



दक्षिण बिहार केन्द्रीय विश्वविद्यालय CENTRAL UNIVERSITY OF SOUTH BIHAR



वार्षिक लेखा
ANNUAL ACCOUNTS
2018-2019



ANNUAL ACCOUNTS | 2018-19

CENTRAL UNIVERSITY OF SOUTH BIHAR



FINANCIAL YEAR | 2018-19

Part A - Annual Accounts

Part B - Separate Audit Report (SAR)

CENTRAL UNIVERSITY OF SOUTH BIHAR

Vice-Chancellor's Message



Prof. Harish Chandra Singh Rathore
(DAAD & Humbolt Fellow)

I am very happy to share the Annual Accounts of Central University of South Bihar (CUSB) for the financial period 1st April, 2018 to 31st March, 2019. The report is divided into two parts, the first part is Annual Accounts while the second part is Separate Audit Report (SAR). It carries the details of grant received by the University primarily from University Grants Commission (UGC) and other funding agencies, and expenses made for the proper functioning of the University including the salary of faculty members, teaching and non-teaching staff, and infrastructure development. The financial details including the income and expenditures made under various heads (categories) are nicely compiled by the Finance & Accounts Section of the University. Like previous years, the Financial Year 2018-19 was very challenging for all of us because the University was in transition phase and it fully shifted from twin temporary campuses to permanent campus at Panchanpur. On a positive note let me summarize that we are now functional from our own campus and judiciously using the funds, which is a good sign for future. I wish with collective efforts of all sections, departments, teaching and non-teaching staff CUSB would keep progressing.

(Prof. Harish Chandra Singh Rathore)

Finance Officer's Message



Girish Ranjan

Since my joining in this University, it is a great pleasure for me in preparation of Annual Accounts of Central University of South Bihar for the fourth financial year 2018-19. The Accounts & Finance team is blessed by Hon'ble Vice-Chancellor who has not only guided/supervised/advised but also encouraged every moment to the full team with his blessings. I am very much thankful to my whole Accounts & Finance team who has worked with full dedication, sincerity and took utmost care in preparation of Annual Accounts and completed within a very short time frame of 2 months after the end of financial year. Each and every minute observations of CAG of previous years has been taken with care while preparing the Accounts.

The Annual Accounts has been prepared in the prescribed format of MHRD strictly following the instructions as mentioned therein, which comprises of Annual Accounts (Part A) and Separate Audit Report (Part B) issued by the office of CAG of India under section 19 (2) of the Comptroller and Auditor General's (Duties, Power & Condition of service) Act 1971 read with section 31(1) of the Central Universities Act, 2009.

Let me share that during the Financial Year 2018-19, the University has received a Grant of Rs. 55.38 crores under General Development Assistance. Out of the Grant received and unspent balance of previous year amounting to Rs. 53.32 crores as well as receipt from tuition fee & other incomes amounting to Rs. 7.45 crores, a sum of Rs. 90.58 crores has been utilised.

In one part of the Annual Accounts, the details i.e. Balance Sheet, Income and Expenditure A/c, Receipt and Payment A/c, Notes on Accounts, Schedules etc. for the period of 1st April 2018 to 31st March 2019 is provided, while in another part the Separate Audit Report (SAR) as issued by office of CAG i.e. Principal Director of Audit (Central) Lucknow Branch at Patna is placed.

During the year the University has fully implemented EAT Module on PFMS portal and ensured procurement of items through GeM portal. A dedicated branch of State Bank of India has been opened in the University Campus for the benefit of the students, employees as well as the university transactions, by which it was possible to ensure 100% cashless transactions and utilize the SBI-e-collect facilities for receipt of fees from students and others.

Girish Ranjan
(Girish Ranjan)



CENTRAL UNIVERSITY OF SOUTH BIHAR

BALANCE SHEET AS AT 31st MARCH 2019

(Figures shown, Rs. in Lakhs)

SOURCES OF FUNDS	Schedule	Current Year	Previous Year
		(2018-19)	(2017-18)
CORPUS / CAPITAL FUND	1	30,870.38	24,917.36
DESIGNATED /EARMARKED/ENDOWMENT FUNDS	2	686.81	861.69
CURRENT LIABILITES & PROVISIONS	3	3,169.19	6,307.55
TOTAL		34,726.39	32,086.60
APPLICATION OF FUNDS	Schedule	Current Year	Previous Year
		(2018-19)	(2017-18)
FIXED ASSETS	4		
Tangible Assets		19,176.97	3,713.84
Intangible Assets		3.15	1.23
Capital Works In Progress		7,690.30	17,948.15
INVESTMENTS FROM EARMARKED / ENDOWMENT	5		
Long Term		-	173.18
Short Term			-
INVESTMENTS - OTHERS (Short Term)	6	690.58	2,597.71
CURRENT ASSETS	7	5,910.76	5,485.94
LOANS, ADVANCES & DEPOSITS	8	1,254.62	2,166.55
TOTAL		34,726.39	32,086.60

SIGNIFICANT ACCOUNTING POLICIES 23

CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS 24

[Signature]
 Section Officer (F & A)
 Finance & Audit, Central University of South Bihar

[Signature]
 Section Officer
 (Accounts)
 Section Officer (F & A)
 Central University of South Bihar

[Signature]
 Finance Officer

वित्त पदाधिकारी / Finance Officer
 दक्षिण बिहार केन्द्रीय विश्वविद्यालय
 Central University of South Bihar

Dated: 31st May 2019
 Place: Gaya



CENTRAL UNIVERSITY OF SOUTH BIHAR
INCOME & EXPENDITURE ACCOUNT FOR THE PERIOD /YEAR ENDED 31.03.2019

(Figures shown, Rs. in Lakhs)

Particulars	Schedule	Current Year (2018-19)	Previous Year (2017-18)
INCOME			
Academic Receipts	9	343.77	170.01
Grants / Subsidies	10	3,243.92	2,983.92
Income from Investments	11	298.79	492.56
Interest Earned	12	49.02	13.80
Other Incomes	13	32.01	16.95
Prior Period Income	14	22.25	0.01
TOTAL (A)		3,989.76	3,677.25
EXPENDITURE			
Staff Payments and Benefits (Establishment Expenses)	15	2,147.77	2,206.39
Academic Expenses	16	156.51	129.94
Administrative and General Expenses	17	791.99	592.07
Transportation Expenses	18	10.30	24.17
Repairs & Maintenance	19	31.54	25.96
Finance Costs	20	1.72	0.38
Depreciation	4	607.00	230.57
Other Expenses	21	-	-
Prior Period Expenses	22	104.09	5.00
TOTAL (B)		3,850.93	3,214.49
Balance being excess of Income over Expenditure (A-B)		138.83	462.76
Transfer to / from Designated fund			-
Building fund			-
Others (specify)			-
Balance being Surplus/(Deficit) Carried to Capital Funds (Sch 1)		138.83	462.76

SIGNIFICANT ACCOUNTING POLICIES 23

CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS 24

Section Officer (F & A)
(Finance & Audit)
Central University of South Bihar

Dated: 31st May 2019

Place: Gaya

Section Officer
(Accounts)
Central University of South Bihar

Finance Officer
वित्त पदाधिकारी / Finance Officer
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CENTRAL UNIVERSITY OF SOUTH BIHAR
SCHEDULE FORMING PART OF THE BALANCE SHEET AS AT 31.03.2019

SCHEDULE -1 CORPUS/CAPITAL FUND

Particulars		(Amount in Rs.)	
		Current Year (2018-19)	Previous Year (2017-18)
	Balance at the beginning of the year	2,49,17,35,713.06	2,18,64,77,430.44
Add :	Contributions towards Corpus/Capital Fund		
Add :	Grants from UGC, Govt. of India and State Government to the extent utilized for Capital Expenditure	58,14,19,839.00	25,89,82,132.00
Add :	Assets Purchased out of Earmarked Funds	-	-
Add :	Assets Purchased out of sponsored projects, where ownership vests in the institution	-	-
Add :	Assets Donated/Gifts Received	-	-
Add :	Other additions	-	-
Add :	Excess of Income over expenditure transferred from the Income & expenditure account	1,38,82,823.68	4,62,76,150.62
	Total	3,08,70,38,375.74	2,49,17,35,713.06
(Deduct)	Deficit transferred from the Income & expenditure Account	-	-
	Balance at the year end	3,08,70,38,375.74	2,49,17,35,713.06

Chakrabarti

Section Officer (F & A)
Central University Of South Bihar

Neel

Section Officer (F & A)
Central University Of South Bihar

Chakrabarti

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SCHEDULE 2. DESIGNATED FUND/EARMARKED/ENDOWMENT FUNDS (Other than General Development Grant)

Particulars	FUND WISE BREAK UP			Current Year (2018-19)	Previous Year (2017-18)
	FUND A* (PMMNMTT Scheme)	FUND B (School of Education)	FUND C (For Installation of Wif)		
(Amount in Rs.)					
A.					
a) Opening balance	5,17,19,969.00	1,24,02,525.00	2,20,46,335.00	8,61,68,829.00	7,84,56,875.00
b) Additions during the year					
c) Income from Investment made of the funds	3,41,063.00	6,82,126.00		10,23,189.00	21,51,449.00
d) Accrued interest on investments/Advances					
e) Interest on Savings Bank a/c	7,290.00			7,290.00	
f) To the Extent of Advance to Party					
TOTAL (A)	5,20,68,322.00	1,30,84,651.00	2,20,46,335.00	8,71,99,308.00	12,27,84,681.00
B.					
Utilisation/Expenditure towards objectives of funds					
i. Capital Expenditure	54,693.00			54,693.00	27,665.00
ii. Revenue Expenditure	53,79,186.00	1,30,84,651.00		1,84,63,837.00	2,77,53,085.00
iii. Refund of Grant					88,35,102.00
TOTAL (B)	54,33,879.00	1,30,84,651.00	-	1,85,18,530.00	3,66,15,852.00
Closing balance at the year end (A - B)	4,66,34,443.00	-	2,20,46,335.00	6,86,80,778.00	8,61,68,829.00
Represented by					
Cash and Bank Balances	91,34,443.00		2,20,46,335.00	3,11,80,778.00	4,86,68,829.00
To the Extent of Advance to Party	3,75,00,000.00			3,75,00,000.00	3,75,00,000.00
Interest accrued but not due					
TOTAL	4,66,34,443.00	-	2,20,46,335.00	6,86,80,778.00	8,61,68,829.00

* The Above Opening Balance includes an amount of Rs 3.75 Crore received as non-recurring Grant under PMMNMTT Scheme during the FY 2017-18 this amount has been paid to RITES Limited on deposit basis during FY 2017-18, for construction of School of Education Building. The construction work is still in progress. This amount is also included in the closing balance of respective fund keeping in view of current applicable accounting practice and proper accounting.

Section Officer (F & A)
 Central University Of South Bihar

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 Central University of South Bihar



SCHEDULE 2A
ENDOWMENT FUNDS

1. Sr No.	2. Name of the Endowment	Opening Balance				Additions during the year			Total		Transferred to University Overhead Account	Closing Balance		Total (10+11)
		3. Endowment	4. Accumulated Interest	5. Endowment	6. Interest	7. Endowment (3+5)	8. Accumulated Interest (4+6)	9	10. Endowment	11. Accumulated Interest				
1	PG SCHOLARSHIP TO ME/M.TECH GATE	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total	-	-	-	-	-	-	-	-	-	-	-	-	-

(Amount in Rs.)

Signature
Section Officer (F & A)
Central University Of South Bihar

Signature
Finance Officer
दक्षिण बिहार केंद्रीय विश्वविद्यालय
Central University of South Bihar



CENTRAL UNIVERSITY OF SOUTH BIHAR
SCHEDULE FORMING PART OF THE BALANCE SHEET AS AT 31.03.2019

SCHEDULE 3 - CURRENT LIABILITIES & PROVISIONS

Particulars	(Amount in Rs.)	
	Current Year (2018-19)	Previous Year (2017-18)
A. CURRENT LIABILITIES		
1. Deposits from Staff		
2. Security Deposits from Students (For hostel & Admission)	55,34,500.00	30,45,500.00
3. Sundry Creditors		
a) For Goods & Services		
b) Others		
4. Deposit-Others (including EMD, Security Deposit) (Note 6)	60,05,744.00	53,99,080.00
5. Statutory Liabilities (GPF, TDS, WC Tax, CPF, GIS, NPS)		
a) Overdue	-	-
b) Others (Refer Note - 2)	51,96,009.00	1,15,28,775.00
6. Other Current Liabilities		
a) Salaries and Wages	1,68,24,846.00	1,51,00,723.00
b) Receipts against sponsored projects (Sch-3A)	1,74,18,999.50	1,76,88,610.20
c) Receipts against sponsored fellowships and scholarships (Sch-3B)	-	1,67,252.00
d) Unutilised Grants (Sch-3C)	18,08,98,980.40	53,32,35,315.67
e) Expenses Payable under PMMMNMTT Scheme	3,62,459.00	3,55,128.00
f) Other fund (Schedule 3 A(i) (a))	67,64,069.00	5,97,795.00
g) Other liabilities (Note - 1)	3,28,34,862.00	1,00,54,968.00
TOTAL (A)	27,18,40,468.90	59,71,73,146.87
B. PROVISIONS		
1. Taxation	-	-
2. Gratuity	-	-
3. Superannuation Pension	-	-
4. Accumulated Leave Encashment	4,50,78,949.00	3,35,81,930.00
5. Trade warranties/claims	-	-
6. Others (Accrued Expense payable)	-	-
TOTAL (B)	4,50,78,949.00	3,35,81,930.00
TOTAL (A+B)	31,69,19,417.90	63,07,55,076.87

Section Officer (F & A)
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Section Officer (F & A)
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SCHEDULE 3.A
SPONSORED PROJECT (See Sch. 3A(i))

1. Sr No.	2. Name of the project	Opening Balance		5. Receipt/recovery during the year/TF to respective account			7. Total (A)	8. Expenditure during the year	9. Project Advance	10. Refund of Unutilized Grant	Closing Balance	
		3. Credit	4. Debit	Grant	TF to respective project account	Interest and Other Receipt					6. Expenses Payable	10. Total (B)
1	UGC Research Start up Grant	34,05,810.40				1,13,032.00	35,18,842.40	588.80		5,40,739.00	29,77,514.60	-
2	SRRE (Project Account)	85,76,252.10		34,98,873.00		3,35,214.00	1,24,10,339.10	32,80,279.30	1,40,159.00	79,473.00	89,10,427.80	-
3	IBM	37,912.00				1,342.00	39,254.00				39,254.00	-
4	Department of Atomic Energy(DAE)	15,01,441.50		2,29,800.00		49,721.00	17,80,962.50	8,13,954.80	57,738.00	5,52,718.00	3,56,551.70	-
5	National Academy of Science	115.00					115.00	115.00				-
6	MST	18,96,465.20		11,35,203.00		1,01,145.00	31,32,813.20	13,66,322.00			17,66,491.20	-
7	DST	22,70,614.00		4,50,000.00		95,118.00	28,15,732.00	7,58,101.80	56,024.00		20,01,606.20	-
8	ICSSR			15,00,250.00		4,821.00	15,05,071.00	1,37,917.00			13,67,154.00	-
	Total	1,76,89,610.20		68,14,126.00		7,00,393.00	2,52,03,129.20	63,57,278.70	2,53,921.00	11,72,930.00	1,74,18,999.50	-

The total of Column 8 (credit) has been shown under the above head on the liabilities side of the balance sheet Sh - 3


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Section Officer (F & A)
Central University of South Bihar


Section Officer (F & A)
Central University of South Bihar



Schedule 3 A(i)
Unutilised project grants from UGC, Government of India and State Government
(Amount in Rs.)

(Amount in Rs.)

	Particulars	Current Year	Previous Year
		2018-19	2017-18
(1)	CUB/RP/1 (DR. P. P. SARTHI/SERB DST PROJECT)		
	Balance B/F	2,396.00	2,292.00
	Add: Receipts during the year	1,48,873.00	-
	Total (a)	1,51,269.00	2,292.00
	Less: Refund of unutilized grant to DST	-	-
	Less: utilized for Revenue Expenses	-	-
	Less: utilized for Capital Expenses	-	-
	Total (b)	-	-
	Add: Interest Earned(c)	541.00	104.00
	Unutilized carried forward Total (a+c-b)	1,51,810.00	2,396.00
(2)	CUB/RP/2 (DR. ANTRESH KUMAR/SERB DST PROJECT)		
	Balance B/F	1,821.00	4,03,111.00
	Add: Receipts during the year	-	-
	Total (a)	1,821.00	4,03,111.00
	Less: utilized for Revenue Expenses	-	4,10,472.00
	Less: utilized for Capital Expenses	-	-
	Total (b)	-	4,10,472.00
	Add: Interest Earned & Liquidated Damage(c)	64.00	9,182.00
	Unutilized carried forward Total (a+c-b)	1,885.00	1,821.00
(3)	CUB/RP/3 (DR. AMIT KR. MISRA/START UP GRANT UGC)		
	Balance B/F	7,554.00	6,086.00
	Receipts during the year	-	-
	Total (a)	7,554.00	6,086.00
	Less: Refund of unutilized grant to UGC	-	-
	Less: Utilized for Revenue Expenses	-	-
	Less: utilized for capital Expenses	-	-
	Total (b)	-	-
	Add: Interest Earned (c)	267.00	1,468.00
	Unutilized carried forward Total (a+c-b)	7,821.00	7,554.00
(4)	CUB/RP/4 (DR. RAJESH KR RANJAN/START UP GRANT UGC)		
	Balance B/F	2,62,494.00	2,52,878.00
	Add: Receipts during the year	-	-
	Total (a)	2,62,494.00	2,52,878.00
	Less: Refund of unutilized grant to UGC	-	-
	Less: utilized for Revenue Expenses	-	-
	Less: utilized for Capital Expenses	-	-
	Total (b)	-	-
	Add: Interest Earned (c)	9,284.00	9,616.00
	Unutilized carried forward Total (a+c-b)	2,71,778.00	2,62,494.00
(5)	CUB/RP/5 (DR. VIVEK KR JAIN/START UP GRANT UGC)		
	Balance B/F	6,971.00	5,616.00
	Add: Receipts during the year	-	-
	Total (a)	6,971.00	5,616.00
	Less: Refund of unutilized grant to UGC	-	-
	Less: utilized for Revenue Expenses	-	-
	Less: utilized for Capital Expenses	-	-
	Total (b)	-	-
	Add: Interest Earned (c)	246.00	1,355.00
	Unutilized carried forward Total (a+c-b)	7,217.00	6,971.00

Section Officer (F & A)
 Central University Of South Bihar

Section Officer (F & A)
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Schedule 3 A(i)
Unutilised project grants from UGC, Government of India and State Government
(Amount in Rs.)

(Amount in Rs.)

Particulars	Current Year	Previous Year
	2018-19	2017-18

(6)	CUB/RP/6 (DR. JITENDRA KR/ START UP GRANT UGC)		
	Balance B/F	27.00	22.00
	Add: Receipts during the year	-	-
	Total (a)	27.00	22.00
	Less: Refund of unutilized grant to UGC	-	-
	Less: utilized for Revenue Expenses	-	-
	Less: utilized for Capital Expenses	-	-
	Total (b)		
	Add: Interest Earned (c)		5.00
	Unutilized carried forward Total (a+c-b)	27.00	27.00
(7)	CUB/RP/7 (DR ROUSHAN KR/ START UP GRANT UGC)		
	Balance B/F	5,56,412.00	5,36,030.00
	Add: Unclaired cheque issued earlier which not not been cleared	-	-
	Total (a)	5,56,412.00	5,36,030.00
	Less: Refund of unutilized grant to UGC	-	-
	Less: utilized for Revenue Expenses	-	-
	Less: utilized for Capital Expenses	-	-
	Total (b)		
	Add: Interest Earned (c)	19,676.00	20,382.00
	Unutilized carried forward Total (a+c-b)	5,76,088.00	5,56,412.00
(8)	CUB/RP/8 (DR. RAJESH PRATAP SIN/ START UP GRANT UGC)		
	Balance B/F	7,554.00	6,086.00
	Add: Receipts during the year	-	-
	Total (a)	7,554.00	6,086.00
	Less: Refund of unutilized grant to UGC	-	-
	Less: utilized for Revenue Expenses	-	-
	Less: utilized for Capital Expenses	-	-
	Total (b)		
	Add: Interest Earned (c)	267.00	1,468.00
	Unutilized carried forward Total (a+c-b)	7,821.00	7,554.00
(9)	CUB/RP/9 (DR. DURG VIJAY SINGH/ START UP GRANT UGC)		
	Balance B/F	94,675.00	91,206.00
	Add: Receipts during the year	-	-
	Total (a)	94,675.00	91,206.00
	Less: utilized for Revenue Expenses	-	-
	Less: utilized for Capital Expenses	-	-
	Total (b)		
	Add: Interest Earned (c)	3,348.00	3,469.00
	Unutilized carried forward Total (a+c-b)	98,023.00	94,675.00
(10)	CUB/RP/10 (DR NITISH KUMAR/ START UP GRANT UGC)		
	Balance B/F	300.00	241.00
	Add: Receipts during the year	-	-
	Add: Other Receipt	-	-
	Total (a)	300.00	241.00
	Less: Refund of unutilized grant to UGC of unutilized grant to UGC	-	-
	Less: utilized for Revenue Expenses	-	-
	Less: utilized for Capital Expenses	-	-
	Total (b)		
	Add: Interest Earned & Liquidated Damage(c)	12.00	59.00
	Unutilized carried forward Total (a+c-b)	312.00	300.00

Hafsa
 Section Officer (F & A)
 Central University Of South Bihar

W
 Section Officer (F & A)
 Central University Of South Bihar

Amj
 वित्त पदाधिकारी / Finance Officer
 दक्षिण बिहार केन्द्रीय विश्वविद्यालय
 Central University of South Bihar



Schedule 3 A(I)
Unutilised project grants from UGC, Government of India and State Government
(Amount in Rs.)

(Amount in Rs.)

Particulars	Current Year	Previous Year
	2018-19	2017-18
(11) CUB/RP/11 (DR. KRISHNA PRAKASH/ START UP GRANT UGC)		
Balance B/F	2,99,222.00	2,95,752.00
Add: Receipts during the year	-	-
Total (a)	2,99,222.00	2,95,752.00
Less: Advance not yet adjusted (Project Advance with Dr Krishna Prakash)	-	-
Less: utilized for Revenue Expenses	-	7,698.00
Less: utilized for Capital Expenses	-	-
Total (b)	-	7,698.00
Add: Interest Earned (c)	10,582.00	11,168.00
Add: Liquidated Damage (d)	-	-
Unutilized carried forward Total (a+c-b)	3,09,804.00	2,99,222.00
(12) CUB/RP/12 (DR. GAUTAM KUMAR/ START UP GRANT UGC)		
Balance B/F	2,94,112.00	2,83,338.00
Add: Receipts during the year	-	-
Add: Other Receipts	-	-
Total (a)	2,94,112.00	2,83,338.00
Less: utilized for Revenue Expenses	-	-
Less: utilized for Capital Expenses	-	-
Total (b)	-	-
Add: Interest Earned (c)	10,400.00	10,774.00
Add: Liquidated Damage (d)	-	-
Unutilized carried forward Total (a+c-b)	3,04,512.00	2,94,112.00
(13) CUB/RP/13 (DR. ANTRESH KR./ START UP GRANT UGC)		
Balance B/F	90.00	81.00
Add: Receipts during the year	-	-
Total (a)	90.00	81.00
Less: Refund of unutilized grant to UGC	-	-
Less: utilized for Revenue Expenses	-	-
Less: utilized for Capital Expenses	-	-
Total (b)	-	-
Add: Interest Earned (c)	4.00	9.00
Add: Liquidated Damage (d)	-	-
Unutilized carried forward Total (a+c-b)	94.00	90.00
(14) CUB/RP/14 (DR. JITENDRA SINGH/ START UP GRANT UGC)		
Balance B/F	6,239.00	5,026.00
Add: Receipts during the year	-	-
Total (a)	6,239.00	5,026.00
Less: Refund of unutilized grant to UGC	-	-
Less: utilized for Revenue Expenses	-	-
Less: utilized for Capital Expenses	-	-
Total (b)	-	-
Add: Interest Earned (c)	220.00	1,213.00
Unutilized carried forward Total (a+c-b)	6,459.00	6,239.00
(15) CUB/RP/15 (DR. NAMITA RANI DAS/ START UP GRANT UGC)		
Balance B/F	7,554.00	6,086.00
Add: Receipts during the year	-	-
Total (a)	7,554.00	6,086.00
Less: Refund of unutilized grant to UGC	-	-
Less: utilized for Revenue Expenses	-	-
Less: utilized for Capital Expenses	-	-
Total (b)	-	-
Add: Interest Earned (c)	267.00	1,468.00
Unutilized carried forward Total (a+c-b)	7,821.00	7,554.00

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**Schedule 3 A(i)
Unutilised project grants from UGC, Government of India and State Government
(Amount in Rs.)**

(Amount in Rs.)

Particulars	Current Year	Previous Year
	2018-19	2017-18

(16)	CUB/RP/16 (DR. JAWAID AHSAN/ START UP GRANT UGC)		
	Balance B/F	5,02,698.00	4,84,283.00
	Add: Receipts during the year	-	-
	Total (a)	5,02,698.00	4,84,283.00
	Less: utilized for Revenue Expenses	-	-
	Less: utilized for Capital Expenses	-	-
	Total (b)	-	-
	Add: Interest Earned (c)	17,777.00	18,415.00
	Unutilized carried forward Total (a+c-b)	5,20,475.00	5,02,698.00
(17)	CUB/RP/17 (DR. MANOJ PANCHAL/START UP GRANT UGC)		
	Balance B/F	8,199.00	6,605.00
	Add: Receipts during the year	-	-
	Total (a)	8,199.00	6,605.00
	Less: Refund of unutilized grant to UGC	-	-
	Less: utilized for Revenue Expenses	-	-
	Less: utilized for Capital Expenses	-	-
	Total (b)	-	-
	Add: Interest Earned (c)	290.00	1,594.00
	Unutilized carried forward Total (a+c-b)	8,489.00	8,199.00
(18)	CUB/RP/18 (DR. PRASHANT/START UP GRANT UGC)		
	Balance B/F	5,63,602.00	5,42,957.00
	Add: Receipts during the year	-	-
	Total (a)	5,63,602.00	5,42,957.00
	Less: utilized for Revenue Expenses	-	-
	Less: utilized for Capital Expenses	-	-
	Total (b)	-	-
	Add: Interest Earned (c)	19,931.00	20,645.00
	Unutilized carried forward Total (a+c-b)	5,83,533.00	5,63,602.00
(19)	CUB/RP/19 (DR. NITISH KUMAR/SERB DST)		
	Balance B/F	15,759.00	4,63,576.00
	Add: Receipts during the year	-	-
	Add: Accrued Expenses Payable	-	-
	Total (a)	15,759.00	4,63,576.00
	Less: utilized for Revenue Expenses	-	2,07,817.00
	Less: utilized for Capital Expenses	-	-
	Less: Refund of unutilized grant to UGC	-	2,52,875.00
	Total (b)	-	4,60,692.00
	Add: Interest Earned(c)	558.00	11,019.00
	Add: Liquidated Damage(d)	-	1,856.00
	Unutilized carried forward Total (a+c-b)	16,317.00	15,759.00
(20)	CUB/RP/20 (DR. RAM KUMAR DST PROJECT)		
	Balance T/F from CCCP	996.00	703.00
	Add: Receipts during the year (From Ram Kumar)	-	-
	Total (a)	996.00	703.00
	Less: Refund of unutilized grant to UGC	-	-
	Less: utilized for Revenue Expenses	-	-
	Less: utilized for Capital Expenses	-	-
	Total (b)	-	-
	Add: Interest Earned & Liquidating Damage (c)	36.00	293.00
	Unutilized carried forward Total (a+c-b)	1,032.00	996.00

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**Schedule 3 A(I)
Unutilised project grants from UGC, Government of India and State Government
(Amount in Rs.)**

(Amount in Rs.)

	Particulars	Current Year	Previous Year
		2018-19	2017-18
(21)	CUB/RP/21 (DR. ANTRESH KUMAR/SERB DST 2)		
	Balance B/F	-	1,76,737.00
	Add: Receipts during the year(T/F from CCCP Account)		
	Total (a)	-	1,76,737.00
	Less: utilized for Revenue Expenses	-	1,80,685.00
	Less: utilized for Capital Expenses	-	-
	Total (b)	-	1,80,685.00
	Add: Interest Earned(c)		3,948.00
	Add: Liquidated Damage(d)		-
	Unutilized carried forward Total (a+c-b)	-	-
(22)	CUB/RP/22 (DR. PP SARTHI/ IBM PROJECT)		
	Balance B/F	37,912.00	36,523.00
	Add: Receipts during the year	-	-
	Total (a)	37,912.00	36,523.00
	Less: utilized for Revenue Expenses	-	-
	Less: utilized for Capital Expenses	-	-
	Total (b)	-	-
	Add: Interest Earned(c)	1,342.00	1,389.00
	Unutilized carried forward Total (a+c-b)	39,254.00	37,912.00
(23)	CUB/RP/23 (DR. AMIYA PRIYAM SERB)		
	Balance T/F from CCCP	84,520.00	81,424.00
	Add: Deductuion from Salary of JRF (HRA)	-	-
	Total (a)	84,520.00	81,424.00
	Less: utilized for Revenue Expenses	-	-
	Less: utilized for Capital Expenses	-	-
	Total (b)	-	-
	Add: Interest Earned & Write off of liability (c)	2,989.00	3,096.00
	Unutilized carried forward Total (a+c-b)	87,509.00	84,520.00
(24)	CUB/RP/24 (DR. AMIYA PRIYAM DST)		
	Balance T/F from CCCP	35,73,117.00	34,91,340.00
	Add: Deductuion from Salary of JRF (HRA)	-	-
	Add: Accrued Expenses Payable	-	-
	Total (a)	35,73,117.00	34,91,340.00
	Less: utilized for Revenue Expenses	-	64,202.00
	Less: utilized for Capital Expenses	-	-
	Total (b)	-	64,202.00
	Add: Interest Earned & Liquidating Damage (c)	1,44,680.00	1,45,979.00
	Unutilized carried forward Total (a+c-b)	37,17,797.00	35,73,117.00
(25)	CUB/RP/25 (DR. LOKENDRA SHARMA DST SERB)		
	Balance B/F	79,473.00	1,34,183.00
	Add: T/F from CCCP/Grant Received During the Year	-	4,00,000.00
	Add: Expenses Payable (JRF Salary)	-	-
	Total (a)	79,473.00	5,34,183.00
	Less: utilized for Revenue Expenses	1,419.00	4,58,727.00
	Less: Refund of Unspent Grant	79,473.00	-
	Total (b)	80,892.00	4,58,727.00
	Add: Interest Earned & Liquidating Damage (c)	1,709.00	4,017.00
	Unutilized carried forward Total (a+c-b)	290.00	79,473.00

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**Schedule 3 A(i)
Unutilised project grants from UGC, Government of India and State Government
(Amount in Rs.)**

(Amount in Rs.)

	Particulars	Current Year	Previous Year
		2018-19	2017-18
(26)	CUB/RP/26 (DR. GIRISH CHANDRA SERB)		
	Balance T/F from CCCP	10,65,265.00	13,15,221.00
	Add: Receipts during the year	-	-
	Total (a)	10,65,265.00	13,15,221.00
	Less: utilized for Revenue Expenses	-	3,00,000.00
	Less: utilized for Capital Expenses	-	-
	Total (b)	-	3,00,000.00
	Add: Interest Earned (c)	38,027.00	50,044.00
	Unutilized carried forward Total (a+c-b)	11,03,292.00	10,65,265.00
(27)	CUB/RP/27 (DR. NITISH KUMAR, BRNS, DAE)		
	Balance T/F from CCCP	7,56,141.00	9,09,194.00
	Add: Receipts during the year	-	-
	Add: Adjustment	18,010.00	-
	Total (a)	7,74,151.00	9,09,194.00
	Less: Advance given to Dr. Nitish Kumar	-	-14,490.00
	Less: utilized for Revenue Expenses	2,41,750.00	2,00,255.00
	Less: Refund of Unutilized Grant	5,52,718.00	-
	Total (b)	7,94,468.00	1,85,765.00
	Add: Interest Earned & Liquidating Damage (c)	27,145.00	32,712.00
	Unutilized carried forward Total (a+c-b)	6,828.00	7,56,141.00
(28)	CUB/RP/28 (DR. RAJESH KR RANJAN) SERB		
	Balance T/F from CCCP	4,24,088.00	3,00,952.00
	Add: T/F From CCCP Account	-	5,00,000.00
	Total (a)	4,24,088.00	8,00,952.00
	Less: utilized for Revenue Expenses	3,40,821.00	3,88,993.00
	Less: Expenses Payable	-78,892.00	-
	Total (b)	2,61,929.00	3,88,993.00
	Add: Interest Earned & Liquidating Damage (c)	17,827.00	12,129.00
	Unutilized carried forward Total (a+c-b)	1,79,986.00	4,24,088.00
(29)	CUB/RP/29 (JULI KUMARI)		
	Balance T/F from CCCP	115.00	102.00
	Add: Receipts during the year	-	-
	Total (a)	115.00	102.00
	Less: utilized for Revenue Expenses	115.00	-
	Less: utilized for Capital Expenses	-	-
	Total (b)	115.00	-
	Add: Interest Earned (c)	-	13.00
	Unutilized carried forward Total (a+c-b)	-	115.00
(30)	CUB/RP/30 (DR N L DEVI/STARTUP GRANT)		
	Balance T/F	72,561.00	69,402.00
	Add: Receipts during the year	-	-
	Total (a)	72,561.00	69,402.00
	Less: Imprest advance (Dr. NL Devi)	-	-2,500.00
	Less: utilized for Revenue Expenses	-	2,007.00
	Less: utilized for Capital Expenses	-	-
	Total (b)	-	-493.00
	Add: Interest Earned (c)	2,566.00	-
	Add: Liquidated Damage (d)	-	2,666.00
	Unutilized carried forward Total (a+c-b)	75,127.00	72,561.00
(31)	CUB/RP/31 (DR AMIYA PRIYAM/UGC DAE CSR)		
	Balance T/F	33,836.00	71,982.00
	Add: Receipts during the year	2,29,800.00	-
	Total (a)	2,63,636.00	71,982.00
	Less: utilized for Revenue Expenses	1,86,201.00	40,382.00
	Less: utilized for Capital Expenses	-	-
	Total (b)	1,86,201.00	40,382.00
	Add: Interest Earned & Other Income (c)	5,729.00	2,236.00
	Unutilized carried forward Total (a+c-b)	83,164.00	33,836.00

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Schedule 3 A(i)
Unutilised project grants from UGC, Government of India and State Government
(Amount in Rs.)

(Amount in Rs.)

	Particulars	Current Year	Previous Year
		2018-19	2017-18
(32)	CUB/RP/32 (DR LOKENDRA SHARMA/STARTUP GRANT)		
	Balance T/F	518.00	57,527.25
	Add: Stale Cheque Liability	-	-
	Total (a)	518.00	57,527.25
	Less: utilized for Revenue Expenses	518.00	-
	Less: utilized for Capital Expenses	-	-
	Less: refund of unutilized Grant to UGC	-	59,309.25
	Total (b)	518.00	59,309.25
	Add: Interest Earned & Liquidating Damage (c)	1,275.00	2,300.00
	Unutilized carried forward Total	1,275.00	518.00
(33)	CUB/RP/33 (DR SUSANTA DAS/UGC StartUp)		
	Balance T/F	5,61,300.00	5,40,739.00
	Add: Receipts during the year	-	-
	Total (a)	5,61,300.00	5,40,739.00
	Less: utilized for Revenue Expenses	-	-
	Less: refund of unutilized Grant	5,40,739.00	-
	Total (b)	5,40,739.00	-
	Add: Interest Earned (c)	10,790.00	20,561.00
	Unutilized carried forward Total	31,351.00	5,61,300.00
(34)	CUB/RP/34 (DR P P SARTHI/SERB)		
	Balance T/F	1,15,915.00	10,80,373.00
	Add: Receipts during the year	8,00,000.00	-
	Add: Expenses Payable	99,645.00	-
	Total (a)	10,15,560.00	10,80,373.00
	Less: utilized for Revenue Expenses	7,30,609.00	3,81,340.00
	Less: utilized for Capital Expenses	-	5,98,181.00
	Total (b)	7,30,609.00	9,79,521.00
	Add: Interest Earned (c)	14,968.00	15,063.00
	Unutilized carried forward Total	2,99,919.00	1,15,915.00
(35)	CUB/RP/35 (DR GAUTAM KUMAR SERB)		
	Opening Balance	1,42,175.00	10,73,158.00
	Add: Receipts during the year	8,50,000.00	-
	Add: EMD	-	-
	Add: Expenses Payable Adjustment	-62,025.00	-
	Total (a)	9,30,150.00	10,73,158.00
	Less: Advance given to Dr Gautam Kumar	75,000.00	-
	Less: utilized for Revenue Expenses	3,51,403.00	9,45,582.00
	Less: utilized for Capital Expenses	-	-
	Total (b)	4,26,403.00	9,45,582.00
	Add: Interest Earned & Other Income (c)	15,625.00	14,599.00
	Unutilized carried forward Total (a+c-b)	5,19,372.00	1,42,175.00
(36)	CUB/RP/36 (DR RAJESH KR RANJAN DAE)		
	Balance T/F	7,11,464.50	7,25,320.75
	Add: Receipts during the year	-	7,24,458.00
	Add: EMD/PBG	-	-
	Add: Expenses Payable for the year	-	-
	Total (a)	7,11,464.50	14,49,778.75
	Less: Adjustment	75,748.00	63,362.00
	Less: utilized for Revenue Expenses	3,86,003.80	6,42,968.25
	Less: utilized for Capital Expenses	-	56,904.00
	Total (b)	4,61,751.80	7,63,234.25
	Add: Interest Earned & Other Income (c)	16,847.00	24,920.00
	Unutilized carried forward Total (a+c-b)	2,66,559.70	7,11,464.50
(37)	CUB/RP/37 (DR HARE KRISHNA NIGAM UGC Startup)		
	Balance T/F	1,53,728.40	1,48,112.75
	Add: Receipts during the year	-	-
	Total (a)	1,53,728.40	1,48,112.75
	Less: utilized for Revenue Expenses	70.80	70.35
	Less: utilized for Capital Expenses	-	-
	Total (b)	70.80	70.35
	Add: Interest Earned & Other Income (c)	5,830.00	5,686.00
	Unutilized carried forward Total (a+c-b)	1,59,487.60	1,53,728.40

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Schedule 3 A(i)
Unutilised project grants from UGC, Government of India and State Government
(Amount in Rs.)

Particulars	(Amount in Rs.)	
	Current Year 2018-19	Previous Year 2017-18
(38) CUB/RP/38 (DR VIJAY KUMAR SINGH SERB)		
Balance T/F	2,54,423.40	6,07,900.75
Add: Receipts during the year	3,00,000.00	-
Add: EMD	-	-
Add: Outstanding expenses	22,924.00	57,089.00
Total (a)	5,77,347.40	6,64,989.75
Less: utilized for Revenue Expenses	22,994.80	2,37,786.35
Less: Adjustment of Outstanding Expenses	57,089.00	1,91,825.00
Total (b)	80,083.80	4,29,611.35
Add: Interest Earned & Other Income (c)	8,485.00	19,045.00
Unutilized carried forward Total (a+c-b)	5,05,748.60	2,54,423.40
(39) CUB/RP/39 (DR DURG VIJAY SINGH SERB)		
Balance T/F	12,79,430.00	13,82,606.00
Add: Receipts during the year	-	-
Add: Adjustments	30,330.00	-
Add: Outstanding expenses	-	46,670.00
Total (a)	13,09,760.00	14,29,276.00
Less: utilized for Revenue Expenses	4,64,054.70	1,65,195.00
Less: utilized for Capital Expenses	6,75,350.00	-
Less: Advance to Dr Durg Vijay Singh	-	34,500.00
Total (b)	11,39,404.70	1,99,695.00
Add: Interest Earned & Other Income (c)	38,114.00	49,849.00
Unutilized carried forward Total (a+c-b)	2,08,469.30	12,79,430.00
(40) CUB/RP/40 (DR TARA KESHAV, MST)		
Balance T/F	4,60,500.00	6,81,513.00
Add: Receipts during the year	-	-
Add: Unpaid Liability	84,272.00	-
Total (a)	5,44,772.00	6,81,513.00
Less: utilized for Revenue Expenses	1,90,978.00	2,45,989.00
Less: utilized for Capital Expenses	2,00,000.00	-
Total (b)	3,90,978.00	2,45,989.00
Add: Interest Earned & Other Income (c)	14,572.00	24,976.00
Unutilized carried forward Total (a+c-b)	1,68,366.00	4,60,500.00
(41) CUB/RP/41 (DR N L Devi, SERB)		
Balance T/F	9,19,815.70	16,24,306.00
Add: Receipts during the year	7,00,000.00	-
Add: Adjustments	40,668.00	67,796.00
Total (a)	16,60,483.70	16,92,102.00
Less: utilized for Revenue Expenses	4,28,864.80	5,46,450.30
Less: utilized for Capital Expenses	-	2,33,262.00
Less: Advances	1,29,108.00	42,000.00
Total (b)	5,57,972.80	8,21,712.30
Add: Interest Earned & Other Income (c)	39,371.00	49,426.00
Unutilized carried forward Total (a+c-b)	11,41,881.90	9,19,815.70
(42) CUB/RP/42 (DR. PP Sarthi, DST)		
Balance T/F from CCCP	26,70,614.00	30,75,400.00
Add: Receipts during the year	4,50,000.00	-
Add: Unpaid Liability	42,796.00	98,820.00
Total (a)	31,63,410.00	31,74,220.00
Less: utilized for Revenue Expenses	7,58,101.80	5,46,751.00
Less: utilized for Capital Expenses	-	-
Less: Adjustment of Outstanding Expenses	98,820.00	-
Total (b)	8,56,921.80	5,46,751.00
Add: Interest Earned & Other Income (c)	95,118.00	43,145.00
Unutilized carried forward Total (a+c-b)	24,01,606.20	26,70,614.00
(43) CUB/RP/43 (DR. HK Nigam, SERB)		
Balance T/F from CCCP	2,17,058.00	3,08,000.00
Add: Receipts during the year	7,00,000.00	-
Add: Unpaid Liability	34,763.00	1,65,851.00
Total (a)	9,51,821.00	4,73,851.00
Less: utilized for Revenue Expenses	1,84,763.00	1,05,228.00
Less: utilized for Capital Expenses	80,000.00	78,000.00
Less: Advance	38,308.00	80,000.00
Less: Adjustment of Outstanding Expenses	85,851.00	-
Total (b)	3,88,922.00	2,63,228.00
Add: Interest Earned & Other Income (c)	12,220.00	6,435.00
Unutilized carried forward Total (a+c-b)	5,75,119.00	2,17,058.00

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Schedule 3 A(i)
Unutilised project grants from UGC, Government of India and State Government
(Amount in Rs.)

	Particulars	Current Year	Previous Year
		2018-19	2017-18
(44)	CUB/RP/44 (DR. Ram Kumar/MST)		
	Balance T/F from CCCP	14,35,965.20	-
	Add: Receipts during the year	11,35,203.00	15,78,500.00
	Add: Unpaid Liability	1,00,263.00	1,02,210.00
	Add: Other Adjustments	-19,785.00	-
	Total (a)	26,51,646.20	16,80,710.00
	Less: utilized for Revenue Expenses	4,26,116.00	2,19,545.80
	Less: utilized for Capital Expenses	6,78,978.00	-
	Less: Advance	35,000.00	35,000.00
	Total (b)	11,40,094.00	2,54,545.80
	Add: Interest Earned & Other Income (c)	86,573.00	9,801.00
	Unutilized carried forward Total (a+c-b)	15,98,125.20	14,35,965.20
(45)	CUB/RP/45 (Anju Helan bara/ICSSR)		
	Opening Balance	-	-
	Add: Receipts during the year	1,80,000.00	-
	Add: Unpaid Liability	39,000.00	-
	Add: Other Adjustments	-	-
	Total (a)	2,19,000.00	-
	Less: utilized for Revenue Expenses	39,000.00	-
	Less: utilized for Capital Expenses	-	-
	Less: Advance	47,502.00	-
	Total (b)	86,502.00	-
	Add: Interest Earned & Other Income (c)	496.00	-
	Unutilized carried forward Total (a+c-b)	1,32,994.00	-
(46)	CUB/RP/46 (Praveen Kumar/ICSSR)		
	Balance T/F from CCCP	-	-
	Add: Receipts during the year	40,000.00	-
	Add: Unpaid Liability	-	-
	Add: Other Adjustments	-	-
	Total (a)	40,000.00	-
	Less: utilized for Revenue Expenses	31,016.00	-
	Less: utilized for Capital Expenses	-	-
	Less: Advance	-	-
	Total (b)	31,016.00	-
	Add: Interest Earned & Other Income (c)	171.00	-
	Unutilized carried forward Total (a+c-b)	9,155.00	-
(47)	CUB/RP/47 (Narsingh Kumar & PP Sarthi/ICSSR)		
	Balance T/F from CCCP	-	-
	Add: Receipts during the year	1,31,250.00	-
	Add: Unpaid Liability	27,900.00	-
	Add: Other Adjustments	-	-
	Total (a)	1,59,150.00	-
	Less: utilized for Revenue Expenses	50,064.00	-
	Less: utilized for Capital Expenses	14,900.00	-
	Less: Advance	-	-
	Total (b)	64,964.00	-
	Add: Interest Earned & Other Income (c)	1,995.00	-
	Unutilized carried forward Total (a+c-b)	96,181.00	-
(48)	CUB/RP/48 (Atish Prash/ICSSR)		
	Balance T/F from CCCP	-	-
	Add: Receipts during the year	1,50,000.00	-
	Add: Unpaid Liability	40,900.00	-
	Add: Other Adjustments	-	-
	Total (a)	1,90,900.00	-
	Less: utilized for Revenue Expenses	48,335.00	-
	Less: utilized for Capital Expenses	14,900.00	-
	Less: Advance	-	-
	Total (b)	63,235.00	-
	Add: Interest Earned & Other Income (c)	2,159.00	-
	Unutilized carried forward Total (a+c-b)	1,29,824.00	-
(49)	CUB/RP/51 (Rizwanul Haque/SERB)		
	Balance T/F from CCCP	-	-
	Add: Receipts during the year	9,99,000.00	-
	Add: Unpaid Liability	-	-
	Add: Other Adjustments	-	-
	Total (a)	9,99,000.00	-
	Less: utilized for Revenue Expenses	-	-
	Less: utilized for Capital Expenses	-	-
	Less: Advance	-	-
	Total (b)	-	-
	Add: Interest Earned & Other Income (c)	-	-
	Unutilized carried forward Total (a+c-b)	9,99,000.00	-
	Total Unutilized Grant	-	-
	Total Unutilized Grant (A)	1,74,18,999.50	1,76,88,610.20

Section Officer (F & A)
Central University of South Bihar

Section Officer (F & A)
Central University of South Bihar

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Schedule 3 A(i)

Unutilised project grants from UGC, Government of India and State Government

(Amount in Rs.)

(Amount in Rs.)

Particulars	Current Year	Previous Year
	2018-19	2017-18

(3) OTHER

ICRAMSCS CONFERENCE 2015*		-
ICHIB WORKSHOP-2016	-490.00	14,255.00
Other Grant/Receipt	14,70,838.00	1,75,000.00
Grant for conference (In CCCP A/c)		
AEM 2014		
AEM 2014	62,035.00	62,035.00
Add: Receipts during the year	-	-
Total (a)	62,035.00	62,035.00
Less: utilized for Revenue Expenses	-	-
Less: utilized for Capital Expenses	-	-
Total (b)	-	-
Unutilized carried forward Total	62,035.00	62,035.00
NATIONAL HUMAN RIGHTS COMMISSION		
Balance B/F	44,105.00	-
Add: Receipts during the year	-	44,105.00
Total (a)	44,105.00	44,105.00
Less: utilized for Revenue Expenses	44,105.00	-
Less: utilized for Capital Expenses	-	-
Total (b)	44,105.00	-
Unutilized carried forward Total	-	44,105.00
NATIONAL COUNCIL FOR RURAL INSTITUTE		
Balance B/F	3,00,000.00	-
Add: Receipts during the year	-	3,40,000.00
Total (a)	3,00,000.00	3,40,000.00
Less: utilized for Revenue Expenses	2,82,536.00	40,000.00
Less: utilized for Capital Expenses	-	-
Total (b)	2,82,536.00	40,000.00
Unutilized carried forward Total	17,464.00	3,00,000.00
Other Project Grant		
Balance B/F	2,400.00	-
Add: Receipts during the year	1,19,22,269.00	1,42,400.00
Total (a)	1,19,24,669.00	1,42,400.00
Less: Transfer to Respective Project Account	67,10,447.00	1,40,000.00
Total (b)	67,10,447.00	1,40,000.00
Unutilized carried forward Total	52,14,222.00	2,400.00
Total Other Funds	67,64,069.00	5,97,795.00

[Signature]
Section Officer (F & A)
Central University Of South Bihar

[Signature]
Section Officer (F & A)
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[Signature]
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Central University of South Bihar



SCHEDULE 3 B
SPONSORED FELLOWSHIP AND SCHOLARSHIP

(Amount in Rs.)

1. Sr No.	2. Name of the Sponsor	Opening Balance as on 01.04.2018		Transactions during the year		Closing Balance as on 31.03.2019		
		3. Credit	4. Debit	5. Credit	6. Debit	7. Credit	8. debit	9. Total
1	Fellowship from UGC (Saraswati Mishra, Research Scholar)	1,67,252.00	-	-	1,67,252.00	-	-	-
	Total	1,67,252.00	-	-	1,67,252.00	-	-	-

Section Officer (F & A)
Central University Of South Bihar

Section Officer (F & A)
Central University Of South Bihar

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Schedule 3 C:

Unutilised grants from UGC, Government of India and State Government

(Amount in Rs.)

Particulars	Current Year	Previous Year
	2018-19	2017-18
A) Plan grants: Govt. of India		
Balance B/F		
Add: Receipts during the year		
Total (a)	-	-
Less: Refunds		
Less: Utilized for Revenue expr.		
Less: utilized for capital expr		
Total (b)	-	-
Unutilized carried forward (a-b)		
B) UGC grants: Plan		
Balance B/F	53,32,35,315.67	42,15,92,617.64
Receipts during the year:	55,34,76,000.00	66,90,17,000.00
Total (c)	1,08,67,11,315.67	1,09,06,09,617.64
Less: Refunds		
Less: Utilized for Revenue exp. (Sch-10)	32,43,92,496.27	29,83,92,169.97
Less: Utilized for capital expr. (Sch- 10)	58,14,19,839.00	25,89,82,132.00
Total (d)	90,58,12,335.27	55,73,74,301.97
Unutilised carried forward (c-d)	18,08,98,980.40	53,32,35,315.67
C) UGC Grants Non Plan		
Balance B/F	-	-
Receipts during the year:	-	-
Total (e)	-	-
Less: Refunds	-	-
Less: Utilized for Revenue exp.	-	-
Less: Utilized for capital expr.	-	-
Total (f)	-	-
Unutilised carried forward (e-f)	-	-
D) Grants from State Govt		
Balance B/F	-	-
Add: Receipts during the year	-	-
Total (g)	-	-
Less: utilized for Revenue expr	-	-
Less: utilized for Capital expr.	-	-
Total (h)	-	-
Unutilized carried forward (g-h)	-	-
Grand Total (A+B+C+D)	18,08,98,980.40	53,32,35,315.67

Section Officer (F & A)
Central University Of South Bihar

Section Officer (F & A)
Central University Of South Bihar

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Central University of South Bihar



CENTRAL UNIVERSITY OF SOUTH BIHAR
SCHEDULE FORMING PART OF THE BALANCE SHEET AS AT 31.03.2019

SCHEDULE - 4 - Fixed Assets

Sl No.	Assets Heads	Rate of Depreciation	GROSS BLOCK				DEPRECIATION			NET BLOCK		
			Cost/Valuation as at beginning of the year on 01.04.2018	Addition during the year	Deletion	Total (Closing Balance)	Depreciation Opening Balance	Depreciation for the year 2018-19	Total Depreciation	As on 31.03.2019	As on 31.03.2018	
Tangible Fixed Assets (A)												
1	Land	0.00%	22,26,61,037.00	-	-	22,26,61,037.00	-	-	-	-	22,26,61,037.00	22,26,61,037.00
2	Site Development	-	-	-	-	-	-	-	-	-	-	-
3	Buildings	2.00%	-	1,53,61,00,000.00	-	1,53,61,00,000.00	-	-	3,07,22,000.00	3,07,22,000.00	1,50,53,78,000.00	1,50,53,78,000.00
4	Roads & Bridges	-	-	-	-	-	-	-	-	-	-	-
5	VEHICLE	10.00%	63,37,799.37	9,09,458.00	-	72,47,257.37	35,88,233.10	7,24,725.60	43,12,958.70	29,34,298.67	27,49,566.27	27,49,566.27
6	FURNITURE AND FIXTURES	7.50%	6,08,20,925.00	1,42,22,489.00	-	7,50,43,414.00	1,99,62,450.45	56,28,256.00	2,55,90,706.45	4,94,52,707.55	4,08,58,474.55	4,08,58,474.55
7	OFFICE EQUIPMENT	7.50%	44,97,590.00	2,47,210.00	-	47,44,800.00	20,40,081.26	3,55,861.00	23,95,942.26	23,48,857.74	24,57,508.74	24,57,508.74
8	COMPUTER & PERIPHERALS	20.00%	4,25,97,128.00	35,11,195.00	-	4,61,08,323.00	3,90,69,985.40	20,80,032.40	4,11,50,017.80	49,58,305.20	35,27,142.60	35,27,142.60
9	SMART CLASS ROOM	20.00%	-	2,08,60,000.00	-	2,08,60,000.00	-	41,72,000.00	41,72,000.00	1,66,88,000.00	-	-
10	ELECTRICAL INSTALLATION	5.00%	1,71,82,588.00	83,132.00	-	1,72,65,720.00	46,28,937.80	8,63,285.00	54,92,222.80	1,17,73,497.20	1,25,53,650.20	1,25,53,650.20
11	LIBRARY BOOKS	10.00%	5,90,52,459.11	1,52,17,480.00	-	7,42,69,939.11	3,17,11,060.61	74,26,994.56	3,91,38,055.17	3,51,31,885.94	2,73,41,398.50	2,73,41,398.50
12	LIBRARY JOURNALS & PERIODICALS	10.00%	57,69,803.00	-	-	57,69,803.00	44,475.00	57,69,803.00	6,21,453.00	51,48,350.00	57,25,328.00	57,25,328.00
13	LABORATORY EQUIPMENT	8.00%	8,71,95,652.75	15,34,726.00	-	8,87,30,378.75	3,40,30,879.92	70,98,580.00	4,11,29,459.92	4,76,00,918.83	5,31,64,772.83	5,31,64,772.83
14	Others	5.00%	3,91,078.00	2,27,369.00	-	6,18,447.00	59,182.85	30,923.00	90,105.85	5,28,341.15	3,31,895.15	3,31,895.15
15	CCCP ELECTRICAL INSTALLATION	5.00%	17,180.00	-	-	17,180.00	6,872.00	859.00	7,731.00	9,449.00	10,308.00	10,308.00
16	Plant & Machinery	5.00%	-	95,54,000.00	-	95,54,000.00	-	4,77,700.00	4,77,700.00	90,76,300.00	-	-
17	Kitchen Equipments	5.00%	3,199.00	41,37,193.00	-	41,40,392.00	-	2,07,020.00	2,07,020.00	39,33,372.00	3,199.00	3,199.00
18	Tubewells & Water Supply	2.00%	-	75,451.00	-	75,451.00	-	1,509.00	1,509.00	73,942.00	-	-
Total (A)			50,65,26,439.23	1,60,66,79,703.00	-	2,11,32,06,142.23	13,51,42,158.39	6,03,66,723.56	19,55,08,881.95	1,91,76,97,260.28	37,13,84,280.84	37,13,84,280.84
Capital Work in Progress (B)												
19	ARCHITECT FEE	-	2,18,61,653.00	-	-	2,18,61,653.00	-	-	-	-	2,18,61,653.00	2,18,61,653.00
20	CWIP- (Gritha for Green House Clearance)	-	5,87,336.00	-	-	5,87,336.00	-	-	-	-	5,87,336.00	5,87,336.00
21	PMC FEE (BUILDING)	-	6,83,74,054.00	1,27,34,626.00	-	8,11,08,680.00	-	-	-	-	8,11,08,680.00	6,83,74,054.00
22	CWIP- (RITES for construction work)	-	1,38,06,183.00	23,60,12,320.00	-	1,53,61,00,000.00	-	-	-	-	8,05,30,503.00	1,38,06,183.00
23	Site Development	-	28,58,74,000.00	26,15,68,000.00	-	54,74,42,000.00	-	-	-	-	54,74,42,000.00	28,58,74,000.00
Total (B)			1,75,73,15,226.00	51,03,14,946.00	-	73,15,30,172.00	-	-	-	-	73,15,30,172.00	1,75,73,15,226.00
Intangible Assets (C)												
24	Computer Software	40.00%	15,77,271.00	5,25,190.00	-	21,02,461.00	15,75,287.40	2,12,056.00	17,87,343.40	3,15,117.60	1,983.60	1,983.60
25	E-Journals	40.00%	6,60,556.00	-	-	6,60,556.00	5,39,076.40	1,21,877.60	6,60,554.00	2.00	1,21,479.60	1,21,479.60
Total (C)			22,37,827.00	5,25,190.00	-	27,62,017.00	21,14,363.80	3,33,933.60	24,47,897.40	3,15,119.60	1,23,463.20	1,23,463.20
Grand Total (A+B+C)			2,26,60,79,492.23	2,11,75,19,839.00	-	2,84,74,99,331.23	13,72,56,522.19	6,07,00,257.16	19,79,56,779.35	2,64,95,42,551.88	2,12,86,22,970.04	2,12,86,22,970.04

(Signature)
 वित्त प्रशासक/Finance Officer
 दक्षिण बिहार केंद्रीय विश्वविद्यालय
 Central University of South Bihar

(Signature)
 Section Officer (F & A)
 Central University of South Bihar

(Signature)
 Section Officer (F & A)
 Central University of South Bihar



SCHEDULE - 4A
PLAN

Sl No.	Assets Heads	Rate of Depreciation	GROSS BLOCK			DEPRECIATION			NET BLOCK		
			Cost/Valuation as at beginning of the year	Addition during the year	Deletion	Total (Closing Balance)	Depreciation Opening Balance	Depreciation for the year	Total Depreciation	As on 31.03.2019	As on 31.03.2018
Tangible Fixed Assets (A)											
1	Land	0.00%	22,26,61,037.00	-	-	22,26,61,037.00	-	-	22,26,61,037.00	-	22,26,61,037.00
2	Site Development	-	-	-	-	-	-	-	-	-	-
3	Buildings	2.00%	-	1,53,61,00,000.00	-	1,53,61,00,000.00	-	3,07,22,000.00	1,50,53,78,000.00	-	1,50,53,78,000.00
4	Roads & Bridges	-	-	-	-	-	-	-	-	-	-
5	VEHICLE	10.00%	63,37,790.37	9,09,458.00	-	72,47,257.37	35,88,233.10	7,24,725.60	43,12,958.70	29,34,298.67	27,49,566.27
6	FURNITURE AND FIXTURES	7.50%	6,08,20,925.00	1,42,22,489.00	-	7,50,43,414.00	1,99,62,450.45	56,28,256.00	2,55,90,706.45	4,94,52,707.55	4,08,58,474.55
7	OFFICE EQUIPMENT	7.50%	44,97,590.00	2,47,210.00	-	47,44,800.00	20,40,081.26	3,55,861.00	23,95,942.26	23,48,857.74	24,57,508.74
8	COMPUTER & PERIPHERALS	20.00%	4,25,97,128.00	35,11,195.00	-	4,61,08,323.00	3,90,69,985.40	20,80,032.40	4,11,50,017.80	49,56,305.20	35,27,142.60
9	SMART CLASS ROOM	20.00%	-	2,08,60,000.00	-	2,08,60,000.00	-	41,72,000.00	1,66,88,000.00	-	1,66,88,000.00
10	ELECTRICAL INSTALLATION	5.00%	1,71,82,888.00	83,132.00	-	1,72,66,020.00	46,28,937.80	8,63,285.00	54,92,222.80	1,17,73,497.20	1,25,53,650.20
11	LIBRARY BOOKS	10.00%	5,90,52,459.11	1,52,17,480.00	-	7,42,69,939.11	3,17,11,060.61	74,26,994.56	3,91,38,055.17	3,51,31,883.94	2,73,41,398.50
12	LIBRARY JOURNALS & PERIODICALS	10.00%	57,69,803.00	-	-	57,69,803.00	44,475.00	5,76,978.00	6,21,453.00	51,48,350.00	57,25,328.00
13	LABORATORY EQUIPMENT	8.00%	8,71,95,652.75	15,34,726.00	-	8,87,30,378.75	3,40,30,879.92	70,98,580.00	4,11,29,459.92	4,76,00,918.83	5,31,64,772.83
14	Others	5.00%	3,91,078.00	2,27,369.00	-	6,18,447.00	59,182.85	30,923.00	90,105.85	5,28,341.15	3,31,895.15
15	CCCP ELECTRICAL INSTALLATION	5.00%	17,180.00	-	-	17,180.00	6,872.00	859.00	7,731.00	9,449.00	10,308.00
16	Plant & Machinery	5.00%	-	95,54,000.00	-	95,54,000.00	-	4,77,700.00	90,76,300.00	-	90,76,300.00
17	Kitchen Equipments	5.00%	3,199.00	41,37,193.00	-	41,40,392.00	-	2,07,020.00	2,07,020.00	39,35,372.00	3,199.00
18	Tubewells & Water Supply	2.00%	-	75,451.00	-	75,451.00	-	1,509.00	1,509.00	73,942.00	-
Total (A)			50,65,26,439.23	1,60,66,79,703.00	-	2,11,32,06,142.23	13,51,42,158.39	6,03,66,723.56	19,55,08,881.95	1,91,76,97,260.28	37,13,84,280.84
Capital Work in Progress (B)											
19	ARCHITECT FEE	-	2,18,61,653.00	-	-	2,18,61,653.00	-	-	2,18,61,653.00	-	2,18,61,653.00
20	CWIP- (Grha for Green House Clearance)	-	5,87,336.00	-	-	5,87,336.00	-	-	5,87,336.00	-	5,87,336.00
21	PMC FEE (BUILDING)	-	6,83,74,054.00	1,27,34,626.00	-	8,11,08,680.00	-	-	8,11,08,680.00	-	6,83,74,054.00
22	CWIP- (RITES for construction work)	-	1,38,06,18,183.00	23,60,12,320.00	-	1,53,61,00,000.00	-	-	1,53,61,00,000.00	-	1,38,06,18,183.00
23	Site Development	-	28,58,74,000.00	26,15,68,000.00	-	54,74,42,000.00	-	-	54,74,42,000.00	-	28,58,74,000.00
Total (B)			1,75,73,15,226.00	51,03,14,946.00	-	75,15,30,172.00	-	-	75,15,30,172.00	-	1,75,73,15,226.00
Intangible Assets (C)											
24	Computer Software	40.00%	15,77,871.00	5,25,190.00	-	21,02,461.00	15,75,287.40	2,12,056.00	17,87,343.40	3,15,117.60	1,983.60
25	E-Journals	40.00%	6,60,556.00	-	-	6,60,556.00	5,39,076.40	1,21,477.60	6,60,554.00	2.00	1,21,479.60
Total (C)			22,37,827.00	5,25,190.00	-	27,63,017.00	21,14,363.80	3,33,533.60	24,47,897.40	3,15,119.60	1,23,463.20
Grand Total (A+B+C)			2,26,60,79,492.23	2,11,75,19,839.00	-	2,84,74,99,331.23	13,72,56,522.19	6,07,00,257.16	19,79,56,779.35	2,64,95,42,551.88	2,12,88,22,970.04

Handwritten signature
 वित्त प्रदायिका/ Finance Officer
 दक्षिण बिहार केंद्रीय विश्वविद्यालय
 Central University of South Bihar

Handwritten signature
 Section Officer (F & A)
 Central University of South Bihar

Handwritten signature
 Section Officer (F & A)
 Central University of South Bihar



SCHEDULE -4B
NON PLAN

Sl.No.	Assets Heads	Rate of Depreciation	Cost/Valuation as at beginning of the year on 01.04.2018	GROSS BLOCK			DEPRECIATION			NET BLOCK	
				Addition during the year	Deletion	Total (Closing Balance)	Depreciation Opening Balance	Depreciation for the year 2017-18	Total Depreciation	As on 31.03.2019	As on 31.03.2018
Tangible Fixed Assets (A)											
1	Land	0.00%									
2	Site Development										
3	Buildings	2.00%									
4	Roads & Bridges										
5	VEHICLE	10.00%									
6	FURNITURE AND FIXTURES	7.50%									
7	OFFICE EQUIPMENT	20.00%									
8	COMPUTER & PERIPHERALS	5.00%									
9	ELECTRICAL INSTALLATION	10.00%									
10	LIBRARY BOOKS	8.00%									
11	LABORATORY EQUIPMENT	5.00%									
12	Others	5.00%									
13	CCCC ELECTRICAL INSTALLATION										
Total (A)											
Capital Work in Progress (B)											
14	ARCHITECT FEE (CAMPUS & BUILDING)										
15	CAPITAL WORK IN PROGRESS										
16	PMC FEE (BUILDING)										
17	RITES LIMITED-CUB PROJECT FUND A/C										
18	Site Development										
Total (B)											
Intangible Assets (Patna) (C)											
19	Computer Software	40.00%									
20	E-Journals	40.00%									
Total (C)											
Grand Total (A+B+C)											

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SCHEDULE - 4 C
INTANGIBLE ASSETS

Sl No.	Assets Heads	Rate of Depreciation	GROSS BLOCK				DEPRECIATION			NET BLOCK	
			Cost/Valuation as at beginning of the year on 01.04.2018	Addition during the year	Deletion	Total (Closing Balance)	Depreciation/Amortizations Opening Balance	Depreciation/Amortizations for the year	Total Depreciation/Amortizations	As on 31.03.2019	As on 31.03.2018
1	Patents & copyrights	40.00%	15,77,271.00	-	-	21,02,461.00	15,75,287.40	2,12,056.00	17,87,343.40	3,15,117.60	1,983.60
2	Computer Software	40.00%	6,60,556.00	5,25,190.00	-	6,60,556.00	5,32,076.40	1,21,477.60	6,60,556.00	2.00	1,21,479.60
3	E-Journals	40.00%	22,37,827.00	5,25,190.00	-	27,63,017.00	21,14,363.80	3,39,533.60	24,47,897.40	3,15,119.60	1,23,465.20
	Total (C)										

SCHEDULE - 4 C (I)
PATENTS AND COPYRIGHTS

Particulars	Gross			Net Block as on		
	Opening Balance	Addition	Gross	Amortization	Net Block as on	Gross Block
A. Patents Granted						
1. Balance as on 31.03.2014 of Patents obtained in 2008-09 (original Value- Rs..../-)						
2. Balance as on 31.03.2014 of Patents obtained in 20010-11 (original Value- Rs..../-)						
3. Balance as on 31.03.2014 of Patents obtained in 2012-13 (original Value- Rs..../-)						
4. Patents granted during the current year						
Total						
B. Patents pending in respect of Patents applied for						
1. Expenditure incurred during 2009-10 to 2011-12						
1. Expenditure incurred during 2012-13						
1. Expenditure incurred during 2013-14						
Total						
C. Grand Total (A+B)						

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SCHEDULE-4D
OTHERS - From Earmarked Fund

Sl No.	Assets heads	Rate of Depreciation	GROSS BLOCK			DEPRECIATION			NET BLOCK	
			Cost/Valuation as at beginning of the year on 01.04.2018	Addition during the year	Deletion	Total (Closing Balance)	Depreciation Opening Balance	Depreciation for the year	Total Depreciation	As on 31.03.2019
Tangible Fixed Assets (Patna) (A)										
1	Land		-	-	-	-	-	-	-	-
2	Site Development		-	-	-	-	-	-	-	-
3	Buildings		-	-	-	-	-	-	-	-
4	Roads & Bridges		-	-	-	-	-	-	-	-
5	VEHICLE		-	-	-	-	-	-	-	-
6	FURNITURE AND FIXTURES		-	-	-	-	-	-	-	-
7	OFFICE EQUIPMENT		-	-	-	-	-	-	-	-
8	COMPUTER & PERIPHERALS		-	-	-	-	-	-	-	-
9	ELECTRICAL INSTALLATION		-	-	-	-	-	-	-	-
10	LIBRARY BOOKS		-	-	-	-	-	-	-	-
Total (A)										
Capital Work In Progress (B)										
11	ICWIP-Rates Limited(PMMNMMTT)**		3,75,00,000.00	-	-	-	3,75,00,000.00	-	-	3,75,00,000.00
12	EST. OF HOT SPOT/WIFI		-	-	-	-	-	-	-	-
Total (B)										
Grand Total (A+B)			3,75,00,000.00	-	-	-	3,75,00,000.00	-	-	3,75,00,000.00
Total			3,75,00,000.00	-	-	-	3,75,00,000.00	-	-	3,75,00,000.00

**Note: School of Education Building under PMMNMMTT Scheme.

Note: The additions during the Year include additions from :

- Gifted
- Earmarked funds
- Sponsored Projects
- Own Funds
- Total

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Central University of South Bihar



CENTRAL UNIVERSITY OF SOUTH BIHAR, PATNA
DEPRECIATION CALCULATION SHEET 2018-19

PARTICULAR	RATE OF DEPRECIATION	Addition during the respective Year	Depreciation for the Year 2018-19	Accumulated Depreciation upto 31.03.19	WDV as on 31.03.2019
2008-09					
COMPUTER & PERIPHERALS	20.00%	41,700.00	-	41,699.00	1.00
FURNITURE AND FIXTURES*	7.50%	31,592.00	2,369.00	27,642.60	3,949.40
Total		73,292.00	2,369.00	69,341.60	3,950.40
2009-10					
VEHICLE	10.00%	6,38,276.00	63,826.60	6,38,275.00	1.00
FURNITURE AND FIXTURES*	7.50%	36,81,645.00	2,76,123.00	32,21,439.00	4,60,206.00
OFFICE EQUIPMENT	7.50%	2,21,840.00	16,638.00	1,66,380.00	55,460.00
COMPUTER & PERIPHERALS	20.00%	21,61,476.00	-	21,61,475.00	1.00
ELECTRICAL INSTALLATION	5.00%	3,24,277.00	16,214.00	1,62,138.65	1,62,138.35
LIBRARY BOOKS	10.00%	18,78,765.61	1,87,875.56	18,78,764.61	1.00
LABORATORY EQUIPMENT	8.00%	5,76,121.00	46,090.00	4,60,897.12	1,15,223.88
Total		94,82,400.61	6,06,767.16	86,89,369.38	7,93,031.23
2010-11					
VEHICLE	10.00%	8,40,260.00	84,026.00	7,56,234.00	84,026.00
FURNITURE AND FIXTURES*	7.50%	33,62,682.00	2,52,201.00	26,06,078.40	7,56,603.60
OFFICE EQUIPMENT	7.50%	6,95,148.00	52,136.00	4,69,224.80	2,25,923.20
COMPUTER & PERIPHERALS	20.00%	61,88,271.00	-	61,88,270.00	1.00
ELECTRICAL INSTALLATION	5.00%	11,20,921.00	56,046.00	5,04,414.40	6,16,506.60
LIBRARY BOOKS	10.00%	40,52,383.00	4,05,238.00	36,47,144.40	4,05,238.60
LABORATORY EQUIPMENT	8.00%	3,92,916.00	31,433.00	2,82,899.24	1,10,016.76
CCCP ELECTRICAL INSTALLATION	5.00%	17,180.00	859.00	7,731.00	9,449.00
Total		1,66,69,761.00	8,81,939.00	1,44,61,996.24	22,07,764.76
2011-12					
VEHICLE	10.00%	-	-	-	-
FURNITURE AND FIXTURES*	7.50%	20,76,776.00	1,55,758.00	14,01,823.60	6,74,952.40
OFFICE EQUIPMENT	7.50%	2,81,026.00	21,077.00	1,68,615.65	1,12,410.35
COMPUTER & PERIPHERALS	20.00%	39,29,619.00	-	39,29,619.00	1.00
ELECTRICAL INSTALLATION	5.00%	11,04,749.00	55,237.00	4,41,899.15	6,62,849.85
LIBRARY BOOKS	10.00%	1,10,16,853.50	11,01,685.00	88,13,482.45	22,03,371.05
LABORATORY EQUIPMENT	8.00%	1,22,68,160.00	9,81,453.00	78,51,622.60	44,16,537.40
Total		3,06,77,183.50	23,15,210.00	2,26,07,062.45	80,70,122.05
2012-13					
VEHICLE	10.00%	9,41,629.00	94,163.00	6,59,140.40	2,82,488.60
FURNITURE AND FIXTURES*	7.50%	1,12,77,343.00	8,45,801.00	64,84,472.50	47,92,870.50
OFFICE EQUIPMENT	7.50%	17,81,335.00	1,33,600.00	9,35,200.75	8,46,134.25
COMPUTER & PERIPHERALS	20.00%	1,68,04,654.00	-	1,68,04,653.00	1.00
ELECTRICAL INSTALLATION	5.00%	51,74,749.00	2,58,737.00	18,11,161.70	33,63,587.30
LIBRARY BOOKS	10.00%	1,76,20,006.53	17,62,001.00	1,23,34,004.92	52,86,001.61
LABORATORY EQUIPMENT	8.00%	3,58,735.00	28,699.00	2,00,891.80	1,57,843.20
Total		5,39,58,451.53	31,23,001.00	3,92,29,525.07	1,47,28,926.46
2013-14					
VEHICLE	10.00%	30,33,215.00	3,03,322.00	18,19,929.50	12,13,285.50
FURNITURE AND FIXTURES*	7.50%	1,04,06,562.00	7,80,492.00	49,43,116.80	54,63,445.20
OFFICE EQUIPMENT	7.50%	12,75,424.00	95,657.00	5,73,941.00	7,01,483.00
COMPUTER & PERIPHERALS	20.00%	65,82,441.00	-	65,82,440.00	1.00
ELECTRICAL INSTALLATION	5.00%	58,02,567.00	2,90,128.00	17,40,769.75	40,61,797.25
LIBRARY BOOKS	10.00%	1,05,59,674.47	10,55,967.00	63,35,804.24	42,23,870.24
LABORATORY EQUIPMENT	8.00%	2,77,22,843.75	22,17,828.00	1,32,90,574.30	1,44,32,269.45
Others	5.00%	40,130.00	2,007.00	10,033.00	30,097.00
Total		6,54,22,857.22	47,45,401.00	3,52,96,608.59	3,01,26,248.64
2014-15					
VEHICLE	10.00%	4,15,638.00	41,564.00	2,07,819.20	2,07,818.80
FURNITURE AND FIXTURES*	7.50%	46,01,106.00	3,45,083.00	17,25,414.80	28,75,691.20
OFFICE EQUIPMENT	7.50%	64,733.00	4,855.00	24,274.90	40,458.10
COMPUTER & PERIPHERALS	20.00%	31,51,172.00	6,30,233.40	31,51,171.00	1.00
ELECTRICAL INSTALLATION	5.00%	12,65,821.00	63,291.00	3,16,455.20	9,49,365.80
LIBRARY BOOKS	10.00%	40,03,175.00	4,00,318.00	20,01,588.00	20,01,587.00
LABORATORY EQUIPMENT	8.00%	2,49,68,122.00	19,97,450.00	99,87,249.04	1,49,80,872.96
Others	5.00%	42,670.00	2,134.00	10,668.00	32,002.00
Computer Software*	40.00%	10,73,086.00	-	10,73,085.00	1.00
Total		3,95,85,523.00	34,84,928.40	1,84,97,725.14	2,10,87,797.86

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Central University of South Bihar



**CENTRAL UNIVERSITY OF SOUTH BIHAR, PATNA
DEPRECIATION CALCULATION SHEET 2018-19**

PARTICULAR	RATE OF DEPRECIATION	Addition during the respective Year	Depreciation for the Year 2018-19	Accumulated Depreciation upto 31.03.19	WDV as on 31.03.2019
2015-16					
FURNITURE AND FIXTURES*	7.50%	6,56,469.00	49,235.00	1,96,940.53	4,59,528.48
COMPUTER & PERIPHERALS	20.00%	73,418.00	14,684.00	58,734.80	14,683.20
ELECTRICAL INSTALLATION	5.00%	18,05,782.00	90,289.00	3,61,156.30	14,44,625.70
LIBRARY BOOKS	10.00%	25,25,560.00	2,52,556.00	10,10,224.00	15,15,336.00
LIBRARY JOURNAL & PERIODICALS	10.00%	4,44,751.00	44,475.00	44,475.00	4,00,276.00
LABORATORY EQUIPMENT	8.00%	46,22,111.00	3,69,769.00	14,79,075.64	31,43,035.36
Others	5.00%	1,18,692.00	5,935.00	23,738.80	94,953.20
Computer Software	40.00%	4,94,280.00	-	4,94,279.00	1.00
E-Journals	40.00%	53,165.00	-	53,164.00	1.00
Total		1,07,94,228.00	8,26,943.00	37,21,788.07	70,72,439.94
2016-17					
VEHICLE	10.00%	4,68,781.37	46,878.00	1,40,634.27	3,28,147.10
FURNITURE AND FIXTURES*	7.50%	9,66,421.00	72,482.00	2,17,445.15	7,48,975.85
OFFICE EQUIPMENT	7.50%	1,38,594.00	10,395.00	31,184.10	1,07,409.90
COMPUTER & PERIPHERALS	20.00%	1,00,398.00	20,080.00	60,239.20	40,158.80
ELECTRICAL INSTALLATION	5.00%	3,25,495.00	16,275.00	48,824.50	2,76,670.50
LIBRARY BOOKS	10.00%	73,96,041.00	7,39,604.00	26,23,668.40	47,72,372.60
LIBRARY JOURNAL & PERIODICALS	10.00%	14,97,771.00	1,49,777.00	44,475.00	14,53,296.00
LABORATORY EQUIPMENT	8.00%	1,49,96,700.00	11,99,736.00	35,99,208.00	1,13,97,492.00
Others	5.00%	1,61,786.00	8,089.00	24,267.60	1,37,518.40
Computer Software	40.00%	9,905.00	1,980.00	9,904.00	1.00
E-Journals	40.00%	6,07,391.00	1,21,477.60	6,07,390.00	1.00
Total		2,66,69,283.37	23,86,773.60	74,07,240.22	1,92,62,043.15
2017-18					
VEHICLE	10.00%	-	-	-	-
FURNITURE AND FIXTURES	7.50%	2,37,60,329.00	17,82,025.00	35,64,049.68	2,01,96,279.33
OFFICE EQUIPMENT	7.50%	39,490.00	2,962.00	5,923.75	33,566.25
COMPUTER & PERIPHERALS	20.00%	35,63,979.00	7,12,796.00	14,25,591.80	21,38,387.20
ELECTRICAL INSTALLATION	5.00%	2,58,227.00	12,911.00	25,822.35	2,32,404.65
LIBRARY BOOKS	10.00%	-	-	-	-
LIBRARY JOURNAL & PERIODICALS	10.00%	38,27,281.00	3,82,728.00	44,475.00	30,61,824.90
LABORATORY EQUIPMENT	8.00%	12,91,800.00	1,03,344.00	2,06,688.00	10,85,112.00
Others	5.00%	27,800.00	1,390.00	2,939.95	24,860.05
Kitchen Equipments	5.00%	3,199.00	160.00	160.00	3,039.00
Computer Software	40.00%	-	-	-	-
E-Journals	40.00%	-	-	-	-
Total		3,27,72,105.00	29,98,316.00	52,75,650.53	2,67,75,473.38
2018-19					
Buildings	2.00%	1,53,61,00,000.00	3,07,22,000.00	3,07,22,000.00	1,50,53,78,000.00
COMPUTER & PERIPHERALS	20.00%	35,11,195.00	7,02,239.00	7,02,239.00	28,08,956.00
SMART CLASS ROOM	20.00%	2,08,60,000.00	41,72,000.00	41,72,000.00	1,66,88,000.00
Computer Software	40.00%	5,25,190.00	2,10,076.00	2,10,076.00	3,15,114.00
ELECTRICAL INSTALLATION	5.00%	83,132.00	4,157.00	4,157.00	78,975.00
FURNITURE AND FIXTURES	7.50%	1,42,22,489.00	10,66,687.00	10,66,687.00	1,31,55,802.00
LABORATORY EQUIPMENT	8.00%	15,34,726.00	1,22,778.00	1,22,778.00	14,11,948.00
LIBRARY BOOKS	10.00%	1,52,17,480.00	15,21,748.00	15,21,748.00	1,36,95,732.00
LIBRARY JOURNAL & PERIODICALS	10.00%	-	-	-	-
OFFICE EQUIPMENT	7.50%	2,47,210.00	18,541.00	18,541.00	2,28,669.00
Others	5.00%	2,27,369.00	11,368.00	11,368.00	2,16,001.00
Plant & Machinery	5.00%	95,54,000.00	4,77,700.00	4,77,700.00	90,76,300.00
Kitchen Equipments	5.00%	41,37,193.00	2,06,860.00	2,06,860.00	39,30,333.00
Tubewells & Water Supply	2.00%	75,451.00	1,509.00	1,509.00	73,942.00
VEHICLE	10.00%	9,09,458.00	90,946.00	90,946.00	8,18,512.00
Total		1,60,72,04,893.00	3,93,28,609.00	3,93,28,609.00	1,56,78,76,284.00

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SCHEDULE 5

Investment from Earmarked/Endowment Fund

Particulars	Current Year (2018-19)	Previous Year (2017-18)
1. In Central Government Securities	-	-
2. In State Government Securities	-	-
3. Other approved securities	-	-
4. Shares	-	-
5. Debentures and Bonds	-	-
5. Term Deposits with Banks		
A) FD With PNB (PMMNMTT Fund)	-	57,72,689.00
B) FD With PNB (School of Education Fund)	-	1,15,45,378.00
7. Others (Specify)	-	-
TOTAL	-	1,73,18,067.00

SCHEDULE 5 A

Investment from Earmarked/Endowment Fund (Fund wise)

Particulars	Current Year (2018-19)	Previous Year (2017-18)
Endowment fund Investment	-	-
TOTAL	-	-

SCHEDULE 6

Investment Short Term

Particulars	Current Year (2018-19)	Previous Year (2017-18)
1. In Central Government Securities	-	-
2. In State Government Securities	-	-
3. Other approved securities	-	-
4. Shares	-	-
5. Debentures and Bonds	-	-
6. Others (Specify):		
FIXED DEPOSIT (PNB)- Short Term	-	25,97,71,005.00
FIXED DEPOSIT (SBI)- Short Term	6,90,58,145.00	40,00,00,000.00
TOTAL	6,90,58,145.00	65,97,71,005.00

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CENTRAL UNIVERSITY OF SOUTH BIHAR
SCHEDULE FORMING PART OF THE BALANCE SHEET AS AT 31.03.2019

SCHEDULE 7 - CURRENT ASSETS

Particulars	(Amount in Rs.)	
	Current Year (2018-19)	Previous Year (2017-18)
1. Stock :		
a) Stores and spares		-
b) Loose Tools		-
c) Publication		-
d) Lab Chemicals, Consumable & Glassware (Biotech)	7,58,437.00	2,97,924.00
e) Lab Chemicals, Consumable & Glassware (EVS)	7,87,209.00	5,26,825.40
f) Lab Chemicals, Consumable & Glassware (Life Sc)	9,75,924.00	4,56,501.00
g) Lab Chemicals, Consumable & Glassware (Physics)	3,40,919.00	-
h) Electrical Materials		-
i) Stationary	16,69,305.00	3,75,694.00
j) Water supply materials	-	-
2. Sundry Debtors :		
a) Debts outstanding for a period exceeding 6 months	-	-
b) Others	-	-
c) Others-Receiveable from Central University of Rajsthan	-	2,68,980.00
3. Cash and Bank Balances		
A. Cash balances in hand	-	-
B. Bank Balances		
a) With Scheduled banks		
- in Current Accounts	-	-
- in Saving Accounts (GD Account) (Note - 8)	56,91,24,808.26	12,89,79,372.98
- in Saving Accounts (Research Project Account) (Note - 8)	1,74,18,999.50	1,76,88,610.20
b) With Non-scheduled banks		
- in Current Accounts	-	-
- in Term deposits	-	-
- in Saving Accounts	-	-
4. Post Office- Savings Accounts	-	-
TOTAL	59,10,75,601.76	14,85,93,907.58

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CENTRAL UNIVERSITY OF SOUTH BIHAR
SCHEDULE FORMING PART OF THE BALANCE SHEET AS AT 31.03.2019

SCHEDULE 8- LOANS, ADVANCES & DEPOSITS

Particulars	Current Year (2018-19)	Previous Year (2017-18)
1. Advances to employees (Non- interest bearing)		
a) Salary	30,848.00	9,431.00
b) Festival	4,500.00	47,250.00
c) Medical Advance		
d) Others: i) LTC	1,54,888.00	31,373.00
ii) TA	-	59,223.00
iii) General Advance	54,95,643.00	11,82,690.70
iv) Imprest Advance	40,000.00	30,004.00
2. Long Term Advances to employees		
a) Vehicle Loan		
b) Home Loan		
c) Others (to be specified)		
3. Advances and other amounts recoverable in cash or in kind or for value to be received:		
a) On Captial Account		
b) Suppliers (Note - 5)	1,38,93,850.00	1,05,37,838.43
c) Amount released on Deposit basis for ongoing construction work		-
1) RITES Limited	2,82,91,046.00	6,64,32,986.00
2) CPWD, GoI, Patna	5,00,00,000.00	9,74,50,860.00
d) Amout released to NICSI, GoI for Wi-Fi Campus Connevity	1,44,13,531.00	1,44,13,531.00
4. Prepaid Expenses		
a) Insurance	96,321.00	80,718.00
b) Other Expenses		-
5. Deposit		
a) Telephone (Note-3)	24,375.00	24,375.00
b) Rent (Note-3)	5,47,266.00	18,53,966.00
c) Electricity (Gaya)	44,28,398.00	24,59,298.00
d) AICTE, if applicable	-	-
e) Others: Gas Connection Security Gaya	1,700.00	1,700.00
BAR Council	5,00,000.00	5,00,000.00
6. Income Accured:		
a) On investment from Earmarked/Endowment Funds		-
b) On Investment	18,75,686.00	1,62,59,527.18
c) On Loans and Advances	-	-
d) Others	-	-
7. Other-Current Assets Receivable from UGC/Sponsored Projects		
a) Debit balances in Sponsored Projects :	-	-
b) Debit balances in Fellowship & Scholarship	-	-
c) Grants Receivable under FRP from UGC(Ref Note 9)	41,59,038.00	38,28,120.00
8. Claims Receivable:		
a) TDS	15,05,183.00	14,50,778.00
TOTAL	12,54,62,273.00	21,66,53,669.31
Previous Year figure which has been regrouped as per the format in this year (Note:10)		
TOTAL	12,54,62,273.00	21,66,53,669.31

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CENTRAL UNIVERSITY OF SOUTH BIHAR
SCHEDULE FORMING PART OF THE INCOME AND EXPENDITURE A/C

SCHEDULE 9 - ACADEMIC RECEIPTS**(Amount in Rs.)**

Particulars	Current Year	Previous Year
	(2018-19)	(2017-18)
Fee from Students		
Academic		
1. Tuition Fee	82,11,091.00	55,90,073.00
2. Admission Fee	3,58,241.00	2,11,800.00
3. Enrolment Fee	7,79,900.00	4,23,625.00
4. Library Admission Fee	8,25,050.00	8,36,500.00
5. Laboratory Fee	16,07,500.00	12,46,800.00
6. Computer Lab Fee	18,69,300.00	11,37,700.00
7. Course Work Fee	2,36,000.00	-4,000.00
8. Games/athletic Fee	7,99,050.00	4,15,700.00
9. Academic activity fee	9,82,800.00	6,57,500.00
10. Cultural Activity Fee	7,12,050.00	5,69,550.00
TOTAL(A)	1,63,80,982.00	1,10,85,248.00
Examinations		
1. Admission Test Fee	-	-
2. Annual Examination Fee	66,700.00	17,700.00
3. Mark sheet, certificate Fee	32,100.00	500.00
4. Evaluation Fee	13,04,050.00	9,87,400.00
TOTAL(B)	14,02,850.00	10,05,600.00
Other Fees		
1. Identity card Charges	76,810.00	42,480.00
2. Fine/Miscellaneous Fee	95,958.00	33,395.00
3. Thesis Evaluation Fee	3,000.00	3,000.00
4. Transportation Charges	-	6,51,200.00
5. Hostel Fee	1,51,85,300.00	33,70,573.00
6. Development Fee	7,07,100.00	-
7. Transcript Fee	225.00	1,500.00
8. Mess Fee	-	86,962.00
9. Convocation Fee	3,500.00	1,96,000.00
10. Additional Professional Enrichment Fee	76,300.00	42,505.00
11. Extension Activities Fee	-	30,350.00
12. Field Visit Fee	1,32,500.00	-
13. PSYCHOLOGICAL/RESOURCE/PADAGOGY LAB. FEE	2,86,800.00	-
TOTAL(C)	1,65,67,493.00	44,57,965.00
Sale of publications		
1. Sale of Admission Forms/EntranceForms	-	4,26,536.00
2. Sale of publication	-	-
3. Sale of prospectus including admission forms	-	-
TOTAL(D)	-	4,26,536.00
Other Academic Receipts		
1. Registration Fee for workshops, programmes	25,500.00	21,750.00
2. Registration Fee (Academic Staff College)	-	4,193.00
TOTAL(E)	25,500.00	25,943.00
GRAND TOTAL(A+B+C+D+E)	3,43,76,825.00	1,70,01,292.00

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SCHEDULE 10- GRANTS/Subsidies (Irrevocable Grants & Subsidies Received)

Particulars	Govt. of India	Plan		Non-Plan UGC	Total Plan	Current Year (2018-19)	Previous Year (2017-18)
		UGC					
		Plan	Others				
Balance B/F	-	52,69,31,740.62	-	-	52,69,31,740.62	41,52,89,042.59	
Add: Receipts During the Year	-	55,34,76,000.00	-	-	55,34,76,000.00	66,90,17,000.00	
Total	-	1,08,04,07,740.62	-	-	1,08,04,07,740.62	1,08,43,06,042.59	
Less: Refund to UGC	-	-	-	-	-	-	
Balance	-	1,08,04,07,740.62	-	-	1,08,04,07,740.62	1,08,43,06,042.59	
Less: Utilized for Capital Expenditure (A)	-	58,14,19,839.00	-	-	58,14,19,839.00	25,89,82,132.00	
Balance	-	49,89,87,901.62	-	-	49,89,87,901.62	82,53,23,910.59	
Less: Utilized for Revenue Expenditure (B)	-	32,43,92,496.27	-	-	32,43,92,496.27	29,83,92,169.97	
Balance C/F (C)	-	17,45,95,405.35	-	-	17,45,95,405.35	52,69,31,740.62	

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CENTRAL UNIVERSITY OF SOUTH BIHAR
SCHEDULE FORMING PART OF THE INCOME AND EXPENDITURE A/C

SCHEDULE 11- INCOME FROM INVESTMENT

(Amount in Rs.)

Particulars	Earmarked/Endowment Funds		Other Investments	
	Current Year (2018-19)	Previous Year (2017-18)	Current Year (2018-19)	Previous Year (2017-18)
1. Interest				
a) On Govt. Securities				
b) Other Bonds/ Debentures				
2. Interest on Term Deposits			2,80,02,875.82	3,18,47,168.62
3. Income Accrued but not due on Term Deposits/Interest bearing advances to employees			18,75,686.00	1,74,08,988.00
4. Interest on Savings Bank Accounts				
5. Others (Specify)				
TOTAL			2,98,78,561.82	4,92,56,156.62
Transferred to Earmarked/Endowment Funds				
Balance			2,98,78,561.82	4,92,56,156.62

SCHEDULE 12- INTEREST EARNED

(Amount in Rs.)

Particulars	Current Year (2018-19)	Previous Year (2017-18)
1. On Saving Accounts with Scheduled Banks	49,01,837.02	13,79,582.00
2. Interest on Loans:		
a) Employees/Staff	-	-
b) Others	-	-
4. On Debtors and Other Receivable	-	-
Total	49,01,837.02	13,79,582.00

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Section Officer (F & A)
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Ranjana
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SHCHEDULE 13- OTHER INCOME		(Amount in Rs.)	
Particulars	Current Year (2018-19)	Previous Year (2017-18)	
A. Income from Land & Building			
1. Hostel Room Rent	-	-	
2. License fee	-	7,475.00	
3. Canteen Rent	1,13,274.00	-	
4. Electricity Charges Recovered	-	-	
5. Water Charges Recovered	-	-	
Total(A)	1,13,274.00	7,475.00	
B. Sale of Institute's publications (B)			
C. Income from holding events			
1. Gross Receipts from annual function/ sports carnival	-	-	
Less: Direct Expenditure incurred on the annual function/ sports carnival	-	-	
2. Gross Receipts for fetes	-	-	
Less: Direct Expenditure incurred on fetes	-	-	
3. Gross Receipts for education tours	-	-	
Less: Direct Expenditure incurred on the tours	-	-	
4. Others (to be specified and separately disclosed)	-	-	
Total(C)	-	-	
D. Others			
1. Income from consultancy			
2. RTI fees	290.00	380.00	
3. Income from Royalty			
4. Sale of application form (Recruitment)	13,96,500.00	3,83,480.00	
5. Misc. receipts (Sale of tender form, waste paper, etc)	2,59,500.00	1,88,500.00	
6. Profit on Sale/Disposal of Assets:			
a) Owned Assets	-	-	
b) Assets received free of cost	-	-	
7. Grants/Donations from institutions, Welfare Bodies and International Organizations	-	-	
8. Others: CUBCHS Contribution	6,84,275.00	6,68,260.00	
Photocopy Charges	2,75,909.00	1,06,513.00	
Guest House Charges	8,886.00	29,332.00	
Liquidated Damage	1,88,613.00	51,142.00	
Notice Pay	2,12,565.00	56,912.00	
Other Receipt	55,401.00	1,91,718.00	
Interest on TDS	5,748.00	11,312.00	
Total(D)	30,87,687.00	16,87,549.00	
Grand Total(A+B+C+D)	32,00,961.00	16,95,024.00	

SCHEDULE 14 - Prior Period Income

Particulars	Current Year (2018-19)	Previous Year (2017-18)
Academic Receipt	-	987.00
Income from Investments	-	-
Expenses & Liability which has been outstanding for a long period and not claimed/unascertainable till 31.03.2019 has been written off.	22,24,896.00	-
TOTAL	22,24,896.00	987.00

Hajwood
Section Officer (F & A)
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SCHEDULE 15- STAFF PAYMENTS & BENEFITS (ESTABLISHMENT EXPENSES)

(Amount in Rs.)

Particulars	Current Year (2018-19)			Previous Year (2017-18)		
	Plan	Non-Plan	Total	Plan	Non-Plan	Total
a) Salaries & wages	16,14,73,485.00	-	16,14,73,485.00	18,44,23,246.00	-	18,44,23,246.00
b) Allowance and Bonus	3,32,57,287.00	-	3,32,57,287.00	-	-	-
c) Leave Salary Contribution	8,60,941.00	-	8,60,941.00	7,86,338.00	-	7,86,338.00
d) Pension Contribution	5,45,661.00	-	5,45,661.00	7,80,507.00	-	7,80,507.00
e) Professional Charges	-	-	-	-	-	-
f) E.L. ENCASHMENT	10,00,636.00	-	10,00,636.00	-	-	-
g) NPS (Employer) Contribution	-	-	-	1,70,18,553.00	-	1,70,18,553.00
h) Leave Travel Concession	24,62,560.00	-	24,62,560.00	6,63,174.00	-	6,63,174.00
i) Medical Reimbursement Claim	16,97,958.50	-	16,97,958.50	12,33,950.00	-	12,33,950.00
j) Overtime Allowance	-	-	-	27,220.00	-	27,220.00
k) Transfer Grant	-	-	-	8,08,943.00	-	8,08,943.00
l) News Paper Reimbursement	-	-	-	5,346.00	-	5,346.00
o) Children Education Allowance	19,81,912.00	-	19,81,912.00	14,02,104.00	-	14,02,104.00
q) Retirement & Termination Benefits Expenses	1,14,97,019.00	-	1,14,97,019.00	1,34,90,090.00	-	1,34,90,090.00
TOTAL	21,47,77,459.50	-	21,47,77,459.50	22,06,39,471.00	-	22,06,39,471.00

SCHEDULE 16 - ACADEMIC EXPENSES

Particulars	Current Year (2018-19)			Previous Year (2017-18)		
	Plan	Non-Plan	Total	Plan	Non-Plan	Total
a) Laboratory expenses	28,25,849.40	-	28,25,849.40	17,28,915.00	-	17,28,915.00
b) Field work/ Participation	2,69,562.00	-	2,69,562.00	55,274.00	-	55,274.00
c) Seminar/ Workshop (Hosp + Honor +TA+Other)	6,11,900.00	-	6,11,900.00	3,72,746.00	-	3,72,746.00
d) Payment to visiting faculty	4,78,000.00	-	4,78,000.00	-	-	-
e) Examination expenses	12,51,488.00	-	12,51,488.00	12,31,194.30	-	12,31,194.30
f) Student Welfare expenses	4,99,612.70	-	4,99,612.70	10,67,070.00	-	10,67,070.00
g) Convocation expenses	3,50,989.00	-	3,50,989.00	11,04,618.00	-	11,04,618.00
h) Departmental/Centre Expenses	-	-	-	58,031.00	-	58,031.00
i) Scholarship/Stipend	8,64,834.00	-	8,64,834.00	68,400.00	-	68,400.00
j) Books, Journal & Subscription Expenses	8,38,544.00	-	8,38,544.00	19,58,537.00	-	19,58,537.00
k) Others:						
Hospitality Academic	23,778.00	-	23,778.00	19,122.00	-	19,122.00
Travelling & Conveyance (Acad)	3,70,786.00	-	3,70,786.00	2,23,440.00	-	2,23,440.00
Financial Assistance To Hcpd Student	-	-	-	5,000.00	-	5,000.00
Hostel Expenses (Misc.)	2,50,743.00	-	2,50,743.00	-	-	-
CUCET - 2019 EXPENSE	3,49,010.00	-	3,49,010.00	-	-	-
BOS Expenses	4,51,780.00	-	4,51,780.00	1,45,194.00	-	1,45,194.00
Inspection Charges	5,50,000.00	-	5,50,000.00	-	-	-
Honorarium(acad)	-	-	-	2,70,040.00	-	2,70,040.00
Non-NET M.PHIL./PH.D Fellowship Exp.	50,48,974.00	-	50,48,974.00	44,91,297.00	-	44,91,297.00
Others(Academic)	2,47,297.00	-	2,47,297.00	-	-	-
Hostel Expense(Mess)	3,67,915.00	-	3,67,915.00	1,94,993.00	-	1,94,993.00
TOTAL	1,56,51,062.10	-	1,56,51,062.10	1,29,93,871.30	-	1,29,93,871.30

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SCHEDULE - 17 ADMINISTRATIVE EXPENSES AND GENERAL EXPENSES

Particulars	Current Year (2018-19)			Previous Year (2017-18)		
	Plan	Non-Plan	Total	Plan	Non-Plan	Total
(A) Infrastructure			-			-
a) Electricity and Power	66,79,805.00	-	66,79,805.00	41,93,186.00	-	41,93,186.00
b) Water Charges	14,596.00	-	14,596.00	33,600.00	-	33,600.00
c) Insurance		-	-		-	-
d) Rent, Rates and Taxes (including property tax)	76,89,861.00	-	76,89,861.00	2,26,98,650.00	-	2,26,98,650.00
(B) Communication			-			-
e) Postage, Telephone & Communication Charges	3,68,722.00	-	3,68,722.00	1,35,653.00	-	1,35,653.00
f) Telephone, Fax & Internet Charges	1,51,622.00	-	1,51,622.00	13,08,288.00	-	13,08,288.00
(C) Others			-			-
g) Printing and Stationery	16,90,434.00	-	16,90,434.00	25,76,001.00	-	25,76,001.00
h) Travelling and conveyance Expenses	7,10,110.00	-	7,10,110.00	9,22,811.00	-	9,22,811.00
i) Hospitality	1,76,857.00	-	1,76,857.00	4,19,257.00	-	4,19,257.00
j) Auditors Remunerations	43,096.00	-	43,096.00		-	-
k) Professional/Legal Charges	4,54,716.00	-	4,54,716.00	4,09,578.00	-	4,09,578.00
l) Advertisement Expenses	33,86,118.00	-	33,86,118.00	25,25,319.00	-	25,25,319.00
m) NPS (Employer) Contribution	1,50,65,771.00	-	1,50,65,771.00		-	-
n) Publication Expenses		-	-		-	-
o) NAAC Accrediation Expenses		-	-		-	-
p) Others:			-			-
Web hosting Charges	66,302.00	-	66,302.00	44,562.00	-	44,562.00
Honarium (Adm)	99,000.00	-	99,000.00	1,25,000.00	-	1,25,000.00
Sports & Cultural expenses		-	-		-	-
Recruitment Expenses	33,01,129.00	-	33,01,129.00	3,69,113.00	-	3,69,113.00
Training expenses	80,678.00	-	80,678.00	1,41,190.00	-	1,41,190.00
Project Monitoring Unit Expenses		-	-	1,00,000.00	-	1,00,000.00
Guest house Expenses	3,796.00	-	3,796.00	77,362.00	-	77,362.00
Expenses on fees	46,234.00	-	46,234.00	42,964.00	-	42,964.00
Rajbhasha Expenditure	21,954.00	-	21,954.00	41,579.00	-	41,579.00
TA, DA & Honorarium (EC/FC/AC Court)	2,67,775.00	-	2,67,775.00	2,27,362.00	-	2,27,362.00
Others	2,05,393.00	-	2,05,393.00	51,454.00	-	51,454.00
Security Services	2,77,95,662.00	-	2,77,95,662.00	2,23,25,048.00	-	2,23,25,048.00
Shifting Expenses	55,22,396.00	-	55,22,396.00	4,38,807.00	-	4,38,807.00
HORTICULTURE EXPENSES	8,89,944.00	-	8,89,944.00		-	-
LAND REGISTRY FEE EXPENSES	40,261.00	-	40,261.00		-	-
NEWS PAPER REIMBURSEMENT	17,022.00	-	17,022.00		-	-
Overtime Allowance	25,815.00	-	25,815.00		-	-
TRANSFER GRANT	41,56,750.00	-	41,56,750.00		-	-
TRANSFER TA EXP.	2,27,040.00	-	2,27,040.00		-	-
TOTAL	7,91,98,859.00	-	7,91,98,859.00	5,92,06,784.00	-	5,92,06,784.00

SCHEDULE 18- TRANSPORTATION EXPENSES

Particulars	Current Year (2018-19)			Previous Year (2017-18)		
	Plan	Non-Plan	Total	Plan	Non-Plan	Total
1. Vehicles (owned by educational institutions)						
a) Running expenses	5,24,212.43	-	5,24,212.43	7,09,446.04	-	7,09,446.04
b) Repairs & Maintenance	1,27,232.00	-	1,27,232.00	3,89,139.00	-	3,89,139.00
c) Insurance Expenses	1,48,908.00	-	1,48,908.00	87,345.00	-	87,345.00
2. Vehicles taken on rent/lease						
a) Rent/ lease expenses		-	-		-	-
2. Vehicles (Taxi) hiring expenses	2,29,256.00	-	2,29,256.00	12,31,515.00	-	12,31,515.00
TOTAL	10,29,608.43	-	10,29,608.43	24,17,445.04	-	24,17,445.04

[Signature]
Section Officer (F & A)
Central University Of South Bihar

[Signature]
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SCHEDULE -19 REPAIRS & MAINTENANCE

Particulars	Current Year (2018-19)			Previous Year (2017-18)		
	Plan	Non-Plan	Total	Plan	Non-Plan	Total
a) Building	5,46,534.00	-	5,46,534.00	-	-	-
b) Furniture & Fixture	5,24,189.00	-	5,24,189.00	2,76,865.00	-	2,76,865.00
c) Plant & Machinery	9,066.00	-	9,066.00	-	-	-
d) Office Equipments	10,572.00	-	10,572.00	5,06,755.00	-	5,06,755.00
f) Computer & Peripherals	5,57,619.00	-	5,57,619.00	1,71,099.00	-	1,71,099.00
e) Lab Equipment	1,05,941.00	-	1,05,941.00	49,172.00	-	49,172.00
g) Electric Equipment	3,74,227.00	-	3,74,227.00	4,09,359.00	-	4,09,359.00
i) Cleaning Material & Service	4,71,498.00	-	4,71,498.00	1,00,699.00	-	1,00,699.00
j) Generator running and maintenance	5,48,436.50	-	5,48,436.50	10,74,033.50	-	10,74,033.50
k) Others	6,226.00	-	6,226.00	8,057.00	-	8,057.00
TOTAL	31,54,308.50	-	31,54,308.50	25,96,039.50	-	25,96,039.50

SCHEDULE 20 - FINANCE COSTS

Particulars	Current Year (2018-19)			Previous Year (2017-18)		
	Plan	Non-Plan	Total	Plan	Non-Plan	Total
a) Bank Charges	1,71,898.74	-	1,71,898.74	38,081.13	-	38,081.13
b) Others (specify)	-	-	-	-	-	-
TOTAL	1,71,898.74	-	1,71,898.74	38,081.13	-	38,081.13

SCHEDULE 21 - OTHER EXPENSES

Particulars	Current Year (2017-18)			Previous Year (2016-17)		
	Plan	Non-Plan	Total	Plan	Non-Plan	Total
a) Provisions for Bad and Doubtful Debts/ Advances	-	-	-	-	-	-
b) Irrecoverable Balances Written off	-	-	-	-	-	-
c) Grants/Subsidies to other institutions/organizations	-	-	-	-	-	-
d) Other:	-	-	-	-	-	-
Freight	-	-	-	-	-	-
Other Exp	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-

SCHEDULE 22 - Prior Period Expenses

Particulars	Current Year (2018-19)			Previous Year (2017-18)		
	Plan	Non-Plan	Total	Plan	Non-Plan	Total
Establishment Expenses	-	-	-	-	-	-
Academic Expenses	-	-	-	-	-	-
Administrative Expenses	1,04,09,300.00	-	1,04,09,300.00	5,00,478.00	-	5,00,478.00
Transportation Expenses	-	-	-	-	-	-
Repair & Maintenance	-	-	-	-	-	-
Other Expenses	-	-	-	-	-	-
TOTAL	1,04,09,300.00	-	1,04,09,300.00	5,00,478.00	-	5,00,478.00

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SCHEDULE 15 A- EMPLOYEES RETIREMENT AND TERMINAL BENEFITS

	Pension	Gratuity	Leave Encashment	Total
Opening Balance as on 01.04.2018			3,35,81,930.00	3,35,81,930.00
Addition: Capitalized value of Contributions received from other organizations	-	-	-	-
Total (a)	-	-	-	-
Less : Actual Payment during the year (b)	-	-	-	-
Balance available on 31.03 c(a-b)	-	-	3,35,81,930.00	3,35,81,930.00
Provision required on 31.03.2019 as per actuarial valuation (d)	-	-	-	-
A. Provision to be made in the Current year (d-c)	-	-	1,14,97,019.00	1,14,97,019.00
B. Contribution to New Pension Scheme	-	-	-	-
C. Medical Reimbursement to Retired Employees	-	-	-	-
D. Travel to Hometown on Retirement	-	-	-	-
E. Deposit Linked Insurance Payment	-	-	-	-
Total (A+B+C+D+E)	-	-	4,50,78,949.00	4,50,78,949.00

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**CENTRAL UNIVERSITY OF SOUTH BIHAR
NOTES FORMING PART OF SCHEDULES**

OTHER LIABILITIES (Note - 1)	Current Year (2018-19)	Previous Year (2017-18)
SD (Rent)	2,000.00	2,000.00
OBC/SC/ST SCHOLARSHIP (POST MATRIC)	85,749.00	94,798.00
SCHOLARSHIP WELFARE DEPTT BIHAR(Gaya)	-	-48,350.00
Mess Rebate	-	32,648.00
Outstanding Expenses Previous Year	-	11,84,188.00
OUTSTANDING ACADEMIC EXPENSES	34,45,135.00	17,39,253.00
OUTSTANDING ADMINISTRATIVE EXPENSES	68,97,425.00	27,46,934.00
OUTSTANDING ESTABLISHMENT EXPENSE	4,95,546.00	13,87,368.00
OUTSTANDING FIXED ASSETS EXPENSES	1,93,31,134.00	20,990.00
OUTSTANDING REPAIR & MAINTENANCE EXP.	3,00,300.00	3,32,098.00
VIDYARTHI MEDICLAIM POLICY (B. VOC)	-	1,794.00
VIDYARTHI MEDICLAIM POLICY	3,45,504.00	3,19,834.00
Expenses Withhold (Vishala)	15,000.00	15,000.00
Overhead CUSB Share	17,15,753.00	12,21,555.00
Expenses Withhold (M3S)	-	8,25,472.00
Stale Cheque Liability which has not been presented in bank on or before 3 months as on 31.03.2019 has been kept in this head	2,01,316.00	1,79,386.00
Total	3,28,34,862.00	1,00,54,968.00

STATUTORY LIABILITIES (Note - 2)	Current Year (2018-19)	Previous Year (2017-18)
Duties & Taxes	15,36,081.00	9,431.00
BHU Medical Scheme Contribution	161.00	500.00
NPS (Employee Contribution)	17,68,310.00	16,07,589.00
NPS (Employer Contribution)	17,68,310.00	16,07,589.00
Arrear NPS(Employee)	18,112.00	40,91,233.00
Arrear NPS(Employer)	18,112.00	40,91,233.00
CPF Employee's Contribution	16,129.00	-
GPF EMPLOYEES CONTRIBUTION (LIABILITY)	-	50,000.00
GSLI	794.00	1,200.00
PF Contribution Employee	70,000.00	70,000.00
Total	51,96,009.00	1,15,28,775.00

SECURITY DEPOSIT PAID (Note-3)	Current Year (2018-19)	Previous Year (2017-18)
B.S.N.L. SECURITY DEPOSIT	24,375.00	24,375.00
KISHORI SINGH	-	4,00,000.00
PRABHU NANDAN PRASAD	4,04,740.00	4,04,740.00
PRAKASH YADAV & SNEH PRABHA	-	56,000.00
RENUKA PALIT	17,024.00	17,024.00
RESHMA KUMARI	30,246.00	30,246.00
SANDHYA YADAV	-	1,26,700.00
SANJAY SINGH YADAV COLLEGE	-	6,00,000.00
SEEMA CHOUDHARY	-	96,000.00
KAUSHAL KUMAR (GAYA)	95,256.00	95,256.00
Subhash Chandra Yadav	-	28,000.00
Total	5,71,641.00	18,78,341.00

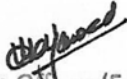
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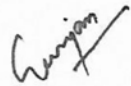
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**Advance to Supplier (Note - 5)**

Particulars	Current Year (2018-19)	Previous Year (2017-18)
DAVP	2,00,000.00	2,00,000.00
INDIA POWER CORPORATION (BODHGAYA) LTD	-	1,23,188.00
NATIONAL COUNCIL FOR TEACHER EDUCATION	-	24,467.00
Association of Indian Universities	56,000.00	-
BPCL (Smart Fleet)	53,036.00	-
Cinema Service Centre	13,191.00	-
JEOL ASIA PTE LTD.	98,48,324.00	98,48,324.00
BPCL	-	35,000.00
NATIONAL CENTRE FOR CELL SCIENCE	-	2,000.00
BPCL-E CMS (GAYA)	-	49,999.43
M/S AIR INFOTECH SERVICES (P) LTD	5,500.00	5,500.00
M/S SUNRISE PERIODICALS & SUPPLIERS PVT LTD.	37,17,799.00	24,000.00
M/S AMAFHHA MEDIA PVT LTD	-	54,373.00
M/S DASHMESH CROCKERY	-	82,000.00
M/S HEERA SWEETS	-	24,500.00
M/S MADHUR DECORATORS & CATERERS	-	17,237.00
M/S MUNNA FLOWER DECORATOR	-	31,000.00
M/S SARGAM EVENTZ	-	16,250.00
Total	1,38,93,850.00	1,05,37,838.43


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SECURITY DEPOSIT RECEIVED (Note-6)	Current Year (2018-19)	Previous Year (2017-18)
BG (ANGEL SCIENTIFIC)	2,03,008.00	2,03,008.00
BG (ANITA DEVI)	1,00,000.00	-
BG (BHARAT COMMERCIAL AGENCY)	-	46,711.00
BG (DUTTCO INSTRUMENTS)	12,166.00	12,166.00
BG (GENO BIOSCIENCES PVT. LTD)	-	768.00
BG (GENO BIOSCIENCES PVT. LTD)	-	300.00
BG (M/S M. S. ENGINEERING)	1,15,000.00	-
BG (MOHINI INFOTECH PVT LTD)	23,000.00	23,000.00
BG (NEW M. S. ENGINEERING WORKS)	39,530.00	-
BG (NVIS TECHNOLOGIES PVT LTD)	4,977.00	-
BG (OCEAN LIFE SCIENCE CORPORATION)	-	11,220.00
BG (OKAYA POWER PVT LTD)	7,984.00	7,984.00
BG (RANJAN SCIENTIFIC TRADERS)	-	18,655.00
BG (SGM SOLUTIONS)	-	6,133.00
BG (VICTORY MATTRESSES PVT LTD)	1,30,000.00	-
BG (WIZERTECH INFORMATICS PVT LTD)	31,029.00	31,029.00
BG (ZEAL INDIA CHEMICALS)	2,000.00	2,000.00
DLP (INDAL KUMAR SINGH)	19,244.00	-
DLP (NEW MS ENGINEERING WORKS)	39,530.00	-
EMD (CREATIVE DESIGN & PRODUCTS)	3,00,000.00	3,00,000.00
EMD (DDF Consultants Pvt Ltd)	1,00,000.00	1,00,000.00
EMD (HUE SERVICE PVT LTD)	10,000.00	10,000.00
EMD (INDIA MARKETING)	5,000.00	5,000.00
EMD (M.S. ENGINEERING)	1,00,000.00	1,00,000.00
EMD (MADDALA INDUSTRIES)	25,000.00	25,000.00
EMD (MOHINI INFOTECH PVT LTD)	50,000.00	50,000.00
EMD (NAINA ENTERPRISES)	16,222.00	16,222.00
EMD (OKAYA POWER PVT LTD)	5,000.00	5,000.00
EMD (PAMM ADVERTISING & MARKETING)	25,000.00	25,000.00
EMD (RITES)	5,00,000.00	5,00,000.00
EMD (SIDDHARTHA ADVERTISING)	25,000.00	25,000.00
EMD (SURE SAFE SERVICE)	10,000.00	10,000.00
EMD (SURE SAFE SERVICES)	10,000.00	10,000.00
EMD (TATA CONSULTANCY SERVICES LTD)	1,00,000.00	1,00,000.00
EMD (UPVAN RESTAURANT)	10,000.00	10,000.00
EMD AHUJA BOOK COMPANY PVT LTD, DELHI	2,00,000.00	2,00,000.00
EMD EXCEL BOOKS PVT LTD DELHI	2,00,000.00	2,00,000.00
EMD INDICA PUBLISHERS & DISTRIBUTIONS PVT LTD DELHI	2,00,000.00	2,00,000.00
EMD METRO BOOK PVT LTD, DELHI	2,00,000.00	2,00,000.00
PBG - M/S ARYA FOODS	1,10,000.00	1,10,000.00
PBG (M/S OSAW INDUSTRIAL PRODUCTS PVT. LTD.)	21,601.00	1,578.00
PBG (OMEGA ELECTRONICS)	24,615.00	-
PBG (RUSTIC WOOD INDUSTRIES)	15,00,000.00	26,00,000.00
PBG (SHREE ENTERPRISES, KOLKATA)	12,128.00	-
PBG-M/S SURE SAFE SERVI(GAYA-MESS)	1,00,000.00	1,00,000.00
SD (AADI BOOKS)	2,00,000.00	-
SD (ESI EMPLOYEE, M3S)	24,306.00	24,306.00
SD (INDICA PUBLISHERS DISTRIBUTORS PVT LTD)	2,00,000.00	-
SD (METRO BOOKS PVT LTD)	2,00,000.00	-
SD (RISHABH BOOKS)	2,00,000.00	-
SD- Astric Computer	54,000.00	54,000.00
SD- Maniraj Travels	55,000.00	55,000.00
SD VICTORY MATTRESSES PVT LTD	1,29,906.00	-
ATZ SSS CORP. (REGS.) (WITHHOLD AMT.)	3,46,720.00	-
ROYALTY OF GOODS (DEPOST TO MINING DEPT)	8,778.00	-
Total	60,05,744.00	53,99,080.00

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**BALANCE WITH BANK (Note - 8)**

Particulars	Current Year (2018-19)	Previous Year (2017-18)
On Savings Accounts- (Of University Funds)		
PNB savings A/c (GD A/c)	-	2,61,83,254.58
PNB savings A/c (Fellowship)	-	82,066.60
PNB savings A/c (HOSTAL)	-	18,753.60
PNB savings A/c (CCCP)	66,68,899.14	70,07,677.94
PNB savings A/c (Gaya-GD)	98,31,516.20	45,41,204.06
PNB savings A/c (Gaya-Mess)	-	7,85,977.04
SBI savings A/c (GD2)	2,34,93,618.00	7,86,89,419.00
SBI GD A/C (GD4)	-	32,13,478.19
CUB SBI MESS A/C	1,42,26,599.27	21,95,427.00
CUSB ADMISSION A/C (SBI A/C 34807920951)	3,18,40,555.77	48,68,538.00
PNB CUSB SCHOOL OF LAW A/C	12,27,852.10	11,52,902.90
Canara Bank Savings A/c gaya (Mess A/c)	5,554.00	5,554.00
Canara Bank Savings A/c gaya	2,49,388.09	2,35,120.07
CUSB CAPITAL A/C (NO. 37972071619) (CAP)	39,14,36,905.00	-
CUSB GENERAL A/C (38260744699) (GEN)	9,81,240.00	-
CUSB - OH UNIVERSITY SHARE A/C (SBI CUSB) OH A/C	17,16,608.00	-
CUSB PMMNMTT A/C (SBI CUSB) PMMT	96,75,012.00	-
CUSB PROJECT GRANTS A/C (SBI CUSB) PRO A/C	20,55,922.00	-
CUSB SALARY (A/C NO. 37974110795) (SAL.)	7,57,15,138.69	-
Total (A)	56,91,24,808.26	12,89,79,372.98
On Savings Accounts- (Of Research Project Funds)		
BANK CUSB RP-1	1,51,810.00	2,396.00
BANK CUSB RP-2	1,885.00	1,821.00
BANK CUSB RP-3	7,821.00	7,554.00
BANK CUSB RP-4	2,71,778.00	2,62,494.00
BANK CUSB RP-5	7,217.00	6,971.00
BANK CUSB RP-6	27.00	27.00
BANK CUSB RP-7	5,76,088.00	5,56,412.00
BANK CUSB RP-8	7,821.00	7,554.00
BANK CUSB RP-9	98,023.00	94,675.00
BANK CUSB RP-10	312.00	300.00
BANK CUSB RP-11	3,09,804.00	2,99,222.00
BANK CUSB RP-12	3,04,512.00	2,94,112.00
BANK CUSB RP-13	94.00	90.00
BANK CUSB RP-14	6,459.00	6,239.00
BANK CUSB RP-15	7,821.00	7,554.00
BANK CUSB RP-16	5,20,475.00	5,02,698.00
BANK CUSB RP-17	8,489.00	8,199.00
BANK CUSB RP-18	5,83,533.00	5,63,602.00
BANK CUSB RP-19	16,317.00	15,759.00
BANK CUSB RP-20	1,032.00	996.00
BANK CUSB RP-21	-	-
BANK CUSB RP-22	39,254.00	37,912.00
BANK CUSB RP-23	87,509.00	84,520.00
BANK CUSB RP-24	37,17,797.00	35,73,117.00
BANK CUSB RP-25	290.00	79,473.00
BANK CUSB RP-26	11,03,292.00	10,65,265.00
BANK CUSB RP-27	6,828.00	7,56,141.00
BANK CUSB RP-28	1,79,986.00	4,24,088.00
BANK CUSB RP-29	-	115.00
BANK CUSB RP-30	75,127.00	72,561.00
BANK CUSB RP-31	83,164.00	33,836.00
BANK CUSB RP-32	1,275.00	518.00
BANK CUSB RP-33	31,351.00	5,61,300.00
BANK CUSB RP-34	2,99,919.00	1,15,915.00

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BANK CUSB RP-35	5,19,372.00	1,42,175.00
BANK CUSB RP-36	2,66,559.70	7,11,464.50
BANK CUSB RP-37	1,59,487.60	1,53,728.40
BANK CUSB RP-38	5,05,748.60	2,54,423.40
BANK CUSB RP-39	2,08,469.30	12,79,430.00
BANK CUSB RP-40	1,68,366.00	4,60,500.00
BANK CUSB RP-41	11,41,881.90	9,19,815.70
BANK CUSB RP-42	24,01,606.20	26,70,614.00
BANK CUSB RP-43	5,75,119.00	2,17,058.00
BANK CUSB RP-44	15,98,125.20	14,35,965.20
BANK CUSB RP-45	1,32,994.00	-
BANK CUSB RP-46	9,155.00	-
BANK CUSB RP-47	96,181.00	-
BANK CUSB RP-48	1,29,824.00	-
BANK CUSB RP-51	9,99,000.00	-
Total (B)	1,74,18,999.50	1,76,88,610.20
Total (A+B)	58,65,43,807.76	14,66,67,983.18

NOTE:9: Other Receivable from UGC under FRP	Current Year (2018-19)	Previous Year (2017-18)
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UGC FACULTY RECHARGE PROG (DR. LOKENDRA SHARMA)			
Balance B/F	-13,20,256.00	-1,14,072.00	
Add: Receipts during the year	-	-	
Total (a)	-13,20,256.00	-1,14,072.00	
Less: utilized for Salary expenses	7,30,274.00	12,06,184.00	
Less: utilized for Capital expenses	-	-	
Total (b)	7,30,274.00	12,06,184.00	
Unutilized carried forward Total (A)	-20,50,530.00	-13,20,256.00	
UGC FACULTY RECHARGE PROG (DR. SUSANTA DAS)			
Balance B/F	-22,26,724.00	-10,17,754.00	
Add: Receipts during the year	8,54,412.00	-	
Total (a)	-13,72,312.00	-10,17,754.00	
Less: utilized for Salary expenses	3,87,309.00	12,08,970.00	
Less: utilized for Capital expenses	-	-	
Total (b)	3,87,309.00	12,08,970.00	
Unutilized carried forward Total (B)	-17,59,621.00	-22,26,724.00	
UGC FACULTY RECHARGE PROG (DR. PUNEET MISHRA)			
Balance B/F	-2,81,140.00	-	
Add: Receipts during the year	8,55,962.00	-	
Total (a)	5,74,822.00	-	
Less: utilized for Salary expenses	9,23,709.00	2,81,140.00	
Less: utilized for Capital expenses	-	-	
Total (b)	9,23,709.00	2,81,140.00	
Unutilized carried forward Total (C)	-3,48,887.00	-2,81,140.00	
TOTAL RECEIVABLE	TOTAL (A+B+C)	41,59,038.00	38,28,120.00

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SCHEDULE: 23

SIGNIFICANT ACCOUNTING POLICIES

Annexed to and forming part of Balance Sheet as at 31.03.2019

1. Basis for preparation of account

- 1.1 The financial statements of the University have been prepared on the basis of historical cost convention and on the basis of accrual system of accounting; in accordance with the format prescribed by MHRD.
- 1.2 For classification of the expenditure under Capital & Revenue, the University follows the General Financial Rules, orders issued by the Government of India, University Grants Commission and as suggested by office of the CAG from time to time.

2. Revenue Recognition

- 2.1 Fees from students, sale of admission forms are accounted for on cash basis.
- 2.2 Interest on Investments is accounted on accrual basis.

3. Fixed Assets and Depreciation

- 3.1 Fixed Assets are stated at cost of the acquisition including inward freight, duties and taxes and incidental and direct expenses related to acquisition, installation and commissioning as per AS-10, as prescribed by the institute of chartered accountants of India.
- 3.2 Fixed assets are valued at cost less accumulated depreciation. Depreciation on Fixed Assets has been provided on Straight Line method.
- 3.3 Depreciation charged at the following rates:-

Tangible Assets:

S.N.	Items (Fixed Assets)	Rate of Depreciation
1.	Land	0%
2	Building	2%
3.	Roads and bridges	2%
4.	Tube well and water supply	2%
5.	Sewerage and drainage	2%
6.	Electrical installation and equipment	5%
7.	Plant and machinery	5%
8.	Scientific and laboratory equipment	8%
9.	Office equipment	7.5%
10.	Audio visual equipment	7.5%
11.	Computers and peripherals	20%
12.	Furniture's, fixtures and fittings	7.5%
13.	Vehicles	10%
14.	Library books and scientific journals	10%
15.	Others	5%

**Intangible Assets:**

1	Computer Software	40%
2	E Journals	40%
3	Lease Line Internet Connection	10%

- 3.4 Depreciation for additions during the year has been computed for the whole year.
- 3.5 Where an asset is fully depreciated it has been carried at a residual of Rs.1.00 in the Balance Sheet and will not be further depreciated. Thereafter, Depreciation is calculated on the addition of each year separately at the rates of depreciation for respective assets.
- 3.6 Assets at Gaya Campus and Patna Campus s have been merged in this financial year.
- 3.7 Fixed assets as stated in **Schedule 4** do not include assets purchased out of funds of sponsored projects, held and used by the University, as project contracts stipulations that all such assets purchased out of projects funds will remain the property of the sponsors, hence same have been adjusted from respective grant and depreciation has not been charged on those assets.

4. Stocks

Expenditure on purchase of chemicals, glassware, publications and other stores is accounted as revenue expenditure, except that the value of closing stocks held on 31st March is set up as inventories by reducing the corresponding Revenue Expenditure on the basis of information obtained from Departments. They are valued at cost.

5. Retirement Benefits:

- 5.1 The regular employees have got their PRAN no. allotted by NSDL. Both employees and employer's contributions are being regularly deposited in NPS Trust A/c and uploaded with NSDL. The contribution (Leave Salary/Pension Contribution) of other employees who are on deputation to the University is directly sent to their parent organization along with employer's contribution.
- 5.2 The University has been established in the year 2009 as such old Pension Scheme is not applicable in the university and hence no provision has been made.
- 5.3 The provision for Accumulated Earned Leave & HPL of all the Employees as on 31st December 2018 has been taken as per 7th CPC Pay Scale. Since the Earned Leave & HPL are credited on 1st January every year as such the leave credited up to 31st Dec'2018 has been taken, and the provisions made as per the Leave encashment Rule.
- 5.4 In respect of provision for payment of Gratuity to the employees of the university it has been kept on hold as per the UGC directives till further order, hence the provision has not been made.



6. Government / UGC Grant

- 6.1 Government / UGC grants are accounted for on realization basis.
- 6.2 To the extent of utilized Grant towards capital expenditure, (on accrual basis) government grants and grants from UGC are transferred to the Capital fund.
- 6.3 Government and UGC grants for meeting Revenue Expenditure (on accrual basis) are treated to the extent utilized, as income of the year in which they are realized.
- 6.3 Unutilized grants, including advances paid out of such grants are carried forward and exhibited as a liability in the balance sheet.

7. Research and Development Expenses

Research and Development Expenses of University under Non-Plan (Maintenance Grant) as and when sanctioned would be charged to Income and Expenditure in the year of occurrence.

8. Investments

All investments are valued at cost. To the extent immediately not required for expenditure, the amount available against such funds are invested in fixed Deposits with Banks, leaving balance in Auto sweep Flexi Savings Bank.

9. Foreign exchange

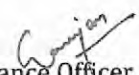
During the Year there was no transactions relating to foreign currency.

10. Sponsored Projects

- 10.1 The Sponsored Projects has been accounted for in respective project accounts and unutilized grant has been transferred to Current Liabilities Schedule.
- 10.2 The institution itself also awards Fellowships and Scholarships, which are accounted as Academic Expenses.
- 10.3 The Projects whose period has been over as specified in the Sanction, the unutilized amount has been refunded to the Granting Institution along with earned interest as on date.

11. Income tax

The income of the University is exempted from Income Tax as per provisions of **Section 10 (23C) (iiiab)** of the Income Tax Act 1961. No provision for tax is therefore made in the accounts.


Finance Officer

Central University of South Bihar

वित्त पदाधिकारी / Finance Officer
दक्षिण बिहार केन्द्रीय विश्वविद्यालय
Central University of South Bihar

**SCHEDULE: 24****CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS****1. CONTINGENT LIABILITIES:**

As on 31.03.2019, two Court case already filed against the University, by employees; is pending for decisions. The suit filed by employee was related to termination/employment. The quantum of the claims is not ascertainable. The claim in the suits and arbitration cases by contractors amounted to **Rs. NIL** (Previous Year **Rs. NIL**).

2. Capital Commitments

During the XII Plan Period, the University has awarded the construction work of Rs.279.20 Crores (including PMC Fee and Architectural Fee including service tax) on DEPOSIT BASIS to M/s RITES Ltd, a government of India organization and CPWD for external Development works. In reference to that, the University has released a sum of Rs. 238.34 (including Rs.3.75 crores from PMMMNTT Scheme) Crores including service tax/GST upto 31.03.2019 to these agencies and also towards Architectural Fee to M/s DDF consultants.

Out of the total amount released of Rs. 238.34 Crores, building which have been completed and taken into possession of the university amounting to Rs 153.61 Crore has been booked under the head Buildings. Rest amount of Rs 76.90 Crore have been shown in Schedule -4 as Capital work in Progress and Rs. 7.83 crores have been shown in Schedule -8 as Advances to M/s RITES Ltd. & CPWD for ongoing construction works on Deposit basis.

The remaining amount of Rs.40.86 Crores (approx.) including GST, PMC Fees and Architect Fees has to be paid.

3. CURRENT ASSETS, LOANS, ADVANCES AND DEPOSITS

In the opinion of the Management, the current Assets, Loans, Advances and Deposits have a value on realization in the ordinary course, equal at least to the aggregate amount shown in the Balance Sheet.



4. Bank Details

The details of balances in Saving Bank Accounts, Current Accounts and Fixed Deposit Accounts with Banks are enclosed as attachment (Refer Note 7 & 8) to the Schedule of Investment (others) and Current Assets.

5. The University is having the New Pension Scheme only. A Balance sheet, Income and expenditure account and Receipts & Payments Account, of the New Pension Scheme - Tier 1 for the Year 2018-19 have been attached to the University's Accounts.
6. Previous year's figures have been regrouped wherever necessary.
7. Schedules 1 to 24 are annexed to and form an integral part of the Balance Sheet at 31 March 2019 and the Income & Expenditure account for the year ended on that date.

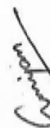
Finance Officer
Central University of South Bihar

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Central University of South Bihar



CENTRAL UNIVERSITY OF SOUTH BIHAR
NPS TIER I ACCOUNT
BALANCE SHEET
PERIOD FROM 01.04.2018 TO 31.03.2019

Liabilities	Current Year 2018-19	Previous Year 2017-18	Assets	Current Year 2018-19	Previous Year 2017-18
NPS Tier - I Account Opening Balance	1,13,97,644.00	24,61,408.00	NPS Tier-I Account Subscription and contribution due Current FY	35,72,844.00	1,13,97,644.00
Less: Sub. For current FY	4,01,00,528.00	2,57,26,374.00	Investment		-
Add: Sub+U Contribution	3,22,75,728.00	3,46,62,610.00	Interest Accrued but not due		-
Add: Interest Credited			Balance at Bank		-
Less: Transferred to NSDL	35,72,844.00	1,13,97,644.00			
Add: Opening Sub+ U C for 03/2016					
Excess of Income over Expenditure					
Add: During the year					
Total	₹ 35,72,844.00	₹ 1,13,97,644.00	Total	₹ 35,72,844.00	₹ 1,13,97,644.00


वित्त प्रशासक/Finance Officer
दक्षिण बिहार केंद्रीय विश्वविद्यालय
Central University of South Bihar


Section Officer (F & A)
Central University of South Bihar


Section Officer (F & A)
Central University of South Bihar



CENTRAL UNIVERSITY OF SOUTH BIHAR
NPS TIER I ACCOUNT
INCOME AND EXPENDITURE ACCOUNT
PERIOD FROM 01.04.2018 TO 31.03.2019

Expenditure	Current Year 2018-19	Previous Year 2017-18	Income	Current Year 2018-19	Previous Year 2017-18
Interest Credited to Subscribers' Account	-	-	Interest Earned on Investment	-	-
Bank Charges (NSDL Fee)	-	-			
Excess of Income over Expenditure	-	-	Less : Interest Accrued	-	-
			Interest Accrued but not due.	-	-
Total	-	-	Total	-	-

The University transfers every month the fund to NSDL and interest accrued is credited to the individual's employees NPS fund value.

Section Officer (F & A)
Central University Of South Bihar

Section Officer (F & A)
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Central University of South Bihar



CENTRAL UNIVERSITY OF SOUTH BIHAR
NPS TIER I ACCOUNT
RECEIPT & PAYMENT ACCOUNT FOR THE FINANCIAL YEAR 2018-19

Receipt	Current Year 2018-19	Previous Year 2017-18	Payment	Current Year 2018-19	Previous Year 2017-18
OPENING BALANCE			PAYMENT		
NPS Employees Contribution	16,07,589.00	12,28,221.00	Investment		-
NPS Employers Contribution	16,07,589.00	12,28,221.00	Deposit of NPS to NSDL		-
Arrear NPS Employees Contribution	40,91,233.00	2,483.00	NPS Employees Contribution	1,56,78,663.00	1,23,25,718.00
Arrear NPS Employers Contribution	40,91,233.00	2,483.00	NPS Employers Contribution	1,56,78,663.00	1,23,25,718.00
Total Opening	1,13,97,644.00	24,61,408.00	Arrear NPS Employees	43,71,601.00	5,37,469.00
NPS Tier I Account			Arrear NPS Employers	43,71,601.00	5,37,469.00
NPS Employees Contribution	1,58,39,384.00	1,27,05,086.00	CLOSING BALANCE		
NPS Employers Contribution	1,58,39,384.00	1,27,05,086.00	NPS Employees Contribution	17,68,310.00	16,07,589.00
Arrear NPS Employees Contribution	2,98,480.00	46,26,219.00	NPS Employers Contribution	17,68,310.00	16,07,589.00
Arrear NPS Employers Contribution	2,98,480.00	46,26,219.00	Arrear NPS Employees	18,112.00	40,91,233.00
Interest Received on Investment		-	Arrear NPS Employers	18,112.00	40,91,233.00
Interest on Saving bank A/c		-	Total Closing Balance	35,72,844.00	1,13,97,644.00
Investment Encashed		-	TOTAL	4,36,73,372.00	3,71,24,018.00
TOTAL	4,36,73,372.00	3,71,24,018.00			

(Signature)

Section Officer (F & A)

Central University Of South Bihar

Section Officer (F & A)

Central University Of South Bihar

(Signature)

वित्त प्रशासिकारी / Finance Officer

दक्षिण बिहार केन्द्रीय विश्वविद्यालय

Central University of South Bihar



**CENTRAL UNIVERSITY OF SOUTH BIHAR
RECEIPT & PAYMENT ACCOUNT -PROJECT
PERIOD FROM 01.04.2018 TO 31.03.2019**

PARTICULARS	Amt. in Rs.	PARTICULARS	Amt. in Rs.
Opening Balance (A) Cash and Cash Equivalent	1,76,88,610.20	Payment During The Year (D) Revenue Expenditure	48,83,198.70
Addition During The Year (B) Grant Received During the Year Expenses Payable	68,14,126.00	Project Advance & Other Adjustment	63,873.00
Interest Earned & Other Receipt during the year	7,00,393.00	Capital Expenditure	16,64,128.00
Total C = (A+B)	2,52,03,129.20	Refund of Unutilized Grant	11,72,930.00
		Closing Balance (E) Cash and Cash Equivalent	1,74,18,999.50
		Total F = (D+E)	2,52,03,129.20

Section Officer (F & A)
Central University Of South Bihar Central University Of South Bihar

Finance Officer
Central University of South Bihar

वित्त प्रदाधिकारी / Finance Officer
दक्षिण बिहार केन्द्रीय विश्वविद्यालय
Central University of South Bihar



CENTRAL UNIVERSITY OF SOUTH BIHAR
RECEIPT & PAYMENT ACCOUNT FOR THE PERIOD FROM 01.04.2018 TO 31.03.2019

Receipts	Current Year (2018-19)	Payments	Current Year (2018-19)
I. Opening Balance:		I. Expenses:	
a) Cash Balances		a) Establishment Expenses	21,86,14,585.70
b) Bank Balances:		b) Academic Expenses	1,43,83,085.00
i) In Savings Accounts and FDs	12,89,79,372.98	c) Administrative Expenses	5,80,81,584.00
ii) In Savings Accounts and FDs-Project	1,76,88,610.20	d) Transportation Expenses	8,56,494.00
		e) Repairs & Maintenance	25,40,329.50
		f) Finance Cost	1,71,898.74
II. Grants Received:		f) Prior Period Expenses	1,03,34,483.00
a) From G.O.I.	55,34,76,000.00	II. Payments against Earmarked/Endowment Funds	34,24,912.00
b) From State Government		III. Payments against Sponsored Projects/Schemes	
c) From other sources(details)		IV. Payments against Sponsored Fellowships/Scholarships	
III. Academic Receipts	3,40,08,910.00	V. Investments and Deposits made:	
IV. Receipts against Earmarked/Endowment Funds	1,32,18,107.00	a) Out of Earmarked/Endowment Funds	
V. Receipt against Sponsored Projects/Schemes		b) Out of own funds(Investment-others)	

Section Officer (F & A)
Central University Of South Bihar

Section Officer (F & A)
Central University Of South Bihar

वित्त प्रशासक/ Finance Officer
दक्षिण बिहार केन्द्रीय विश्वविद्यालय
Central University of South Bihar



VI. Receipts against Sponsored Fellowships and Scholarships				VI. Term Deposits with Scheduled Banks	
VII. Income on Investments from:				VII. Expenditure on Fixed Assets and Capital Works-in-Progress:	
a) Earmarked/Endowment Funds	10,23,189.00			a) Fixed Assets	5,89,44,379.00
b) Other Investments	2,24,16,783.82			b) Capital Works-in-Progress	52,21,150.00
VIII. Interest received on:				VIII. Other Payments including statutory payments	4,42,67,899.00
a) Bank Deposits				IX. Refunds of Grants	
b) Loans and Advances				X. Deposits and Advances	43,32,33,289.00
c) Savings Bank Accounts	49,09,127.02			XI. Other Payments	
IX. Investment Encashed-Earmarked Funds	1,73,18,067.00			XII. Closing Balances:	
X. Term Deposits with Scheduled Banks Encashed	60,66,26,020.00			a) Cash in Hand	-
XI. Other Income(including Prior Period Income)	26,94,330.00			b) Cash And Cash Equivalent	-
XII. Deposits, Advances and Liabilities	1,53,58,869.68				
XIII. Miscellaneous Receipts including Statutory Receipts	1,89,00,510.00			i) In Savings Accounts(Including Project Account Balance)	58,65,43,807.76
XIV. Any Other Receipts	-				
Total	1,43,66,17,896.70			Total	1,43,66,17,896.70

Chakraborty
Section Officer (F & A)
Central University of South Bihar

[Signature]
Section Officer (F & A)
Central University of South Bihar

[Signature]
वित्त प्रदायिका/ Finance Officer
दक्षिण बिहार केन्द्रीय विश्वविद्यालय
Central University of South Bihar



भारतीय लेखा एवं लेखापरीक्षा विभाग
कार्यालय प्रधान निदेशक लेखापरीक्षा (केन्द्रीय), लखनऊ,
शा0ण्खा-पटना, महालेखाकार भवन, वीरचन्द पटेल पथ, पटना - 800001

Indian Audit & Accounts Department

Office of the Principal Director of Audit (Central) Lucknow Branch At Patna,
Mahalekhakar Bhawan, Birchand Patel Path, Patna-800 001
No. (Central)-CUSB-SAR -(2018-19)/2019-20/ Dated

To,

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

Sub : Separate Audit Report on the accounts of Central University of South Bihar (CUSB), Gaya for the year ended 31st March, 2019.

Sir,

I am sending the Separate Audit Report of **Central University of South Bihar (CUSB), Gaya** along with one set of audited accounts of the University for the year ended 31st March, 2019 for necessary action at your end.

2. A letter to the management of the University is being issued separately indicating deficiencies noticed in the accounts, records and internal control system. A copy of the same is also enclosed for information.

3. The audited accounts and the Separate Audit Report should be duly considered and adopted by the University before these are laid on the table of both the Houses of the Parliament.

4. The receipt of the letter may kindly be acknowledged.

Encl : As above.

Yours faithfully,

sd/-

Principal Director of Audit (Central)



Endt No. (C)-SAR CUSB(2018-19)/2019-20/ 429

Dated:- 24.10.19

Copy of the Separate Audit Report, Certified Audited accounts for the year 2018-19 are forwarded to:-

1. **The Registrar,**
Central University of South Bihar,
State highway-7, Gaya-Tekari Road, Panchanpur,
Post- Fatehpur, Gaya, Pin-824236.

With a request that the date of laying of the Audited accounts/the Separate Audit Report and the Resolution approving the audited accounts on the table of the Parliament may please be intimated to this office and also furnished approved printed annual reports for onward transmission to the C & AG of India. The Hindi version of the Separate Audit Report may also be furnished to this office at the earliest. The receipt of this letter may please be acknowledged.

2. **Sr. Administrative Officer(AB),**
O/o the Comptroller and Auditor General of India,
9, Deen Dayal Upadhyay Marg, New Delhi – 110124.


Deputy Director(Central Expenditure)



Separate Audit Report of the Comptroller & Auditor General of India on the Accounts of Central University of South Bihar, Gaya for the year ended 31 March 2019.

We have audited the attached Balance Sheet of Central University of South Bihar, Gaya, as on 31 March 2019, the Income and Expenditure Account and Receipts and Payments Accounts for the year ended on that date under Section 19 (2) of the Comptroller & Auditor General's (Duties, Power & Conditions of Service) Act, 1971 read with Section 31(1) of the Central University Act, 2009 (Amendment) Act 2014. These financial statements are the responsibility of the management of Central University of South Bihar, Gaya. 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 (C&AG) 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/C&AGs 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 miss statements. An audit includes examining, on a test basis, evidences supporting the amounts and disclosure in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall presentation of financial statements. We believe that our audit provides a reasonable basis for our opinion.

4. Based on our audit, we report that:

- i. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit;
- ii. The Balance Sheet and Income and Expenditure Account/Receipts and Payments Accounts dealt with by this report have been drawn up in the format prescribed by the



Ministry of Human Resources Development, Government of India, Vide order No. 29-4/2012-FD dated 17 April, 2015.

iii. In our opinion, proper books of accounts and other relevant records have been maintained by the Central University of South Bihar, Gaya, Bihar

iv. We further report that:-

A. Income & Expenditure Accounts

A.1.1 Prior Period: ₹ 1.04crore (Schedule-22)

The University has shown prior period expenses of ₹32.97 lakh under Administrative Expenditure (Schedule17) instead of Prior Period Expenditure (Schedule 22). This resulted in understatement of Prior Period Expenditure (Schedule-22) by ₹3296777.00 and overstatement of Administrative Expenditure (Schedule-17) to the same extent.

A.1.2 The University has made payment of ₹ 99600.00 dated 12.03.09 on AMC charges for RO water Purifier at CUSB, Patna Campus for the period from 01.04.2017 to 31.03.2018. However, University has shown that expenditure under Repair & Maintenance (Schedul-19) instead of Prior Period (Schedule-22).

Thus resulted in understated of Prior Period Expenses (schedule-22) by ₹ 99600.00 and Repair & Maintenance (schedule-19) was overstated by the same amount.

B. Depreciation ₹6.07 crore (Schedule-04)

1.1 University had charged depreciation on Kitchen Appliance at the rate of 5 percent instead of 7.5 percent. This has resulted in understatement of depreciation by ₹1.04 lakh and overstatement of Fixed Assets by the same amount.

1.2 The University incurred an amount of ₹2,08,60,000 for installation of Digital Teaching Devise for Classroom(Smart Class Room). University depicted this amount under Smart Class Room and charged depreciation of 20 percent instead under the head Audio Visual Equipment which carries depreciation of 7.5 percent.

This resulted in overstatement of depreciation by ₹2607500 and understatement of Fixed Assets by the same amount.

C General

C.1.1 The University has shown unutilized Grant of ₹180898980.40 under Current Liabilities & Provision (schedule-3). But, the University has shown ₹ 174595405.35 as



unutilized Grant under Grant/Subsidies (Schedule-10). The difference has not been reconciled.

C.1.2 University has made provisions of leave encashment benefits on actuarial basis in contravention of Accounting Standards issued by ICAI.

C.2 Administrative and General Expenses (Schedule-17)- ₹ 7.92 crore

C.2.1 The University incurred an amount of ₹43, 83,790 for Transfer Grant and Transfer TA. The University depicted this amount under Administrative and General Expenses instead of Staff Payment and Benefits (Establishment Expenses) Schedule-15. This resulted in overstatement of Administrative and General Expenses (SH-17) by ₹43.84 Lakh and understatement of Staff Payment and Benefits (Establishment Expenses) Schedule-15 to the same extent.

(D) Grants-in-Aid

During the financial year 2018-19, the University received grants of ₹55.35 Crore from the Ministry of Human Resources Development, Government of India. Taking the unutilized grants of previous year amounting to ₹53.32 crore the University utilized ₹90.58 Crore during the year leaving a balance of ₹18.09 as on 31.03.2019.

(D) Management letter.

Deficiencies which have not been included in the Audit Report have been brought to the notice of the Central University of South Bihar, Gaya through a Management letter issued separately for remedial /corrective action.

v. Subject to our observations in the preceding paragraphs, we report that the Balance Sheet, Income and Expenditure Account and Receipt and Payment Account dealt with by this report are in agreement with the books of accounts.

vi. In our opinion and to the best of our information and according to the explanations given to us, the said financial statements read together with the Accounting Policies and Notes on Accounts, and subject to the significant matters stated above and other matters mentioned in Annexure to this Audit Report give a true and fair view in conformity with accounting principles generally accepted in India.



- a. In so far as it relates to the Balance Sheet, of the state of affairs of the Central University of South Bihar, Gaya as at 31 March 2019; and
- b. In so far as it relates to Income and Expenditure Account, of the surplus for the year ended on that date.

For and on behalf of the C&AG of India

Place: Lucknow

Date: 22.10.19

A handwritten signature in blue ink, appearing to read 'S. Singh', is positioned above the title of the Principal Director of Audit (Central).

Principal Director of Audit (Central)

**Annexure-I****1. Adequacy of Internal Audit System**

There was no Internal Audit Wing in the University. However, a Standing Audit Committee has been constituted to review & consider Separate Audit Report. The internal audit was carried out by a Private Chartered Accountant Firm. Besides, no Internal Audit Manual have been prepared.

2. Adequacy of Internal Control System

The internal control system in the Institute reflected the following deficiencies.

- Office procedure Manual was yet to be formulated
- University has been incurred more than ₹40.97 crore additional expenditure against total allotment in capital head.

3. System of Physical Verification of Fixed Assets and Inventory.

Physical verification of fixed assets was carried out during this year.

4. Regularity in Payment of statutory dues

The University is regular in paying its statutory taxes.


Deputy Director (Central Expenditure)

CENTRAL UNIVERSITY OF SOUTH BIHAR

(Established under the Central Universities Act, 2009)

SH-7, Gaya - Panchanpur Road,
P.O. - Fatehpur, Gaya - 824326 (Bihar)

 www.cusb.ac.in  0631-2229509