 7277002100000040				1,721,626.00	
Punjab National Bank 7277002100000068		1,921,752.22		45,923,935.00	
Punjab National Bank 727700100004002		(322,193.10)		3,267,751.00	
Punjab National Bank 727700100002217		336,579.17		4,741,403.00	
Punjab National Bank 7277001100000014		119,718.62			
Punjab National Bank-REC- 7277000100006860		(3,245,604.64)	(1,060,790.27)		56,015,371.00
Term Deposits Accounts					
Opening balance FDR		252,502,161.00		302,175,411.00	
Add: FDR with Bank		282,021,537.00		544,015,944.00	
Add: with Interest Received & Accrued		14,120,027.00	(1,060,790.27)	24,714,946.00	
Less: FDR Matured / Redemred/TDS		308,526,139.00	240,117,586.00	618,404,140.00	252,502,161.00
Savings Account					
Allahabad Bank 21525023720		6,524,387.48		2,777,352.00	
Allahabad Bank 21525022160		10,054,353.50		1,491,364.00	
Allahabad Bank 21525036127		992,001.00		938,056.00	
State Bank of India 30827946251		(1,882,726.00)	15,688,015.98	81,547,946.00	86,754,718.00
Sweep Account					
Punjab National Bank		220,300,000.00		140,750,000.00	
State Bank of India		290,857,204.18		6,055,401.00	
Allahabad Bank		54,363,100.00		61,080,752.00	207,886,153.00
Punjab National Bank Sweep-Foreign Payment		940,000.00			
Punjab National Bank Sweep-Mess Fee		13,280,000.00			
Punjab National Bank Sweep-Recruitment		1,530,000.00			
Punjab National Bank Sweep-Recurring		13,030,000.00			
Punjab National Bank Sweep-Research project		26,820,000.00	621,120,304.18		
B) With Non - Scheduled Bank					
Term Deposits Accounts					
Savings Account					
4. Post Office Saving Account					
TOTAL			875,865,115.89		603,158,403.00



SCHEDULE -7	CURRENT ASSETS	2017-18	2017-18	2016-17	2016-17
1. Stock					
-Stores & Spares					
-Loose & Tools					
-Publications					
-Laboratory Chemicals consumables & glass wares					
-Building Materials					
-Electrical Materials					
-Stationery					
-Water Supply Materials					
2. Sundry Debtors					
-Debts Outstanding for a Period exceeding Six months					
-Others					
3. Cash and Bank Balance:					
A) With Scheduled Banks					
<b>Savings Account</b>					
Punjab National Bank 7277000100006444	128,957.46			360,656.00	
Punjab National Bank 727700210000040	-			1,721,626.00	
Punjab National Bank 727700210000068	1,921,752.22			45,923,935.00	
Punjab National Bank 727700100004002	(322,193.10)			3,267,751.00	
Punjab National Bank 727700100002217	336,579.17			4,741,403.00	
Punjab National Bank 727700110000014	119,718.62			-	
Punjab National Bank-REC- 7277000100006860	(3,245,604.64)		(1,060,790.27)	-	56,015,371.00
<b>Term Deposits Accounts</b>					
Opening balance FDR	252,502,161.00			302,175,411.00	
Add: FDR with Bank	282,021,537.00			544,015,944.00	
Add: with Interest Received & Accrued	14,120,027.00		(1,060,790.27)	24,714,946.00	
Less: FDR Matured / Redemtd/TDS	308,526,139.00		240,117,586.00	618,404,140.00	252,502,161.00
<b>Savings Account</b>					
Allahabad Bank 21525023720	6,524,387.48			2,777,352.00	
Allahabad Bank 21525022160	10,054,353.50			1,491,364.00	
Allahabad Bank 21525036127	992,001.00			938,056.00	
State Bank of India 30827946251	(1,882,726.00)		15,688,015.98	81,547,946.00	86,754,718.00
<b>Sweep Account</b>					
Punjab National Bank	220,300,000.00			140,750,000.00	
State Bank of India	290,857,204.18			6,055,401.00	
Allahabad Bank	54,363,100.00			61,080,752.00	207,886,153.00
Punjab National Bank Sweep-Foreign Payment	940,000.00				
Punjab National Bank Sweep-Mess Fee	13,280,000.00				
Punjab National Bank Sweep-Recruitment	1,530,000.00				
Punjab National Bank Sweep-Recurring	13,030,000.00				
Punjab National Bank Sweep-Research project	26,820,000.00		621,120,304.18		
B) With Non - Scheduled Bank					
<b>Term Deposits Accounts</b>					
<b>Savings Account</b>					
4. Post Office Saving Account					
<b>TOTAL</b>			875,865,115.89		603,158,403.00





SCHEDULE- 8	LOANS, ADVANCE & DEPOSITES	2017-18	2017-18	2016-17	2016-17
LOANS, ADVANCES & DEPOSITS					
1. Advance to Employees (Non- interest Bearing)					
: Salary					
: Festival					
: Medical Advance					
: Loans to Staff (Expenditure Account)		5,897,314.00	5,897,314.00	4,561,143.00	4,561,143.00
2. Long Term Advance to Employees (Interest Bearing)					
: vehicle Loan					
: Home Loan					
: Other					
3. Advance and other amount recoverable in cash or in kind for value to be received					
-Advance on Capital A/c		33,754.00		98,183.00	
-Advance to Suppliers		18,987.00	52,741.00	14,739.00	112,922.00
-Others					
4. Prepaid Expenses					
-Insurance/Rent		1,155.00			
-Miscellaneous Expenses to the extent not written off		-	1,155.00	1,489,050.00	1,489,050.00
5. Deposits					
-Telephone					
-Lease Rent		992,700.00		1,251,504.00	
-Electricity					
-Other (UGC Rajyabhasha Hidi)		1,163,785.00		7,114,825.00	
-Other (Deposit & Advances)		2,519,740.00	4,676,225.00	1,003,875.00	9,370,204.00
6. Incom Accrued but not due					
-On Investments from Earmarked/ Endowment Funds					
-On Investments Others					
-On Loans & Advance			4,677,380.00		
-Others					
7. Others- Current Assets Receivable from UGC/ Sponsored Projects					
-Debit Balance in Sponsored Projects		1,288,593.00		2,014,795.00	
-Debit Balance in Sponsored Fellowship & Scholarship		821,421.00		860,235.00	
-Grants Receivable (Sanctioned from UGC not Received)				-	
-Others Receivable from UCE			2,110,014.00	-	2,875,030.00
8. Claims Receivable					
<b>TOTAL</b>			<b>12,737,449.00</b>		<b>18,408,349.00</b>

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SCHEDULE-9	ACADEMIC RECEIPTS	2017-18	2017-18	2016-17	2016-17
<b>Fees from Students</b>					
-Academic					
1. Tution Fee		8,647,600.00		9,010,510.00	
2. Admission Fee		145,500.00		364,756.00	
3. Enrolment Fee					
4. Library Admission Fee		1,255,500.00		1,404,736.00	
5. Laboratory Fee		9,497,720.00		24,028,676.00	
6. Art & Craft Fee					
7. Registration Fee		203,500.00	19,749,820.00	364,756.00	35,173,434.00
8. Syllabus Fee					
-Examination					
1. Admission Test Fee		5,048,686.00		5,961,319.00	
2. Annual examination fees					
3. Mark sheet fees Certificate Fee					
4. Others -CUCET EXAM FEEF		2,437,116.00	7,485,802.00	1,746,462.00	7,707,781.00
-Other fees					
1. Medical fees		1,925,000.00		1,424,800.00	
2. Fooding Charges		23,101,320.30		12,062,661.00	
3. Transport fees		1,450,985.00		2,305,874.00	
4. Identity card fee		40,200.00		68,528.00	
5. Fine /Miscellaneous income		-		86,780.00	
6. NSS Fee		85,420.00			
7. Hostel Fee		1,601,150.00	28,204,075.30	2,835,850.00	18,784,493.00
<b>Sale of Publications</b>					
-Saleof admission forms					
-Sale of question Papers					
<b>Other Academic Recipts</b>					
-Receipt for Workshop, Seminar Programmes, etc.					743,130.00
<b>TOTAL</b>			<b>55,439,697.30</b>		<b>62,408,838.00</b>





SCHEDULE-9	ACADEMIC RECEIPTS	2017-18	2017-18	2016-17	2016-17
<b>Fees from Students</b>					
<b>-Academic</b>					
1. Tution Fee		8,647,600.00		9,010,510.00	
2. Admission Fee		145,500.00		364,756.00	
3. Enrolment Fee					
4. Library Admission Fee		1,255,500.00		1,404,736.00	
5. Laboratory Fee		9,497,720.00		24,028,676.00	
6. Art & Craft Fee					
7. Registration Fee		203,500.00	19,749,820.00	364,756.00	35,173,434.00
8. Syllabus Fee					
<b>-Examination</b>					
1. Admission Test Fee		5,048,686.00		5,961,319.00	
2. Annual examination fees					
3. Mark sheet fees Certificate Fee					
4. Others -CUCET EXAM FEEF		2,437,116.00	7,485,802.00	1,746,462.00	7,707,781.00
<b>-Other fees</b>					
1. Medical fees		1,925,000.00		1,424,800.00	
2. Fooding Charges		23,101,320.30		12,062,661.00	
3. Transport fees		1,450,985.00		2,305,874.00	
4. Identity card fee		40,200.00		68,528.00	
5. Fine /Miscellaneous income		-		86,780.00	
6. NSS Fee		85,420.00			
7. Hostel Fee		1,601,150.00	28,204,075.30	2,835,850.00	18,784,493.00
<b>Sale of Publications</b>					
<b>-Saleof admission forms</b>					
<b>-Sale of question Papers</b>					
<b>Other Academic Recipts</b>					
<b>-Receipt for Workshop, Seminar Programmes, etc.</b>					743,130.00
<b>TOTAL</b>			55,439,697.30		62,408,838.00



SCHEDULE- 10	GRANTS RECEIVED/SUBSIDIES (IRREVOCABLE GRANT RECEIVED)	2017-18	2017-18	2017-18	2016-17
Plan Grant From University Grant Commission		406,865,000.00	406,865,000.00	120,000,000.00	
			406,865,000.00		120,000,000.00

SCHEDULE- 11	INCOME FROM INVESTMENTS	Earmarked/Endowment Fund		Other Investments	
		Current Year	Previous Year	Current Year	Previous Year
1. Interest					
-On Government Securities					
-Other Bonds & Debentures					
2. Interest on Term Deposits				13,475,102.00	24,075,527.00
3. Income accrued on Term Deposit/Interest bearing advances to employees				644,925.00	639,419.00
4. Interest on Saving Bank A/c					
5. Others					
<b>TOTAL</b>				14,120,027.00	24,714,946.00
Transferred to Earmarked/ Endowment Funds					
<b>BALANCE</b>					

SCHEDULE-12	INTEREST EARNED	2017-18	2017-18	2016-17	2016-17
On Savings bank accounts with scheduled banks		9,989,852.00		12,304,300.00	
On Loans					
-Employees/Staff					
-Others					
On Debtors & Other Receivables			9,989,852.00		12,304,300.00
			9,989,852.00		12,304,300.00

SCHEDULE -13	OTHER INCOME	2017-18	2017-18	2016-17	2016-17
<b>A. Income from Land &amp; Buildings</b>					
-Hostel Room Rent					
-License Fee		1,093,355.28		806,124.00	
-Hire Charges of Auditorium/ Play Ground/Convention centre etc.					
-Electricity Charges Recovered					
-Water Charges Recovered					
<b>TOTAL</b>			1,093,355.28		806,124.00
<b>B. Sale of Institute's Publications</b>					
<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 Fetes					
3. Gross Receipts from Educational Tours					
Less: Direct Expenditure incurred on education Tours					
4. others (Contribution Received Cultural Prog./ Seminars)		125,000.00		465,670.00	
<b>TOTAL</b>			125,000.00		465,670.00
<b>D. Others</b>					
1. Income from Consultancy					
2. RTI Fees					
3. Income From Royalty					
4. Sale of Application Form		1,254,262.50		362,039.00	
5. Miscellaneous Receipts (Sale of Tender form Waste Paper, etc)		5,466,908.22		59,300.00	
6. Profit on sale/disposal of assets					
-Owned assets					
-Assets received free of cost.					
7. Grants/Donation from institutions welfare bodies and International organizations					
8. Others					
-Income from Sponsored Projects		250,000.00		1,761,207.00	
-Guest/ Fooding Receipts		17,650.00		17,950.00	
-Other Receipts & Written off		39,946.88			
<b>TOTAL</b>			7,028,767.60		2,200,496.00
<b>GRAND TOTAL (A+B+C+D)</b>			8,247,122.88		3,472,290.00





<b>SCHEDULE -13</b>	<b>OTHER INCOME</b>	<b>2017-18</b>	<b>2017-18</b>	<b>2016-17</b>	<b>2016-17</b>
<b>A. Income from Land &amp; Buildings</b>					
-Hostel Room Rent					
-License Fee					
-Hire Charges of Auditorium/ Play Ground/Convention centre etc.					
-Electricity Charges Recovered					
-Water Charges Recovered					
<b>TOTAL</b>		1,093,355.28	1,093,355.28	806,124.00	806,124.00
<b>B. Sale of Institute's Publications</b>					
<b>C. Income from Holding Events</b>					
1. Gross Receipts from annual Function /Sports Carnival					
Less: Direct Expenditure incurred on the annual Function/ Sports Cranival					
2. Gross Receipts from fetes					
Less: Direct Expenditure incurred on Fetes					
3. Gross Receipts from Educational Tours					
Less: Direct Expenditure incurred on education Tours					
4. others (Contribution Received Cultural Prog./ Seminars)		125,000.00		465,670.00	
<b>TOTAL</b>			125,000.00		465,670.00
<b>D. Others</b>					
1. Income from Consultancy					
2. RTI Fees					
3. Income From Royalty					
4. Sale of Application From		1,254,262.50		362,039.00	
5. Miscellaneous Receipts (Sale of Tender form Waste Paper, etc		5,466,908.22		59,300.00	
6. Profit on sale/disposal of assets					
-Owned assets					
-Assets received free of cost.					
7. Grants/Donation from institutions welfare bodies and International organizations					
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-Income from Sponsored Projects		250,000.00		1,761,207.00	
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-Other Receipts & Written off		39,946.88			
<b>TOTAL</b>			7,028,767.60		2,200,496.00
<b>GRAND TOTAL (A+B+C+D)</b>			8,247,122.88		3,472,290.00





<b>SCHEDULE -14</b>	<b>PRIOR PERIOD INCOME</b>	<b>2017-18</b>	<b>2017-18</b>	<b>2016-17</b>	<b>2016-17</b>
-Academic Receipts					
-Income from Investments					
-Interest Earned					
-Other Income					1,998,258.00
<b>TOTAL</b>					1,998,258.00

<b>SCHEDULE-15</b>	<b>STAFF PAYMENT &amp; BENEFITS (ESTABLISHMENT EXPENSES)</b>	<b>2017-18</b>	<b>2017-18</b>	<b>2016-17</b>	<b>2016-17</b>
a) Salaries, Wages, & Allowances					
-Teaching					
-Non Teaching		107,692,138.00		90,516,388.00	
b) Contribution to Provident Fund/NPS		31,772,279.00	139,464,417.00	28,041,132.00	118,557,520.00
c) Contribution to other Fund			10,907,816.00		11,060,306.00
d) Staff Welfare Expenses			528,430.00		
e) Retirement & Terminal Benefits			70,301.00		121,691.00
f) LTC Facility					1,119,570.00
g) Medical Facility			1,162,626.00		1,969,423.00
h) Children Education Allowance			5,858,482.00		4,025,927.00
i) Honorarium			649,437.00		2,108,686.00
j) others			784,060.00		4,852,127.00
-Security Expenses			306,360.00		
-Consultancy Legal & other Fee			11,876,534.00		11,587,839.00
<b>TOTAL</b>			1,152,676.00		489,323.00
			172,761,139.00		155,892,412.00

<b>SCHEDULE-16</b>	<b>ACADEMIC EXPENSES</b>	<b>2017-18</b>	<b>2017-18</b>	<b>2016-17</b>	<b>2016-17</b>
Labortary Expenses /Consumables			1,543,860.00		87,200.00
Fieldwork/ Participation in Conferences					
Seminar / Workshop			1,733,231.00		1,838,987.00
Payment To Visitng Faculty					
Examination Expenses			2,303,107.00		1,629,813.00
Student Welfaer Expenses Admission Expenses					
Convocation Expenses					
Publications					
Fellowship, Scholarship & Stipend to Students			8,585,253.00		6,600,016.00
Fees & Subscription Expenses			618,691.00		412,766.00
Sports Expenses/Consumables			1,007,334.00		342,063.00
Sports Coaching Expenses					
Medical Conultancy & Medicines			-		67,254.00
Cultural Program & Related Expenses			1,562,919.00		323,410.00
University Hostel Mess Expenses			21,369,026.00		16,704,096.00
<b>TOTAL</b>			38,723,421.00		28,005,605.00



<b>SCHEDULE-16</b>	<b>ACADEMIC EXPENSES</b>	<b>2017-18</b>	<b>2017-18</b>	<b>2016-17</b>	<b>2016-17</b>
Labrotary Expenses /Consumables			1,543,860.00		87,200.00
Fieldwork/ Participation in Conferences			1,733,231.00		1,838,987.00
Seminar / Workshop					
Payment To Visitng Faculty			2,303,107.00		1,629,813.00
Examination Expenses					
Student Welfaer Expenses Admission Expenses					
Convocation Expenses					
Publications					
Fellowship, Scholarship & Stipend to Students			8,585,253.00		6,600,016.00
Fees & Subscription Expenses			618,691.00		412,766.00
Sports Expenses/Consumables			1,007,334.00		342,063.00
Sports Coaching Expenses					67,254.00
Medical Conultancy & Medicines					323,410.00
Cultural Program & Related Expenses			1,562,919.00		
University Hostel Mess Expenses			21,369,026.00		16,704,096.00
<b>TOTAL</b>			<b>38,723,421.00</b>		<b>28,005,605.00</b>





SCHEDULE-17	ADMINISTRATIVE & GENERAL EXPENSES	2017-18	2017-18	2016-17	2016-17
<b>INFRASTRUCTURE</b>					
Electricity & Power Charges		4,497,920.68		4,619,329.00	
Fuel Expenses- Generator /Vehicles		11,872,806.00		7,271,589.00	
Insurance		-			
Rent Rates & Taxes		2,184,500.00	18,555,226.68	2,034,000.00	13,924,918.00
<b>COMMUNICATION</b>					
Postage and Telegram		46,857.00		66,906.00	
Telephone/Recharge/Web -Site Exp		297,215.00	344,072.00	199,436.00	266,342.00
<b>OTHERS</b>					
Printing & Stationery		1,561,643.00		1,393,785.00	
Travelling & Tour Expenses		6,550,293.00		3,457,100.00	
Hospitality		1,362,966.00		328,025.00	
Audit Fees					
Advertisement & Publicity Expenses		3,956,654.00		1,514,248.00	
News Papers & Journals		130,800.00		21,288.00	
Other General, Office Maintenance Expenses		486,670.00	14,049,026.00	282,681.00	6,997,127.00
<b>TOTAL</b>			32,948,324.68		21,188,387.00

SCHEDULE-18	TRANSPORTATION EXPENSES	2017-18	2017-18	2016-17	2016-17
1. Vehicle Owned by Institution					
Insurance Expenses			119,546.00		95,890.00
2. Vehicle Taken on Rent/ Lease					
3. Vehicle Hiring Expenses			7,315,957.00		5,197,987.00
<b>TOTAL</b>			7,435,503.00		5,293,877.00

SCHEDULE-19	REPAIR & MAINTENANCE	2017-18	2017-18	2017-18	2016-17
Maintenance of Office & Building			1,810,587.00		1,753,669.00
Repair & Maintenance of P&M, equipments			6,245,885.00		4,948,641.00
Campus / Gardening & Estate Maintenance			2,354,023.00		2,443,386.00
Repairs & Maintenance General			1,175,025.00		984,858.00
University House Keeping & Cleaning Charges			3,492,658.00		2,990,224.00
Guest House Maintenance			150,644.00		9,998.00
<b>TOTAL</b>			15,228,822.00		13,130,776.00

SCHEDULE-20	FINANCE COST	2017-18	2017-18	2017-18	2016-17
Bank charges			38,136.83		11,553.00
Interest, Rates & Taxes			-		82,956.00
<b>TOTAL</b>			38,136.83		94,509.00

<b>SCHEDULE-19</b>	<b>REPAIR &amp; MAINTENANCE</b>	<b>2017-18</b>	<b>2017-18</b>	<b>2017-18</b>	<b>2016-17</b>
Maintenance of Office & Building			1,810,587.00		1,753,66
Repair & Maintenance of P&M, equipments			6,245,885.00		4,948,64
Campus / Gardening & Estate Maintainance			2,354,023.00		2,443,38
Repairs & Maintenance General			1,175,025.00		984,85
University House Keeping & Cleaning Charges			3,492,658.00		2,990,22
Guest House Maintenance			150,644.00		9,99
<b>TOTAL</b>			<b>15,228,822.00</b>		<b>13,130,77</b>

<b>SCHEDULE-20</b>	<b>FINANCE COST</b>	<b>201-18</b>	<b>2017-18</b>	<b>2017-18</b>	<b>2016-17</b>
Bank charges			38,136.83		11,55
Interest, Rates & Taxes			-		82,95
<b>TOTAL</b>			<b>38,136.83</b>		<b>94,50</b>





SCHEDULE-21	OTHER EXPENSES	2017-18	2017-18	2017-18	
Provision for Bad & Doubtful Debts/Advances					
Irrevocable Balance Written Off					
Grants /Subsidies To Other Institutions/ Organisations					
Miscellaneous Expenses -Written Off (From Misc. Assets)			496,350.00		496,350.00
<b>TOTAL</b>			496,350.00		496,350.00

SCHEDULE-22	PRIOR PERIOD EXPENCES	2017-18	2017-18	2017-18	2016-17
-Establishment Expenses			4,013,942.00		7,326,879.00
-Academic Expenses					1,507,841.00
-Administrative Expenses			128,776.00		
-Transporation					
-Repair & Maintainance					260,282.00
-Other Expenses			62,727.00		
<b>TOTAL</b>			4,205,445.00		9,095,002.00



## CENTRAL UNIVERSITY OF JHARKHAND

(A Central University established by an act parliament of India in 2009)

CAMPUS – BRAMBA, DIST. – RANCHI- 835205

JHARKHAND

**Significant Accounting Policies & notes on Accounts for the year ended 31st March 2018**

### SCHEDULE – 23:

#### SIGNIFICANT ACCOUNTING POLICIES

##### 1. BASIS FOR PREPARATION OF ACCOUNTS:

The Financial statements are prepared in accordance with the principles and procedures laid down by Ministry of Human Resource Development, in the new format of account prescribed for centrally funded educational institutions and under historical cost convention on the basis of going concern with the generally Accepted Accounting Principles in India except as stated otherwise.

##### 2. REVENUE RECOGNITION:

Income & Expenditure are recognized on accrual basis and provision is made for all know expenses.

- All grants/contribution are recognized on accrual basis if sanctioned else on cash basis and expenditure/liabilities are recognized on accrual basis.
- Fee form students, sale of admission form and Interest on saving bank accounts are accounted on Cash basis.

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

##### 3. FIXED ASSETS AND DEPRECIATION:

Fixed Assets are stated at cost of acquisition inclusive of all direct expenses related to acquisition, installation and commissioning.

Fixed Assets are valued at cost less accumulated depreciation and is provided for the whole year on additions during the year as per guidelines issued by MHRD.

- In the books of Accounts cost of acquisition is shown at historical cost and Accumulated Depreciation is depicted separately.
- Where an assets is Fully depreciated, it will be carried at a residual value of Rs.1 in the Balance sheet and will not be further Depreciated. Thereafter, Depreciation on the additions of each year separately at the rate of depreciation applicable for that assets head.
- Assets created out of sponsored project funds, where the ownership is retained by the sponsors but held and used by the institutions are separately disclosed in the Notes to Accounts.
- Assets, the individual value each of which is Rs.2000 or less except Library books are treated as small value assets, 100% depreciation is provided in respect of such assets and are hence charged to Revenue account.





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- Assets, the individual value each of which is Rs.2000 or less except Library books are treated as small value assets, 100% depreciation is provided in respect of such assets and are hence charged to Revenue account.





- Deprecation on tangible has been provided on straight-line basis at the rate mentioned in schedule - 4: Fixed Assets and Depreciation Allowance.

**Capital work in progress:** Fixed Assets in the course of Construction, Plant & Machinery, Equipment, etc. acquired and pending installation has been accounted as CWIP. Advances to suppliers/contractors on capital account have also been taken as CWIP.

#### 4. INTANGIBLE ASSETS :

Expenditure on acquisition of Software has been separated from Computer and Peripherals as apart from being intangible assets, the rate of obsolescence in respect of these are very high. Deprecation are provided at the rate mentioned in schedule – 4: Fixed Assets and Depreciation Allowance.

Deferred revenue expenditure is written off over a period of 5 to 10 years pending upon the nature of expenditure, from the year it is incurred.

#### 5. INVESTMENTS :

Investments classified as “Current investment” and are carried at lower of cost or fair value.

Accrued interest on term deposits have been recognized as per bank conformation/calculation on the basis of deposit certificates and has been exhibited separately in Schedule 11.

Interest received in sweep/Flexi Account has been recognized as and when received in bank/ credited to respective sweep/Flexi account statement.

#### 6. FOREIGN CURRENCY TRANSACTIONS :

Transaction denominated in Foreign currency are accounted at the exchange rate prevailing the date of the transaction.

#### 7. TAXATION:

In view of there being no taxable income under income Tax Act 1961 (University is exempted from income Tax Under section 10 (23C), no provision for income tax are considered in the accounts.

#### 8. CURRENT ASSETS, LOANS AND ADVANCE:

In the opinion of the managements, the current assets, loans and advance have a value on realization in the ordinary course of business, equal at least to the aggregate amount shown in the balance sheet.

#### 9. LEASE:

Lease rentals are expensed with reference to lease terms.

#### 10. SPONSORED PROJECTS:

In respect of ongoing sponsored project, the amount received from sponsors are credited to the head “Current Liabilities & Provisions – Current Liabilities.” As and when expenditure incurred/ advances are paid against such project, or the concerned project account is debited with overhead charge the liability account is debited.

The Junior Research Fellowship funded by UGC or various other organization are accounted in the same way as sponsored project except that the expenditure generally is only on disbursement of fellowship and scholarship which may include allowance for contingent expenditure by the fellows and scholars.

#### 11. CONTINGENT LIABILITIES:

Liabilities which are material and whose future outcome cannot be ascertained with reasonable certainty are treated as contingent and disclosed by way of notes to accounts.

#### SCHEDULE – 24:

##### NOTES ON ACCOUNTS

- Schedule 1 to 22** are annexed to and form an integral part of the Balance Sheet as at 31st March 2018 and the Income and Expenditure Account for the year ended on that date.

#### 2. FIXED ASSETS:

In the financial year 2017-18 the fixed assets acquired amounted to Rs.2,14,12,757.00 out of the grant received from UGC. Depreciation has been charged at the rates applicable to the respective assets as per “Schedule 4”.

All assets related to computer, IT & Networking components have been booked under the head “Computer & Peripherals”

The University has been allotted land measuring 319.28 acres from Revenue & Land Reform Department, Government of Jharkhand at Cherri Manatu, Kanke Block, and Ranchi . as donation from state government during the financial year 2012-2013.

The land acquired as donation is shown separately as Fixed Assets “Land-Free Hold” at a nominal value of Re.1/-.

Fixed assets as set out in Schedule 4 do not include assets purchased out of fund of sponsored projects, held and used by institution, as project contracts include stipulations that all such assets purchased out of project funds will remain the property of sponsors. The details of such assets are:

##### DETAILS OF FIXED ASSETS UNDER SPONSORED PROJECTS FY-2017-18

NAME OF THE PROJECT	ASSETS	RATE OF NOTIONAL DEPRICIATION	ORIGINAL COST AS ON 01/04/2017	ADDITIONS DURING YEAR	TOTAL	NOTIONAL DEPRICIATION OPENING BALANCE	NOTIONAL DEPRICIATION FOR THE YEAR	TOTAL NOTIONAL DEPRICIATION	TOTAL BOOK VALUE AS ON 31/03/2018
ALL PROJECTS	LABORATORY EQUIPMENTS	8.00%	21,493,444.67	1,904,934.00	23,398,378.67	4,343,803.72	1,871,870.29	6,215,674.01	17,182,704.66
	COMPUTER SOFTWARE	20.00%	768,331.89	327,585.00	1,095,916.89	811,014.27	219,183.38	1,030,197.65	65,719.24
	OFFICE EQUIPMENTS	7.50%	524,431.12	-	524,431.12	104,617.61	39,332.33	143,949.94	380,481.18
	FURNITURE, FIXTURES AND FITTING	7.50%	46,408.43	-	46,408.43	9,226.86	3,480.63	12,707.49	33,700.94
			22,832,616.11	2,232,519.00	25,065,135.11	5,268,662.46	2,133,866.64	7,402,529.10	17,662,606.01



# 11. CONTINGENT LIABILITIES:

Liabilities which are material and whose future outcome cannot be ascertained with reasonable certainty are treated as contingent and disclosed by way of notes to accounts.

## SCHEDULE – 24:

### NOTES ON ACCOUNTS

1. **Schedule 1 to 22** are annexed to and form an integral part of the Balance Sheet as at 31st March 2018 and the Income and Expenditure Account for the year ended on that date.

### 2. FIXED ASSETS:

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Fixed assets as set out in Schedule 4 do not include assets purchased out of fund of sponsored projects, held and used by institution, as per the contracts include stipulations that all such assets purchased out of project funds will remain the property of sponsors. The details of such assets are given below:

### DETAILS OF FIXED ASSETS UNDER SPONSORED PROJECTS FY-2017-18

NAME OF THE PROJECT	ASSETS	RATE OF NOTIONAL DEPRICIATION	ORIGINAL COST AS ON 01/04/2017	ADDITIONS DURING YEAR	TOTAL	NOTIONAL DEPRICIATION OPENING BALANCE	NOTIONAL DEPRICIATION FOR THE YEAR	TOTAL NOTIONAL DEPRICIATION	TOTAL VALUE AS AT 31/03/2018
ALL PROJECTS	LABORATORY EQUIPMENTS	8.00%	21,493,444.67	1,904,934.00	23,398,378.67	4,343,803.72	1,871,870.29	6,215,674.01	17,182,704.66
	COMPUTER SOFTWARE	20.00%	768,331.89	327,585.00	1,095,916.89	811,014.27	219,183.38	1,030,197.65	65,383.24
	OFFICE EQUIPMENTS	7.50%	524,431.12	-	524,431.12	104,617.61	39,332.33	143,949.94	380,481.18
	FURNITURE, FIXTURES AND FITTING	7.50%	46,408.43	-	46,408.43	9,226.86	3,480.63	12,707.49	33,681.54



**Capital Work in Progress:**

There has been no addition in capital work in progress nor has any CWIP been capitalized during the year. The details of existing CWIP are as Follows:

- a. Construction & Development Work in the permanent campus at Cherri Manatu, Kanke Block, Dist-Ranchi  
Balance as on 31.03.2018 Rs 102,94,95,236.00
- b. University Management software which have not been completed or put to use.  
Balance as on 31.03.2018 Rs 4,68,56,959.00

**3. Revenue Recognition:**

Fees from students, application fees student, teaching/non-teaching staff /charge are accounted on cash basis. Revenue of Rs. 2,50,000.00 has been accounted as overhead income ("Schedule-13") Form various sponsored project/grants as per the sanction terms and conditions.

**4. PRIOR PERIOD ITEMS:**

INCOME :	AMOUNT(Rs)	PERIOD	REMARKS
<b>EXPENSES :</b>			
- Establishment Expenses	4,013,942.00		Arrear salary with respect to One administrative staffs and Repay fixation of Teachers paid during the year.
- Administrative Expense	128,776.00		TA/DA Paid to one Teacher regarding visit to Miami New York during Year 2015-16
- Repair & Maintenance	62,727.00		Maintenance Expense & Rent Arrear for VC Residence.

During the year UGC Rajyabhasha Hindi has been booked as Current Assets amounting to Rs.1,163,785.00 . This is with respect to salary and benefits remitted to staff of Hindi Cell of Current as well as Previous years and is receivable form UGC Rajyabhasha Hindi.

With this regard salary expenses has been reversed with an equivalent amount during the year.

**5. RECONCILIATION:**

Reconciliation of entity's account with bank is done during the year and the reversal entries wear made for all the identifiable cheques not presented or re- issued later.

**6. RENT:**

University is in occupation of temporary campus provided by the state government on rent basis. Rent of Rs.17,70,000 has been provided (for the 11.03.2017 to 10.03.2018) to Central Training institute, Government of Jharkhand as per lease agreement.

Annual Report 2017-2018

**7. DEPOSIT LIABILITIES:**

No unclaimed deposit amount pending has been credited to miscellaneous income during Financial Year 2017-18.

**8. INVESTMENTS:**

Accrued interest on term deposit amount pending has been recognized as per bank confirmation/calculation on the basis of deposit certificates. Apart from Fixed Deposit , Sweep A/C balance are as under:-

Sr.	Name of Bank	Amount
1	Punjab National Bank	220,300,000.00
2	State Bank of India	290,857,204.18
3	Allahabad Bank	54,363,100.00
4	Punjab National Bank Sweep-Foreign Payment	940,000.00
5	Punjab National Bank Sweep-Mess Fee	13,280,000.00
6	Punjab National Bank Sweep-Recruitment	1,530,000.00
7	Punjab National Bank Sweep-Recurring	13,030,000.00
8	Punjab National Bank Sweep-Research project	26,820,000.00
	<b>Total</b>	<b>621,120,304.18</b>

**9. SOURCE OF FUND:**

During the Financial year Rs.406,865,000.00 was sanctioned by UGC as Grant in Aid Under Plan General Development Assistance, and received during the financial year 201-18.

**10. CURRENT LIABILITIES:**

Liability against sponsored fellowship / sponsored project has been separately accounted and detailed annexure for the same prepared." Annexure 3(a)& (b)"

**11. MISCELLANEOUS EXPENDITURE:**

In terms of accounting policy the sum of Rs. 49,6350.00/- (being 1/10th of Rs. 4963500/-paid in the year 2010-11 towards port charges to BSNL (Being an upfront fees for 10 years) is provided and charged to Income & Expenditure Account and the balance of Rs. 9,92,700.00 treated as deferred revenue expenditure (to the Extent not written off or adjusted). As per Schedule 8.

- Previous year figure have been rearranged and regrouped where ever necessary so as to make them comparable with those of the current year.
- Figures are rounded off to the nearest rupee.





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12 Receipt & Payment Account "Annexed" as per the requirement.

13. NEW PENSION FUND:

As per new pension scheme account are owned by the members of this fund and not by the university, this accounts wear separate from the University's accounts. A Receipts & Payments Account, an Income & Expenditure account and the Balance Sheet of pension scheme for the year ended for the year ended 2017-18 have been prepared and appended in the annual statement of accounts of the university for 2017-18 as per the guidelines.

FOR CENTRAL UNIVERSITY OF JHARKHAND

Place: Brambe, Ranchi

Dated:18th June, 2018

*Santosh Kumar*  
(Santosh Kumar)  
Finance Officer

*Nand Kumar Yadav*  
(Prof. Nand Kumar Yadav 'Indu')  
vice chancellor

Annual Report 2017-2018

CENTRAL UNIVERSITY OF JHARKHAND

(A Central University established by an Act of Parliament of India in 2009)  
CAMPUS - BRAMBE - DIST - RANCHI - 835205  
JHARKHAND.

RECEIPTS AND PAYMENTS ACCOUNT FOR THE ENDED 31-03-2018

RECEIPT	2017-18(CY)	2016-17 (PY)	PAYMENT	2017-18(CY)	2016-17 (PY)
<b>I. Opening Balance</b>			<b>I. EXPENCES</b>		
-Cash in hand			-Establishment Expenses	137,379,353.00	135,913,322.00
-Cash in bank			-Academic Expenses	536,259.70	7,106,557.00
-In Current Account	56,015,371.00	7,931,276.00	-Administrative Expenses	35,786,463.63	7,699,209.00
-In Deposit Account			-Transportation		98,259.00
-In Saving Account	294,640,871.00	192,879,301.00	-Repair & Maintenance		4,044,643.00
			-Prior Period Expense		
<b>II. GRANT RECEIVED</b>			<b>II. PAYMENT AGAINST EARMARKED/ENDOWMENT FUND</b>		
-Form Government of India					
-Form State Government					
-From Other Sources (UGC)	406,865,000.00	240,000,000.00			
<b>III. ACADEMIC RECEIPTS</b>			<b>III. PAYMENTS AGAINST SPONSORED PROJECTS/SCHEMES</b>		
-Fee & Other	54,509,887.22	60,810,150.00	-Paid for MRP Projects	9,785,280.00	19,395,533.00
-Student Deposit	1,207,240.00	2,500,612.00			
-Application Receipts	1,254,321.50	362,039.00			
-Guest House & Foding Receipts	17,650.00	17,950.00			
<b>IV. RECEIPTS AGAINST EARMARKED/ENDOWMENT FUND</b>			<b>IV. PAYMENTS AGAINST SPONSORED FELLOWSHIP/SCHOLARSHIP</b>		
			-Paid for Fellowship Programme	3,929,394.00	4,475,119.00
<b>V. RECEIPTS AGAINST SPONSORED PROJECTS/SCHEMES</b>			<b>V. INVESTMENTS &amp; DEPOSITS MADE:</b>		
-Major Research Project Grants	59,081,558.00	29,342,590.00	-Out of Earmarked/Endowment funds		
			-Out of Funds (Investment-Other)		
<b>VI. PAYMENTS AGAINST SPONSORED FELLOWSHIP/SCHOLARSHIP</b>			<b>VI. TERM DEPOSIT WITH SCHEDULED BANKS</b>		
-Fellowship Programme	3,475,036.00	3,123,332.00	-Investment Made	263,231,123.00	432,983,161.00
<b>VII. INCOME ON INVESTMENTS FORM:</b>			<b>VII. EXPENDITURES ON FIXED ASSETS AND CAPITAL WIP</b>		
-Earmarked/Endowment funds			-Fixed Assets	18,644,060.00	1,516,244.00
-Other Investments			-Capital Work in progress		
<b>VIII. INTEREST RECEIVED ON</b>			<b>VIII. OTHER PAYMENTS INCLUDING STATUTORY PAYMENTS</b>		
-Bank Deposit			-Paid towards GPF/CPF/NPS	10,671,898.00	11,638,579.00
-Loans & Advances			-Tax Deduction at source	12,571,337.00	13,728,087.00
-Savings Bank Account	13,338,418.00	12,304,300.00	- Professional Tax Paid	237,310.00	256,648.00
			-Royalty & VAT Paid		18,176.00
<b>IX. INVESTMENT ENCASHED</b>			<b>IX. REFUNDS OF GRANTS</b>		
<b>X. TERM DEPOSIT WITH SCHEDULED BANKS ENCASHED</b>			<b>X. DEPOSIT AND ADVANCES</b>		
-Investment Redeemed	286,299,643.00	507,332,630.00	-Earnest Deposit (Contractors)	899,010.00	241,000.00
			-Advances to staff against Contingencies	18,091,349.00	12,907,989.00
<b>XI. OTHER INCOME (INCLUDING PRIOR PERIOD INCOME)</b>			-Deposit Refund To Students	86,000.00	
-Sale of Tender Documents	86,125.00	59,300.00	<b>XI. OTHER PAYMENTS</b>		
-Seminar/Sponsorship	125,000.00	466,120.00	-Creditors Paid (For Revenue & Capital Items)	44,580,425.00	56,522,014.00
<b>XII. DEPOSIT &amp; ADVANCES</b>			<b>XII. CLOSING BALANCES</b>		
-Earnest Deposit (Contractors)	1,261,600.00	289,632.00	-CASH IN HAND		
-TDS Assets Refunded	18,044.00	35,088.00	-CASH AT BANK		56,015,371.00
			-IN Current Account		
<b>XIII. MISCELLANEOUS RECEIPTS INCLUDING STATUTORY RECEIPTS</b>			-In Deposit Account	621,120,304.18	
<b>XIV. ANY OTHER RECEIPTS</b>			-Sweep Account	14,627,225.71	294,640,871.00
-Registrar -Central University of Rajasthan ( For CUCET Exams)	2,437,116.00	1,746,462.00	-In Saving Account		
-UGC RajyaBhasha Hindi	5,951,040.00				
-Miscellaneous Receipt	5,592,871.50				
<b>TOTAL</b>	<b>1,192,176,792.22</b>	<b>1,059,200,782.00</b>		<b>1,192,176,792.22</b>	<b>1,059,200,782.00</b>

FOR CENTRAL UNIVERSITY OF JHARKHAND

Place: Brambe, Ranchi  
Date: 18th June 2018

(Santosh Kumar)  
Finance Officer

(Prof. Nand Kumar yadav 'Indu')  
Vice Chancellor





12 Receipt & Payment Account "Annexed" as per the requirement.

13. NEW PENSION FUND:

As per new pension scheme account are owned by the members of this fund and not by the university, this accounts wear separate from the University's accounts. A Receipts & Payments Account, an Income & Expenditure account and the Balance Sheet of pension scheme for the year ended for the year ended 2017-18 have been prepared and appended in the annual statement of accounts of the university for 2017-18 as per the guidelines.

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Annual Report 2017-2018

CENTRAL UNIVERSITY OF JHARKHAND

(A Central University established by an Act of Parliament of India in 2009)  
CAMPUS - BRAMBE - DIST - RANCHI - 835205  
JHARKHAND.

RECEIPTS AND PAYMENTS ACCOUNT FOR THE ENDED 31-03-2018

RECEIPT	2017-18(CY)	2016-17 (PY)	PAYMENT	2017-18(CY)	2016-17 (PY)
<b>I. Opening Balance</b>			<b>I. EXPENCES</b>		
-Cash in hand			-Establishment Expenses	137,379,353.00	135,913,322.00
-Cash in bank			-Academic Expenses	536,259.70	7,106,557.00
-In Current Account	56,015,371.00	7,931,276.00	-Administrative Expenses	35,786,463.63	7,699,209.00
-In Deposit Account			-Transportation		98,259.00
-In Saving Account	294,640,871.00	192,879,301.00	-Repair & Maintenance		4,044,643.00
			-Prior Period Expense		
<b>II. GRANT RECEIVED</b>			<b>II. PAYMENT AGAINST EARMARKED/ENDOWMENT FUND</b>		
-Form Government of India					
-Form State Government					
-From Other Sources (UGC)	406,865,000.00	240,000,000.00			
<b>III. ACADEMIC RECEIPTS</b>			<b>III. PAYMENTS AGAINST SPONSORED PROJECTS/SCHEMES</b>		
-Fee & Other	54,509,887.22	60,810,150.00	-Paid for MRP Projects	9,785,280.00	19,395,533.00
-Student Deposit	1,207,240.00	2,500,612.00			
-Application Receipts	1,254,321.50	362,039.00			
-Guest House & Foding Receipts	17,650.00	17,950.00			
<b>IV. RECEIPTS AGAINST EARMARKED/ENDOWMENT FUND</b>			<b>IV. PAYMENTS AGAINST SPONSORED FELLOWSHIP/SCHOLARSHIP</b>		
			-Paid for Fellowship Programme	3,929,394.00	4,475,119.00
<b>V. RECEIPTS AGAINST SPONSORED PROJECTS/SCHEMES</b>			<b>V. INVESTMENTS &amp; DEPOSITS MADE:</b>		
-Major Research Project Grants	59,081,558.00	29,342,590.00	-Out of Earmarked/Endowment funds		
			-Out of Funds (Investment-Other)		
<b>VI. PAYMENTS AGAINST SPONSORED FELLOWSHIP/SCHOLARSHIP</b>			<b>VI. TERM DEPOSIT WITH SCHEDULED BANKS</b>		
-Fellowship Programme	3,475,036.00	3,123,332.00	-Investment Made	263,231,123.00	432,983,161.00
<b>VII. INCOME ON INVESTMENTS FORM:</b>			<b>VII. EXPENDITURES ON FIXED ASSETS AND CAPITAL WIP</b>		
-Earmarked/Endowment funds			-Fixed Assets	18,644,060.00	1,516,244.00
-Other Investments			-Capital Work in progress		
<b>VIII. INTEREST RECEIVED ON</b>			<b>VIII. OTHER PAYMENTS INCLUDING STATUTORY PAYMENTS</b>		
-Bank Deposit			-Paid towards GPF/CPF/NPS	10,671,898.00	11,638,579.00
-Loans & Advances			-Tax Deduction at source	12,571,337.00	13,728,087.00
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-Sale of Tender Documents	86,125.00	59,300.00	<b>XI. OTHER PAYMENTS</b>		
-Seminar/Sponsorship	125,000.00	466,120.00	-Creditors Paid (For Revenue & Capital Items)	44,580,425.00	56,522,014.00
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<b>XIII. MISCELLANEOUS RECEIPTS INCLUDING STATUTORY RECEIPTS</b>					
<b>XIV. ANY OTHER RECEIPTS</b>					
-Registrar -Central University of Rajasthan ( For CUCET Exams)	2,437,116.00	1,746,462.00			
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<b>TOTAL</b>	<b>1,192,176,792.22</b>	<b>1,059,200,782.00</b>		<b>1,192,176,792.22</b>	<b>1,059,200,782.00</b>

FOR CENTRAL UNIVERSITY OF JHARKHAND

Place: Brambe, Ranchi  
Date: 18th June 2018

(Santosh Kumar)  
Finance Officer

(Prof. Nand Kumar yadav 'Indu')  
Vice Chancellor



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JHARKHAND.

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<b>XII. DEPOSIT &amp; ADVANCES</b>			<b>XII. CLOSING BALANCES</b>		
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FOR CENTRAL UNIVERSITY OF JHARKHAND

Place: Brambe, Ranchi  
Date: 18th June 2018

(santosh Kumar)  
Finance Officer

(Prof. Nand Kumar yadav 'Indu')  
Vice Chancellor

# **GPF AND NPS ACCOUNTS**





## NPS TIER-I ACCOUNT

## BALANCE SHEET AS AT MARCH 31, 2018

Liabilities	Amount	Assets	Amount in Rupees
			Amount
<b>NPS Tier- I Account</b>		<b>NPS Tier- I Account</b>	
Opening Balance as on 01/04/2017	1,769,591.00	Subscription and Contribution due for 3/18	1,961,004.00
Less: Sub. For 3/2017	867,274.00	Investment	
Add: Sub +U Contribution	22,466,647.00	Interest Accrued but not due	
Add: Intrest Credited		Balance at bank	50,433,480.00
Less: Transferred to NSDL	22,409,146.00		
Add:Sub+UC for 3/2018	1,961,004.00		
Excess of income over Expinditure	-		
Balance as on 01.04.2018	2,920,822.00		
Add: During the year			
<b>Total</b>	<b>52,394,484.00</b>	<b>Total</b>	<b>52,394,484.00</b>

Annual Report 2017-2018

## NPS TIER-I ACCOUNT

## INCOME AND EXPENDITURE ACCOUNT FOR THE FINANCIAL YEAR 2017-18

Expenditure	Amount	Income	Amount in Rupees
			Amount
Interest Credited to Subscribers' Accounts		Interest Earned on Investment	
Bank Charge		Less: Interest Accrued 31/03/2018	
Excess of Income over Expenditure			
<b>Total</b>		<b>Total</b>	

# INCOME AND EXPENDITURE ACCOUNT FOR THE FINANCIAL YEAR 2017-18

Amount in Rupees

Expenditure	Amount	Income	Amount
Interest Credited to Subscribers' Accounts		Interest Earned on Investment	
Bank Charge		Less: Interest Accrued 31/03/2018	
Excess of Income over Expenditure			
Total		Total	



## NPS TIER-I ACCOUNT

## RECEIPTS AND PAYMENTS ACCOUNT FOR THE FINANCIAL YEARS 2017-18

Amount in Rupees

Receipts	Amount	Payments	Amount
Opening Balance as on 01/04/2017	1,769,591.00	Investment	
Own Subscription	11,440,872.00	Withdrawal/Refund to NSDL	22,409,146.00
University Contribution	11,025,775.00		
Interest received on Investment			
Interest on Saving bank accounts		Closing Balance as on 31/03/2018	1,827,092.00
Investment Encashed			
<b>Total</b>	<b>24,236,238.00</b>	<b>Total</b>	<b>24,236,238.00</b>



PDAC/LKO/SAR-CUJ-R/2017-18/

Dated:

**Indian Audit & Accounts Department**

Office of the Principal Director of Audit (Central), Lucknow

Branch Office: Ranchi, Jharkhand,

PAG Office Main Building, 5th Floor, Doranda,  
Ranchi-834 002

To,

Vice-Chancellor,  
Central University of Jharkhand,  
Brambe, Ranchi- 835205**Subject : Separate Audit Report on the accounts of Central University of Jharkhand, Ranchi for the year 2017-18**

Sir,

I enclose a copy of the Audit Report and Audit Certificate along with audited Annual Accounts of Central University of Jharkhand, Ranchi for the year 2017-18 for information and necessary action.

2. A copy of each of the documents has been sent to the Secretary to the Government of India, Ministry of Human Resource Development, New Delhi for information and necessary action.

3. The audited Annual Accounts, Audit Report should be duly considered and adopted by the Governing Body (BOG) of the CUJ, Ranchi in the Annual General meeting before these are laid in the House of parliament

4. A copy of (i) Resolution of Governing Body adopting the Audit Report and Audit Certificate with audited Annual Accounts, (ii) Date of its presentation before the House of Parliament and (iii) Annual Report of the University may be furnished to this office in due course for our records and onward transmission to the Comptroller and Auditor General of India, New Delhi.

5. The Hindi version of this SAR may kindly be furnished to this office within one week.

6. The receipt of this letter with enclosures may please be acknowledged.

Yours faithfully,

Principal Director of Audit (Central), Lucknow

Encl: - As above. \

NPS TIER-I ACCOUNT

RECEIPTS AND PAYMENTS ACCOUNT FOR THE FINANCIAL YEARS 2017-18

Receipts		Payments	
Amount	Amount in Rupees	Amount	Amount in Rupees
Opening Balance as on 01/04/2017		Investment	
Own Subscription	11,440,872.00	Withdrawal/Refund to NSDL	22,409,146.00
University Contribution	11,025,775.00		
Interest received on Investment			
Interest on Saving bank accounts			
Investment Encashed			
Total	24,236,238.00	Total	24,236,238.00
		Closing Balance as on 31/03/2018	1,827,092.00



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Encl: - As above. \







## NPS TIER-I ACCOUNT

## RECEIPTS AND PAYMENTS ACCOUNT FOR THE FINANCIAL YEARS 2017-18

Receipts	Amount	Payments	Amount in Rupees
Opening Balance as on 01/04/2017	1,769,591.00	Investment	
Own Subscription	11,440,872.00	Withdrawal/Refund to NSDL	22,409,146.00
University Contribution	11,025,775.00		
Interest received on Investment			
Interest on Saving bank accounts		Closing Balance as on 31/03/2018	1,827,092.00
Investment Encashed			
<b>Total</b>	<b>24,236,238.00</b>	<b>Total</b>	<b>24,236,238.00</b>



PDAC/LKO/SAR-CUJ-R/2017-18/

Dated:

**Indian Audit & Accounts Department**  
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Amount in Rupees				



PDAC/LKO/SAR-CUJ-R/2017-18/

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PDAC/LKO/SAR-CUJ-R/2017-18/

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To

The Secretary,  
Ministry of Human Resource Development,  
Department of Higher Education,  
Government of India,  
430- C Wing, Shastri Bhawan,  
New Delhi- 110115.

**Subject: Separate Audit Report on the accounts Central University of Jharkhand, Ranchi for the year 2017-18**

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2. A letter to the Management is being issued separately indicating their deficiencies noticed in the accounts, records, and system. A copy of the same is also enclosed for information.
3. The audited accounts and the Separate Audit Report should be duly considered and adopted by the University before these are laid on the table of both the Houses of the Parliament.
4. The date of presentation of Audited Annual Accounts, Audit Report and Audit Certificate, duly considered and adopted by the Board of Governors of the Organization before the House of Parliament may please be furnished to this office in due course.
5. The receipt of the letter along with enclosures may please be acknowledged.

Yours faithfully,

**Principal Director of Audit (Central), Lucknow**

Encl: (i) Separate Audit Report





PDAC/LKO/SAR-CUJ-R/2017-18/

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Yours faithfully,

**Principal Director of Audit (Central), Lucknow**

Encl: (i) Separate Audit Report

## Separate Audit Report of the Comptroller & Auditor General of India on the accounts of Central University of Jharkhand, Brambe, Ranchi for the year ended 31 March 2018

We have audited the attached Balance Sheet of Central University of Jharkhand, Ranchi for the year as at 31 March, 2018 the Income and Expenditure Account and Receipts and Payments Account for the year ended on that date under Section 19 (2) of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 read with Section 31(1) of the Central University Act, 2009. These financial statements are the responsibility of the University management. Our responsibility is to express an opinion on these financial statements based on our audit.

2. This Separate Audit Report contains the proposed comments of the Comptroller and Auditor General of India (C&AG) on the accounting treatment only with regard to classification, conformity with the best accounting practices, accounting standards, disclosure norms, etc. Audit observations on financial transactions with regard to compliance with the Laws, Rules, and Regulations (Propriety and Regularity) and efficiency-cum-performance aspects, etc., if any, are reported through Inspection Reports/ C&AG's Audit Reports separately.

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 the management as well as evaluating the overall presentation of financial statements. We believe that our audit provides a reasonable basis for our opinion.

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 & Expenditure Account and Receipts and Payments Account dealt with by this report have been drawn up in the format approved by the Ministry of Human Resource Development, Government of India.
- (iii) In our opinion, proper books of accounts and other relevant records have been maintained by the Central University of Jharkhand, Ranchi as required under section 31 (1) of the Central University Act, 2009 in so far as it appears from our examination of such books.
- (iv) We further report that:

**A Balance sheet****Capital fund (Schdule-1) - Rs 228.56 crore**

A.1 The Institute received grant of Rs 40.69 crore from the UGC/ MHRD during the year. The previous unspent grant under the head plan was Rs 45.46 crore. Thus, the institute had total grant of Rs 86.15 crore. The institute utilized Rs 29.33 crore during the year. Thus, the institute was required to exhibit Rs 56.82 crore as grant refundable to Ministry. Non depiction of unutilized grants resulted in understatement of Current liabilities (Schedule-3) and overstatement of Capital Fund(Schedule-1) by Rs 56.82 crore.

**A.2 Liabilities****A.2.1 Designated/Earmarked/Endowment Fund (Schedule 2)-Rs 25 lakh**

UGC released grant of Rs.25.00 lakh as for establishment of Babu Jagjivan Ram chair under General Development Assistance during 2013-14. As per sanction order dated 17.12.2013 of the UGC, the grant of Rs.25.00 lakh is to be utilized during 2013-14. In case of part or non-utilization, the unutilized amount was to be refunded with simple interest at the rate of 10 percent. Till date the amount was not utilized.





The University did not exhibit the above amount as refundable to UGC along with interest. As such, Current Liabilities were understated and Endowment fund was overstated to that extent. Besides, the University has also not made any provision for payment of penal interest in the accounts. This point was also raised in previous year but no remedial action was taken by the University.

### A.3 Assets

#### A.3.1 Loan and Advance-Rs 1.27 crore

The advance of Rs 468.57 lakh to M/s Medhansu E Solution (India) Private Limited was included under the head 'Capital Work-in-Progress', instead of head 'Advance to Supplier'. This resulted in overstatement of Capital Work-in-Progress and understatement of advance by Rs 468.57 lakh. This para was raised during previous report but no corrective action was taken by the University.

### B. Income and Expenditure Account

#### B.1. Overstatement of excess of income over Expenditure by Rs 20.00 crore

As per norms of common Format of Accounts grant in aid should be properly segregated and only grant for revenue purpose is recognized in Income and Expenditure Account and grant for capital expenditure should be routed through Balance Sheet.

Scrutiny of Annual Accounts for the year 2017-18 revealed that the University had received Capital grant of Rs 20.00 crore from UGC, Government of India towards the payment of Capital Assets Expenditure to be incurred during 2017-18. However, the University had shown this amount under Income and Expenditure Account in stead of Capital Fund. This resulted in overstatement of excess of income over Expenditure by Rs 20.00 crore.

### C Receipts and Payments Account

### D Accounting Policies and Notes on Accounts

### E. General

#### G.1 Fixed assets – Capital Work-in-Progress (Schedule 4) – Rs 107.64 crore

The University exhibited Rs 107.64 crore under the head 'Work-in-Progress'. The amount was carried over from the year 2013-14 which denoted the work was abandoned by the Contractors. On being pointed out the University stated that the works were abandoned by the Contractors due to non-receipt of fund under the head 'Capital' and non-payment of the pending bills of works of Rs 56.51 crore on the instruction of CBI. This was not disclosed in notes to Accounts.

G.2 MHRD format of accounts vide Schedule-23 specifies two categories of fixed assets viz tangible and intangible along with type of assets covered under each category and the and depreciation rate to be charged against each type of asset.

The University, in Schedule-4 included an additional type of fixed asset under Tangible category viz. "others" which was depreciated at 10 percent during the year. The details of assets included under 'others' were not provided to audit, hence audit could not verify the correctness of total depreciation charged during the year.

#### G.3 Non-maintenance of asset register-

Scrutiny of Schedule 4 (Fixed Assets) revealed that new assets of Rs 214.13 lakh was added during the year 2017-18. Further, scrutiny of asset register revealed that assets only for Rs 197.27 lakh was entered into the asset register and the assets of cost of Rs 16.86 lakh was not entered in the assets register. Thus there was short-accountal of assets of 16.86 lakh which required further reconciliation.

#### G.4. Bank reconciliation statements

Bank reconciliation statements revealed that cheque amounting to Rs243.87 lakh, issued during February 2014 to March 2018 by the university, remained un-encased yet reverse entries were not made in Bank Book. This resulted in understatement of bank balance by Rs243.87 lakh.





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Further the university deposited Rs 6539.00 on 25.11.17 under PNB-7277000100006860 was also not credited by the bank till the date of audit.

G.5 A number of Court cases pending on account of non-payment of pending bills against construction and other works, were not disclosed under contingent liabilities with financial implications.

G.6. The University did not make provision of retirement benefit on the basis of actuarial valuation in contravention of Accounting Standard 15 issued by ICAI.

G.7. Advances granted to the employees of the university in the form of LTC, TA, Medical, Festival and advances for other general purpose were booked under the head Loan to Staff. As per Format of Accounts prescribed by the MHRD, these advances were to be depicted separately.

### F. Grants-in-aid

The University received the grant from the MHRD amounting to Rs 4068.65 lakh during the year under the head Plan, the university internally generated amounting to Rs 877.97 lakh and unspent balance of previous years of Rs 4546.32 lakh. Thus, the total fund available to university amounting to Rs 9492.94 lakh. Out of which the University utilized Rs 2932.49 lakh during the year 2017-18 and leaving a balance of 6560.45 lakh as on 31.03.2018.

### G. Management letter

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

(v) Subject to our observations in the preceding paragraphs, we report that the Balance Sheet and Income & Expenditure 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 the 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 the Central University of Jharkhand, Ranchi as at 31 March 2018, and

(b) In so far as it relates to Income and Expenditure Account of the Surplus for the year ended on that date.

For and on behalf of the

**Comptroller and Auditor General of India**

Place : Lucknow

Date :

**Principal Director of Audit (Central), Lucknow**





## Annexure to report

### 1 Adequacy of Internal Audit System

The University has established its Internal Audit Wing with one Internal Audit officer. The internal audit wing conducts pre-check of final payment bills. Basic records i.e Cash/Bank books, Ledgers, Bank reconciliation statements etc were not checked by Internal audit wing. The University has not prepared its Internal Audit Manual.

### 2 Adequacy of Internal Control system

The Internal Control system in the University reflected the following deficiencies:-

- Voucher numbers allotted in the annual Accounts did not tally with the number written in the payment vouchers,
- Receipt vouchers, Journal vouchers were not prepared/ maintained by the university,
- Bill register maintained by the institute was not authenticated under the signature of the competent authority.
- Fixed Assets Register was not updated.
- Though most of the purchases of equipment are made from foreign suppliers, the University did not send the copies of tender notice to Indian embassies abroad as well as to foreign embassies in India for procuring competitive offer as per rule 150(iv) of GFR.
- No corrective action was taken by the University of Previous observation of Separate Audit Report.
- The school did not maintain following check Registers for control of expenditure.  
(a) Expenditure control registers (b) Liability register

### 3 Physical verification of Fixed Assets

Physical verification of Fixed Assets was not carried out during the year 2017-18, the existence of these assets could not be vouched in audit. The centralized Assets Register did not include assets of all the department, hence was not updated.

Similarly, physical verification of library books was also not conducted by the university since its inception i.e. 2009.

### 4 Physical verification of Inventories

Physical verification of inventories was not conducted during the year 2017-18.

### 5 Regularities in payment of statutory dues:

The University was regular in payment of statutory dues as there were no any outstanding dues more than six month.

## झारखण्ड केन्द्रीय विश्वविद्यालय

(संसदीय अधिनियम के तहत 2009 में स्थापित केन्द्रीय विश्वविद्यालय)

## CENTRAL UNIVERSITY OF JHARKHAND

(A Central University established by an act parliament of India in 2009)



वार्षिक लेखा

2017-2018