Central Agricultural University, Lamphelpat Imphal

Annual Statement of Accounts and Audit Report

Financial Year
2017-2018

Central Agricultural University
Lamphelpat, Imphal (Manipur), India

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CONTENTS

CENTRAL AGRICULTURAL UNIVERSITY, LAMPHELPAT, IMPHAL
CONSOLIDATED BALANCE SHEET AS ON 31ST MARCH, 2018

Amount - ₹)

CORPUS/CAPITAL FUND AND LIABILITIES	Schedule	Current Year	Previous Year
CORPUS/CAPITAL FUND	1	2811951065.00	1357613913.00
EARMARKED/ENDOWMENT FUNDS	2	4819843.00	4218358.00
CURRENT LIABILITIES AND PROVISIONS	3	3836025813.00	4855976305.00
TOTAL		**6652796721.00**	**6217808576.00**
ASSETS			
FIXED ASSETS (NET BLOCK)	4	4954266396.00	3044835027.00
INVESTMENTS - FROM EARMARKED/ ENDOWMENT FUNDS	5	2396250.00	2241494.00
CURRENT ASSETS, LOANS, ADVANCES ETC.	7	1696134075.00	3170732055.00
TOTAL		**6652796721.00**	**6217808576.00**
SIGNIFICANT ACCOUNTING POLICIES	23		
CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	24		

Sd/-
Accountant
Central Agricultural University,
Imphal

Sd/-
Comptroller
Central Agricultural University,
Imphal

CENTRAL AGRICULTURAL UNIVERSITY, LAMPHELPAT, IMPHAL
CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2018

(Amount - ₹)

INCOME	Schedule	Current Year	Previous Yr.
Grant from DARE	8	1049755577.00	957721918.00
Academic Receipts	10	24180943.00	5267433.00
Interest Earned	13	16477121.00	25141671.00
Other Income	14	21260077.00	12679376.00
Prior Preiod Income	15	12419780.00	13284793.00
TOTAL(A)		**1124093498.00**	**1014095191.00**
EXPENDITURE			
Establishment Expenses	16	1359859621.00	1110244590.00
Administrative Expenses	17	111120793.00	103684191.00
Academic Expenses	18	57156993.00	69497280.00
Research Expenses	19	15150765.00	12376813.00
Extension Activities Expenses	20	5819930.00	7563821.00
Other Expenses	21	2579897.00	14485.00
Prior Period Expenses	22	400270.00	2164703.00
Depreciation on Assets	4	142461038.00	112650129.00
TOTAL(B)		**1694549307.00**	**1418196012.00**
BALANCE BEING SURPLUS/(DEFICIT) CARRIED TO CORPUS/CAPITAL FUND		**-570455809.00**	**-404100821.00**
SIGNIFICANT ACCOUNTING POLICIES	23		
CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	24		

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CENTRAL AGRICULTURAL UNIVERSITY, IMPHAL (MANIPUR)

SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31ST MARCH, 2018

(Amount - ₹)

SCHEDULE 1 - CORPUS/CAPITAL FUND :	**Current Year**	**Previous Year**
Balance as at the beginning of the year	1357613913.00	1685946610.00
Add : Capital Expenditure out of Grant from DARE (Per Sch.8)	2026520672.00	79280617.00
Less : Reduction of value of assets (Detail as per Sch. 4)	1727711.00	3512493.00
TOTAL	**3382406874.00**	**1761714734.00**
Less:-		
Excess of Expenditure over Income transferred from Income & Expenditure A/C	570455809.00	404100821.00
TOTAL	**570455809.00**	**404100821.00**
BALANCE AS AT THE YEAR - END	**2811951065.00**	**1357613913.00**

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	SCHEDULE-2: EARMARKED/ ENDOWMENT FUNDS	Akoijam Udhab & Nimai Memorial Gold Medal	Hon'ble Ex-Chancellor Jain (Donation for award)	PPIC AWARD FUND	Under Revolving Funds		Current Year's Total
					Production performance of Giriraja, Girirani	Enterpreneurship training unit in Meat Processing	
a)	Opening balance of the funds	2170790.00	73777.00	369669.00	227545.00	238969.00	3080750.00
b)	Additions to the funds						
	i. Fund Transferred from Main Account						
	ii. Interest on investments made out of Fund			10799.00			10799.00
	iii. Interest Accrued but not due						
	iv. Interest on Saving Bank account of Revolving fund						
	v. Value of Fixed Assets as per valuation						
	vi. Other additions/ Income generated under Revolving Fund						
	vii Pr. Yr. Interest on TDR Received & Re-invested along with principal	1144.00	2564.00				3708.00
	TOTAL(a+b)	**2171934.00**	**76341.00**	**380468.00**	**227545.00**	**238969.00**	**3095257.00**
c)	Utilisation/ Expenditure towards objective of Funds:						
	i. Capital Expenditure						
	ii. Revenue Expenditure						
	- Salary, Wages & Allowances						
	- Excess provision made during Pr. Yr.		2025.00				2025.00
	- Other Expenditure (Refund)						
	TOTAL (c= i+ii)		2025.00				2025.00
(d)	Refundable loan to beneficiaries						
(e)	Refund , Balance of Fund to HQ						
	TOTAL (c) + (d)+(e)		**2025.00**				2025.00
	BALANCE	**2171934.00**	**74316.00**	**380468.00**	**227545.00**	**238969.00**	**3093232.00**
	Previous Year Balance						

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	SCHEDULE-2: EARMARKED/ ENDOWMENT FUNDS	Balance B/F	Aqua Revolving Fund (COF)	FPT Revolving Fund (COF)	F G R revolving Fund (COF)	Conservation of Indigenous Cattle of Manipur	Current Year's Total
a)	Opening balance of the funds	3080750.00	853665.00	187739.00	0.00	91791.00	4213945.00
b)	Additions to the funds	0.00					0.00
	i. Fund Transferred from Main Account	0.00			100000.00		100000.00
	ii. Interest on investments made out of Fund	10799.00					10799.00
	iii. Interest Accrued but not due	0.00					0.00
	iv. Interest on Saving Bank account of Revolving fund	0.00	16790.00	2728.00			19518.00
	v. Value of Fixed Assets as per valuation	0.00					0.00
	vi. Other additions/ Income generated under Revolving Fund	0.00	1294768.00	71331.00			1366099.00
	vii Pr. Yr. Interest on TDR Received & Re-invested along with principal	3708.00					3708.00
	TOTAL (a+b)	**3095257.00**	**2165223.00**	**261798.00**	**100000.00**	**91791.00**	**5714069.00**
c)	Utilisation/ Expenditure towards objective of Funds:	0.00					
	i. Capital Expenditure	0.00					0.00
	ii. Revenue Expenditure	0.00					0.00
	- Salary, Wages & Allowances	0.00					0.00
	- Expenditure of Pr. Yr.	2025.00					2025.00
	- Other Expenditure (incl. Operational)/Loan	0.00	894984.00	81362.00	0.00		976346.00
	TOTAL (c=i+ii)	**2025.00**	**894984.00**	**81362.00**	**0.00**	**0.00**	**978371.00**
d	Refundable loan to beneficiaries	0.00					0.00
e	Refund , Balance of Fund to HQ	0.00	200000.00	100000.00			300000.00
	TOTAL (c) + (d)+(e)	2025.00	1094984.00	181362.00		0.00	1278371.00
	BALANCE	**3093232.00**	**1070239.00**	**80436.00**	**100000.00**	**91791.00**	**4435698.00**

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SCHEDULE-2: EARMARKED/ ENDOWMENT FUNDS		Balance B/F	Dairy Unit (COHF)	Mushroom Unit (COHF)	Commercial Seed Project	Current Year's Total
a)	**Opening balance of the funds**	4213945.00	8229.00	205474.00	-209289.00	4218359.00
b)	Additions to the funds	0.00				0.00
	i. Fund Transferred from Main Account	100000.00				100000.00
	ii. Interest on investments made out of Fund	10799.00				10799.00
	iii. Interest Accrued but not due	0.00				0.00
	iv. Interest on Saving Bank account of Revolving fund	19518.00	5027.00	7472.00		32017.00
	v. Borrowed Capital	0.00				0.00
	vi. Other additions/ Income generated under Revolving Fund	1366099.00	843340.00	21250.00	209289.00	2439978.00
	vii Pr. Yr. Interest on TDR Received & Re-invested along with principal	3708.00				3708.00
	TOTAL (a+b)	**5714069.00**	**856596.00**	**234196.00**	**0.00**	**6804861.00**
c)	Utilisation/ Expenditure towards objective of Funds:					0.00
	i. Capital Expenditure	0.00				0.00
	ii. Revenue Expenditure					0.00
	- Salary, Wages & Allowances	0.00				0.00
	- Rent	2025.00				2025.00
	- Other Expenditure	976346.00	674186.00	32461.00		1682993.00
	TOTAL (c=i+ii)	**978371.00**	**674186.00**	**32461.00**	**0.00**	**1685018.00**
d	Refundable loan to beneficiaries	0.00				0.00
e	Refund , Balance of Fund to HQ	300000.00				300000.00
	TOTAL (c) + (d)+(e)	**1278371.00**	**674186.00**	**32461.00**	**0.00**	**1985018.00**
	BALANCE	**4435698.00**	**182410.00**	**201735.00**	**0.00**	**4819843.00**

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SCHEDULE-3: CURRENT LIABILITIES AND PROVISIONS :	Current Year		Previous Year	
A. CURRENT LIABILITIES				
1. Deposit from Staff	51916.00		347981.00	
2. Deposit from Students (Mess/Security/Caution Money etc.)	872992.00		2337208.00	
3. Deposit - Others (incl. E.M.D., Security Deposit & GSLIS Death Claim)	8907722.00		6607851.00	
4. Statutory Liabilities (GPF, ITDS,FA etc.)	24583.00	9857213.00	518807.00	9811847.00
5. Other Current Liabilities				
i. Externally Funded Projects (incl. R/F of Projects)	197780583.00		173588416.00	
ii. Other Schemes (N.S.S., Stipend, Fellowship, ASRB & Trial Fee)	11875.00		73164.00	
iii. Contribution due for DCPS	1114398.00		413473.00	
iv. Un-Utilized Grant from DARE	1068504306.00		2615880555.00	
v. Deductions Awaiting Remittance	2222951.00	1269634113.00	2188917.00	2792144525.00
vi. Others				
a) Outstanding Liabilities (Provision of Salary for March, 2018)	64339211.00		56569009.00	
b) Other Misc. Current Liabilities	9631093.00	73970304.00	14639536.00	71208545.00
TOTAL (A)		**1353461630.00**		**2873164917.00**
B. PROVISIONS				
(As per detail at Annexure to schedule 16 (A))				
1. Provision for Pension	**1954023160.00**	**1954023160.00**	**1609884692.00**	**1609884692.00**
2. Provision for Gratuity	312600971.00	312600971.00	181326890.00	181326890.00
3. Provision for Leave Encashment	215940052.00	215940052.00	191599806.00	191599806.00
TOTAL (B)		2482564183.00		1982811388.00
TOTAL (A+B)		**3836025813.00**		**4855976305.00**

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SCHEDULE-4: FIXED ASSETS:

	DESCRIPTION		GROSS BLOCK				DEPRECIATION				NET BLOCK	
			Cost/ valuation As at beginning of the year	Additions during the year	Deductions during the year	Cost/ Valuation at the year-end	As at the beginning of the Year	Current Yr.'s Depreciation	Dedn. During the Yr.	Total up to the Year-end	As at the Current year-end	As at the Previous year-end
	1		2	3	4	5	6	7	8	9	10	11
A.	**FIXED ASSETS :**											
1	LAND :											
		Freehold	115836086.00			115836086.00					115836086.00	115836086.00
2	BUILDINGS :											
	a)	Building incl. Deptt. Constn.	1310157754.00	1612496769.00		2922654523.00	218675641.00	58409395.00		277085036.00	2645569487.00	1091482113.00
	b)	Garage	100962.00			100962.00	60083.00	3520.00		63603.00	37359.00	40879.00
	c)	Temporary Sheds	15008284.00	444595.00		15452879.00	3202437.00	910741.00		4113178.00	11339701.00	11805847.00
	d)	Children Park	486800.00			486800.00	233664.00	9736.00		243400.00	243400.00	253136.00
		TOTAL BUILDINGS	**1325753800.00**	**1612941364.00**		**2938695164.00**	**222171825.00**	**59333392.00**		**281505217.00**	**2657189947.00**	**1103581975.00**
3	PONDS											
	i)	Fountains & Ponds	4594924.00	150000.00		4744924.00	1376332.00	129159.00		1505491.00	3239433.00	3218592.00
	ii)	Fish Ponds	408442.00			408442.00	124175.00	104986.00		229161.00	179281.00	284267.00
4	Fencing & Boundary Walls		25697809.00	8155175.00		33852984.00	4523937.00	685793.00	79727.000	5130003.00	28722981.00	21173872.00
5	Roads		16620138.00	808602.00		17428740.00	3961819.00	339841.00	255388.000	4046272.00	13382468.00	12658319.00
6	Tube Wells & Water Supply		18655490.00	281636.00		18937126.00	2565271.00	303206.00		2868477.00	16068649.00	16090219.00
7	Drainage System		553003.00	538800.00		1091803.00	121660.00	21836.00		143496.00	948307.00	431343.00
8	Gene. Set & Elect. Goods incl. Transformer		55243730.00	579529.00		55823259.00	17904765.00	3594094.00	18764.00	21480095.00	34343164.00	37338965.00
9	Plant & Machinery		102864512.00	12460061.00		115324573.00	38999384.00	6020301.00	57890.000	44961795.00	70362778.00	63865128.00
10	Office Equipments		50801835.00	743514.00		51545349.00	23660768.00	3856256.00		27517024.00	24028325.00	27141067.00
11	Field/ Farm Equipment		13485018.00	50974.00		13535992.00	4458587.00	709088.00	30440.000	5137235.00	8398757.00	9026431.00
12	Laboratory Equipment		388423179.00	7237909.00	4362804.00	391298284.00	253837552.00	31908837.00		285746389.00	105551895.00	134585627.00
13	Hostel /Guest House Equipment		12968084.00	601595.00	3856098.00	9713581.00	12377197.00	1129371.00	3936349.000	9570219.00	143362.00	590887.00
14	Computers/Peripherals		84884153.00	3393609.00	1119679.00	87158083.00	75322826.00	7353139.00	3538200.00	79137765.00	8020318.00	9561327.00
15	Sports Equipment		3615941.00	233760.00		3849701.00	2669785.00	294799.00		2964584.00	885117.00	946156.00
16	Audio Visual Equipment		18470987.00	1045193.00		19516180.00	9883296.00	1463715.00	122849.00	11224162.00	8292018.00	8587691.00
	TOTAL (Tools & Mach.)		**675513709.00**	**25766615.00**	**9338581.00**	**691941743.00**	**421209395.00**	**52735506.00**	**7685728.00**	**466259173.00**	**225682570.00**	**254304314.00**

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Contd.:

SCHEDULE 4 - FIXED ASSETS											
	DESCRIPTION	GROSS BLOCK				DEPRECIATION				NET BLOCK	
		Cost/ valuation As at beginning of the year	Additions during the year	Deductions during the year	Cost/ Valuation at the year-end	As at the beginning of the Year	Current Yr.'s Depreciation	Dedn. During the Yr.	Total up to the Year-end	As at the Current year-end	As at the Previous year-end
	1	2	3	4	5	6	7	8	9	10	11
17	Livestock	1581209.00	324000.00		1905209.00					1905209.00	1581209.00
18	FURNITURE, FIXTURES	177059595.00	8973755.00		186033350.00	86062640.00	14005195.00		100067835.00	85965515.00	90996955.00
19	VEHICLES	41537334.00	2264461.00	294688.00	43507107.00	35267536.00	1713841.00	2170510.00	34810867.00	8696240.00	6269798.00
20	LIBRARY BOOKS	129811906.00	3214167.00		133026073.00	110648584.00	7991406.00		118639990.00	14386083.00	19163322.00
21	Unclassified Assets	16099772.00	18190.00	**190770.00**	15927192.00	11194558.00	1502783.00	**74558.00**	12622783.00	3304409.00	4905214.00
	TOTAL OTHER ASSETS	16099772.00	**18190.00**	**190770.00**	**15927192.00**	**11194558.00**	**1502783.00**	**74558.00**	**12622783.00**	**3304409.00**	**4905214.00**
	TOTAL CURRENT YEAR	**2604966947.00**	**1664016294.00**	**9824039.00**	**4259159202.00**	**917132497.00**	**142461038.00**	**10284675.00**	**1049308860.00**	**3209850342.00**	**1687834450.00**
	PREVIOUS YEAR										
B.	**CAPITAL WORK-IN-PROGRESS**	**1357000577.00**	**387415477.00**		**1744416054.00**					**1744416054.00**	**1357000577.00**
	GRAND TOTAL	**3961967524.00**	**2051431771.00**	**9824039.00**	**6003575256.00**	**917132497.00**	**142461038.00**	**10284675.00**	**1049308860.00**	**4954266396.00**	**3044835027.00**

I.	**Note : Detail of Capital Expenditure out of DARE Fund :**	
A.	**Total Capital Expenditure as per col. 3 above**	2051431771.00
	Net capital expenditure	2051431771.00
II.	**Less :**	
A.	**Less : Revenue expenditure wrongly capitalized**	
	a) CAU (HQ), Imphal : Revenue Expenditure Capatilized	839395.00
	b) COF, Tripura :	
	i) Value transferred from Hostel Equipment to Lab. Equip.	3542754.00
	c) COA, Imphal :	
	i) Value transferred from Lab Equipment to Plant Machinery	**4362804.00**
	Total amount (A)	**8744953.00**
B.	**Less : Assets Created out of Revenue Receipts :**	
	a) CAU (HQ), Imphal	**3364290.00**
	b) COA, CAU, Imphal	**5869000.00**
	Total Expenditure (B)	**9233290.00**
C.	**Capital Expenditure out of Project A/c.**	**6932856.00**
	Total amount (A+B+C)	**24911099.00**
III.	**Net Expenditure out of DARE Fund (II-III)**	**2026520672.00**

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(Amount - ₹)

SCHEDULE - 5: INVESTMENTS FROM EARMARKED / ENDOWMENT FUNDS:	Current Year	Previous Year
1) In Government Securities		
2) Other approved Securities		
3) Shares		
4) Debentures & Bonds		
5) Refund of Giriraja & Giri Rani		
6) Others (to be specified)		
a) Term Deposit out of Akoijam Udhab & Nimai Memorial Gold Medal Award Fund	74316.00	68859.00
b) Term Deposit out of PPIC Fund	150000.00	150000.00
c) Term Deposit out of Hon'ble Ex-Chancellor Jain Award	2171934.00	2022635.00
TOTAL	**2396250.00**	**2241494.00**

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SCHEDULE 7 - CURRENT ASSETS, LOANS, ADVANCES ETC.	Current Year		Previous Year	
A. CURRENT ASSETS :				
1. Inventories :				
a) Stores and Spares				
b) Loose Tools				
c) Stock-in-trade				
Finished Goods				
Work-in-progress				
Raw Materials				
2. Sundry Debtors :				
a) Debts Outstanding for a period exceeding six months				
b) Others				
3. Recoverable Items				
Excess Expenditure out of Govt. Grant				
4. Cash & Bank Balances				
i) Cash balances in hand (including cheques/drafts and imprest)	316432.00		266307.00	
ii) Imprest A/c: (Director of Instruction and CoHF)			1939416.00	
iii) Bank Balances :				
With Scheduled Banks :				
- On Current Accounts	54477713.00		51093308.00	
- On Deposit Accounts	179303311.00		156489821.00	
- On Saving accounts	260474507.00	494571963.00	251904301.00	461693153.00
- Remittance in Transit	1913178.00	1913178.00	-2733429.00	-2733429.00
TOTAL (A)		**496485141.00**		**458959724.00**

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(Contd.)

(Amount - ₹)

SCHEDULE 7 - CURRENT ASSETS, LOANS, ADVANCES ETC.(Contd.)	Current Year		Previous Year	
B. LOANS, ADVANCES AND OTHER ASSETS :				
1. Loans :				
a) Staff				
b) Other Entities engaged in activities/objectives similar to that of the Entity				
c) Other (specify)				
i) Festival advance	175576.00		1360426.00	
ii) Mess advance	10000.00			
iii) ASRB Exam.	789.00		789.00	
iv) N.S.S. Fund			109500.00	
v) Commitment Fee Revenue	209384.00	395749.00	209384.00	1680099.00
2. Advances and other amounts recoverable in cash or				
in kind or for value to be received :				
a) Advance to Head of Departments	157400.00	157400.00		
b) Permanent advance	10000.00		10000.00	
c) Advances				
i) On Capital Account	1155169417.00		2657543174.00	
ii) On Capital Account (Revenue A/c./Project)	6387.00		5875387.00	
iii) On Revenue Account	11771090.00		19737732.00	
iv) Pre-paid Vehicle Insurance & Internet Connectivity Charge	1474079.00		1487600.00	
v) Other Loans to Project accounts	4146900.00		1497823.00	
vi) Recoverable from Revolving Funds & Project Accounts	10815208.00		10870215.00	
vii) Loan to Executive Engineer-II			10000.00	
viii) Recoverable from CAU(HQ), Imphal/DEE/COH(SK)	1372963.00		755153.00	
ix) Recoverable loan from DOR/COHF/KVK (COHF)/ Ext. Funded Proj.A/c.	5847610.00	1190613654.00	3632311.00	2701419395.00
3. Interest accrued but not due				
a) On Investment from Earmarked/Endowment Funds		0.00	151048.00	
b) On Investment (Under Term Deposit)	5457866.00	5457866.00	6100089.00	
4. Recoverable Deposits/Receivable Claims (Security etc.) :-	**3024265.00**	**3024265.00**	**2421700.00**	**8672837.00**
TOTAL (B)		**1199648934.00**		**2711772331.00**
TOTAL (A+B)		**1696134075.00**		**3170732055.00**

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Annexure-I

A:- Detail of Closing Balance

Sl. No.	Name of the College/Unit	Cash in hand incl. Imprest	Amount in Saving Bank Accounts	Amount in Current Accounts	Amount in Term Deposit after adjustment	Total Amount
1	CAU (HQ), Imphal, Manipur	188610.00	127869315.00		179303311.00	307361236.00
2	Director of Instruction, Imphal	10000.00	721256.00			731256.00
3	Director of Research, Imphal	30000.00	24165160.00			24195160.00
4	Director of Ext. Edu., Imphal	10000.00	5880410.00	1115723.00		7006133.00
5	College of Agriculture, Imphal Manipur	43652.00	1725241.00	20612253.00		22381146.00
6	College of Food Technology, Imphal Manipur	16000.00	280112.00	1211748.00		1507860.00
7	College of Vety.Sc. & Animal Husbandry, Selesih, Aizawl	18078.00	12945324.00	19747601.00		32711003.00
8	College of Fisheries, Agartala, Tripura		21224508.00	1845164.00		23069672.00
9	College of Horticulture & Forestry, Pasighat, A.P.		22888858.00	10000.00		22898858.00
10	College of Agriculture, Pasighat. Arunachal Pradesh		1090901.00			1090901.00
11	College of Home Science, Tura, Meghalaya		18426756.00	10000.00		18436756.00
12	College of Agri. Engg.& Post Harvest Technology, Sikkim, Gangtok		14701651.00			14701651.00
13	College of Horticulture, Sikkim, Gangtok		1873954.00			1873954.00
14	College of Post Graduate Studies, Barapani, Shillong, Meghalaya		5956270.00	7814258.00		13770528.00
15	College of Agriculture, Barapani, Shillong, Meghalaya			142008.00		142008.00
16	College of Vety.Sc. & Animal Husbandry, Jalukie, Nagaland	2.00	724791.00			724793.00
17	College of Horticulture, Thenzawl, Mizoram	90.00		1968958.00		1969048.00
18	Horticulture Research Farm, Andro					
	Grand Total	**316432.00**	**260474507.00**	**54477713.00**	**179303311.00**	**494571963.00**

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Detail of Remittance in Transit
Financial Year 2017-18

A. Main Account Fund

Sl. No	Name of Unit	Previous Year Balance	Fund Remitted from HQ	Fund Received by Colleges	Remittance in Transit
1	College of Agriculture, Imphal, Manipur	-9805140.00	189850000.00	189850000.00	-9805140.00
2	College of Vety. Sc. & AH, Aizawl		193350000.00	193350000.00	0.00
3	College of Fisheries, Tripura		95608000.00	95608000.00	0.00
4	College of Horticulture & Forestry, Pasighat	4775335.00	130250000.00	130250000.00	4775335.00
5	College of Home Science, Tura		73250000.00	73250000.00	0.00
6	College of Agri. Engg. & PHT, Gangtok		109050000.00	109050000.00	0.00
7	College of Post Graduate Studies, Barapani	104867.00	100250000.00	100250000.00	104867.00
8	Director of Instruction	0.00	12900000.00	12900000.00	0.00
9	Director of Research	0.00	12500000.00	12500000.00	0.00
10	Director of Extension Education	-176379.00	15595000.00	15595000.00	-176379.00
11	Horticulture Research Farm, Andro	16000.00		16000.00	0.00
12	College of Food Technology, Imphal	0.00	8213000.00	8213000.00	0.00
13	College of Agriculture, Pasighat	0.00	9352000.00	9352000.00	0.00
14	College of Horticulture, Sikkim	0.00	13000000.00	13000000.00	0.00
15	College of Agriculture, Barapani	0.00	8600000.00	8600000.00	0.00
16	College of Vety. Sc. & AH, Nagaland	0.00	25400000.00	25400000.00	0.00
17	College of Horticulture, Thenzawl	0.00	7900000.00	7900000.00	0.00
	Total Amount	**-5085317.00**	**1005068000.00**	**1005084000.00**	**-5101317.00**

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B- Main Account (Unutilized Fund refunded by Units to HQ)

Sl. No	Name of Unit	Previous Year Balance	Unutilized Fund Remitted from College	Fund Received by HQ	Remittance in Transit
1	College of Agriculture, Imphal, Manipur		9813000.00	9813000.00	0.00
2	College of Vety. Sc. & AH, Aizawl		8710000.00	8710000.00	0.00
3	College of Fisheries, Tripura		986673.00	986673.00	0.00
4	College of Horticulture & Forestry, Pasighat		0.00	0.00	0.00
5	College of Home Science, Tura		6927000.00	2103000.00	4824000.00
6	College of Agri. Engg. & PHT, Gangtok		482000.00	482000.00	0.00
7	College of Post Graduate Studies, Barapani		4678000.00	4678000.00	0.00
8	Director of Instruction		1222000.00	1222000.00	0.00
9	Director of Research		0.00	0.00	0.00
10	Director of Extension Education		3556279.00	3556279.00	0.00
11	College of Vety. Sc. & AH, Nagaland (2016-17)		2621516.00	2621516.00	0.00
12	College of Food Technology, Imphal		12239000.00	12239000.00	0.00
13	College of Agriculture, Pasighat		483000.00	483000.00	0.00
14	College of Horticulture, Sikkim		178000.00	178000.00	0.00
15	College of Agriculture, Barapani (2016-17)		6550000.00	5450000.00	1100000.00
16	College of Horticulture, Thenzawl (2016-17)		913000.00	913000.00	0.00
17	College of Agriculture, Barapani (2017-18)	0.00	3200000.00	3200000.00	0.00
18	College of Vety. Sc. & AH, Nagaland (2017-18)	0.00	1323000.00	0.00	1323000.00
		0.00	**63882468.00**	**56635468.00**	**7247000.00**

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Detail of Remittance in Transit
Financial Year 2017-18

C. Revenue Account

Sl. No	Name of College	Previous Year Balance	Fund Remitted from Colleges	Fund Received by HQ	Remittance in Transit
1	College of Agriculture, Imphal, Manipur	0	2773654	2773654	**0**
2	College of Vety. Sc. & AH, Aizawl	225980	7204964	7204964	**225980**
3	College of Fisheries, Tripura		4066349	4066349	**0**
4	College of Horticulture & Forestry, Pasighat	3400	8943667	8943667	**3400**
5	College of Home Science, Tura	473950	2219603	2693553	**0**
6	College of Agri. Engg. & PHT, Gangtok	0	3136308	3136308	**0**
7	College of Post Graduate Studies, Barapani	143942	4557946	4464294	**237594**
	College of Post Graduate Studies, Barapani	0	3310978	3310978	**0**
8	College of Horticulture Sikkim	0	652051	652051	**0**
	College of Horticulture Thenzawl	0	0	0	**0**
	College of Vety. Sc. & AH, Nagaland	0	390520	390520	**0**
	College of Food Technology, Imphal	62295	275870	338165	**0**
9	College of Agriculture, Barapani	0	421440	421440	**0**
10	Director of Extension Education, CAU, Imphal		265610	265610	**0**
	Total Amount	**909567**	**38218960**	**38661553**	**466974**

D. Project Account

Sl. No	Name of College	Previous Year Balance	Fund Remitted from Colleges	Fund Received by HQ	Remittance in Transit
1	College of Agriculture, Imphal, Manipur	159300			159300
	Total amount	**159300**	**0**	**0**	**159300**

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Detail of Remittance in Transit
Financial Year 2017-18

E- Director of Research A/c.

Sl. No	Name of College	Previous Year Balance	Fund Remitted from Director of Research, Imphal	Fund Received by Colleges	Remittance in Transit
1	College of Agriculture, Imphal, Manipur	-565579.00	199940.00	407940.00	-773579.00
2	College of Vety. Sc. & AH, Aizawl	948600.00	199900.00	1133700.00	14800.00
3	College of Fisheries, Tripura	0.00			0.00
4	College of Horticulture & Forestry, Pasighat	0.00	1391000.00	1391000.00	0.00
5	College of Home Science, Tura	0.00			0.00
6	College of Agri. Engg. & PHT, Gangtok	1000000.00	1690000.00	2690000.00	0.00
7	College of Post Graduate Studies, Barapani	-100000.00			-100000.00
	Total Amount	**1283021.00**	**3480840.00**	**5622640.00**	**-858779.00**
	Grand Total (A+B+C+D+E)	**-2733429.00**	**1110650268.00**	**1106003661.00**	**1913178.00**

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CENTRAL AGRICULTURAL UNIVERSITY, IMPHAL (MANIPUR)

SCHEDULES FORMING PART OF INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2018

AMOUNT (₹)

SCHEDULE-8: GRANTS FROM DARE:			Current Year	Previous Year
Opening Balance as per Previous Year's Account			2615880555.00	2450863316.00
Add,	Government Grant Received during the Year from DARE	1200000000		1200000000.00
	Government Grant Received during the Year from DoNER	328900000	1528900000.00	
Add	Short accounts of Govt. Grant during Pr. Year			179211.00
Add	Fund from DEE for N.E. Agri. Fair			2431331.00
Add,	IRP from DOR (2017-18)			590768.00
	Total amount		**4144780555.00**	**3652883090.00**
Less:-	Utilized for Capital Expenditure		2026520672.00	79280617.00
	Balance		2118259883.00	3573602473.00
	Total Revenue Expenditure (as per Income & Exp. A/C)	1694549307.00		1418196012.00
Add,	Actual Payments to Retirees	47605635.00		26990790.00
	Total	**1742154942.00**		**1445186802.00**
	Less :- a) Provision for :-			
	i) Depreciation	142461038.00		112650129.00
	ii) Retiral Benefits	547358430.00		374759270.00
	b) Other Expenses (Schedule-21)	2579897.00		14485.00
	c) Expenses of Rep. and Maint. already reduced from DARE Grant during 2015-16			41000.00
Net Amount Utilized for Revenue Expenditure			**1049755577.00**	**957721918.00**
Unutilzed Grants c/f			**2615880555.00**	**2450863316.00**

Notes:

A) Un-utilized Grant Balance shown above includes substantial amount of un-adjusted advances paid to construction agencies & other contingency advances to Heads of Departments and staff.

B) The Revenue Expenditure met out of grant excludes Depreciation of Rs.14,24,61,038/- and Provision for Retiral Benefits of Rs.54,73,58,430/- which are provisions and do not involve any cash out go but includes payments actually made towards retirement benefits met out of grant.

C) Expenditure incurred from the Revenue Account amounting to Rs.5,45,48,380/- (As Per R&P for Capital Expenditure & Revenue Expenditure) does not affect the grant from DARE.

Contd......

D)	I- Total Capital Expenditure as per Column 3 of Fixed Assets Schedule (Schedule- 4)	2051431771.00
	Total amount	2051431771.00
	Less :-	
	A-Assets created out of Revenue A/c.	
	a) CAU (HQ), Imphal	3364290.00
	b) COA, CAU, Imphal	5869000.00
	Total-A	9233290.00
	B-Rectification as per audit findings of 2016-17	
	a) CAU (HQ), Imphal (as per audit finding revenue expenditure capatilized the detail at Schedule 4)	839395.00
	b) COF, CAU, Tripura (as per audit finding the detail at Schedule 4)	3542754.00
	c) COA, CAU, Imphal (as per audit finding the detail at Schedule 4)	4362804.00
	Total-B	**8744953.00**
	C-Assets created out of Project A/c. (KVK-Buildings Andro)	**6932856.00**
	Total-C	**6932856.00**
	Total- II (A+B+C)	**24911099.00**
	Net Expenditure out of Grant from DARE (I-II)	**2026520672.00**

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SCHEDULE 10 - ACADEMIC RECEIPTS :	Current Year	Previous Year
A. Fees from Students:		
a) Academic:		
1. Entrance Examination Fees		
2. Admission/ Registration Fees (Less, Exp. Out of Revenue)	21579955.00	4811087.00
Revenue Received by HQ		
3. Enrolment Fees		
i) Enrolment Fees		
ii) Tuition Fees	1488100.00	90040.00
iii) Library Fees	43000.00	31040.00
iv) Laboratory Fees		
v) Others		26976.00
b) Examination:		
i) Annual Examination Fees		
ii) Mark Sheet Fees		
iii) Others		
c) Other Fees:		
i) Medical Fees		
ii) Sports Fees		
iii) Hostel Fees	261180.00	78625.00
iv) Convocation Fees		
v) Migration Fees	40210.00	37550.00
vi) Other Misc. Fees	749898.00	178335.00
B. Sale of Admission Form	18600.00	13780.00
C. Sale of Question Papers		
Total	**24180943.00**	**5267433.00**

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SCHEDULE 11 - INCOME FROM INVESTMENT OUT OF EARMARKED/ ENDOWMENT FUND :	Current Year	Previous Year
1. Interest:		
a) On Government Securities		
b) On Debentures & Bond		
2. Term Deposit with Scheduled Banks (PPIC/Akoijam Udhab & Nimai Memorial Gold)		
Consertion of Indigenous Cattle of Manipur		
3. Interest on Investment made out of Fund	10799.00	10799.00
4. Interest Accrued but not due		151048.00
4. Interest on Saving Bank A/c of Revolving Fund	32017.00	67114.00
5. Others Receipt	2439978.00	2496160.00
6. Previous Interest on TDR received and re-invested along with principal	3708.00	14129.00
Total	**2486502.00**	**2739250.00**
Less, Transferred to Endowment Fund A/C - Schedule (2)	2486502.00	2739250.00
Balance	**Nil**	**Nil**

SCHEDULE 13 - INTEREST EARNED :	Current Year	Previous Year
1. On Term Deposits		
a) With Scheduled Banks	3025533.00	
b) Accrued Interest On TDRs	5457866.00	14121717.00
2. On Saving Accounts:		
a) With Scheduled Banks	7993722.00	11019954.00
Total	**16477121.00**	**25141671.00**

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SCHEDULE 14 - OTHER INCOME	Current Year	Previous Year
1. Other Income (Licence Fee & Vehicle Insurance Claim/hiring charges of Vehicle etc	2527540.00	1516883.00
vehicle used on private affair Short Training Programme Fee receipt etc.)		
2. Miscellaneous Income		
a) Xerox Charges	386595.00	308505.00
b) Guest house rent receipts	2412901.00	1464572.00
c) Sale of farm produce	3941370.00	3958043.00
d) Sale of tender forms / applications	105220.00	155066.00
e) Recruitment Fee	1120877.00	643650.00
f) Other receipts	1242878.00	2517767.00
g) Revenue from extramural projects incl. overhead charges	6211718.00	2114890.00
h) Compensation of Land from Govt. of Meghalaya	3310978.00	
Total	**21260077.00**	**12679376.00**
Less:- Revenue Remitted to Registrar		
NET OTHER REVENUE RECEIPTS	**21260077.00**	**12679376.00**

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SCHEDULE 15 -PRIOR PERIOD INCOME		Current Year	Previous Year
INCOME			
a)	Excess Dep. Charged in Electrical Equipments during 2016-17 adjusted (COHS)	18764.00	22320.00
b)	Un-Encashed Cheque of Previous Year	5000.00	
c)	Excess Dep. Charged on Unclassified Assets adjusted during 2017-18	74558.00	30.00
d)	Excess Dep. Charged in Hostel Equipment during 2016-17 adjusted (COF)	3542754.00	166476.00
e)	Excess Dep. on Computer & Peripherals of COV (MZ) (2016-17)	1823713.00	4864618.00
f)	Excess Dep. Charged on Vehicle of COV (MZ) (2016-17)	150856.00	4285164.00
g)	Excess Depreciation on Guest House and Computer Peripherals of COPG	1737210.00	3613148.00
h)	Excess Dep. Charged in Computer & Peripherals during 2016-17 adjusted	370872.00	199874.00
i)	Excess Dep. Charged on Field Farm Equipment during 2016-17 (COAE)	30440.00	129063.00
j)	Excess Depreciation charged on various items of COA, Imphal during Pr.Yr. A/c. adjusted	457964.00	4100.00
k)	Excess Adjustment made in 2012-13	434946.00	
l)	Excess Interest Charged on Endowment Fund	2025.00	
m)	Excess Depreciation charged on various items of CAU (HQ), Imphal during Pr.Yr. A/c. adjusted	2108337.00	
n)	Miss classification of CAU (HQ), Imphal during Pr.Yr. A/c. adjusted	808602.00	
o)	Recovery of Excess Pay and CEA	137100.00	
p)	Rectification Entries made by COA, Imphal	716639.00	
	TOTAL	**12419780.00**	**13284793.00**

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SCHEDULE 16 - ESTABLISHMENT EXPENSES	Current Year	Previous Year
a) Salaries and Wages	753360339.00	678275363.00
b) Allowances and Bonus	4021983.00	5693810.00
c) Contribution to DCPS	32125425.00	27425981.00
d) Medical Re-imbursement	5440217.00	5877150.00
e) Children Tuition Fee Re-imbursement	7598241.00	7807148.00
f) Leave Travel Concession	3831802.00	4880975.00
g) Honorarium	2530487.00	2446442.00
h) Staff Welfare Expenses	1586727.00	1623137.00
i) Provision for retiral benefits (Pension, Gratuity, Leave Encashment)	547358430.00	374759270.00
j) Pension Contribution in respect of Deputationists / Lien Holders)	1595783.00	325763.00
k) Leave encashment on LTC	410187.00	1129551.00
Total	**1359859621.00**	**1110244590.00**
Net Total	**1359859621.00**	**1110244590.00**

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SCHEDULE- 16 (A) - EMPLOYEES RETIREMENT & TERMINAL BENEFITS

Particulars	Pension	Gratuity	Leave Encashment	Total amount
A.				
Opening Balance as on 31.03.2017	1609884692.00	181326890.00	191599806.00	1982811388.00
Addition:- Capitalized value of Contribution Received from other Departments				
Total amount	**1609884692.00**	**181326890.00**	**191599806.00**	**1982811388.00**
Actual Payment during the year 2017-18	29078066.00	10961208.00	7566361.00	47605635.00
Balance available on 31.03.2018	**1580806626.00**	**170365682.00**	**184033445.00**	**1935205753.00**
Provision required on 31.03.2018 as per Acturial Valuation	1954023160.00	312600971.00	215940052.00	2482564183.00
Provision for 2017-18	373216534.00	142235289.00	31906607.00	547358430.00
B. Contribution to New Pension Scheme				
C. Medical Reimbursement to Retired Employees				
D. Travel to Home town on Retirement				
E. Deposit Linked Insurance Payment				
Total (A+B+C+D)	373216534.00	142235289.00	31906607.00	547358430.00

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SCHEDULE 17 - ADMINISTRATIVE EXPENSES		Current Year	Previous Year
1	Purchases		
2	Electricity and power (Less, Electricity Charges Recovered from Staffs)	17369652.00	16347612.00
3	Water charges	406940.00	28840.00
4	Insurance (vehicle)	687185.00	748848.00
5	Repairs and Maintenance of Building	26488537.00	24744331.00
6	Rent, Rates and Taxes	5549775.00	3838443.00
7	Vehicles Running and Maintenance	9435781.00	9782280.00
8	Postage, Telephone and Communication Charges	2311612.00	1540971.00
9	Printing and Stationary	7640363.00	7336160.00
10	Travelling and Conveyance Expenses	10160891.00	12197720.00
11	Expenses on Seminar/Workshops	8271778.00	5433083.00
12	Fees & Subscription Expenses	482385.00	1087889.00
13	Guest House Contingencies	271104.00	155803.00
14	Departmental Books/ Rule Books	20357.00	45376.00
15	Hospitality Expenses	488283.00	501242.00
16	Professional Charges	590999.00	268924.00
17	Advertisement and Publicity	1783726.00	3081800.00
18	Auditors Remuneration/ Audit Expenses	1450.00	
19	Legal Charges	212008.00	542370.00
20	Bank Charges	66757.00	27421.00
21	Security Service Charge		3207005.00
22	Human Resource Development	111930.00	256616.00
23	Office Contingencies	118455.00	68823.00
24	Information Technology	610564.00	462188.00
25	Repairs and Maintenance of Equipment	7412144.00	3739295.00
26	Recruitment Expenses	496494.00	1170937.00
27	Cartage and Carriage Inwards	50596.00	217668.00
28	BSNL Lease Rent for INTERNET	214170.00	154289.00
29	Others (Misc. Expenses)	9866857.00	6698257.00
	Total	**111120793.00**	**103684191.00**
	Net Total	**111120793.00**	**103684191.00**

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SCHEDULE: 18 - ACADEMIC EXPENSES		Current Year	Previous Yr.
1	Chemical & Glasswares	3604242.00	7833563.00
2	Classroom Expenses	509798.00	871300.00
3	Examination Expenses	2158138.00	4802462.00
4	Stipend, Scholarship, Fellowship, Book Grant out of University Fund	17647057.00	15934978.00
5	Student Welfare Expenses	9478082.00	6103173.00
6	Convocation	186420.00	
7	Honorarium/TA to Guest Faculty/ External Examiners	976237.00	6351389.00
8	Journals & Periodicals	148565.00	85128.00
9	Laboratory Expenses/Medicines	3479870.00	
10	Research & Extension Activities	1307746.00	806869.00
11	Farm Contingencies	9616594.00	7930720.00
12	Student Annual Sports Meet/ Film Festival	3067958.00	4385116.00
13	Field Work & Student Study Tour	2576042.00	4743350.00
14	Student Counciling Expenses	1540019.00	1068893.00
15	Expenditure for NE Agri Fair	534800.00	2495746.00
16	Adjunct / Visiting Professor	142371.00	1400411.00
17	Miscellaneous Expenses	183054.00	4684182.00
	Total	**57156993.00**	**69497280.00**

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Imphal

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Comptroller
Central Agricultural University,
Imphal

(Amount - ₹)

SCHEDULE 19 - RESEARCH EXPENSES		Current Year	Previous Year
a)	Intra Mural Research Project	2326600.00	3072680.00
b)	Experimental Farm Expenses	7558299.00	5676722.00
c)	CAU Central Research Farm, Lamphel/Hort. Res. Farm., Andro	2751654.00	925684.00
d)	Laboratory Consumables	1272107.00	2701727.00
e)	Other Expenses	1242105.00	
	Total	**15150765.00**	**12376813.00**

SCHEDULE 20 - EXTENSION ACTIVITIES EXPENSES		Current Year	Previous Year
a)	Extension Activities in Colleges	1749996.00	2820504.00
b)	Informal Training Programmes for Farmers	833761.00	768738.00
c)	Formal Training Programmes for Personnel of Line Departments	268979.00	284024.00
d)	Vocational Training Programmes	553561.00	730503.00
e)	ATIC	211824.00	539960.00
f)	Extension Demonstrations including exhibitions	2201809.00	2420092.00
	Total	**5819930.00**	**7563821.00**

SCHEDULE 21 - OTHER EXPENSES		Current Year	Previous Year
a)	Expenses out of Revenue A/c	2574837.00	14485.00
b)	Registration Fee (Student A/c.-COHF)	5060.00	
	Total	**2579897.00**	**14485.00**

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Comptroller
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CENTRAL AGRICULTURAL UNIVERSITY, IMPHAL (MANIPUR)

SCHEDULES FORMING PART OF ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 2018

(Amount - ₹)

SCHEDULE 22 - PRIOR PERIOD EXPENSES	Current Year	Previous Year
(A) Pertaining to Establishment Charges:		
Total (A)		**256483.00**
(B) Pertaining to Administrative & Extension Activities Expenses:		
i) N.E. Agri. Fair 2014-15 (COV, COF, COHSC, COAE)		800000.00
ii) Expenditure on NCC Pr. Yr. (COA, Imphal)	109500.00	41000.00
Total (B)	**109500.00**	**841000.00**
(C) Pertaining to Revenue Transferred by College:		
Amount transferred from CoF, Tripura but booked in Misc. Income during 2013-14		1123703.00
Total (C)		**1123703.00**
(D) Pertaining to Fixed Asset Schedule:		
2. As per Audit findings excess expenditure on Capital Accounts adjusted during 2017-18		
a) Financial Year 2008-09 (COHS)	103193.00	
b) Financial Year 2009-10 (COHS)	87577.00	
Total (D)	**190770.00**	
(E) Loans & Advances		
i) Refund of loan against project taken as income during the year 2015-16 (COV-Aizawl) during 2014-15	**100000.00**	**200000.00**
Total (E)	**100000.00**	**200000.00**
Total (A+B+C+D+E)	**400270.00**	**2164703.00**

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Imphal

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Comptroller
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Imphal

SCHEDULE – 23:

SIGNIFICANT ACCOUNTING POLICES

1. BASIS FOR PREPARATION OF ACCOUNTS:

The Accounts are prepared under the Historical Cost Convention unless otherwise stated and generally on the Accrual Method of Accounting.

2. REVENUE RECOGNITION:

Revenues are recognized when received except interest on investments which is accounted for on accrual basis.

3. DEPRECIATION:

3.1 Fixed Assets are stated at the cost of acquisition including inward freight, duties, and incidental and direct charges related to acquisition, installation and commissioning.

3.2 Fixed Assets are valued at cost less accumulated depreciation. Depreciation on fixed assets is provided on "Straight Line Method," at the following rates:

1.	Land	0%
2.	Building	2%
3.	Temporary Structure	5%
4.	Electrical Installation and equipments (including Transformer & Fountain)	5%
5.	Tube wells & Water Charges	2%
6.	Roads, Boundary walls/fencing and Bridges	2%
7.	Sewerage, Drainage and Sanitary items	2%
8.	Horticulture Works, Field Farm Equipments & Fish Ponds	5%
9.	Plant & Machinery	5%
10.	Studio Equipment	7.5%
11.	Laboratory Apparatus & Scientific Equipments	8%
12.	Office Equipment	7.5%
13.	Audio Visual Equipment	7.5%
14.	Canteen Equipment/Hostel Equipment	15%
15.	Furniture, Fixtures & Fittings	7.5%
16.	Computers & Peripherals	20%
17.	Vehicles	10%
18.	Library Books & Scientific Journals	10%
19.	Sports Equipment	8%
20.	Others	10%

3.3 Depreciation is provided for the whole year on additions during the year.

3.4 Where an asset is fully depreciated, it will be carried at a residual value of Re. 1/- in the Balance Sheet and will not be further depreciated. Thereafter, depreciation is calculated on the additions of each year separately at the rate of depreciation applicable for that asset head.

3.5 Assets created out of funds of sponsored projects where the ownership is retained by the sponsors but held and used by the university are separately disclosed in the notes on accounts.

4. RETIREMENT BENEFITS:

Retirement benefits i.e., Pension, Gratuity and Leave Encashment are provided on the basis of actuarial valuation. Capitalized Value of pension and Gratuity which will be received from previous employers of the University employees seeking absorption in the University will be credited to the respective Provision Accounts. Pension contribution received in respect of Central Agricultural University employee on deputation is credited to the Provision for pension Account.

Other retirement benefits viz. Contribution to New Pension scheme, Medical reimbursement to the retired employees and Travel to home Town on retirement are accounted for on accrual basis (actual payment plus outstanding bills at the end of the year)

5. INVESTMENTS:

All investments are valued at cost.

6. EARMARKED / ENDOWMENT FUNDS:

6.1 P.P.I.C. Award Fund:

The long-term fund earmarked for payment of Scholarship to Post Graduate Students who undergo research on Potassium in Soils/ Crops of Manipur has been invested in term deposit. The income from investment is credited to “P.P.I.C. Award Fund”.

The expenditure on the award is debited to the Fund and the balance is carried forward and represented on the Assets Side by bank balance and Investment in Fixed Deposit.

6.2 Akoijam Udhop and Nimai Memorial Gold Medal:

The long term fund is earmarked for awarding Gold Medals to meritorious students of M.Sc.(Horticulture) and B.Sc. (Agriculture).

6.3 Ex Chancellor Jain. Award Fund:

The long-term fund earmarked for payment of awarding Gold Medals to meritorious students has been invested in term deposit.

The income from investment is credited to “EX-Chancellor Jain Award Fund”. The expenditure on the award is debited to the Fund and the balance is carried forward and represented on the Assets Side by bank balance and Investment in Fixed Deposit.

6.4 Revolving Fund:

There are 11 numbers of revolving funds at present. Two nos. at CAU (HQ), for Akoijam Udhab & Nimai Memorial Gold Medal & Hon’ble Ex Chancellor Jain (Donation for award), three at College of Agriculture, Imphal i.e PPIC, Rearing of Broiler Birds “Giriraja and Girirani and Indigenous Cattle of Manipur one at College of Veterinary Sc. & A.H., Aizawl under “Entrepreneurship Training Unit in Meat Processing ”, three at College of Fisheries, Tripura under Aqua Revolving fund and FPT Revolving Fund and FGR Revolving Fund and two at College of Horticulture and Forestry, Pasighat, Aruanchal Pradesh i.e. Revolving fund for Dairy Unit and Mushroom Unit. In addition to this a Revolving Fund which is funded by ICAR under Mega Seed Project as well as University’s own revenue. Separate accounts are maintained at the respective colleges. All recurring expenses incurred under revolving fund account are made from the income generated by fund and its activities and the balance is carried forward.

6.5 On completion/winding up of the Revolving Fund the University has a policy of recovering the cash balance amount as well as the permanent assets for accountal in the assets in the account from where the Revolving Fund was created.

7. GOVERNMENT GRANTS:

7.1 Government Grants are accounted on realization basis.

7.2 To the extent utilized towards capital expenditure, government grants are transferred to Capital Fund.

7.3 Government Grants for meeting Revenue Expenditure are treated, to the extent utilized, as income of the year in which they are realized. Unutilized grants are carried forward to the next year as opening balance.

8. SPONSORED PROJECTS

In case of ongoing Sponsored Projects the amount received from sponsors are credited to concerned project account and corresponding debit is made to the concerned Project Fund by the amount of expenditure incurred/ Advances paid from such Projects. Overhead charges recovered from project are credited to the revenue account in accordance with the decision of the University. Closing Balance as on 31st March, 2018 shown under Current Liabilities (Schedule -3). Debit balances if any are shown under the head Current Assets, Loans & Advances as recoverable from sponsors.

9. INCOME TAX

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

Sd/- Accountant Central Agricultural University, Imphal	Sd/- Comptroller Central Agricultural University, Imphal

SCHEDULE: 24: CONTINGENT LIABILITIES & NOTES ON ACCOUNTS:

A CURRENT ASSETS, LOANS AND ADVANCES

1. As the Provident Fund Accounts and the New Pension Scheme Account are owned by the members of those funds and not by the University, these accounts do not form part of the University's Account. However, complete set of Accounts of the Provident Fund Account as well as New Pension Scheme Account have been attached to the University's Accounts.
2. While implementing the Externally Funded /Government Sponsored Projects the University has acquired out of the following Projects permanent assets of the order of Rs. 3226. 84 lakhs as per detail given below the ownership of which vest in the Funding Agencies /Departments. These are held and used by the university.
3. In the opinion of the Management, the Current Assets, Loans and Advances have a value on realization in the ordinary course, equal at least to the aggregate amount shown in the Balance Sheet.
4. Previous year's figures have been regrouped wherever necessary. In some of the Schedules, where this was not possible, only the totals have been exhibited.
5. The details of balances Cash in Hand, Saving Bank Account, Current Account and Fixed Deposit Accounts are enclosed as attachment "A"
6. Figures in the Final accounts (Consolidated part) have been rounded off to the nearest rupee.
7. Schedule 1 to 22 are annexed to and form an integral part of the Balance Sheet as at 31st March, 2018 and the Income & Expenditure account for the year ended on that date.
8. Following cases are going on against University in various courts:

a. The University has filed an appeal in Supreme Court of India against arbitration award of Rs. 335.75 lakh granted by the Arbitrator in favour of M/s Bhargava & Associates Pvt. Ltd., Architectural Service providers for the execution of construction works at College of Veterinary Sciences and Animal Husbandry, Aizawl, Mizoram.

b. IRCON Ltd. have filed a case against the university for the non-payment of Rs. 720.61 lakh on account of cost of escalation, items not included in tendered cost and claim on payment of Premium on Contractor's All Risk (CAR) Insurance Policy.

c. Shri Karma Tshering Bhutia has filed a case against Central Agricultural University, Imphal for the non-payment of additional cost of his land amounting to Rs. 1780.29 lakh acquired by the university through Govt. of Sikkim becoming payable due to retrospective amendment of Land Acquisition Act.

Total Contingent Liability Rs. 2836.65 lakh

9. Fixed Assets created out of Externally Funded Projects as per Annexure- A & B :

(Rs. In lakhs)

		As on 31.03.18	Notional Dep. up to 2017-18	Book Value as on 31.03.18
i)	National Agricultural Technology Project,	₹ 85.98		
ii)	Externally Funded Project (other then ICAR funded)	₹ 1674.35		
iii)	All India Coordination Research Project	₹ 601.10		
iv)	Mega Seed Project (ICAR Funded)	₹ 332.53	₹ 1318.08	₹ 1908.76
v)	All India Network Research Project	₹ 27.34		
vi)	Krishi Vigyan Kendra/DEE	₹ 356.68		
vii)	National Agricultural Innovation Project	₹ 148.86		
	TOTAL AMOUNT	**₹ 3226.84**	**₹ 1318.08**	**₹ 1908.76**

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Comptroller
Central Agricultural University, Imphal

CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDING 31ST MARCH, 2018

(Amount - ₹)

	RECEIPTS	Current Year	Prev Yr.	PAYMENTS		Current Year	Prev. Yr.
I.	**Opening Balances**			I.	**Expenses:**		
	a) Cash in Hand	266307.00	445623.00		a) Establishment Expenses	812434421.00	729325894.00
	b) Bank Balances:				b) Administrative Expenses	100778534.00	99980384.00
	i) In Current Account	51093308.00	51130496.00		c) Academic Expenses	52588432.00	63720492.00
	ii) In Savings Account:	253833716.00	334644123.00		d) Research Expenses	14460729.00	12044554.00
					e) Extension Activities Expenses	5275266.00	8473734.00
					f) Expenses out of Revenue A/c for Revenue/Capital Exp.:	54548380.00	6822870.00
II.	**Grants Received**				g) Payment of Pension/Family Pension/Gratuity/L.Encashment	40223333.00	20608973.00
	a) From DARE, Govt. of India	1200000000.00	1200000000.00				
	b) From DoNER, Govt. of India	328900000.00		II.	**a) Unadjusted Advances**	451642940.00	317532804.00
	c) From, DI to COF for Youth Festival		1279000.00				
	d) Fund from HQ for TA/DA of Experts (COPGS)		1600000.00				
	e) From other sources:			III.	**Payments out of various Projects/ Schemes**		
	i) Externally Funded Projects Fund	444756469.00	545504025.00		a) Externally Funded Projects	421138856.70	525077451.00
	ii) On Bank Balances (Projects)	892433.00			b) Expenditure under Revolving Fund (Projects)	827739.00	
	iii) Misc. income of projects/revolving fund	150996.00			c) Unutilized Fund of Projects Remitted to Funding Agency	2748167.00	
	iv) Loan from staff to project	252758.00			d) Expenses for NE Agri Fair	2633933.00	
	v) Grant for N.E. Agri Fair from DEE (COF)	2808000.00	3300000.00	IV	**Revolving Fund :**		
III.	**Investment from Own Funds (Term Deposit)**				i) Revolving Fund	2637053.00	2629376.00
IV.	**Income on Investments from**						
	a) Earmarked/ Endowment Funds		3798856.00				
	b) Revolving Fund for Diary/Mashroom/COF	2355837.00	779455.00				
	c) Main Funds (Int. on Fixed Deposit)		6354534.00				
	d) Mega Seed Project (R/F)	209289.00	135686.00				
	e) Revenue A/c (Other Investment)	7922310.00	6585079.00				
V.	**Interest Received:**						
	a) On Bank Balances	9916695.00	11036218.00	IV.	**Release/ Transfer of Funds:**		
	b) On Bank PPIC Fund	10799.00					
	d) On Bank Balances (R/F)	30070.00	1200529.00		i) Wrong Credit to Main A/c. (Revenue)		340643.00
			62043.00		ii) Youth Festival (COF)		1150288.00

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Contd......

	RECEIPTS	Current Year	Prev Yr.		PAYMENTS	Current Year	Prev. Yr.
VI.	**Academic Receipt**						
	a) Students Admission Fee/ Sale of Admn. Forms	21570905.00	5219983.00	V.	**Fund Released**		
	b) Migration Fee	51800.00	37550.00		a) Out of Earmarked/ Endowment Funds		2091494.00
	c) Other Miscellaneous Receipt	2558238.00			b) Out of Main Funds (Investments- Others)		470000000.00
VII.	**Other Income**				c) Out of Revenue A/c & Others(Investments- Others)	164100000.00	104149300.00
	a) Sale of Farm Produce	4253301.00	3958043.00	VI.	**Exp. On Fixed Assets**		
	b) Other Miscellaneous Income	2043124.00	1668312.00		a) Purchase of Fixed Assets	40028194.00	59978059.00
	c) Institutional Charges/Other Receipt of the Project	2388318.00	2039709.00		b) Capital Work- in-Progress	6185198.00	13006288
	d) Recruitment Fee	1120877.00	643650.00	VII.	**Other Payments (Festival Adv., Stipend)**		
	e) Misc Receipts (Guest House)	2412901.00	1333922.00		a) Festival Adv.	900.00	1688750.00
	f) Revenue from Projects	2014595.00	134081.00		b) Fellowship/ Scholarship/ Book Grant	415256.00	739620.00
	g) Licence Fee /Electric Fee Charges	2493942.00	1720449.00		c) Expenses out of Revolving/Other funds		
					d) Cash Award For Anti Ragging to COV, Aizawl		
VIII.	**Fellowship/ Scholarship/ Book Grant/NSS**	654700.00	816470.00		e) Expenses for NE Agri Fair		1132667.00
IX.	**Any Other Receipts (give details)**				f) Remittances (Deducted from Salary Bills GPF GSLIS, HBA, LIC, ITDS, P. Tac etc)	145853783.00	127569726.00
	i) Terminal Benefits from Other Deptt		2523624.00		g) GSLIS Death Claim / Death Cum Retirement benefits Payment	439151.00	768308.00
	ii) Pro-rata Pension/Gratuity				h) Refund of Caution Money	380000.00	339600.00
	iii) GSLIS Death Claim from Agency	797422.00	767354.00		i) Refund of Security/ Earnest Money	3579416.00	3911771.00
	iv) TDR Encashment (Lability)				j) Refund of Student Insurance/Excess Fee	305970.00	
	v) Bank transferred (excess debitted)	246587.00			k) Refund of Convocation Fund		
	vi) Land Compensation of COPG	3310978.00			l) Refunded by COV to DEE (N.E. Agri. Fair)		868669.00
	a) Recovery of Excess CEA/Pay/Imp (DoI)	450794.70	450.00		m) Payment of recovery of Licence Fee	29350.00	
	b) Festival Advance Recovery	1185750.00	1460700.00		n) Other Refundable	381000.00	157145.00
	vii) Deduction Awaiting Remittance (GPF, GSLIS, DCPS, P. Tax, ITDS etc.)	147060054.00	127756733.00		o) Refundable Loan to AICRP/Other Project	1168536.00	5474910.00
	Viii) Deduction Awaiting Remittance (Staff of KVK., AICRP, External Funded Project)		32000.00		p) Refundable Loan from Revenue to Main A/c	8600.00	7361753.00
					q) Loan to DOR (Revolving Fund		2223600.00
					r) Vidhyarthy Insurance		107992.00
	ix) Refunded from Colleges (Cont. of N.E. Agri Fair)	800000.00	47935.00				
					s) Refundable Loan from Main to NE Agri. Fair	500000.00	
	x) Revenue Transfer from Main to Revenue		340643.00				
	xi) For Youth Festival from DOI (COA, Imphal)	974000.00	168500.00		t) Refundable Loan to Project from Main	1960000.00	
	xii) Loan Refunded from				u) Misc. Recoverable Deposits	242880.00	202700.00
	a) Project to Staff		4999660.00				
	b) Refundable Loan from Project A/c	1100888.00	186826.00				
	c) Refundable Loan from Main A/c to AICRP		587550.00				
	d) Main to GPF A/c.		10000.00				
	e) From Main to Revenue		7361753.00				
	f) National Award		211000.00				

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Comptroller
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Imphal

Contd......

(Amount - ₹)

RECEIPTS		Current Year	Prev Yr.	PAYMENTS		Prev. Yr.	Prev. Yr.
xiii)	Previous Year's Advance Recoveries:			VIII.	**Closing Balance:**		
	a) LTC / Medical Advance / Excess Salary		1550398.00		a) Cash in Hand (Imprest Balance)	316432.00	266307.00
	b) T. A. Advance / Transport	582303.00	107634.00		b) Bank Balances:		
	c) Contingency Advance	598360.00	1416372.00		i) In Current Account	54477713.00	51093308.00
	d) Student Welfare Activities /Training Programme	78366.00	80012.00		ii) In Saving Account:	260474507.00	253833716.00
	e) From Colleges		80455.00		iii) Remittance in transit	7340652.00	2686062.00
xiiv)	Refund of Revolving Fund						
	a) Quality Seed DOR	650000.00	3100000.00				
xv)	Refundable Deposits:						
	a) Caution Money	1056500.00	542900.00				
	b) Refundable Excess Admission Fee	10000.00					
	c) Student Insurance	307798.00					
	d) Wrong Deposit of Sale Proceed	15840.00					
	e) Refundable Security/ Earnest Money Deposit	2103427.00	3832043.00				
	f) Vidyarthy Insurance		122710.00				
	g) Other Refundable		159870.00				
xvi)	Maturity of Term Deposits	141140521.00	554440000.00				
xvii)	Pr. Yr.'s Fund in Transit received during the Yr.	2694045.00	44250.00				
	TOTAL	**2650125321.70**	**2897359208.00**		**TOTAL**	**2650125321.70**	**2897359208.00**

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Detail of Assets procured out of funds of Externally Funded Projects

Annexure-A

(₹ in lakhs)

SCHEDULE-4: FIXED ASSETS: DESCRIPTION		NATP	Externally Funded Project	AICRP	Mega Seed	AINRP	KVK/DEE	NAIP	Cost Valuation at beginning	Add. for the year 2016-17	Cost Valuation at the year end	Dep. At the beg. of the year	Notional Dep.	Dep. Totl up to the year end	Book Value as on 31.03.2017
A.	**FIXED ASSETS :**														
1	LAND :														
	Freehold & Lease Hold				6.98				6.98		6.98				6.98
2	BUILDINGS :														0.00
	a) Building incl. Deptt. Constn.	1.39	2.22	0.06	89.92	4.44	226.40	11.49	335.92		335.92	54.28	6.72	61.00	274.92
	b) Const. of Poly House							9.00	9.00		9.00	3.39	0.45	3.84	5.16
	c) Temporary Sheds		7.13	7.53			3.66		18.32	117.77	136.09	0.92	6.80	7.72	128.37
	d) Construction of Children Park								0.00		0.00	0.00	0.00	0.00	0.00
3	PONDS														
	i) Fountains & Ponds		1.96		32.86			0.32	35.14		35.14	14.50	1.76	16.25	18.89
	ii) Fish Ponds								0.00		0.00	0.00	0.00	0.00	0.00
4	Fencing & Boundary Walls	0.37			22.48			0.98	23.83		23.83	3.56	0.48	4.03	19.80
5	Roads				1.32				1.32		1.32	0.21	0.03	0.23	1.09
6	Tube Wells & Water Supply		2.45	0.67	12.32		2.68		18.12	11.08	29.20	2.13	0.58	2.72	26.48
7	Drainage System								0.00		0.00	0.00	0.00	0.00	0.00
8	Gene. Set & Elect. Goods incl. Transformer	0.42	26.45	15.53	17.07		4.60	4.83	68.90		68.90	15.93	3.45	19.37	49.53
9	Plant & Machinery	0.03	166.94	130.1					297.07		297.07	44.57	14.85	59.43	237.64
10	Office Equipments	2.22	3.95	3.72	0.42	0.67	7.87		18.85	0.20	19.05	7.55	1.43	8.98	10.07
11	Field/ Farm Equipments	8.5	298.59	63.72	77.54		7.00	10.74	466.09	3.16	469.25	197.75	23.46	221.22	248.03
12	Laboratory Equipments	7.48	948.34	292.73	56.64	14.14	62.25	98.56	1480.14		1480.14	589.39	118.41	707.80	772.34
13	Hostel /Guest House Equipments								0.00		0.00	0.00	0.00	0.00	0.00
14	Computers/Peripherals	59.59	48.39	13.46	1.05	1.00	6.61	7.70	137.80	4.08	141.88	130.70	0.82	131.52	10.36
15	Sports Equipments								0.00		0.00	0.00	0.00	0.00	0.00
16	Audio Visual		10.43	5				0.29	15.72		15.72	3.80	1.18	4.98	10.74
17	Livestock		27.47	6.67				0.36	34.50		34.50	0.00		0.00	34.50
18	Furniture, Fixtures	5.98	31.35	6.32	1.15	2.58	8.26	3.14	58.78	0.38	59.16	44.50	4.44	48.94	10.22
19	Vehicles		5.65	8.15	12.78		24.86		51.44	6.92	58.36	12.30	5.84	18.14	40.22
20	Library Books		0.03				1.15	1.45	2.63		2.63	1.06	0.26	1.33	1.30
21	Unclassified Assets		2.65	0.05					2.70		2.70	0.32	0.27	0.59	2.11
	TOTAL CURRENT YEAR	85.98	1584	553.71	332.53	22.83	355.34	148.86	3083.25	143.59	3226.84	1126.86	191.22	1318.08	1908.76

Sd/-
Accountant
Central Agricultural University,
Imphal

Sd/-
Comptroller
Central Agricultural University,
Imphal

Detail of Assets acquired during 2017-18

Sl. No.	Items	ICAR Funded Project (AICRPs & Others)	Other than ICAR (Externally Funded Project)	AINRP Projects	ATARI Funded Projects (Krishi Vigyan kendras and Others)	Total
1	Temporary Shed					0.00
2	Laboratory Equipments	23.92	89.17	4.51	0.17	117.77
3	Field farm Equipments	0.82	1.18		1.16	3.16
4	Furniture & Fixture	0.38				0.38
5	Computer & Peripherals	4.08				4.08
6	Library Books					0.00
7	Vehicle	6.92				6.92
8	Tube well & water supply	11.08				11.08
9	Office Equipment	0.20				0.20
	Total	**47.40**	**90.35**	**4.51**	**1.33**	**143.59**

Sd/-
Accountant
Central Agricultural University,
Imphal

Sd/-
Comptroller
Central Agricultural University,
Imphal

DETAIL OF ASSETS ACQUIRED DURING 2017-18

(₹ in lakhs)

Sl. No.	Items	HQ	DEE	DOR	COA, IMP	COV	COF	COHF	COHS	COAE	COPG	COFT	COV, Nlg.	COH Sk	COH Mz	COA AP	COA PG	Total amount
1	Temporary Shed	0.00	0.00		0.00			0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00	0.00
2	Laboratory Equipments	0.17	0.00	4.33	0.00	90.38	21.63	0.00	0.00	1.26		0.00	0.00	0.00	0.00	0.00	0.00	117.77
3	Field farm Equipments	1.16	0.00		0.00			0.00	0.00	2.00		0.00	0.00	0.00	0.00	0.00	0.00	3.16
4	Furniture & Fixture	0.00	0.00		0.00		0.23	0.00	0.00		0.15	0.00	0.00	0.00	0.00	0.00	0.00	0.38
5	Computer & Peripherals	0.00	0.00	0.76	0.00		2.09	0.00	0.00	1.23		0.00	0.00	0.00	0.00	0.00	0.00	4.08
6	Library Books	0.00	0.00		0.00			0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00	0.00
7	Vehicle	0.00	0.00		0.00			0.00	0.00	6.92		0.00	0.00	0.00	0.00	0.00	0.00	6.92
8	Tube well & water supply	0.00	0.00		0.00		9.93	0.00	0.00	0.97	0.18	0.00	0.00	0.00	0.00	0.00	0.00	11.08
9	Livestock	0.00	0.00		0.00			0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00	0.00
10	Ponds	0.00	0.00		0.00			0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00	0.00
11	Office Equipment	0.00	0.00		0.00			0.00	0.00	0.20		0.00	0.00	0.00	0.00	0.00	0.00	0.20
	Total	**1.33**	**0.00**	**5.09**	**0.00**	**90.38**	**33.88**	**0.00**	**0.00**	**12.58**	**0.33**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**143.59**

DETAIL OF ASSETS ACQUIRED DURING 2017-18

(₹ in lakhs)

Sl. No.	Name of the College	ICAR Fun. Proj.	Other than ICAR (Ext. Proj)	KVKs	AINRP	Mega Seed	Total Amount
1	COV, Mz	1.03	84.84	0.00	4.51		90.38
2	COF, Tripura	33.88		0.00			33.88
3	DOR, Imphal	0.76	4.33				5.09
4	COAE & PHT, Sikkim	11.4	1.18				12.58
5	COPG, Meghalaya	0.33					0.33
6	CAU (HQ)			1.33			1.33
	Total amount	**47.40**	**90.35**	**1.33**	**4.51**	**0.00**	**143.59**

Note : 1. Information taken from the Annual Accounts of the College/Directorates
2. In regards to expenditure shown as nil confirm from the concered Accountant of the College

Sd/-
Accountant
Central Agricultural University,
Imphal

Sd/-
Comptroller
Central Agricultural University,
Imphal

AUDIT REPORT
ON THE ACCOUNTS OF
CENTRAL AGRICULTURAL UNIVERSITY, IMPHAL
FOR THE YEAR 2017-18

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

	AUDIT OBSERVATIONS	COMMENTS OF UNIVERSITY
	1. We have audited the attached Balance Sheet of the Central Agricultural University (CAU), Imphal, Manipur as of 31st March, 2018 and the Income and Expenditure Account and Receipt and Payments Account for the year ended on that date under Section 19(2) of the Comptroller and Auditor Generals' Duties, Powers and Conditions of Services (DPC) Act, 1971 read with Section 30(1) of Central Agricultural University Act, 1992. These financial statements are the responsibility of the Institute's Management. Our responsibility is to express as opinion on these financial statements based on our audit. 2. This separate Audit Report contains the comments of the Comptroller and Auditor General of India (CAG) 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 Law, Rules & Regulations (Propriety and Regularity) and efficiency-cum-performance aspects etc., if any, are reported through Inspection report /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. The audit includes examining, on a test basis, evidences supporting the amounts and disclosure in the 'financial statements. The 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:	No Comments
i.	We have obtained all the information and explanations, which to the best of our knowledge and beliefs were necessary for the purpose of our audit;	
ii.	The Balance Sheet, Income and Expenditure Account and Receipts and Payments Accounts dealt with by this report have been drawn up in the format prescribed by the Ministry of Human Resource Development;	
iii.	In our opinion, proper books of accounts and other relevant records have been maintained by the Central Agricultural University, Imphal, Manipur as required under the Rules in so far as it appears from our examination of such books.	
We further report that-		

	Observation of audit	Comments of the University

A. BALANCE SHEET

A1. APPLICATION OF FUNDS

7: Current Assets, Loans, Advances etc.: ₹ 169.61 Crore

Observation of audit

The above includes advance/expenditure amounting to ₹ 32,89,00,000.00 towards project sponsored by Ministry of Development of North Eastern Region (DONER) viz. **"Creation of, establishment of (i) Six New Colleges in Agriculture and allied Science in N.E.H. Region (ii) Six Multi Technology Testing Centers in N.E.H. Region".**

The funds and the project should have been appropriately treated and reflected in the Sponsored Projects Schedule, where, the Credit balance of the Schedule would appear under the liabilities side of the Balance Sheet (Schedule 3) and Debit balance, if any, would appear as Receivables in Schedule 7, Current Asset, Loans, Advances *etc.,* on the Assets side of the Balance Sheet. Thus, the amount being expenditure, towards the project and not a debit balance of the Sponsored Projects' account is neither an asset of the University nor a liability.

This has resulted in overstatement of Current Assets by ₹ 32,89,00,000.00 and overstatement of Corpus Fund to the same extent as the capital grant amount had also been treated as income in the Income and Expenditure Account for the year 2017-18.

Comments of the University

The fund amounting to ₹ 32.89 crore received from the Ministry of Development of North Eastern Region, Government of India, New Delhi for "Creation of Infrastructure for the establishment of six new Colleges in Agriculture and allied Sciences as well as six Multi-Technology Testing Centers in N.E.H. Region was shown inadvertently in Schedule-8 as receipt of Grant-in-Aid. Out of this amount advances as per agreements amounting to ₹1,1551,69,417/- were paid to the construction agencies for execution of works and hence were shown under DARE "Current Assets-Loans and Advances" in Schedule-7, Now as advised by audit the segregation/rectification has been carried out in the Annual Accounts for the year 2018-19 by making following Journal entry:

Advances (Receivable-Capital Exp-DONER) A/c. Dr	₹ 32,89,00,000	
To Unadjusted Advances on Capital A/c. (DARE) A/c		₹ 32,89,00,000

B. INCOME AND EXPENDITURE ACCOUNT

B1. GENERAL PROVIDENT FUND

INCOME

Interest Earned: ₹ 1.65 crore

Observation of audit

The above includes interest received on maturity of the Term Deposit Receipts held by the university during the period. Scrutiny of the records however revealed that there are discrepancies as given below:

Sl. No.	Invcstmcnt	As per Account		As per Audit	
		Amount (Rs.)	I Amount (Rs.)	Amount (Rs.)	Amount(Rs.)
1	Interest on TDR/ Bond Matured	66,53,286.00		66,53,286.00	
2	Add: Interest converted into Principal	28,07,0I0 .00		17,77,389.00	
	Total	**94,160,296.00**		**84,30,675.00**	
3	Less: Previous year accrued interest	47,42,261.00	47,18,035.00	47,42,261.00	36,88,414.00
	Difference				**10,29,621.00**

Comments of the University

Not Agreed. Interest on TDRs shown in the annual accounts is correct as would be seen from the detail given at the end of this report.

	Observation of audit	Comments of the University
	From the table above, it can be seen that the total amount of interest; received on maturity of the investments and converted into Principals on reinvestment, was overstated by ₹ 0.10 crore. This has resulted in overstatement of income by ₹ 0.10 crore and understatement of Excess of Expenditure over Income by the same amount.	
C.	**RECEIPT AND PAYMENTS ACCOUNT**	
	Payments	
	VI. Expenditure on Fixed Assets	
	a) Purchase of Fixed Assets ₹ 4.00 crore	
	b) Capital Work-in-Progress: ₹ 0.62 crore	
	The Mismatch of figure in consolidated Receipt and Payment accounts and Unit-wise Receipt and Payment accounts on expenditure of Fixed Assets as shown in the table below:-	The mismatch of figures both in Consolidated as well as Unit- wise **"Receipt and Payment Account"** is due to misclassification in the accounts of following units even though in **"Schedule-4 FIXED ASSETS"** it was rightly reflected :- 1. **College of Agriculture, Iroisemba, Imphal:** The amount of ₹ 28,64,931/- has been shown twice. 2. **College of Veterinary Science & Animal Husbandry, Aizawl:** Although the expenditure amounting to ₹ 407,026/- was actually incurred on the procurement of fixed assets during the year 2017-18 and was also correctly shown in "Schedule-4 FIXED ASSETS" of the college account but by mistake instead of fixed assets it was shown as Capital-Work-in-Progress in the Receipt and Payment Account of the college which is regretted. However, in the Receipt and Payment Account (Consolidated form) it was correctly shown as expenditure incurred on the purchase of fixed assets. 3. **College of Post Graduate Studies, Barapani:** Out of the total amount of ₹ 21,14,982/- the actual Capital-Work-In-Progress was of the order of ₹11,52,986/- and balance expenditure of ₹ 9,61,996/- was incurred on the purchase of fixed assets. While the entry in "Schedule-4- FIXED ASSETS" in the college account was correctly made for ₹9,61,996/-, in their Receipt and Payment Account the amount was inadvertently shown as ₹ 21,14,982/- instead of ₹ 9,61,996/- even though in the Consolidated Account (Schedule-4) the Purchase of Fixed Assets as well Capital-Work-in-Progress were correctly reflected and therefore it will not affect the annual accounts.

Sl. No.	Name of Establishment	Purchase of Fixed Assets (₹)	CWIP (₹)	Total (₹)
1	Consolidated Accounts of CAU (A)	4,00,28,194.00	61,85,198.00	4,62,13,392.00
2	CAU Headquarters	66,47,904.00	50,32,212.00	1,16,80,116,00
3	Directorate of Instruction, Imphal	97,690.00	-	97,690.00
4	Directorate of Extention Education, Imphal	-	-	-
5	Directorate of Research, Imphal	2,29,060.00	-	2,29,060.00
6	College of Agriculture, Imphal	28,64,,931.00	-	28,64,931.00
7	College of Agriculture, Imphal	28,64,931.00	-	28,64,931.00
8	College of Veterinary Sciences & Animal Husbandry, Selesih	18,49,009.00	40,71,026.00	59,20,035.00
9	College of Fisheries, Lembucherra	44,53,375.00	-	44,53,375.00
10	College of Horticulture and Forestry, Pasighat	8,32,420.00	-	8,32,420.00
11	College of Home Science, Tura	23,38,802.00	-	23,38,802.00
12	College of Agricultural Engineering & Post Harvest Technology, Gangtok	22,88,802.00	-	22,88,802.00
13	College of Post Graduate Studies, Barepani	21,14,982.00	-	21,14,982.00
14	College of Food Technology, Imphal	7,75,769.00	-	7,75,769.00
15	College of Agriculture, Pasighat	20,09,557.00	-	20,09,557.00
16	College of Horticulture, Sikkim	26,09,557.00	-	26,09,557.00
17	College of Agriculture Barapani	49,41,038.00	-	49,41,038.00

	Observation of audit	Comments of the University

18	College of Horticulture, Mizoram	16,70,855.00	-	16,70,855.00
19	College of Veterinary Sciences & Animal Husbandry, Jalukle	30,22,542.00	-	30,22,542.00
	Total (B)	41645940	9103238	50749178
	Difference (A-B)	1617746	2918040	4535786

This has resulted in understatement of payment towards purchase of Fixed Assets by ₹ 0.45 crore and overstatement of Current Assets by the same amount.

4. College of Horticulture, Mizoram: Purchase of Fixed Assets of the value of ₹ 16,70,855/- was correctly reflected in the college account as well as in" Schedule-4- FIXED ASSETS" of consolidated account. However, while incorporating it in the consolidated "Receipt and Payment Account" instead of purchase of fixed assets it was inadvertently shown as "Unadjusted Advance". As the expenditure whether incurred on Purchase of fixed assets or on payment of advances appear on the debit side of the "Receipt and Payment Account", so the misclassification will not have any effect on the overall annual account.

In the light of above clarifications an amount of ₹ 28,64,931/- accounted for twice against College of Agriculture, Imphal need to be reduced from the total amount of difference i.e. ₹ 45,35,786/-. After so done, the actual amount of difference will come down to ₹ 16,70,855/-. The reasons for occurrence of the difference of ₹ 16,70,855/-. The reasons for occurrence of the difference of ₹ 16,70,855/- have been duly explained against College of Horticulture, Mizoram (sr. no. 4) above.

D. GENERAL

1. General Provident Fund

Observation of audit	Comments of the University
The cumulative deficit/shortfall of income over expenditure were ₹ 1.77 crore. However, audit noticed that excess of the expenditure over income, a liability, have been erroneously treated and reflected as asset in the accounts. The shortfall in income should have been appropriately reflected under Reserve in the Liabilities side of the Balance Sheet.	Not agreed. The "Shortfall in Income" has been rightly reflected on the assets side of the balance sheet of General Provident Fund as per policy of the the University. This practice has been continuing in the University since its inception and never has any adverse commentary been made by any authority as it facilitates determination of the amount of short all to be borne by the Government.

E. GRANTS-IN-AID

Observation of audit	Comments of the University
During the Financial Year 2017-18, Grants amounting to ₹ 120.00 crore was received by the Central Agricultural University, Imphal, Manipur and the amount was fully utilized. The total expenditure incurred during the period towards Revenue Expenditure was ₹ 104.98 crore and the Capital Expenditure was ₹ 202.65 crore. The excess expenditure of ₹ 187.63 crore incurred against grant received during the period was met from opening balance during the period which was ₹ 261.59 crore.	Agreed. The excess capital expenditure of ₹ 187.63 crore reported to have been incurred out of opening balance actually signifies adjustment of advances paid to the construction agencies for execution of civil works.

F. MANAGEMENT LETTER

Deficiencies which have not been included in the Audit Report have been brought to the notice of the Vice-Chancellor of the University through a Management Letter issued separately for remedial/corrective action.

	Observation of audit	Comments of the University
	i. Subject to our observations in the preceding paragraphs, we report that the Balance Sheet and Income and Expenditure Account dealt with by this report are in agreement with the books of accounts. ii. 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 the Central Agricultural University, Imphal, Manipur as at 31 March 2018; and (b) In so far as it relates to Income and Expenditure Account of the deficit for the year ended on that date.	Compliance of the management letter has also been made and will be shown to audit at the time of next inspection.

For and on behalf of the
Comptroller & Auditor General of India
Sd/-
Pr. Accountant General (Audit),
Manipur

Place: Imphal
Date: 17.09.2019

Accounting Principles and Policies

1. Adequacy of Internal control system Scrutiny of the records revealed the following significant weaknesses in internal controls of the University • Absence of proper Internal Control System and Internal Checks. • Non-reconciliation of records with the subsidiary records maintained by different colleges and institutes. • Absence of control, administration and maintenance of records of various external and/ or sponsored projects.	Noted for Future compliance
2. System of Physical verification of Stores/Fixed Assets The University is ineffective in physical verification of all Stores/ Fixed Assets as no proper records are maintained as per Rule 213(1) of GFR, 2017.	Due to shortage of manpower the Physical verification of assets of all units could not be done every year previously but now proper Internal Audit and Physical Verification Cell has been set up at the head quarter for doing the needful regularly.
3. Adequacy of Internal Audit The Central Agricultural University, Imphal, does not have resident Internal Auditor/ Internal Audit Officer which deprive the University of timely identification of flaws, timely feedbacks and corrective actions so far as the accounting and the financial transactions in the authority are concerned.	As stated in the above para, the Internal Audit and Physical Verification Cell has been set up in the university recently to take care of timely identification of flaws and to suggest corrective actions.
4. Regularity, in payment of Statutory Dues The University is regular in paying the statutory dues.	

Sd/-

Sr. Audit Officer (GS/SS/LB)

Detail of Investment and Maturity of Term Deposits during the Year 2017-18

Opening Balance			**Amount (₹)**
Add, Current year's Investment:			119820571
a) Investment by issue of Cheque (as per Cash Book) b) Principal Portion of Term Deposits (directly invested on Maturity):		97500000	
TDR No. 05510310027554	5400000		
TDR No. 05510310027615	7800000		
TDR No. 05510310025833	5406857		
TDR No. 05510310025840	5406857		
TDR No. 05510310025837	5406857		
TDR No . 36075216268	6000000	35420571	
c) Interest turned into Principal:			
TDR No. 05510310027554	427961		
TDR No. 05510310027615	601660		
TDR No. 05510310025833	402784		
TDR No. 05510310025840	402784		
TDR No. 05510310025837	402784		
TDR No. 36075216268	569037	2807010	135727581
			255548152
Less, Matured during the year:			
a) Matured and credited to GPF Account (as per cash Book)		84400000	
b) Principal Port i on of Term Deposit s Matured but directly re-invested:-			
TDR No. 05510310027554	5400000		
TDR No. 05510310027615	7800000		
TDR No. 05510310025833	5406857		
TDR No. 05510310025840	5406857		
TDR No. 05510310025837	5406857		
TDR No. 36075216268	6000000	35420571	119820571
Balance of Term Deposit as on 31.03.2018			**135727581**