

# Central Agricultural University

## Annual Accounts & Audit Report



Financial Year  
**2015-2016**



**Central Agricultural University**  
Iroisemba, Imphal 795 004, Manipur, India



# **Central Agricultural University, Imphal**

## **Annual Accounts & Audit Report**

**Financial Year**  
**2015-2016**



**Central Agricultural University**  
Iroisemba, Imphal 795 004, Manipur, India



## CONTENTS

SL. NO.	PARTICULARS	PAGE NO.
	<b>Annual Accounts of Central Agricultural University, Imphal for the year 2015-16</b>	
1)	<b>Consolidated Balance Sheet as on 31-03-2016</b>	1
2)	<b>Consolidated Income and Expenditure Account for the year ended 31st March, 2016</b>	2
3)	<b>Schedules forming Part of Balance Sheet as on 31st March, 2016 (Schedule 1 to 7)</b>	3
4)	<b>Schedule forming Part of Income and Expenditure Account for the year ended 31st March, 2016 (Schedule 8 to 22)</b>	19
5)	<b>Schedule forming Part of Accounts for the year ended 31st March, 2016 (Schedule 23 and 24)</b>	33
6)	<b>Receipts and Payments Account for the year ended 31st March, 2016</b>	39
7)	<b>Audit Report on the Accounts of Central Agricultural University, Imphal for the year 2015-16</b>	45





**CENTRAL AGRICULTURAL UNIVERSITY, IROISEMBA, IMPHAL**  
**CONSOLIDATED BALANCE SHEET AS ON 31ST MARCH, 2016**

Amount - ₹)

CORPUS/CAPITAL FUND AND LIABILITIES	Schedule	Current Year	Previous Year
CORPUS/CAPITAL FUND	1	1685534528.00	1999633188.00
EARMARKED/ENDOWMENT FUND	2	3510729.00	3241988.00
CURRENT LIABILITIES AND PROVISIONS	3	4308656353.00	3215678038.00
<b>TOTAL</b>		<b>5997701610.00</b>	<b>5218553214.00</b>
<b>ASSETS</b>			
FIXED ASSETS (NET BLOCK)	4	3064582326.00	3057491769.00
INVESTMENTS - FROM EARMARKED/ ENDOWMENT FUNDS	5	2176383.00	2002011.00
CURRENT ASSETS, LOANS, ADVANCES ETC.	7	2930942901.00	2159059434.00
<b>TOTAL</b>		<b>5997701610.00</b>	<b>5218553214.00</b>
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, IROISEMBA, IMPHAL, MANIPUR**  
**CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2016**

(Amount - ₹)

INCOME	Schedule	Current Year	Previous Yr.
Grants from DARE	8	805483346.00	769424246.00
Academic Receipts	10	3828713.00	3569825.00
Interest Earned	13	23274900.00	28838573.00
Other Income	14	11683992.00	9260532.00
Prior Period Income	15	1136197.00	18167231.00
<b>TOTAL (A)</b>		<b>845407148.00</b>	<b>829260407.00</b>
<b>EXPENDITURE</b>			
Establishment Expenses	16	963724254.00	929856300.00
Administrative Expenses	17	118631885.00	105810915.00
Academic Expenses	18	67810873.00	50832569.00
Research Expenses	19	9145731.00	10135383.00
Extension Activities Expenses	20	5630839.00	3797209.00
Other Expenses	21	120896.00	798157.00
Prior Period Expenses	22	7902022.00	9326184.00
Depreciation on Assets	4	109878131.00	92291567.00
<b>TOTAL (B)</b>		<b>1282844631.00</b>	<b>1202848284.00</b>
<b>BALANCE BEING SURPLUS/(DEFICIT) CARRIED TO CORPUS/CAPITAL FUND</b>			
		<b>-437437483.00</b>	<b>-373587877.00</b>
<b>SIGNIFICANT ACCOUNTING POLICIES</b>			
23			
<b>CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS</b>			
24			

Sd/-  
Accountant  
Central Agricultural University,  
Imphal

Sd/-  
Comptroller  
Central Agricultural University,  
Imphal



**CENTRAL AGRICULTURAL UNIVERSITY,  
IROISEMBA, IMPHAL (MANIPUR)**

**SCHEDULES FORMING PART OF  
BALANCE SHEET AS ON 31<sup>ST</sup> MARCH, 2016**





(Amount - ₹)

<b>SCHEDULE 1 - CORPUS/CAPITAL FUND :</b>	<b>Current Year</b>	<b>Previous Year</b>
Balance as at the beginning of the year	1999633188.00	2287072499.00
Add : Wrong Booking of provision for Pension (See note)	0.00	380275.00
Add : Capital Expenditure out of Grant from DARE (Per Sch.8)	122677092.00	85217842.00
Add : Capitalized value of assets transferred from Giri Raja Project		550449.00
Add : Value of Culvert and compound Wall capitalized as per Audit observation	661731.00	
<b>TOTAL</b>	<b>2122972011.00</b>	<b>2373221065.00</b>
Less:-		
Excess of Expenditure over Income transferred from Income & Expenditure A/C	437437483.00	373587877.00
<b>TOTAL</b>	<b>437437483.00</b>	<b>373587877.00</b>
<b>BALANCE AS AT THE YEAR - END</b>	<b>1685534528.00</b>	<b>1999633188.00</b>

Sd/-  
Accountant  
Central Agricultural University,  
Imphal

Sd/-  
Comptroller  
Central Agricultural University,  
Imphal



(Amount - ₹)

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	Entrepreneurship training unit in Meat Processing	
a)	Opening balance of the funds	1869894.00	350771.00	227545.00	238969.00	2750103.00
b)	Additions to the funds					
	i. Fund Transferred from Main Account					
	ii. Interest on investments made out of Fund	8099.00				8099.00
	iii. Interest Accrued but not due	148155.00				150982.00
	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	93016.00				95590.00
	<b>TOTAL (a+b)</b>	<b>2111065.00</b>	<b>358870.00</b>	<b>227545.00</b>	<b>238969.00</b>	<b>3004774.00</b>
c)	Utilisation/ Expenditure towards objective of Funds:					
	i. Capital Expenditure					
	ii. Revenue Expenditure					
	- Salary, Wages & Allowances					
	- Excess provision made during Pr. Yr.					
	- Other Expenditure (Refund)					
	<b>TOTAL (c= i+ii)</b>					
(d)	Refundable loan to beneficiaries					
(e)	Refund , Balance of Fund to HQ					
	<b>TOTAL (c) + (d)+(e)</b>					
	<b>BALANCE</b>	<b>2111065.00</b>	<b>358870.00</b>	<b>227545.00</b>	<b>238969.00</b>	<b>3004774.00</b>
	<b>Previous Year Balance</b>					

Sd/-  
Accountant  
Central Agricultural University,  
Imphal

Sd/-  
Comptroller  
Central Agricultural University,  
Imphal

SCHEDULE-2: EARMARKED/ ENDOWMENT FUNDS							(Amount - ₹)
		Balance B/F	Aqua Revolving Fund (COF)	FPT Revolving Fund (COF)	Conservation of Indigenous Cattle of Manipur	Current Year's Total	
a)	Opening balance of the funds	2750103.00	616263.00	149305.00	-120750.00	3394921.00	
b)	Additions to the funds	0.00				0.00	
	i. Fund Transferred from Main Account	0.00				0.00	
	ii. Interest on investments made out of Fund	8099.00				8099.00	
	iii. Interest Accrued but not due	150982.00				150982.00	
	iv. Interest on Saving Bank account of Revolving fund	0.00	18598.00	6572.00		25170.00	
	v. Value of Fixed Assets as per valuation	0.00				0.00	
	vi. Other additions/ Income generated under Revolving Fund	0.00	1443668.00	122395.00	453575.00	2019638.00	
	vii Pr. Yr. Interest on TDR Received & Re-invested along with principal	95590.00				95590.00	
	<b>TOTAL (a+b)</b>	<b>3004774.00</b>	<b>2078529.00</b>	<b>278272.00</b>	<b>332825.00</b>	<b>5694400.00</b>	
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			200247.00	200247.00	
	- Expenditure of Pr. Yr.	0.00				0.00	
	- Other Expenditure /Loan	0.00	1458421.00	97347.00		1555768.00	
	<b>TOTAL (c= i+ii)</b>	<b>0.00</b>	<b>1458421.00</b>	<b>97347.00</b>	<b>200247.00</b>	<b>1756015.00</b>	
d)	Refundable loan to beneficiaries	0.00				0.00	
e)	Refund, Balance of Fund to HQ	0.00			240000.00	240000.00	
	<b>TOTAL (c) + (d)+(e)</b>	<b>0.00</b>	<b>1458421.00</b>	<b>97347.00</b>	<b>440247.00</b>	<b>1996015.00</b>	
	<b>BALANCE</b>	<b>3004774.00</b>	<b>620108.00</b>	<b>180925.00</b>	<b>-107422.00</b>	<b>3698385.00</b>	

Sd/-  
Accountant  
Central Agricultural University,  
Imphal

Sd/-  
Comptroller  
Central Agricultural University,  
Imphal



SCHEDULE-2: EARMARKED/ ENDOWMENT FUNDS				(Amount - ₹)	
	Balance B/F	COHF	Commercial Seed Project	Current Year's Total	
a) Opening balance of the funds	3394921.00	56356.00	-209289.00	3241988.00	
b) Additions to the funds	0.00			0.00	
i. Fund Transferred from Main Account	0.00			0.00	
ii. Interest on investments made out of Fund	8099.00			8099.00	
iii. Interest Accrued but not due	150982.00			150982.00	
iv. Interest on Saving Bank account of Revolving fund	25170.00	4729.00		29899.00	
v. Borrowed Capital	0.00			0.00	
vi. Other additions/ Income generated under Revolving Fund	2019638.00	355020.00		2374658.00	
vii Pr. Yr. Interest on TDR Received & Re-invested along with principal	95590.00			95590.00	
	<b>5694400.00</b>	<b>416105.00</b>	<b>-209289.00</b>	<b>5901216.00</b>	
c) Utilisation/ Expenditure towards objective of Funds:					
i. Capital Expenditure				0.00	
ii. Revenue Expenditure				0.00	
- Salary, Wages & Allowances	200247.00	81755.00		282002.00	
- Rent				0.00	
- Other Expenditure	1555768.00	312717.00		1868485.00	
	<b>1756015.00</b>	<b>394472.00</b>	<b>0.00</b>	<b>2150487.00</b>	
d) Refundable loan to beneficiaries				0.00	
e) Refund , Balance of Fund to HQ	240000.00			240000.00	
	<b>1996015.00</b>	<b>394472.00</b>	<b>0.00</b>	<b>2390487.00</b>	
	<b>3698385.00</b>	<b>21633.00</b>	<b>-209289.00</b>	<b>3510729.00</b>	

Sd/-  
Accountant  
Central Agricultural University,  
Imphal

Sd/-  
Comptroller  
Central Agricultural University,  
Imphal

SCHEDULE-3: CURRENT LIABILITIES AND PROVISIONS :		(Amount - ₹)	
		Current Year	Previous Year
<b>A. CURRENT LIABILITIES</b>			
1. Deposit from Staff	96026.00	41966.00	41966.00
2. Deposit from Students (Mess/Security/Caution Money etc.)	1836157.00	1706757.00	1706757.00
3. Deposit - Others (incl. E.M.D., Security Deposit & GSLIS Death Claim)	8038552.00	4479088.00	4479088.00
4. Statutory Liabilities (GPF, ITDS, FA etc.)	585297.00	10556032.00	910811.00
5. Other Current Liabilities			
i. Externally Funded Projects (incl. R/F of Projects)	152871444.00	158128396.00	
ii. Other Scheme ( N.S.S., Stipend, Fellowship, ASRB & Trial Fee)	73164.00	73164.00	
iii. Contribution due for DCPS	413473.00	617558.00	
iv. Un-Utilized Grant from DARE	2450863316.00	1710328745.00	
v. Deductions Awaiting Remittance	1353817.00	2605575214.00	1869449116.00
vi. Others			
a) Outstanding Liabilities (Provision of Salary for March, 2016)	47453104.00	42980274.00	
b) Other Current Liabilities (incl. Permanent Adv from HQ to COHF)	12552719.00	60005823.00	54957260.00
<b>TOTAL (A)</b>	<b>2676137069.00</b>		<b>1931544998.00</b>
<b>B. PROVISIONS</b>			
<b>(As per detail at Annexure to schedule 16 (A))</b>			
1. Provision for Pension	1324325082.00	1324325082.00	1013762018.00
2. Provision for Gratuity	150672027.00	150672027.00	132739158.00
3. Provision for Leave Encashment	157522175.00	157522175.00	137631864.00
<b>TOTAL (B)</b>	<b>1632519284.00</b>	<b>1632519284.00</b>	<b>1284133040.00</b>
<b>TOTAL (A+B)</b>	<b>4308656353.00</b>	<b>4308656353.00</b>	<b>3215678038.00</b>

Sd/-  
Accountant  
Central Agricultural University,  
Imphal

Sd/-  
Comptroller  
Central Agricultural University,  
Imphal

SCHEDULE-4: FIXED ASSETS:											
DESCRIPTION	GROSS BLOCK						DEPRECIATION			NET BLOCK	
	Cost/ valuation As at beginning of the year	2	3	4	5	6	7	8	9	10	11
<b>A. FIXED ASSETS :</b>											
1 LAND :											
Freehold	115836086.00				115836086.00					115836086.00	115836086.00
2 BUILDINGS :											
a) Building incl. Deptt. Constrn.	1305052238.00	1552287.00	4126000.00	1302478525.00	166318160.00	25938489.00		192256649.00	1110221876.00	1138734078.00	
b) Garage	100962.00			100962.00	53043.00	3520.00		56563.00	44399.00	47919.00	
c) Temporary Sheds	8986278.00	4768221.00		13754499.00	1813797.00	807934.00		2621731.00	11132768.00	7172481.00	
d) Children Park	486800.00			486800.00	214192.00	9736.00		223928.00	262872.00	272608.00	
<b>TOTAL BUILDINGS</b>	<b>1314626278.00</b>	<b>6320508.00</b>	<b>4126000.00</b>	<b>1316820786.00</b>	<b>168399192.00</b>	<b>26759679.00</b>		<b>195158871.00</b>	<b>1121661915.00</b>	<b>1146227086.00</b>	
3 PONDS											
i) Fountains & Ponds	3053674.00	1541250.00		4594924.00	963888.00	206222.00		1170110.00	3424814.00	2089786.00	
ii) Fish Ponds	167692.00	240750.00		408442.00	83329.00	20423.00		103752.00	304690.00	84363.00	
4 Fencing & Boundary Walls	22954569.00	2007076.00		24961645.00	3361401.00	560120.00		3921521.00	21040124.00	19593168.00	
5 Roads	14193486.00	436672.00		14630158.00	2815932.00	566830.00		3382762.00	11247396.00	11377554.00	
6 Tube Wells & Water Supply	18353768.00	214939.00	85000.00	18483707.00	1975261.00	294137.00	1700.00	2267698.00	16216009.00	16378507.00	
7 Drainage System	553003.00			553003.00	99540.00	11060.00		110600.00	442403.00	453463.00	
8 Gene. Set & Elect. Goods incl. Transformer	48813037.00	5737915.00	2455847.00	52095105.00	12928972.00	2585391.00	4575.00	15509788.00	36585317.00	35884065.00	
9 Plant & Machinery	81849601.00	20111570.00		101961171.00	28863483.00	5045367.00		33908850.00	68052321.00	52986118.00	
10 Office Equipments	34771977.00	12631428.00		47403405.00	16321367.00	3555255.00		19876622.00	27526783.00	18450610.00	
11 Field/ Farm Equipment	9261822.00	2806412.00		12068234.00	3121438.00	634003.00		3755441.00	8312793.00	6140384.00	
12 Laboratory Equipment	345155258.00	22125337.00		367280595.00	197854041.00	27574292.00		225428333.00	141852262.00	147301217.00	
13 Hostel /Guest House Equipment	11754844.00	274401.00		12029245.00	10777479.00	608999.00		11386478.00	642767.00	977365.00	
14 Computers/Peripherals	73005122.00	12922912.00		85928034.00	62818858.00	12110517.00	549442.00	74379933.00	11548101.00	10186264.00	
15 Sports Equipment	3615941.00			3615941.00	2093999.00	289275.00		2383274.00	1232667.00	1521942.00	
16 Audio Visual Equipment	16714580.00	780672.00		17495252.00	7062978.00	1302574.00		8365552.00	9129700.00	9651602.00	
<b>TOTAL (Tools &amp; Mach.)</b>	<b>576129145.00</b>	<b>71652732.00</b>		<b>647781877.00</b>	<b>328913643.00</b>	<b>51120282.00</b>	<b>549442.00</b>	<b>379484483.00</b>	<b>266297394.00</b>	<b>247215502.00</b>	

Sd/-  
Accountant  
Central Agricultural University,  
Imphal

Sd/-  
Comptroller  
Central Agricultural University,  
Imphal

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	1478761.00			1478761.00					1478761.00	1478761.00
18 FURNITURE, FIXTURES	126799670.00	29057772.00		155857442.00	61149307.00	11688392.00		72837699.00	83019743.00	65650363.00
19 VEHICLES	44493091.00	3212787.00	6127544.00	41578334.00	28323021.00	3336443.00	112686.00	31546778.00	10031556.00	16170070.00
20 LIBRARY BOOKS	116094099.00	7751785.00		123845884.00	88080239.00	11196865.00		99277104.00	24568780.00	28013862.00
21 Unclassified Assets	16004554.00	23520.00		16028074.00	8062738.00	1532287.00		9595025.00	6433049.00	7941816.00
<b>TOTAL OTHER ASSETS</b>	<b>16004554.00</b>	<b>23520.00</b>		<b>16028074.00</b>	<b>8062738.00</b>	<b>1532287.00</b>		<b>9595025.00</b>	<b>6433049.00</b>	<b>7941816.00</b>
<b>TOTAL CURRENT YEAR</b>	<b>2419550913.00</b>	<b>128197706.00</b>	<b>12794391.00</b>	<b>2534954228.00</b>	<b>705156463.00</b>	<b>109878131.00</b>		<b>814366191.00</b>	<b>1720588037.00</b>	<b>1714394452.00</b>
<b>PREVIOUS YEAR</b>										
<b>B. CAPITAL WORK-IN-PROGRESS</b>	1343097317.00	4219370.00	3322398.00	1343994289.00					1343994289.00	1343097317.00
<b>GRAND TOTAL</b>	<b>3762648230.00</b>	<b>132417076.00</b>	<b>16116789.00</b>	<b>3878948517.00</b>	<b>705156463.00</b>	<b>109878131.00</b>		<b>814366191.00</b>	<b>3064582326.00</b>	<b>3057491769.00</b>

**I. Note: Detail of Capital Expenditure out of DARE Fund:**

**A. Total Capital Expenditure as per col. 3 above** 132417076.00

a) Less: Works in Progress Capitalized (COPGS) 3322398.00

**Net capital expenditure** 129094678.00

**II. Less : Assets Capitalized /Expenditure out of Project funds/compliance of Audit observations**

a) Expenditure out of Project A/c (NAIP-COAE) 4452493.00

b) Expenditure out of H.R.F. A/c already booked with CAU (HQ) during 2014-15 now the same has been segregated during 2015-16. As well as Depreciation amounting to Rs.1,15,261/- adjusted from HQ and taken to Current year's Depreciation. 1303362.00

c) COA, Imphal (as per audit finding the amount transferred from Rep. & Maint. of Equipment to Fencing & Boundary Wall. 661731.00

**Total Expenditure Out of Revenue & Project A/c (a+b+c)** 6417586.00

**IV. Expenditure out from DARE Fund (I-II)** 122677092.00

Sd/-  
Accountant  
Central Agricultural University,  
Imphal

Sd/-  
Comptroller  
Central Agricultural University,  
Imphal



(Amount - ₹)

<b>SCHEDULE - 5: INVESTMENTS FROM EARMARKED / ENDOWMENT FUNDS:</b>		
	<b>Current Year</b>	<b>Previous Year</b>
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 Akojiam Udhab & Nimai Memorial Gold Medal Award Fund	63473.00	58011.00
b) Term Deposit out of PPIC Fund	150000.00	1944000.00
c) Term Deposit out of Hon'ble Ex-Chancellor Jain Award	1962910.00	
<b>TOTAL</b>	<b>2176383.00</b>	<b>2002011.00</b>

Sd/-  
Accountant  
Central Agricultural University,  
Imphal

Sd/-  
Comptroller  
Central Agricultural University,  
Imphal

SCHEDULE 7 - CURRENT ASSETS, LOANS, ADVANCES ETC.		Current Year	Previous Year
<b>A. CURRENT ASSETS :</b>			
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)	445623.00	409498.00
	ii) Imprest A/c: (Dean, COHF, Pasighat)	2500000.00	2500000.00
	ii) Bank Balances :		
	With Scheduled Banks :		
	- On Current Accounts	51130496.00	23224011.00
	- On Deposit Accounts	132240000.00	116854396.00
	- On Saving accounts	334644123.00	237025442.00
	- Remittance in Transit	-3451538.00	-1138580.00
	<b>TOTAL (A)</b>	<b>517508704.00</b>	<b>378874767.00</b>

Sd/-  
Accountant  
Central Agricultural University,  
Imphal

Sd/-  
Comptroller  
Central Agricultural University,  
Imphal

(Contd.)

(Amount - ₹)

SCHEDULE 7 - CURRENT ASSETS, LOANS, ADVANCES ETC. (Contd.)		Current Year	Previous Year
<b>B. LOANS, ADVANCES AND OTHER ASSETS :</b>			
1. Loans :			
a) Staff			
b) Other Entities engaged in activities/objectives similar to that of the Entity			
c) Other (specify)			
i) Festival advance	1220426.00	736305.00	
ii) Mess advance			
iii) ASRB Exam.	789.00	789.00	
iv) N.S.S. Fund	109500.00	109500.00	
v) Commitment Fee Revenue	209384.00	1540099.00	1055978.00
2. Advances and other amounts recoverable in cash or in kind or for value to be received :			
a) Advance to Head of Departments			
b) Permanent advance	10000.00	10000.00	
c) Advances			
i) On Capital Account	2360651990.00	1736686148.00	
ii) On Revenue Account	19296776.00	16822066.00	
iii) Pre-paid Vehicle Insurance & Internet Connectivity Charge	1455331.00	1426837.00	
iv) Other Loans to Project accounts	3649952.00	3452891.00	
v) Recoverable from Revolving Funds & Project Accounts	12246608.00	12547392.00	
vi) Loan to Executive Engineer-II	10000.00		
vii) Recoverable advance to CAU(HQ), Imphal	878453.00	564559.00	
viii) Recoverable loan from DOR/COHF/KVK (COHF)/ External Funded Project A/c.	1137699.00	2399336809.00	1772007030.00
3. Interest accrued but not due			
a) On Investment from Earmarked/Endowment Funds	150982.00	150982.00	78782.00
b) On Investment (Under Term Deposit)	9343506.00	9343506.00	5258418.00
4. Recoverable Deposits/Receivable Claims :	3062801.00	3062801.00	1784459.00
<b>TOTAL (B)</b>		<b>2413434197.00</b>	<b>1780184667.00</b>
<b>TOTAL (A+B)</b>		<b>2930942901.00</b>	<b>2159059434.00</b>

Sd/-  
Accountant  
Central Agricultural University,  
Imphal

Sd/-  
Comptroller  
Central Agricultural University,  
Imphal

## A: Detail of Closing Balance

Sl. No.	Name of the College/Unit	Cash in hand	Imprest to Colleges (permanent Loan)	Amount in Saving Bank Accounts	Amount in Current Accounts	Amount in Term Deposit after adjustment	Total Amount
1	CAU (HQ), Imphal, Manipur	143610		149095992		132240000	281479602
2	Director of Instruction, Imphal			149306			149306
3	Director of Research, Imphal	20000		16562997			16582997
4	Director of Ext. Edu., Imphal			1156657	338755		1495412
5	College of Agriculture, Imphal Manipur	43652		8618574	8031213		16693439
6	College of Food Technology, Imphal Manipur				5801131		5801131
7	College of Vety. Sc. & Animal Husbandry, Selesih, Aizawl	125618		26074166	30594767		56794551
8	College of Fisheries, Agartala, Tripura	8372		19241390			19249762
9	College of Horticulture & Forestry, Pasighat, A.P.	27648	2500000	36407946			38935594
10	College of Agriculture, Pasighat, Arunachal Pradesh			3993063			3993063
11	College of Home Science, Tura, Meghalaya	65102		16977814			17042916
12	College of Agri. Engg. & Post Harvest Technology, Sikkim, Gangtok	1370		30891207			30892577
13	College of Horticulture, Sikkim, Gangtok	251		6821927			6822178
14	College of Post Graduate Studies, Barapani, Shillong, Meghalaya	10000		11954812	6364631		18329443
15	College of Agriculture, Barapani, Shillong, Meghalaya			4263770			4263770
16	Horticulture Research Farm, Andro			2434501			2434501
	<b>Grand Total</b>	<b>445623</b>	<b>2500000</b>	<b>334644123</b>	<b>51130496</b>	<b>132240000</b>	<b>520960241</b>

Sd/-  
Accountant  
Central Agricultural University,  
Imphal

Sd/-  
Comptroller  
Central Agricultural University,  
Imphal



## Detail of Remittance in Transit Financial Year 2015-16

### A. Main Account Fund

Sl. No	Name of College	Previous Year Balance	Fund Remitted through HQ	Fund Receipt by Colleges	Remittance in Transit
1	College of Agriculture, Imphal, Manipur	-7472140	175387405	17720405	-9805140
2	College of Vety. Sc. & AH, Aizawl	200000	189039000	189039000	200000
3	College of Fisheries, Tripura	200000	79630000	79630000	200000
4	College of Horticulture & Forestry, Pasighat	4775335	122373000	122373000	4775335
5	College of Home Science, Tura	200000	59825000	59825000	200000
6	College of Agri. Engg. & PHT, Gangtok	200000	125289583	125289583	200000
7	College of Post Graduate Studies, Barapani	104867	86442090	86442090	104867
8	Director of Instruction	0	13205000	13205000	0
9	Director of Research	0	24823000	24823000	0
10	Director of Extension Education	-176379	14876400	14876400	-176379
11	Horticulture Research Farm, Andro	0	2600000	2600000	0
12	College of Food Technology, Imphal	0	9000000	9000000	0
13	College of Agriculture, Pasighat	0	9953000	9953000	0
14	College of Horticulture, Sikkim		8000000	8000000	0
15	College of Agriculture, Barapani		6355000	6355000	0
<b>Total Amount</b>		<b>-1966317</b>	<b>926798478</b>	<b>929131478</b>	<b>-4301317</b>

Sd/-  
Accountant  
Central Agricultural University,  
Imphal

Sd/-  
Comptroller  
Central Agricultural University,  
Imphal

**B. Revenue Account**

Sl. No	Name of College	Previous Year Balance	Fund Remitted by Colleges	Fund Receipt by HQ	Remittance in Transit
1	College of Agriculture, Imphal, Manipur	0	12850000	12850000	0
2	College of Vety. Sc. & AH, Aizawl	225980	2840849	2840849	225980
3	College of Fisheries, Tripura	1123703	1408662	1408662	1123703
4	College of Horticulture & Forestry, Pasighat	3400	2683168	2683168	3400
5	College of Home Science, Tura	-220059	1126376	1106334	-200017
6	College of Agri. Engg. & PHT, Gangtok	0	2044197	2044197	0
7	College of Post Graduate Studies, Barapani	188192	1256984	1256984	188192
8	College of Horticulture Sikkim	0	23940	23940	0
9	College of Agriculture, Barapani		11550	11550	0
	<b>Total Amount</b>	<b>1321216</b>	<b>24245726</b>	<b>24225684</b>	<b>1341258</b>

Note :- \* 1. As Revenue Account of COH, Sikkim is yet to be opened hence, Revenue generated by the College deposited with COAE & PHT, Sikkim Revenue A/c.

2. An amount of Rs. 3,29,093/- being Revenue of COPGS, Barapani deposited in CAU (HQ) Main Account.

3. An amount of Rs.11,550/- being Revenue of COA, Barapani deposited in CAU (HQ) Main Account.

**C. Project Account**

Sl. No	Name of College	Previous Year Balance	Fund Remitted by Colleges	Fund Receipt by HQ	Remittance in Transit
1	College of Agriculture, Imphal, Manipur	159300			159300
	<b>Total amount</b>	<b>159300</b>	<b>0</b>	<b>0</b>	<b>159300</b>

Sd/-  
Accountant  
Central Agricultural University,  
Imphal

Sd/-  
Comptroller  
Central Agricultural University,  
Imphal

## Detail of Remittance in Transit Financial Year 2015-16

### D. Director of Research A/c.

Sl. No	Name of College	Previous Year Balance	Fund Remitted through Director of Research, Imphal	Fund Receipt by Colleges	Remittance in Transit
1.	College of Agriculture, Imphal, Manipur	-715579.00	1471565.00	1321565.00	-565579.00
2.	College of Vety. Sc. & AH, Aizawl	14800.00	737240.00	737240.00	14800.00
3.	College of Fisheries, Tripura	0.00	0.00	0.00	0.00
4.	College of Horticulture & Forestry, Pasighat	0.00	0.00	0.00	0.00
5.	College of Home Science, Tura	0.00	96000.00	96000.00	0.00
6.	College of Agri. Engg. & PHT, Gangtok	0.00	116000.00	116000.00	0.00
7.	College of Post Graduate Studies, Barapani	50000.00	150000.00	300000.00	-100000.00
<b>Total Amount</b>		<b>-650779</b>	<b>2570805</b>	<b>2570805</b>	<b>-650779.00</b>
<b>Grand Total (A+B+C+D)</b>		<b>-1138580</b>	<b>953615009</b>	<b>955927967</b>	<b>-3451538.00</b>



**CENTRAL AGRICULTURAL UNIVERSITY,  
IROISEMBA, IMPHAL (MANIPUR)**

**SCHEDULES FORMING PART OF INCOME  
AND EXPENDITURE ACCOUNT FOR THE  
YEAR ENDED 31<sup>ST</sup> MARCH, 2016**





SCHEDULE-8: GRANTS FROM DARE:		Current Year	Previous Year
Opening Balance as per Previous Year's Account		1710328745.00	1373921433.00
Add, Government Grant Received during the Year from DARE		1659900000.00	1190000000.00
Add, Fund for IRP / Seminar / NE Agri Fair		4342516.00	4979020.00
Add, Capital Value of NAIP (Assets of COAE)		4452493.00	
IRP Fund of Pr. Yr.wrongly booked in Outstanding Liabilities			424180.00
Less, Reversal of double accountal of fund receipt in April' 2013 which actually had already been accounted for in March'2013			4353800.00
<b>Total amount</b>		<b>3379023754.00</b>	<b>2564970833.00</b>
Less, Utilized for Capital Expenditure	<b>Balance</b>	122677092.00	85217842.00
Total Revenue Expenditure (as per Income & Exp. A/C)		3256346662.00	2479752991.00
Add, Actual Payments to Retirees		18976014.00	1202848284.00
	<b>Total</b>	<b>1282844631.00</b>	<b>1202848284.00</b>
Less : a) Provision for:			
i) Depreciation		109878131.00	92291567.00
ii) Retiral Benefits		367362258.00	361630559.00
b) Other Expenses (Schedule-21)		120896.00	798157.00
Net Amount Utilized for Revenue Expenditure		805483346.00	21296245.00
Net Amount Utilized for Revenue Expenditure (Pr. Year)			769424246.00
	<b>Unutilized Grants c/f</b>	<b>2450863316.00</b>	<b>1710328745.00</b>

Notes:

- A) Un-utilized Grant Balance shown above includes un-adjusted advance of Rs.2,37,99,48,766/- paid to construction agencies & other contingency advances to Head of Departments and staff.
- B) The Revenue Expenditure met out of grants excludes Depreciation of Rs.10,98,78,130/- and Provision for Retiral Benefits of Rs.36,73,62,258/- which are provisions and do not involve any cash out go but includes payments actually made towards retirement benefits met out of grants.
- C) Expenditure incurred from the Revenue Account Rs.33,73,060/- ( As Per R&P for Capital Expenditure & Revenue Expenditure ) does not affect the grant from DARE.

Sd/-  
Accountant  
Central Agricultural University,  
Imphal

Sd/-  
Comptroller  
Central Agricultural University,  
Imphal

D)	Total Capital Expenditure as per Column 3 of Fixed Assets Schedule (Schedule- 4)	132417076.00
	I. Less :- Expenditure out of H.R.F. A/c already booked with CAU (HQ) during 2014-15 now the same has been segregated during 2015-16	1303362.00
	<b>Total amount</b>	<b>131113714.00</b>
	II. COAE & PHT, Sikkim	4452493.00
	III. COA, Imphal (as per audit finding the amount transferred from Rep. & Maint. of Equipment to Fencing & Boundary Wall)	661731.00
	IV. Assets (CWIP) Capatilized	3322398.00
	<b>Total Amount</b>	<b>8436622.00</b>
	<b>Expenditure out from DARE Grant</b>	<b>122677092.00</b>

Sd/-  
Accountant  
Central Agricultural University,  
Imphal

Sd/-  
Comptroller  
Central Agricultural University,  
Imphal

SCHEDULE 10 - ACADEMIC RECEIPTS :		Current Year	Previous Year
		(Amount - ₹)	
A.	Fees from Students:		
a)	Academic:		
1.	Entrance Examination Fees	383875.00	
2.	Admission/ Registration Fees (Less, Exp. Out of Revenue)	2985780.00	2814818.00
	Revenue Received by HQ		
3.	Enrolment Fees		
i)	Enrolment Fees		
ii)	Tuition Fees	126820.00	65160.00
iii)	Library Fees	13270.00	19860.00
iv)	Laboratory Fees		
v)	Others		
b)	Examination:		
i)	Annual Examination Fees		
ii)	Mark Sheet Fees		
iii)	Others		
c)	Other Fees:		
i)	Medical Fees		
ii)	Sports Fees		
iii)	Hostel Fees	74685.00	51941.00
iv)	Convocation Fees		
v)	Migration Fees	31560.00	486774.00
vi)	Other Misc. Fees	197728.00	117092.00
B.	Sale of Admission Form	14995.00	14180.00
C.	Sale of Question Papers		
	<b>Total</b>	<b>3828713.00</b>	<b>3569825.00</b>
	Less:- Expenditure out of Revenue A/c.		
	<b>Total</b>	<b>3828713.00</b>	<b>3569825.00</b>

Sd/-  
Accountant  
Central Agricultural University,  
Imphal

Sd/-  
Comptroller  
Central Agricultural University,  
Imphal

(Amount - ₹)			Current Year	Previous Year
<b>SCHEDULE 11 - INCOME FROM INVESTMENT OUT OF EARMARKED/ ENDOWMENT FUND :</b>				
1.	Interest:			
	a) On Government Securities			
	b) On Debentures & Bond			
2.	Term Deposit with Scheduled Banks (PPIC/Akoijam Udhab & Nimai Memorial Gold)			14667.00
	Consersion of Indigenous Cattle of Manipur			
3.	Interest on Investment made out of Fund		8099.00	
4.	Interest Accrued but not due		150982.00	78782.00
5.	Interest on Saving Bank A/c of Revolving Fund		29899.00	18437.00
6.	Others Receipt		2374658.00	
7.	Previous Interest on TDR received and re-invested along with principal		95590.00	
	<b>Total</b>		<b>2659228.00</b>	<b>111886.00</b>
	Less, Transferred to Endowment Fund A/C - Schedule (2)		2659228.00	111886.00
	<b>Balance</b>		<b>Nil</b>	<b>Nil</b>

(Amount - ₹)			Current Year	Previous Year
<b>SCHEDULE 13 - INTEREST EARNED :</b>				
1.	On Term Deposits			
	a) With Scheduled Banks			13274561.00
	b) Accrued Interest On TDRs		15533924.00	5258418.00
2.	On Saving Accounts:			
	a) With Scheduled Banks		7740976.00	10305594.00
	<b>Total</b>		<b>23274900.00</b>	<b>26838573.00</b>

Sd/-  
Accountant  
Central Agricultural University,  
Imphal

Sd/-  
Comptroller  
Central Agricultural University,  
Imphal

<b>SCHEDULE 14 - OTHER INCOME</b>		(Amount - ₹)
	<b>Current Year</b>	<b>Previous Year</b>
1. Profit on Sale/disposal of Assets :		
a) Owned assets		
b) Assets acquired out of grants (Scrap Sale of Demolished Buildings)		
2. Other Revenue		
3. Penal Interest from NBCC		
4. Other Income (Licence Fee & Vehicle Insurance Claim / hiring charges of Vehicle etc vehicle used on private affair Short Training Programme Fee receipt etc.)	1658415.00	1040321.00
5. Miscellaneous Income		
a) Xerox Charges	388402.00	386447.00
b) Guest House Rent Receipts	1107410.00	885101.00
c) Sale of farm Produce	3008317.00	1718650.00
d) Sale of Tender Forms/Applications	320334.00	258479.00
e) Recruitment Fee	1652935.00	633550.00
f) Other receipts	517954.00	795219.00
g) Revenue from Extramural Project incl. Overhead Charges	2320387.00	3519671.00
h) Revenue released but refunded by College	709838.00	26374.00
<b>Total</b>	<b>11683992.00</b>	<b>9263812.00</b>
<b>Less:- Revenue Remitted to Registrar</b>		<b>3280.00</b>
<b>NET OTHER REVENUE RECEIPTS</b>	<b>11683992.00</b>	<b>9260532.00</b>

Sd/-  
Accountant  
Central Agricultural University,  
Imphal

Sd/-  
Comptroller  
Central Agricultural University,  
Imphal



SCHEDULE 15 -PRIOR PERIOD INCOME			(Amount - ₹)
INCOME	Current Year	Previous Year	
a) Excess Payment Refunded by Suppliers (out of cost of Vehicles)	21069.00	13237328.00	
b) Excess Expenditure booked during the year 2014-15	100099.00		
c) Wrong booking of Interest in Current Liabilities has been adjusted and rectified (COA, Imphal)		828249.00	
d) Fund for IRP to Colleges treated as final expenditure during 2013-14		3506654.00	
e) Excess Fund of Project NRC on Pig which booked two times during 2013-14 rectified and adjusted during 2014-15		595000.00	
f) Surrender of Funds by COPGS by crediting to University Revenue A/c. But wrongly accounted as unspent	104867.00		
Project Fund and deducted from Current Liabilities (Sch-3)			
g) Advertisement Charges booked during previous year but cancelled	83116.00		
h) Excess Depreciation charged on Computer & Peripherals on Pr. Yr. A/c.	549442.00		
i) Leave Encashment booked during Pr. Yr. but Cancelled latter on (Dr. H.K. Prasad, COVSC&AH, Aizawl)	277604.00		
<b>TOTAL</b>	<b>1136197.00</b>	<b>18167231.00</b>	

Sd/-  
Accountant  
Central Agricultural University,  
Imphal

Sd/-  
Comptroller  
Central Agricultural University,  
Imphal

<b>SCHEDULE 16 - ESTABLISHMENT EXPENSES</b>			<b>Current Year</b>	<b>Previous Year</b>
a)	Salaries and Wages		552957040.00	525264502.00
b)	Allowances and Bonus		2018696.00	2024992.00
c)	Contribution Due for Defined Contributory Pension Fund			
d)	Contribution to DCPS		21399197.00	20722801.00
e)	Medical Re-imbursment		4958843.00	3865071.00
f)	Children Tuition Fee Re-imbursment		7896561.00	8260969.00
g)	Leave Travel Concession		3623515.00	5666769.00
h)	Honorarium		1157528.00	1024910.00
i)	Staff Welfare Expenses		1872209.00	1262338.00
k)	Internship Allowance			
l)	Provision for retiral benefits (Pension, Gratuity, Leave Encashment )		367362258.00	361630559.00
m)	Pension Contribution in respect of Deputationists / Lien Holders)		487080.00	
n)	Contribution to CPF			133389.00
		<b>Total</b>	<b>963732927.00</b>	<b>929856300.00</b>
	Less : Prior Period Expenses as per schedule 22 (DEE)		8673.00	
		<b>Net Total</b>	<b>963724254.00</b>	<b>929856300.00</b>

Sd/-  
Accountant  
Central Agricultural University,  
Imphal

Sd/-  
Comptroller  
Central Agricultural University,  
Imphal

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

Particulars	Pension	Gratuity	Leave Encashment	Total amount
<b>A</b>				
Opening Balance as on 31.03.2015	1013762018.00	132739158.00	137631864.00	1284133040.00
Rectification of Misclassification in Previous year	3631672.00	-3631672.00		
Actual Balance available on 31.03.2015	1017393690.00	129107486.00	137631864.00	1284133040.00
Addition:- Capitalized value of Contribution Received from other Departments				
<b>Total amount</b>	<b>1017393690.00</b>	<b>129107486.00</b>	<b>137631864.00</b>	<b>1284133040.00</b>
Actual Payment during the year 2015-16	11403842.00	3861723.00	3710449.00	18976014.00
Balance available on 31.03.2016	1005989848.00	125245763.00	133921415.00	1265157026.00
Provision required on 31.03.2016 as per Actuarial Valuation	1324325082.00	150672027.00	157522175.00	1632519284.00
Provision for 2015-16	318335234.00	25426264.00	23600760.00	367362258.00
<b>B. Contribution to New Pension Scheme</b>				
<b>C. Medical Reimbursement to Retired Employees</b>				
<b>D. Travel to Home town on Retirement</b>				
<b>E. Deposit Linked Insurance Payment</b>				
<b>Total (A+B+C+D)</b>	<b>318335234.00</b>	<b>25426264.00</b>	<b>23600760.00</b>	<b>367362258.00</b>

Note :

During consolidation the Provision for Pension in respect of COHF, Pasighat amounting to Rs.3,28,39,959/- for the year 2014-15 was wrongly booked under head Provision for Gratuity . Similarly Provision for Gratuity amounting to Rs.1,26,52,581/- was incorporated as Provision for Pension. The error has been rectified during 2015-16

Sd/-  
Accountant  
Central Agricultural University,  
Imphal

Sd/-  
Comptroller  
Central Agricultural University,  
Imphal

SCHEDULE 17 - ADMINISTRATIVE EXPENSES			(Amount - ₹)
	Current Year	Previous Year	
1	Purchases	74001.00	
2	Labour and processing expenses		
3	Electricity and power (Less, Electricity Charges Recovered from Staffs)	17241851.00	14094252.00
4	Water charges	42390.00	
5	Insurance (vehile)	637859.00	578051.00
6	Repairs and maintenance of Building	37125022.00	34904151.00
7	Rent, Rates and Taxes	1049423.00	1955263.00
8	Vehicles Running and Maintenance	9255790.00	10272083.00
9	Postage, Telephone and Communication Charges	2241949.00	2807954.00
10	Printing and Stationary	8565276.00	7833641.00
11	Travelling and Conveyance Expenses	11875999.00	11169124.00
12	Expenses on Seminar/Workshops	6785929.00	2988954.00
13	Fees & Subscription Expenses	2904371.00	306160.00
14	Guest House Contingencies	231596.00	300938.00
15	Departmental Books/ Rule Books	26837.00	35995.00
16	Hospitality Expenses	772537.00	618544.00
17	Professional Charges	333284.00	216213.00
18	Advertisement and Publicity	5884091.00	2926729.00
19	Auditors Remuneration	2869.00	
20	Legal Charges	485250.00	159583.00
21	Interview Expenses		
22	Bank Charges	150607.00	38659.00
23	Security Service Charge		2083620.00
24	Human Resource Development	466069.00	374479.00
25	Office Contingencies		22965.00
26	Information Techonology	689940.00	856770.00
27	Repairs and Maintenance of Equipment	4301656.00	5128009.00
28	Recruitment Expenses	1530879.00	19098.00
29	Cartage and Carriage Inwards	38715.00	84282.00
31	Annual Repair & Maintenance		
32	BSNL Lease Rent for INTERNET		1123600.00
33	Horticulture Maint.		224060.00
34	Others (Misc. Expenses)	5917695.00	4687738.00
	<b>Total</b>	<b>118631885.00</b>	<b>105810915.00</b>
	<b>Net Total</b>	<b>118631885.00</b>	<b>105810915.00</b>

Sd/-  
Accountant  
Central Agricultural University,  
Imphal

Sd/-  
Comptroller  
Central Agricultural University,  
Imphal

<b>SCHEDULE: 18 - ACADEMIC EXPENSES</b>			(Amount - ₹)	
	<b>Current Year</b>	<b>Previous Yr.</b>		
1	Chemical & Glasswares	8893237.00	4745586.00	
2	Classroom Expenses	1055735.00	1012987.00	
3	Examination Expenses	4785058.00	4977464.00	
4	Stipend, Scholarship, Fellowship, Book Grant out of University Fund	14925095.00	3438845.00	
5	Student Welfare Expenses	5580205.00	5492020.00	
6	Convocation	1450256.00	3569780.00	
7	Honorarium/TA to Guest Faculty/ External Examiners	7016952.00	8911143.00	
8	Library Expenses			
9	Journals & Periodicals	22568.00	64572.00	
12	Laboratory Expenses/Medicines	5000.00	1928513.00	
13	Expenses on Seminar/Workshops/ Meeting, etc			
14	Research & Extension Activities			
15	Farm Contingencies	12903837.00	7512945.00	
16	Student Annual Sports Meet/ Festival	3759929.00	1892398.00	
17	Field Work & Student Study Tour	3383611.00	2153335.00	
18	ATIC		158113.00	
19	Extension Demonstratuion in New Tech.		230520.00	
20	Fornal Training Programme for Line Depts.			
21	Expenses on New Initiative-HOT			
22	Remuneration to External Teachers			
23	Student Counseling Expenses	1099925.00	1180725.00	
24	Experiental Learning			
25	Expenditure for NE Agri Fair	2058789.00		
26	Adjunct / Visiting Professor	730453.00	124334.00	
27	Instructional Live Stock Farm Complex (ILFC)		2897358.00	
28	Farmers Field Day		16264.00	
29	Miscellaneous Expenses	140223.00	126173.00	
	<b>Total</b>	<b>67810873.00</b>	<b>50832569.00</b>	

Sd/-  
Accountant  
Central Agricultural University,  
Imphal

Sd/-  
Comptroller  
Central Agricultural University,  
Imphal

(Amount - ₹)

<b>SCHEDULE 19 - RESEARCH EXPENSES:</b>		
	<b>Current Year</b>	<b>Previous Year</b>
a) Intra Mural Research Project	2171686.00	2193777.00
b) Experimental Farm Expenses	3542303.00	6166999.00
c) Entrepreneurship Training Programme		236900.00
d) CAU Central Research Farm, Lamphel	1281060.00	699664.00
e) Hybrid Rice Development Programme, Andro		49204.00
f) Laboratory Consumables	596407.00	
g) Other Expenses	1554275.00	788839.00
<b>Total</b>	<b>9145731.00</b>	<b>10135383.00</b>

<b>SCHEDULE 20 - EXTENSION ACTIVITIES EXPENSES:</b>		
	<b>Current Year</b>	<b>Previous Year</b>
a) Extension Activities in Colleges	2080119.00	1079479.00
b) Informal Training Programmes for Farmers	929214.00	586277.00
c) Formal Training Programmes for Personnel of Line Departments	353574.00	254931.00
d) Vocational Training Programmes	490806.00	1243795.00
e) ATIC	257831.00	80664.00
f) Extension Demonstrations including exhibitions	1519295.00	552063.00
<b>Total</b>	<b>5630839.00</b>	<b>3797209.00</b>

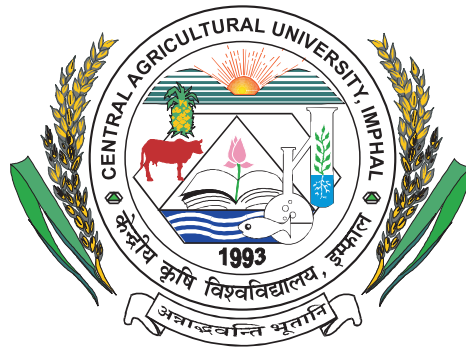
<b>SCHEDULE 21 - OTHER EXPENSES:</b>		
	<b>Current Year</b>	<b>Previous Year</b>
a) Expenses out of Revenue A/c	112776.00	796717.00
b) Registration Fee	8120.00	1440.00
<b>Total</b>	<b>120896.00</b>	<b>798157.00</b>

Sd/-  
Accountant  
Central Agricultural University,  
Imphal

Sd/-  
Comptroller  
Central Agricultural University,  
Imphal







**CENTRAL AGRICULTURAL UNIVERSITY,  
IROISEMBA, IMPHAL (MANIPUR)**

**SCHEDULES FORMING PART OF ACCOUNTS  
FOR THE YEAR ENDED 31ST MARCH, 2016**



SCHEDULE 22 - PRIOR PERIOD EXPENSES		Current Year	Previous Year
<b>(A) Pertaining to Establishment Charges:</b>			4985638.00
i)	Least Shown in Deductions from Salary in Annual Accounts 2012-13	247810.00	
ii)	Establishment charges of DEE (Compliance of Audit observations)	8673.00	
	<b>Total (A)</b>	<b>256483.00</b>	<b>4985638.00</b>
<b>(B) Pertaining to Administrative Expenses:</b>			
i)	Expenses on Repair & Maint. of Capital Assets	290500.00	
	<b>Total (B)</b>	<b>290500.00</b>	
<b>(C) Pertaining to Revenue / Revolving Fund:</b>			
i)	Project Fund ETMP		96500.00
ii)	Project ILFC		30849.00
	<b>Total (C)</b>		<b>127349.00</b>
<b>(D) Pertaining to Fixed Asset Schedule:</b>			
i)	Vehicle Insurance wrongly booked included in the cost of Vehicle in 2014-15 (Compliance of Audit observations)	25470.00	
	<b>Total (D)</b>	<b>25470.00</b>	
<b>E) Loans &amp; Advances</b>			
i)	Accrued Interest of prior period wrongly booked under FDR has been adjusted during 2014-15		4213197.00
ii)	Revenue Released during Pr. Yr. accounted as Vehicle	4956712.00	4213197.00
iii)	Interest on Bank Balances of Projects Booked as University Revenue (Compliance of Audit observations)	2372857.00	
	<b>Total (E)</b>	<b>7329569.00</b>	
	<b>Total (A+B+C+D+E)</b>	<b>7902022.00</b>	<b>9326184.00</b>

Sd/-  
Accountant  
Central Agricultural University,  
Imphal

Sd/-  
Comptroller  
Central Agricultural University,  
Imphal

# CENTRAL AGRICULTURAL UNIVERSITY IMPHAL, MANIPUR

## 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 10 numbers of revolving funds at present. 2 nos. at CAU (HQ), for Akoijam Udhob & Nimai Memorial Gold Medal & Hon'ble Ex Chancellor Jain (Donation for award), four at College of Agriculture, Imphal i.e PPIC, rearing of Broiler Birds "Giriraja and Girirani, Commercial Seed Project and Conservation of Indigenous Cattle of Manipur one at College of Veterinary Sc. & A.H., Aizawl under "Entrepreneurship Training Unit in Meat Processing ", two at College of Fisheries, Tripura under Aqua Revolving fund and FPT Revolving Fund, and one at College of Horticulture and Forestry, Pasighat, Arunachal Pradesh which are 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.

## 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.

7.4 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 31<sup>st</sup> March, 2016 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. 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.
2. 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.
3. The details of balances Cash in Hand, Saving Bank Account, Current Account and Fixed Deposit Accounts are enclosed as attachment "A"
4. Figures in the Final accounts (Consolidated part) have been rounded off to the nearest rupee.
5. Schedule 1 to 22 are annexed to and form an integral part of the Balance Sheet as at 31<sup>st</sup> March, 2016 and the Income & Expenditure account for the year ended on that date.
6. 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.
7. While implementing the Externally Funded /Government Sponsored Projects the University has acquired out of the following Projects permanent assets of the order of Rs. 2841.89 lakhs as per detail given below the ownership of which vest in the Funding Agencies/ Departments. These are held and used by the university.
8. 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.

(Rs. In lakhs)

	As on 31.03.16	Notional Dep. for 2015-16	Book Value as on 31.03.16
i) National Agricultural Technology Project,	₹ 85.98	₹ 930.53	₹ 1911.36
ii) Externally Funded Project (other than ICAR funded) (4+11)	₹ 1412.23		
iii) All India Coordination Research Project	₹ 511.69		
iv) Mega Seed Project (ICAR Funded)	₹ 332.53		
v) All India Network Research Project	₹ 22.83		
vi) Krishi Vigyan Kendra/DEE	₹ 327.77		
vii) National Agricultural Innovation Project	₹ 148.86		
<b>TOTAL AMOUNT</b>	<b>₹ 2841.89</b>	<b>₹ 930.53</b>	<b>₹ 1911.36</b>

Sd/-  
Accountant  
Central Agricultural University, Imphal

Sd/-  
Comptroller  
Central Agricultural University, Imphal



# CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDING 31ST MARCH, 2016

(Amount - ₹)

RECEIPTS		Current Year	Prev. Yr.	PAYMENTS	Current Year	Prev. Yr.
<b>I. Opening Balances</b>				<b>I. Expenses:</b>		
a) Cash in Hand	409498.00	376529.00		a) Establishment Expenses	574594001.00	542513883.00
b) Bank Balances:				b) Administrative Expenses	114483357.00	107151798.00
i) In Current Account	23224011.00	19592261.00		c) Academic Expenses	62005544.00	46108888.00
ii) In Savings Account:	237025442.00	189811816.00		d) Research Expenses	8908420.00	8930679.00
				e) Extension Activities Expenses	5401022.00	2521369.00
				f) Expenses out of Revenue A/c for Revenue/Capital Exp.:	3373066.00	12833526.00
				g) Payment of Pension/Family Pension/Gratuity/L.Encashment	15520697.00	18003486.00
<b>II. Grants Received</b>						
a) From DARE, Govt. of India	1659900000.00	1190000000.00		a) Unadjusted Advances	630194873.00	352591705.00
b) Finance Committee/Training/Award	3398510.00	573100.00		b) Unadjusted Advances from Project		4535600.00
c) From, DI to COV for Youth Festival		784000.00				
d) Fund from HQ for Vehicle (COPGS)		4262652.00		<b>Payments out of various Projects/ Schemes</b>		
e) For award from DDG (COV)		30000.00		a) Externally Funded Projects	361257160.00	304448156.00
f) From other sources:				b) Expenditure under Revolving Fund	2045487.00	
i) Externally Funded Projects Fund	361088526.00	354261311.00		c) Expenditure under Revolving Fund (Projects)	113441.00	280059.00
ii) Fund for Revolving Fund (COHSC)		1421.00		d) Revolving Fund to Dean, COPGS		100000.00
iii) Grant for Projects from (HQ) (COF Projects)				e) Project Fund transfer from Main A/c. to Project	7642042.00	15244855.00
<b>III. Investment from Own Funds (Term Deposit)</b>			782987700.00	<b>Revolving Fund :</b>		
				i) Revolving Fund to DOR / COF out of Revenue	1700000.00	1967122.00
<b>IV. Income on Investments from</b>				ii) From Main to Dean, COA, Imphal	500000.00	
a) Earmarked/ Endowment Funds	1566063.00			j) Refund of Admission Fee/Un utilized of DEE		3640.00
b) Revolving Fund for Diary (COHF Diary)	355020.00	690352.00		f) Revolving Fund to Dean, COPGS		100000.00
c) Main Funds (Int. on Fixed Deposit)	2165070.00	2288254.00		g) Revolving Fund to Dean, COHF		20000
d) Mega Seed Project (R/F)	115195.00					
e) Revenue A/c (Other Investment)	9283766.00					
<b>V. Interest Received:</b>				<b>Release/ Transfer of Funds:</b>		
a) On Bank Balances	7749342.00	10311065.00		i) Transfer to Main	104867.00	891346.00
b) On Bank PPIC Fund		14667.00		ii) Project Fund Transferred to External Project Fund	300000.00	275000.00
c) On Investment		19781992.00		iii) Wrong Credit of GPF/Transferred (Registration) to Registrar (Tura)	13400.00	1440.00
d) On Bank Balances (Projects)	1151570.00	1358879.00		iv) Transfer Main to Project/Revenue	845873.00	7440617.00
e) On Bank Balances (R/F)	488698.00			v) Fund Transferred (Registration) to Registrar (COHF)	4400.00	3280.00
				vi) Youth Festival (COV)		584000.00

Sd/-  
Accountant  
Central Agricultural University,  
Imphal

Sd/-  
Comptroller  
Central Agricultural University,  
Imphal

Contd.....

RECEIPTS		Current Year	Prev Yr.	PAYMENTS		Current Year	Prev. Yr.
<b>VI. Academic Receipt</b>							
a) Students Admission Fee/ Sale of Admn. Forms	3508815.00	3306413.00		<b>Fund Surrender to HA by Colleges</b>			
b) Migration Fee	28891.00	468725.00		COA, Barapani			
c) Other Miscellaneous Receipt	290723.00	95900.00		Fund Released by DOR For IRP			
a) Sale of Farm Produce	3044676.00	2093913.00		a) Out of Earmarked/ Endowment Funds			
b) Other Miscellaneous Income	1459399.00	1246280.00		b) Out of Main Funds (Investments-Others)	25000000.00	555038521.00	
c) Institutional Charges	2215387.00	633550.00		c) Out of Revenue A/c (Investments- Others)	13224000.00	246000000.00	
d) Recruitment Fee	1652935.00			<b>VI. Exp. On Fixed Assets</b>			
e) Misc Receipts (Guest House)	1107410.00	1293215.00		a) Purchase of Fixed Assets	115722930.00	85279782.00	
f) Revenue generated from the projects (incl. Inst. Charges)		4179270.00		b) Capital Work- in- Progress	4219370.00		
g) Licence Fee	1416735.00	726220.00		<b>VII. Other Payments (Festival Adv., Stipend)</b>			
				a) Festival Adv.	1498500.00	1185150.00	
				b) Fellowship/ Scholarship/ Book Grant	1892290.00	896560.00	
<b>VII. Fellowship/ Scholarship/ Book Grant/NSS</b>	2086919.00	1036735.00		c) Expenses out of Revolving/Other funds		613175.00	
<b>VIII. Income Under Revolving Fund</b>				d) Expenses for ASRB Exam			
<b>IX. Any Other Receipts (give details)</b>				e) Expenses for NE Agri Fair	745243.00	2467805.00	
i) Terminal Benefits from Other Deptt		624530.00		f) Finance Committee/DPC		582016.00	
j) Receivable of COF	85640.00			g) Gratuity paid	734440.00		
ii) Pro-rata Pension/Gratuity				h) Training or Capacity building			
iii) GSLIS Death Claim from Agency	395325.00	374756.00		i) Interview/CAS/Panel Interest			
iv) TDR Encasement (Lablity)	1349300.00			d) Remittances (Deducted from Salary Bills GPF GSLIS, HBA, LIC, ITDS, P.Tac etc)	105507878.00	88102746.00	
v) Recovery through Salary Bill:				e) Deductions Awaiting Remittance (Staff of KVK., AICRP, External Funded Project)		1168894.00	
a) Recovery of Excess Pay		73652.00		f) GSLIS Death Claim/Death Cum Retirement benefits Payment	521481.00	372779.00	
b) Festival Advance Recovery	1220629.00	745655.00		g) Refund of Caution Money	317500.00	202800.00	
vi) Deduction Awaiting Remittance (GPF, GSLIS, DCPS, P.Tax, ITDS etc.)				h) Refund of Security/ Earnest Money	2899087.00	1053694.00	
vii) Deduction Awaiting Remittance (Staff of KVK., AICRP, External Funded Project)	85457727.00	71999872.00		i) Refund of Institutional Charges/Prepaid Expenses for Vehicle	107720.00	12562.00	
viii) Remitted to Comptroller Office		9000.00		P) Refund of Convocation Fund	16204.00		
vii) Electricity/Water Charges from Staffs		866134.00		k) PFCM Meeting amount received from HQ refunded to COPG, Barapani		100000.00	
viii) Refunded from Party/NE Security	18500.00	125970.00		l) Refundable of Excess Recovery	20790.00		
ix) Transfer from Main to Imprest (COHF)		1000000.00		m) Remittance of Festival Advance Recovery		9000.00	
x) Transfer from Main to Diary (R/Fund COHF)		100000.00		n) Refundable Loan to AICRP/Other Project		10286290.00	
xi) For NE Agri Fair (COHF)	1204401.00	2494616.00		o) Refundable Loan from Revenue to Main A/c	65900000.00	16734054.00	
xii) Loan Refunded from				P) Refund to HQ for PF Committee		68453.00	
a) Project to DOR	811736.00	3241122.00		q) Vidhyarthi Insurance	106408.00	192406.00	
b) Refundable Loan from Project A/c		5884625.00		r) Refundable of COF	848508.00		
c) Refundable Loan from Main A/c to AICRP	320150.00	6935.00		s) Refundable Loan from Revenue/ RF	783827.00		
d) DCPS A/c to Main A/c		2171228.00		t) Enrollment fee/Migration Fee		2630.00	
e) From Main to Revenue	65900000.00	17488611.00		u) Refundable Loan to Project from Main	291826.00		
f) Refundable to Revenue	74320			v) Misc. Recoverable Deposits	871864.00		

Sd/-

Accountant  
Central Agricultural University,  
Imphal

Sd/-

Comptroller  
Central Agricultural University,  
Imphal

Contd.....

(Amount - ₹)

RECEIPTS	Current Year	Prev Yr.	PAYMENTS	Prev. Yr.	Prev. Yr.
<b>xiii) Previous Year's Advance Recoveries:</b>					
b) LTC/Medical Advance	9692.00	41043.00	w) VAT Payment (COA)	1655627.00	1329623.00
c) T. A. Advance	238491.00	158644.00	x) Donation to P.M. Relief Fund	547838.00	
d) Contingency Advance	684554.00	538025.00	y) College Fund Rectification Entry (COA)		4353801.00
e) Training Programme	108663.00	91258.00	z) Additional Payment to COV for BOM & Academic Committee Meeting	12362.00	
g) For ETMP/ILFC (COV)		210800.00	a) Loan to Executive Engineer-II	10000.00	3540000.00
h) For Lab. Equipment	29534.00	31658.00	b) Permanent Imprest		
i) Refund of ISPM (COV)	100000.00	402199.00	<b>Closing Balance:</b>		
l) Refunded by Parties/Advance (COPG)	66729.00		a) Cash in Hand (Imprest Balance)	445623.00	409498.00
<b>xiv) Refund of Revolving Fund</b>			b) Bank Balances:		
a) COA/Giriraja & Girirani	240000.00	618320.00	i) In Current Account	51130496.00	23224011.00
b) COPGS/Commercial Seed	100000.00	723646.00	ii) In Saving Account:	335673909.00	237025442.00
c) DEE for Operation of Rice Sheed	1900000.00		iii) Remittance in transit (COA)	170042.00	1703842.00
d) Unspent of Revenue of COF/COHSGs R/F	709838.00	160000.00			
e) Mega Seed Project		173646.00			
<b>xv) Refundable Deposits:</b>					
a) Caution Money	497000.00	458000.00			
b) COPGS		737419.00			
c) COHF		40000.00			
d) Donation for Jammu Victims	580358.00	53892.00			
e) Refundable Security/Earnest Money Deposit	4432843.00	2295102.00			
f) Vidyarthi Insurance	107716.00	193060.00			
g) P.G. Councillng	72000.00				
h) Gratuity	784440.00				
i) Other Refundable	54060.00				
j) G.P.F. Subscription	13400.00				
Maturity of Term Deposits	366854396.00				
Cancellation of Pr. Yr. Leave Encashment	277604.00				
Cancellation of Pr. Yr. Advt. Exp.	83116.00				
Pr. Yr. s Fund in Transit received during the Yr. (COA)	2483000.00	3922389.00			
<b>TOTAL</b>	<b>2861997763.00</b>	<b>2711957787.00</b>	<b>TOTAL</b>	<b>2863027549.00</b>	<b>2711957787.00</b>

Sd/-  
Accountant  
Central Agricultural University,  
Imphal

Sd/-  
Comptroller  
Central Agricultural University,  
Imphal

## Detail of Assets procured out of funds of Externally Funded Projects

(₹ in lakhs)

SCHEDULE-4: FIXED ASSETS:		NATP	Externally Funded Project	AICRP	Mega Seed	AINRP	KVK/DEE	NAIP	Cost Valuation at beginning	Add. for the year 2015-16	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 31.03.2016
DESCRIPTION															
1	A. FIXED ASSETS :														
1	LAND :														
	Freehold & Lease Hold				6.98				6.98						6.98
2	BUILDINGS :								0.00						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	40.84	6.72	47.56	288.36
	b) Const. of Poly House							9.00	9.00		9.00	2.49	0.45	2.94	6.06
	c) Temporary Sheds								0.00		0.00	0.00	0.00	0.00	0.00
	d) Construction of Children Park								0.00		0.00	0.00	0.00	0.00	0.00
3	PONDS								0.00		0.00	0.00	0.00	0.00	0.00
	i) Fountains & Ponds				32.86			0.32	33.18		33.18	11.08	1.66	12.74	20.44
	ii) Fish Ponds							0.98	23.83		23.83	2.61	0.48	3.08	20.75
4	Fencing & Boundary Walls	0.37			22.48				1.32		1.32	0.16	0.03	0.18	1.14
5	Roads				1.32				13.35		15.10	1.47	0.30	1.77	13.33
6	Tube Wells & Water Supply		1.03		12.32				0.00		0.00	0.00	0.00	0.00	0.00
7	Drainage System								63.20		68.90	9.03	3.45	12.48	56.43
8	Gene. Set & Elect. Goods incl. Transformer	0.42	25.88	15	17.07			4.83	297.07		297.07	14.86	14.85	29.72	267.35
9	Plant & Machinery	0.03	166.94	130.1					15.19		15.19	5.00	1.14	6.14	9.05
10	Office Equipments	2.22	3.95	1.73	0.42	0.67	6.20		426.13		426.13	153.15	21.31	174.45	251.68
11	Field/ Farm Equipments	8.5	260.63	63.72	77.54		5.00	10.74	1163.97		1354.13	362.65	108.33	470.98	883.15
12	Laboratory Equipments	7.48	726.07	200	56.64	14.14	61.08	98.56	0.00		0.00	0.00	0.00	0.00	0.00
13	Hostel /Guest House Equipments								114.37		128.93	100.96	16.82	117.78	11.15
14	Computers/Peripherals	59.59	37.91	6.37	1.05	1.00	0.75	7.70	0.00		0.00	0.00	0.00	0.00	0.00
15	Sports Equipments								15.72		15.72	1.44	1.18	2.62	13.10
16	Audio Visual		10.43	5				0.29	0.36		19.37	0.00	0.00	0.00	19.73
17	Livestock							0.36	42.63		56.00	35.89	4.20	40.09	15.91
18	Furniture, Fixtures	5.98	26.26	1.52	1.15	2.58	2.00	3.14	12.78		30.21	4.14	3.02	7.16	23.05
19	Vehicles				12.78				1.85		1.85	0.62	0.19	0.80	1.05
20	Library Books						0.40	1.45	0.00		0.00	0.00	0.00	0.00	0.00
21	Unclassified Assets								0.00		2.70	0.00	0.05	0.05	2.65
	<b>TOTAL OTHER ASSETS</b>								2576.85	265.04	2841.89	746.37	184.16	930.53	1911.36
	<b>TOTAL CURRENT YEAR</b>	86	1261.32	423.5	332.53	22.83	301.83	148.86							

Sd/-  
Accountant  
Central Agricultural University,  
Imphal

Sd/-  
Comptroller  
Central Agricultural University,  
Imphal

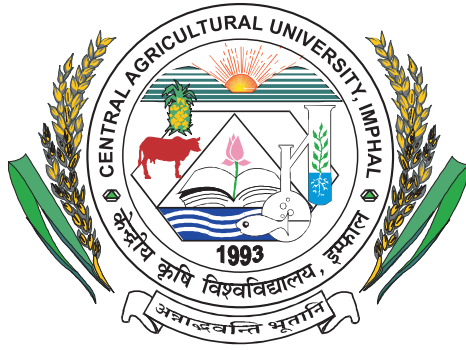
**Detail of Addition During 2014-15**

AICRP :	AICRP	Ext. Fu.	KVK	Total
Lab. Equ.	64.8	125.39		190.16
Plant & Mach.				0.00
Field farm				0.00
Fixture & Fixture	4.8	2.59	5.98	13.37
Computer	3.11	5.59	5.86	14.56
Generator set	0.53	0.57	4.6	5.70
Vehicle	8.15		9.28	17.43
Tube well & water supply	0.10	1.42	0.23	1.75
Livestock	6.67	12.7		19.37
Others	0.05	2.65		2.70
<b>Total</b>	<b>88.2</b>	<b>150.91</b>	<b>25.95</b>	<b>265.04</b>

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 2015-16**





## **Separate Audit Report on the accounts of Central Agricultural University, Imphal for the year 2015-16**

We have audited the attached Balance Sheet of Central Agricultural University, Imphal as on 31<sup>st</sup> March, 2016, 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 & Conditions of Service) Act 1971 read with Section 30 (1) of the Central Agricultural University Act 1992. These financial statements include the accounts of 7 (seven) units/branches of the University. These financial statements are the responsibility of the University's management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

3. We have conducted our audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. An audit includes examining, on a test basis, evidences supporting the amounts and disclosure in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of financial statements. We believe that our audit provide a reasonable basis for our opinion.

4. Based on our audit, we report that:

- i) We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit.
- ii) The Balance Sheet, Income & Expenditure Account and Receipts and Payments Account dealt with by this report have been drawn up in the format approved by the Board of Management under Section 30 of the Central Agricultural University Act, 1992.
- iii) In our opinion, proper books of accounts and other relevant records have been maintained by the Central Agricultural University, Imphal as required under Section 30 of the Central Agricultural University Act, 1992 in so far as it appears from our examination of such books.
- iv) We further report that:

	Observation of audit	Comments of the University																		
<b>A.</b>	<b>Balance Sheet</b>																			
<b>1.</b>	<b>Fixed Assets</b>																			
<b>1.1</b>	<b>Building (Schedule 4) - ₹ 114.62 crore</b>																			
	<p>The University paid ₹ 7.44 lakh as full and final payment to M/s National Projects Construction Corporation Ltd., Guwahati for construction works (Building) at College of Horticulture &amp; forestry, Pasighat, Arunachal Pradesh. The expenditure should have been classified as Fixed Asset – Building. However, the same was booked under Temporary Shed. This has resulted in understatement of Building and overstatement of Temporary Shed by ₹ 7.44 lakh.</p>	<p>The misclassification has been rectified in the accounts of College of Horticulture &amp; Forestry, Pasighat for the year 2016-17 by debiting the “ Fixed Assets Account – Buildings” with ₹ 7,44,215/- and crediting Temporary Sheds Account by equal amount. The depreciation amounting to ₹ 37200/- charged in the account has also been adjusted in the annual account for the year 2016-17 as under:</p> <table border="1"> <tbody> <tr> <td>1.</td> <td>Building A/c Dr.</td> <td>₹ 7,44,215/-</td> </tr> <tr> <td></td> <td>To Temporary Buildings A/c</td> <td>₹ 7,44,215/-</td> </tr> <tr> <td>2.</td> <td>Temporary Buildings A/c Dr.</td> <td>₹ 22,320/-</td> </tr> <tr> <td></td> <td>To Depn. On Temporary Buildings A/c</td> <td>₹ 22,320/-</td> </tr> <tr> <td>3.</td> <td>Depn. on Buildings A/c Dr.</td> <td>₹ 14,884/-</td> </tr> <tr> <td></td> <td>To Buildings A/c</td> <td>₹ 14,884/-</td> </tr> </tbody> </table>	1.	Building A/c Dr.	₹ 7,44,215/-		To Temporary Buildings A/c	₹ 7,44,215/-	2.	Temporary Buildings A/c Dr.	₹ 22,320/-		To Depn. On Temporary Buildings A/c	₹ 22,320/-	3.	Depn. on Buildings A/c Dr.	₹ 14,884/-		To Buildings A/c	₹ 14,884/-
1.	Building A/c Dr.	₹ 7,44,215/-																		
	To Temporary Buildings A/c	₹ 7,44,215/-																		
2.	Temporary Buildings A/c Dr.	₹ 22,320/-																		
	To Depn. On Temporary Buildings A/c	₹ 22,320/-																		
3.	Depn. on Buildings A/c Dr.	₹ 14,884/-																		
	To Buildings A/c	₹ 14,884/-																		
<b>1.2</b>	<b>Building (Building incl. Dept. construction) – ₹ 113.87 crore</b>																			
	<p>The College of Agriculture incurred ₹36.13 lakh during 2015-16 on land development, construction of sub-station, etc. (Annexure-I). The expenditures are of capital nature and hence should have been capitalized under the Head – Building. However, the same was charged as Repair and Maintenance. This has resulted in understatement of Building and Corpus Fund by ₹ 86.13 lakh.</p>	<p>Necessary rectification has been carried out by College of Agriculture, Imphal in its annual account for 2016-17 by debiting “Fixed Assets Account – Buildings” with ₹36,13,148/- and crediting “miscellaneous income” A/c by equal amount. Depreciation has also been charged to “Buildings Account” @ 2% in the said account for the year 2015-16 and 2016-17. As it has been wrongly treated as revenue expenditure in 2015-16 and as the accounts of 2015-16 have been closed, the credit has been given to miscellaneous income. It is not proper to operate the Capital Fund for such transactions. The Capital Fund will automatically get the effect through the decrease in the excess of expenditure over income.</p>																		
<b>1.3</b>	<b>Electrical Installation – ₹ 3.59 crore</b>																			
	<p>The University paid ₹ 33.30 lakh as advance to Manipur State Power Distribution company Ltd., Imphal for installation of 250 KVA Distribution Transformer supply, installation, Testing &amp; Commissioning ancillary items at College of Food Technology, CAU Research Farm, Lamphelpat, Imphal. However, the expenditure was booked under the Head Electrical Installation.</p>	<p>The misclassification has been rectified in the annual accounts of 2016-17 of College of Food Technology, Imphal by debiting the “Current Assets – Advances” Account with ₹ 33,29,524/- and crediting “Fixed Assets – Electrical Installations” Account by equal amount. The depreciation charged in the account of 2015-16 has also been adjusted in the account for the year 2016-17 by debiting “prior period income” account with ₹ 166476 and crediting “Depreciation on Electrical Installation” Account by equal amount.</p>																		
	<p>This has resulted in overstatement of Electrical Installation and understatement of Current Assets by ₹ 33.30 lakh.</p>																			

	Observation of audit	Comments of the University																														
<b>1.4</b>	<b>Vehicles – ₹ 16.17 lakh</b>																															
	The University incurred ₹0.41 lakh on maintenance of vehicle for Directorate of Research, CAU, Imphal. The same was booked under Fixed Asset (Vehicle). This has resulted in overstatement of Fixed Asset (Vehicle) and Corpus Fund by ₹ 0.41 lakh.	The rectification has been carried out in the annual account of 2016-17 of Director of Research by debiting the “Prior Period Income” Account with ₹ 41000/- and crediting the “Fixed Assets – Vehicle” Account with equal amount. The depreciation amounting to ₹ 4100/- charged for the year 2015-16 has also been adjusted in the said account by debiting Prior Period Income Account with ₹ 4100/- and crediting “Depreciation on Vehicle Account” by equal account.																														
<b>1.5</b>	<b>Library Books – ₹ 2.80 crore</b>																															
	The University purchased library books for ₹ 0.80 lakh during 2015-16. The expenditure was booked under Furniture & Fixtures.	The name of the department/college in whose account the misclassification was noticed has not been mentioned and may please be intimated.																														
	Thus, wrong booking of expenditure resulted in understatement of Library Books by ₹ 0.80 lakh and overstatement of Furniture and Fixture by the same amount.																															
<b>1.6</b>	<b>Loans, Advances and other Assets (CAEPHT)- ₹ 1.26 crore</b>																															
	The above includes ₹ 10.40 lakh for capital items paid as advance by the CAEPHT against which equipment have already been received and entered in the stock register. This resulted in overstatement of ‘Advances for Capital Expenditure’ and understatement of Fixed Assets by ₹ 10.40 lakh each.	The adjustment of the advance has been done in the annual account of CAEPHT, Sikkim for the year 2016-17 by debiting “Fixed Assets – Equipments” account with ₹ 10.40 lakh and crediting “Advance for Capital Assets” Account with equal amount. Depreciation has also been charged in the annual account of 2016-17 by debiting “Depreciation on Lab. Equipments” Account with ₹ 166400/- and crediting “Fixed Assets–Lab. Equipments” Account by equal amount.																														
<b>1.7</b>	<b>Depreciation (Schedule – 4)</b>																															
	(i) There was short provision of depreciation on 3 items in the accounts of College of Agriculture amounting to ₹ 7.78 lakh as detailed below: <b>Schedule 4: Fixed Assets</b>	(i) Necessary rectification has been done by the College of Agriculture, Imphal in its books of accounts of 2016-17 as under:  Depreciation on Musical instrument A/c Dr. ₹ 9,570/- Depreciation on Inf. Tech. A/c Dr. ₹ 7,38,705/- Depreciation on Other Assets A/c Dr. ₹ 30,038/- To Musical Inst. A/c ₹ 9,570/- To Musical Inst. A/c ₹ 7,38,705/- To Other Assets A/c ₹ 30,038/-  The depreciation for 2016-17 has been correctly calculated and provided in the annual account for 2016-17.																														
	<table border="1"> <thead> <tr> <th>Description</th> <th>Rate of Depreciation</th> <th>Cost/Valuation at the end of the year</th> <th>Depreciation during the year</th> <th>Depreciation as per rate</th> <th>Short Depreciation</th> </tr> </thead> <tbody> <tr> <td>Musical Instrument (Audio)</td> <td>7.5%</td> <td>173995.00</td> <td>3480.00</td> <td>13050.00</td> <td>9570</td> </tr> <tr> <td>Information technology (Computer)</td> <td>20%</td> <td>4103915.00</td> <td>82078.00</td> <td>820783.00</td> <td>738705</td> </tr> <tr> <td>Other Assets</td> <td>10%</td> <td>375481.00</td> <td>7510.00</td> <td>37548.00</td> <td>30038</td> </tr> <tr> <td></td> <td></td> <td></td> <td><b>93,068.00</b></td> <td><b>8,71,381.00</b></td> <td><b>778313</b></td> </tr> </tbody> </table> <p>This has resulted in understatement of deficit for the year by ₹ 7.78 lakh and overstatement of Fixed Assets to the same extent.</p>	Description	Rate of Depreciation	Cost/Valuation at the end of the year	Depreciation during the year	Depreciation as per rate	Short Depreciation	Musical Instrument (Audio)	7.5%	173995.00	3480.00	13050.00	9570	Information technology (Computer)	20%	4103915.00	82078.00	820783.00	738705	Other Assets	10%	375481.00	7510.00	37548.00	30038				<b>93,068.00</b>	<b>8,71,381.00</b>	<b>778313</b>	
Description	Rate of Depreciation	Cost/Valuation at the end of the year	Depreciation during the year	Depreciation as per rate	Short Depreciation																											
Musical Instrument (Audio)	7.5%	173995.00	3480.00	13050.00	9570																											
Information technology (Computer)	20%	4103915.00	82078.00	820783.00	738705																											
Other Assets	10%	375481.00	7510.00	37548.00	30038																											
			<b>93,068.00</b>	<b>8,71,381.00</b>	<b>778313</b>																											

	Observation of audit	Comments of the University																																																																		
	<p>(ii) The University had charged an excess depreciation of - ₹ 44,14,227 from the assets procured/created during the year 2015-16 as shown in table below:</p> <table border="1"> <thead> <tr> <th>Sl. No.</th> <th>Description</th> <th>Addition during year</th> <th>Amount of depression chargeable</th> <th>Amount of depression charged</th> <th>Excess depression charged</th> </tr> </thead> <tbody> <tr> <td>1.</td> <td>Hostel Equipment</td> <td>89785</td> <td>13468</td> <td>73466</td> <td>59998</td> </tr> <tr> <td>2.</td> <td>Computer Peripherals</td> <td>2382379</td> <td>4764476</td> <td>2382379</td> <td>1905903</td> </tr> <tr> <td>3.</td> <td>Guest house material</td> <td>40500</td> <td>6075</td> <td>7872</td> <td>1797</td> </tr> <tr> <td colspan="6"><b>College of Agricultural Engineering and Post Harvest Tech., Gangtok, Sikkim</b></td> </tr> <tr> <td>4.</td> <td>Computer Peripherals</td> <td>2783601</td> <td>556720</td> <td>2638285</td> <td>2081565</td> </tr> <tr> <td colspan="6"><b>College of Post Graduate Studies, Barapani, Meghalaya</b></td> </tr> <tr> <td>5.</td> <td>Computer Peripherals</td> <td>713645</td> <td>142729</td> <td>440425</td> <td>297696</td> </tr> <tr> <td colspan="6"><b>College of Veterinary Sciences and Animal Husbandry, Aizawl, Mizoram</b></td> </tr> <tr> <td>6</td> <td>Hostel Equipment</td> <td>14416</td> <td>21617</td> <td>88885</td> <td>67268</td> </tr> <tr> <td colspan="5" style="text-align: right;"><b>Total:</b></td> <td><b>4414227</b></td> </tr> </tbody> </table> <p>This has resulted in understatement of fixed assets and overstatement of deficit by ₹ 44.14 lakh.</p>	Sl. No.	Description	Addition during year	Amount of depression chargeable	Amount of depression charged	Excess depression charged	1.	Hostel Equipment	89785	13468	73466	59998	2.	Computer Peripherals	2382379	4764476	2382379	1905903	3.	Guest house material	40500	6075	7872	1797	<b>College of Agricultural Engineering and Post Harvest Tech., Gangtok, Sikkim</b>						4.	Computer Peripherals	2783601	556720	2638285	2081565	<b>College of Post Graduate Studies, Barapani, Meghalaya</b>						5.	Computer Peripherals	713645	142729	440425	297696	<b>College of Veterinary Sciences and Animal Husbandry, Aizawl, Mizoram</b>						6	Hostel Equipment	14416	21617	88885	67268	<b>Total:</b>					<b>4414227</b>	<p>(ii) The misclassifications have been rectified in the annual account of 2016-17 of different colleges as under:</p> <p><b>(1-3) College of Agriculture, Imphal</b></p> <p>Hostel Equipment A/c Dr. ₹ 59,998/-  Computer Peripherals A/c Dr. ₹ 19,05,903/-  Guest House material A/c Dr. ₹ 1,797/-  To Dep. on Hostel Equipments A/c ₹ 59,998/-  To Dep. on Computer peripherals A/c ₹ 19,05,903/-  To Dep. on Guest house material A/c ₹ 1,797/-</p> <p><b>(4) College of Agril. Engg. &amp; PHT, Gangtok, Sikkim</b></p> <p>Computer Peripherals A/c Dr. ₹ 20,81,565/-  To Dep. on Computer Peripherals ₹ 20,81,565/-</p> <p><b>(5) College of Post Graduate Studies, Barapani</b></p> <p>Computer Peripherals A/c Dr. ₹ 2,97,696/-  To Dep. on Computer Peripherals ₹ 2,97,696/-</p> <p><b>(6) College of Veterinary Sciences and Animal Husbandry, Aizawl</b></p> <p>Hostel Equipments A/c Dr. ₹ 67,268/-  To Dep. on Hostel Equipments A/c ₹ 67,268/-</p> <p>The depreciation for the year 2016-17 has been calculated correctly and provided in the annual account for 2016-17.</p>
Sl. No.	Description	Addition during year	Amount of depression chargeable	Amount of depression charged	Excess depression charged																																																															
1.	Hostel Equipment	89785	13468	73466	59998																																																															
2.	Computer Peripherals	2382379	4764476	2382379	1905903																																																															
3.	Guest house material	40500	6075	7872	1797																																																															
<b>College of Agricultural Engineering and Post Harvest Tech., Gangtok, Sikkim</b>																																																																				
4.	Computer Peripherals	2783601	556720	2638285	2081565																																																															
<b>College of Post Graduate Studies, Barapani, Meghalaya</b>																																																																				
5.	Computer Peripherals	713645	142729	440425	297696																																																															
<b>College of Veterinary Sciences and Animal Husbandry, Aizawl, Mizoram</b>																																																																				
6	Hostel Equipment	14416	21617	88885	67268																																																															
<b>Total:</b>					<b>4414227</b>																																																															
<b>B.</b>	<b>Income &amp; Expenditure Account</b>																																																																			
<b>2.</b>	<b>Expenditure</b>																																																																			
<b>2.1</b>	<p><b>Administrative Expenditure (Schedule-17)</b></p> <p><b>Printing and Stationary: ₹ 85.65 lakh</b></p> <p>The College of Agriculture incurred ₹ 2 lakh on purchase of photocopier. The expenditure was booked as Administrative Expenses. This needs to be corrected.</p>	<p>The rectification of misclassification has been carried out in the account of College of Agriculture, Imphal for the year 2016-17 as under:-</p> <p>Office Equipment A/c Dr. ₹ 2,00,000/-  To Prior Period Income ₹ 2,00,000/-  Depreciation has also been charged as under:</p> <p>Depreciation Office Equipment A/c ₹ 29981/-  To Office Equipment A/c ₹ 29981/-</p>																																																																		
<b>2.2</b>	<p><b>Repair and Maintenance of equipment: ₹ 85.65 lakh</b></p> <p>The above includes an amount of ₹90 lakh being expenditure incurred for “Annual Maintenance Contract” for Wi-Fi system in College of Agriculture, Imphal for the period from 26-10-2015 to 25-10-2016. The proportionate amount pertaining to the financial year 2016-17 i.e., from 01-04-2016 to 25-10-2016 (208 days) amounting to ₹51,289/- (₹90,000/365x208) should have been treated as prepaid expenditure and accounted in current Assets.</p>	<p>There will be no change in the overall balance of Corpus/Capital Fund even if the misclassification is rectified in the account of 2016-17. However, the mistake is regretted and will not be repeated in future.</p>																																																																		

	Observation of audit	Comments of the University
	This has resulted in understatement of current assets for the year by ₹51 lakh and overstatement of deficit for the year to the same extent.	
<b>C.</b>	<b>General</b>	
<b>3.1</b>	<b>Effect of audit comments on the accounts</b> The net impact of the audit comments on the accounts is that Assets for the year is overstated by ₹130.02 lakh and Deficits understated by ₹130.02 lakh.	All misclassification pointed out by audit have been rectified.
<b>D.</b>	<b>Grants-in-aid</b> Out of the grants-in-aid of ₹16,599.00 lakh received during the year 2015-16, the University utilized a sum of ₹ 15,515.80 lakh.  (i) 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.  (ii) In our opinion and to the best of 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 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 Central Agricultural University, Imphal as on 31 <sup>st</sup> March 2016, and  b) In so far as it relates to the Income & Expenditure Account for the year ended on that date.	The unspent balance has been utilized during the year 2016-17.

**Sd/-**  
**Accountant General (Audit) Manipur**

Place : Imphal

Date : 20.02.2018

## Annexure to Separate Audit Report

### 1. Adequacy of Internal Audit System

Except College of Home Science, Tura, Meghalaya and CAEPHT, internal audit of all the constituent colleges under the Central Agricultural University has been conducted during the year.

The internal audit of remaining two colleges was also conducted in the month of March, 2017.

### 2. Adequacy of Internal Control System

The Internal Control System of the University may be strengthened as there were instances of non-adjustment of advances, delay in remittance of VAT, non-updation of leave account and lack of compliance of codal provisions in purchase. Deficiencies regarding the Internal Control System of the University were observed in the following paras.

Noted.

### 3. System of Physical Verification of Inventories & Fixed Assets

Audit did not observe verification of physical assets and inventories during the year 2015-16.

No comments.

### 4. Regularity in payment of statutory dues

As on 31 March 2016, the following statutory dues were pending for deposit by the University:

All the statutory dues pending as on 31<sup>st</sup> March, 2016 were deposited in the bank during the year 2016-17.

Sl. No.	Statutory dues	Amount (in Rs.)
1.	GSLs	3,03,422
2.	DCPS	60,372
3.	Income Tax	21,436
4.	Professional Tax	1,251
5.	GPF (Subscription and Recovery)	95,861
6.	CPF	286
<b>Total</b>		<b>4,82,628</b>

Sd/-

Sr. Audit Officer (GS/SS/LB)



