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MASTERCOPY



# **CENTRAL UNIVERSITY OF BIHAR**

## **ANNUAL ACCOUNTS 2013-14**

# INDEX

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**CENTRAL UNIVERSITY OF BIHAR**

**BALANCE SHEET AS AT 31st MARCH, 2014**

SOURCES OF FUNDS	Schedule	Current Year	Previous Year
		(2013-14)	(2012-13)
<b>UNRESTRICTED FUNDS</b>			
CAPITAL FUND	1	₹ 42,00,79,680.93	₹ 11,00,41,920.87
GENERAL FUND	2	₹ -	₹ -
DESIGNATED /EARMARKED FUNDS	3	₹ -	₹ -
<b>RESTRICTED FUNDS</b>	4	₹ -	₹ -
<b>LOANS /BORRWINGS</b>			
Secured	5	₹ -	₹ -
Unsecured		₹ -	₹ -
<b>CURRENT LIABILITES &amp; PROVISIONS</b>	6	₹ 58,36,50,011.06	₹ 12,97,97,802.60
<b>TOTAL</b>		₹ 1,00,37,29,891.99	₹ 23,98,39,723.47
<b>APPLICATION OF FUNDS</b>			
<b>FIXED ASSETS</b>			
Tangible Assets	7	₹ 35,64,95,964.78	₹ 7,72,23,820.53
Intangible Assets		₹ -	₹ -
Capital Work In Progress		₹ -	₹ -
<b>INVESTMENTS</b>	8		
Long Term		₹ -	₹ -
Short Term		₹ -	₹ -
<b>CURRENT ASSETS</b>	9	₹ 59,90,69,517.67	₹ 14,31,18,932.47
<b>LOANS, ADVANCES &amp; DEPOSITS</b>	10	₹ 4,81,64,209.54	₹ 1,94,96,970.47
<b>TOTAL</b>		₹ 1,00,37,29,691.99	₹ 23,98,39,723.47
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Section Officer(F&A)  
Amlt Kumar

Praveen Kumar  
Astt Registrar(F&A)  
Praveen Kumar

  
Finance officer  
CMA B.K. Pandey

**CENTRAL UNIVERSITY OF BIHAR**  
**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31.03.2014**

Particulars	Schedule	Current Year (2013-14)				Total	Previous year (2012-13) Total Amount
		Unrestricted Funds		Restricted Fund	Total		
		Corpus	Designated Funds				
<b>INCOME</b>							
Academic Receipts	11	₹ -	₹ 95,95,243.00	₹ -	₹ 95,95,243.00	₹ 39,45,066.00	
Grants & Donations (To the Extent of Cash-Revenue Expenditure)	12	₹ -	₹ 15,30,80,733.15	₹ -	₹ 15,30,80,733.15	₹ 5,05,52,221.66	
Income from Investments	13	₹ -	₹ -	₹ -	₹ -	₹ -	
Other Incomes	14	₹ -	₹ 40,95,026.60	₹ -	₹ 40,95,026.60	₹ 26,28,166.76	
Interest Earned	14	₹ -	₹ 1,08,76,446.21	₹ -	₹ 1,08,76,446.21	₹ 39,34,127.56	
<b>TOTAL (A)</b>		₹ -	₹ 17,76,47,448.96	₹ -	₹ 17,76,47,448.96	₹ 9,10,59,582.00	
<b>EXPENDITURE</b>							
Establishment Expenses	15	₹ -	₹ 8,29,01,205.00	₹ -	₹ 8,29,01,205.00	₹ 4,99,39,514.16	
Academic Expenses	16	₹ -	₹ 1,37,82,452.00	₹ -	₹ 1,37,82,452.00	₹ 86,18,003.00	
Administrative and General Expenses	17	₹ -	₹ 5,05,72,636.70	₹ -	₹ 5,05,72,636.70	₹ 1,91,79,111.50	
Transportation Expenses	18	₹ -	₹ 37,73,794.00	₹ -	₹ 37,73,794.00	₹ 18,13,576.50	
Repairs & Maintenance	19	₹ -	₹ 20,14,180.00	₹ -	₹ 20,14,180.00	₹ 8,91,903.00	
Finance Costs	20	₹ -	₹ 36,465.45	₹ -	₹ 36,465.45	₹ 9,811.50	
Other Expenses	21	₹ -	₹ -	₹ -	₹ -	₹ -	
<b>TOTAL (B)</b>		₹ -	₹ 15,30,80,733.15	₹ -	₹ 15,30,80,733.15	₹ 8,05,52,221.66	
Depreciation (During the Year) (C)	6	₹ -	₹ 1,89,59,007.20	₹ -	₹ 1,89,59,007.20	₹ 2,19,87,579.00	
Excess of Expenditure over Income (A-(B+C))		₹ -	₹ 56,07,708.61	₹ -	₹ 56,07,708.61	₹ -1,14,50,216.66	
Excess Depreciation Claimed due to change in accounting policy (D)		₹ -	₹ -	₹ -	₹ -	₹ -	
Prior Period Item (Reversal of Depreciation Claimed in earlier year)	Refer Dep. Schedule	₹ -	₹ -1,55,71,295.23	₹ -	₹ -1,55,71,295.23	₹ -	
Balance being Surplus (Deficit) Carried to General Funds		₹ -	₹ 7,74,862.00	₹ -	₹ 7,74,862.00	₹ -	
		₹ -	₹ 2,19,53,865.84	₹ -	₹ 2,19,53,865.84	₹ -1,14,50,216.66	
Notes on Accounts							

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Finance officer  
CMA B.K. Pandey

Praveen Kumar,  
Asst Registrar (F&A)  
Praveen Kumar

Section Officer (F&A)  
Amit Kumar

**CENTRAL UNIVERSITY OF BIHAR-PATNA**  
**RECEIPT & PAYMENT ACCOUNT**  
**PERIOD FROM 01.04.2013 TO 31.03.2014**

PARTICULARS	Amt. in Rs.	PARTICULARS	Amt. in Rs.
<b>OPENING BALANCE</b>		<b>PAYMENT</b>	
Cash in hand	₹ -	Staff Payments & Benefits	₹ 7,41,67,938.00
Fixed Deposits	₹ -	Academic Expenses	₹ 92,89,074.70
Bank A/c with Scheduled Banks	₹ 14,31,18,932.47	Recurring expenses	₹ 5,48,94,123.35
<b>RECEIPT</b>		Purchase of fixed assets	₹ 28,45,84,981.75
Grant (UGC)	₹ 87,18,00,000.00	Tfr of grant to respective project acct	₹ 1,40,79,152.00
UGC STARTUP GRANT	₹ 72,00,000.00	Payment to Current Liabilities	₹ 55,72,604.00
Grant(SERB) & others	₹ 97,48,648.00	Loans & Advances	₹ 3,47,50,928.00
Security Deposit	₹ 14,41,817.00	General Development Account	₹ 60,00,000.00
Academic Receipts	₹ 79,98,008.00	Security Deposit Paid to Parties	₹ 8,04,839.00
Fellowship Account	₹ 60,00,000.00	<b>CLOSING BALANCE</b>	
Other Income	₹ 36,34,570.50	Cash in hand	₹ -
Bank Interest	₹ 21,83,281.00	Fixed Deposits**	₹ 15,00,00,000.00
Interest on Term Deposit	₹ 38,87,781.74	Bank A/c with Scheduled Banks*	₹ 43,37,62,120.91
Other Receipts	₹ 83,13,489.00		
Loans & Advances	₹ 25,59,236.00		
<b>GRAND TOTAL</b>	<b>₹ 1,06,78,86,741.71</b>	<b>GRAND TOTAL</b>	<b>₹ 1,06,78,86,741.71</b>

**Breakup of principal value of Fixed Deposits Details		*Breakup of Bank Wise Bank Balance as 31.03.2014	
Fixed Deposit(BOI)	₹ 2,00,00,000.00	PNB savings A/c (GD A/c)	₹ 6,38,00,028.46
Fixed Deposit(Canara Bank)	₹ 3,00,00,000.00	PNB savings A/c (Fellowship)	₹ 35,80,991.78
FIXED DEPOSIT (IDBI BANK)	₹ 10,00,00,000.00	PNB savings A/c (HOSTAL)	₹ 30,40,187.30
<b>Total</b>	<b>₹ 15,00,00,000.00</b>	PNB savings A/c (CCCP)	₹ 77,91,910.30
		BOI savings A/c	₹ 3,32,652.68
		SBI savings A/c	₹ 35,25,27,152.39
		IDBI Saving A/c	₹ 14,85,542.00
		PNB RECRUITMENT A/C	₹ 10,000.00
		Canara Bank Savings A/c	₹ 7,75,562.00
		Canara Bank Savings A/c	₹ 3,64,498.00
		Canara Bank Savings A/c gaya	₹ 73,600.00
		<b>Total</b>	<b>₹ 43,37,62,120.91</b>

*(Signature)*  
**Amit Kumar**  
 Section Officer(F&A)

*(Signature)*  
**Praveen Kumar**  
 Asst Registrar(F&A)

*(Signature)*  
**CMA B.K. Pandey**  
 Finance officer

**CENTRAL UNIVERSITY OF BIHAR- PATNA**  
**RECEIPT & PAYMENT ACCOUNT -PROJECT**  
**PERIOD FROM 01.04.2013 TO 31.03.2014**

32 (A)

PARTICULARS	Amt. in Rs.	PARTICULARS	Amt. in Rs.
<b>OPENING BALANCE</b>			
Cash in hand	₹ -	PAYMENT	
Fixed Deposits	₹ -	Expenses Made Against Grant	₹ 5,34,871.00
Bank A/c with Scheduled Banks	₹ -	Loans & Advances	₹ 1,53,025.00
<b>RECEIPT</b>		Purchase of fixed assets	₹ 1,51,255.00
Projects Related Grants*		<b>CLOSING BALANCE</b>	
Bank Interest	₹ 1,31,20,665.00	Cash in hand	₹ -
Interest on Term Deposits	₹ 1,19,494.00	Fixed Deposits	₹ 11,73,506.83
<b>GRAND TOTAL</b>	₹ 5,943.83	Bank A/c with IDBI Bank(RP-1 TO RP-22)	₹ 1,12,33,445.00
		<b>GRAND TOTAL</b>	₹ 1,32,46,102.83

**Project Related Grants**

<b>DR DST PROJECT GRANT TRFD FROM CCCP</b>	
DR. NITISH KUMAR(SERB PROJECT) -	₹ 11,00,000.00
DR. GRANT-2 (DR. ANTRESH KUMAR) -	₹ 6,00,000.00
<b>DM PROJECT-</b>	
DR. P.P. SARTHI (SERB PROJECT) -	₹ 2,25,000.00
DR. GRANT (DR. ANTRESH KUMAR) -	₹ 16,06,296.00
DR. UP GRANT TRFD FORM GD A/C	₹ 7,88,569.00
<b>TOTAL</b>	₹ 88,20,000.00
Thakur, Vaidynath Aiyar & Co., Chartered Accountants	₹ 1,31,39,865.00

Choudhary (Partner)

Praveen Kumar  
 Praveen Kumar  
 Asst Registrar(F&A)

Praveen Kumar,  
 Praveen Kumar  
 Asst Registrar(F&A)

CMA B.K. Pandey  
 Finance officer

**CENTRAL UNIVERSITY OF BIHAR-PATNA**  
**RECEIPT & PAYMENT ACCOUNT (Project A/c w/ae)**  
**PERIOD FROM 01.04.2013 TO 31.03.2014**

REGLARS	RP-1	RP-2	RP-3	RP-4	RP-5	RP-6	RP-7	RP-8	RP-9	RP-10	RP-11	RP-12	RP-13	RP-14	RP-15	RP-16	RP-17	RP-18	RP-19	RP-20	RP-21	RP-22	TOTAL		
<b>RE BALANCE</b>																									
Dr. Made Against Grant	₹ 1,48,982	₹ 1,67,002	₹ 14,318	₹ 24,738	₹ 74,805	₹ 7,712	₹ 98,725	₹ 7,865	₹ 7,712	₹ 7,865	₹ 7,712	₹ 7,865	₹ 7,712	₹ 7,865	₹ 7,712	₹ 7,865	₹ 7,712	₹ 7,865	₹ 7,712	₹ 7,865	₹ 7,712	₹ 7,865	₹ 7,712	₹ 7,865	₹ 7,712
Dr. Current Liabilities																									
Dr. Advances	₹ 17,131																								
Dr. Fixed Assets																									
Dr. Advance Paid to Parties																									
<b>Dr BALANCE</b>	₹ 11,71,507	₹ 6,12,137	₹ 3,75,884	₹ 5,47,516	₹ 5,05,241	₹ 5,47,516	₹ 5,47,516	₹ 5,47,516	₹ 5,47,516	₹ 5,27,216	₹ 4,78,447	₹ 5,27,880	₹ 4,72,197	₹ 5,27,430	₹ 5,47,516	₹ 5,71,401	₹ 5,91,447	₹ 5,01,447	₹ 10,97,197	₹ 6,01,447	₹ 2,25,542	₹ 3,44,712	₹ 3,33,280,665	₹ 11,71,507	
Dr. with Scheduled Banks	₹ 2,78,816	₹ 6,12,137	₹ 3,75,884	₹ 5,47,516	₹ 5,05,241	₹ 5,47,516	₹ 5,47,516	₹ 5,47,516	₹ 5,47,516	₹ 5,27,216	₹ 4,78,447	₹ 5,27,880	₹ 4,72,197	₹ 5,27,430	₹ 5,47,516	₹ 5,71,401	₹ 5,91,447	₹ 5,01,447	₹ 10,97,197	₹ 6,01,447	₹ 2,25,542	₹ 3,44,712	₹ 3,33,280,665	₹ 11,71,507	
<b>Dr BALANCE</b>	₹ 11,71,507	₹ 6,12,137	₹ 3,75,884	₹ 5,47,516	₹ 5,05,241	₹ 5,47,516	₹ 5,47,516	₹ 5,47,516	₹ 5,47,516	₹ 5,27,216	₹ 4,78,447	₹ 5,27,880	₹ 4,72,197	₹ 5,27,430	₹ 5,47,516	₹ 5,71,401	₹ 5,91,447	₹ 5,01,447	₹ 10,97,197	₹ 6,01,447	₹ 2,25,542	₹ 3,44,712	₹ 3,33,280,665	₹ 11,71,507	
<b>TOTAL</b>	₹ 11,71,507	₹ 6,12,137	₹ 3,75,884	₹ 5,47,516	₹ 5,05,241	₹ 5,47,516	₹ 5,47,516	₹ 5,47,516	₹ 5,47,516	₹ 5,27,216	₹ 4,78,447	₹ 5,27,880	₹ 4,72,197	₹ 5,27,430	₹ 5,47,516	₹ 5,71,401	₹ 5,91,447	₹ 5,01,447	₹ 10,97,197	₹ 6,01,447	₹ 2,25,542	₹ 3,44,712	₹ 3,33,280,665	₹ 11,71,507	
<b>TOTAL</b>	₹ 11,71,507	₹ 6,12,137	₹ 3,75,884	₹ 5,47,516	₹ 5,05,241	₹ 5,47,516	₹ 5,47,516	₹ 5,47,516	₹ 5,47,516	₹ 5,27,216	₹ 4,78,447	₹ 5,27,880	₹ 4,72,197	₹ 5,27,430	₹ 5,47,516	₹ 5,71,401	₹ 5,91,447	₹ 5,01,447	₹ 10,97,197	₹ 6,01,447	₹ 2,25,542	₹ 3,44,712	₹ 3,33,280,665	₹ 11,71,507	

*Praveen Kumar*  
 Praveen Kumar  
 Audit Registrar(F&A)

*Praveen Kumar*  
 Praveen Kumar  
 Audit Registrar(F&A)

CMA B.K. Pandey  
 Finance officer

Dr. Vinayachandran & Co. Chartered  
 Accountants

CENTRAL UNIVERSITY OF BIHAR-PATNA  
RECEIPTS & PAYMENTS ACCOUNT (Unit A/c wise)  
PERIOD FROM 01.04.2013 TO 31.03.2014

PARTICULARS	Hostel		Revenue		CCCP		Main account		GAYA		TOTAL
	ANNEXURE-1	ANNEXURE-2	ANNEXURE-3	ANNEXURE-4	ANNEXURE-5	ANNEXURE-6	ANNEXURE-5	ANNEXURE-6			
<b>OPENING BALANCE</b>											
Cash in hand											
Fixed Deposits											
Bank A/c with Scheduled Banks	19,78,390		25,67,518				13,59,31,142				14,31,18,932
<b>RECEIPT</b>											
Grant (UGC)											
LGC STARTUP GRANT											
Grants/SENBI/Others											
Security Deposit	78,000		97,48,646								87,18,00,000
Academic Receipts	7,07,100										72,00,000
Fellowship Account											
Other Income											
Bank Interest	2,425										
Interest on Term Deposit	18,013										
Other Receipts	1,45,348										
Loans & Advances	1,31,000										
<b>SUB-TOTAL</b>	30,60,276		1,15,91,738		1,30,05,218		1,03,30,61,339		25,00,000	55,30,381	1,06,78,85,742
<b>GRAND TOTAL</b>											
<b>PAYMENT</b>											
Staff Payments & Benefits											
Security Deposit Paid to Parties											
Academic Expenses											
Recurring expenses	20,089										
Purchase of fixed assets											
Expenses Made Against Grant											
Payment of Current Liabilities											
Loans & Advances											
General Development Account											
<b>CLOSING BALANCE</b>											
Cash in hand											
Fixed Deposits											
Bank A/c with Scheduled Banks	30,40,187										
<b>SUB-TOTAL</b>	30,60,276		1,15,91,738		1,30,05,218		1,03,30,61,339		3,64,496	8,49,162	15,00,00,000
<b>GRAND TOTAL</b>											

Finance officer  
CMA B.K. Pandey

Praveen Kumar,  
Asst Registrar(F&A)  
Praveen Kumar

Section Officer(F&A)  
Ankit Kumar

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**CENTRAL UNIVERSITY OF BIHAR**  
**SCHEDULE FORMING PART OF THE BALANCE SHEET AS AT 31.03.2014**

**SCHEDULE -1 CAPITAL FUND**

Particulars	(Amount in Rs.)	
	Current Year (2013-14)	Previous Year (2012-13)
Balance as at the beginning of the year	₹ 11,00,41,920.87	₹ -
Add : Grants from UGC/Govt. of India/State Government Utilized for Capital Expenditure during the year 2008-09 to 2011-12 transferred from General Fund	₹ -	₹ 6,13,64,788.00
Add : Grants from UGC/Govt. of India/State Government Utilized for Capital Expenditure during the year	₹ 28,80,83,894.22	₹ 6,01,57,351.53
Add: Assets Purchased out of Corpus Fund & Earmarked Funds	₹ -	₹ -
Add: Assets Donated/Gifts Received	₹ -	₹ -
Add: Other Additions	₹ -	₹ -
<b>Total</b>	<b>₹ 39,81,25,815.09</b>	<b>₹ 12,15,22,139.53</b>
Add: Surplus transferred from the Income & expenditure account	₹ 2,19,53,865.84	₹ -1,14,80,218.66
<b>Balance at the year end</b>	<b>₹ 42,00,79,680.93</b>	<b>₹ 11,00,41,920.87</b>

**SCHEDULE -2 GENERAL FUND**

Particulars	Current Year (2013-14)	Previous Year (2012-13)
Balance as at the beginning of the year	₹ -	₹ 11,31,41,481.39
Add : Contributions towards General Funds	₹ -	₹ -
Add/Deduct : Balance of net income/(expenditure) transferred from the Income and Expenditure Account	₹ -	₹ -
Less: Capital expenditure out of Plan Grant during F.Y. 2008-09 to 2011-12 transferred to Capital Fund	₹ -	₹ 6,13,64,788.00
Less: Balance transferred to Unutilized Grant (Liability) Schedule-6	₹ -	₹ 5,17,76,693.39
<b>Balance at the year end</b>	<b>₹ -</b>	<b>₹ -</b>

Section Officer(F&A)  
Amit Kumar

Praveen kumar,  
Astt Registrar(F&A)  
Praveen Kumar

Finance officer  
CMA B.K. Pandey

**SCHEDULE 3 - DESIGNATED/EARMARKED FUNDS**

Particulars	FUND WISE BREAK UP				TOTAL	
	FUND AA	FUND BB	FUND CC	FUND DD	Current Year (2013-14)	Previous Year (2012-13)
a) Opening balance of the funds	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -
b) Additions to the Funds:						
i. Donations/Grants	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -
ii. Income from Investment of the funds	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -
iii. Accured interest on investments of the funds	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -
iv. Other Additions(sepcify nature)	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -
TOTAL (a+b)	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -
c) Utilisation/Expenditure towards objectives of funds						
i. Capital Expenditure						
- Fixed Assets	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -
- Others	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -
Total	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -
ii. Revenue Expenditure						
- Salaries, Wages and allowaces etc.	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -
- Rent	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -
- Other Administrative expenses	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -
Total	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -
TOTAL (c)	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -
NET BALANCE AS AT YEAR END (a+b-c)	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -

**SCHEDULE 4 - RESTRICTED FUNDS**

Particulars	FUND WISE BREAK UP				TOTAL	
	FUND AA	FUND BB	FUND CC	FUND DD	Current Year (2013-14)	Previous Year (2012-13)
a) Opening balance of the funds	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -
b) Additions to the Funds:						
i. Donations/Grants	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -
ii. Income from Investment of the funds	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -
iii. Accured interest on investments of the funds	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -
iv. Other Additions(sepcify nature)	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -
TOTAL (a+b)	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -
c) Utilisation/Expenditure towards objectives of funds						
i. Capital Expenditure						
- Fixed Assets	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -
- Others	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -
Total	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -
ii. Revenue Expenditure						
- Salaries, Wages and allowaces etc.	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -
- Rent	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -
- Other Administrative expenses	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -
Total	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -
TOTAL (c)	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -
NET BALANCE AS AT YEAR END (a+b-c)	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -

Section Officer(F&A)  
Amit Kumar

Praveen Kumar,  
Asstt Registrar(F&A)  
Praveen Kumar

Finance officer  
CMA B.K. Pandey

**CENTRAL UNIVERSITY OF BIHAR**  
**SCHEDULE FORMING PART OF THE BALANCE SHEET AS AT 31.03.2014**

**SCHEDULE 5 - LOANS/ BORROWINGS**

SECURED LOAN	Current Year (2013-14)	Previous Year (2012-13)
1. Central Government	₹ -	₹ -
2. State Government(specify)	₹ -	₹ -
3. Financial Institutions	₹ -	₹ -
a) Term Loans	₹ -	₹ -
b) Interest Accrued and due	₹ -	₹ -
4. Banks	₹ -	₹ -
a) Terms Loans	₹ -	₹ -
- Interest accrued and due	₹ -	₹ -
b) Other Loans (specify)	₹ -	₹ -
- Interest accrued and due	₹ -	₹ -
5. Others Institutions and Agencies	₹ -	₹ -
6. Debentures and Bonds	₹ -	₹ -
7. Others (Specify)	₹ -	₹ -
<b>Total</b>	₹ -	₹ -
Note : Amounts due within one year	₹ -	₹ -

UNSECURED LOAN	Current Year	Previous Year
	2013-14	2012-13
1. Central Government	₹ -	₹ -
2. State Government(specify)	₹ -	₹ -
3. Financial Institutions	₹ -	₹ -
4. Banks	₹ -	₹ -
a) Terms Loans	₹ -	₹ -
b) Other Loans (specify)	₹ -	₹ -
5. Others Institutions and Agencies	₹ -	₹ -
6. Debentures and Bonds	₹ -	₹ -
7. Fixed Deposits	₹ -	₹ -
8. Others (specify)	₹ -	₹ -
<b>Total</b>	₹ -	₹ -
Note : Amounts due within one year	₹ -	₹ -

*[Signature]*  
Section Officer (Accts)  
Central University of Bihar  
B.I.T. Campus, Patna

*Praveen Kumar*  
Praveen Kumar  
Finance Officer  
Central University of Bihar  
B.I.T. Campus, Patna

*[Signature]*  
(BINOD KUMAR PANDEY)  
Finance Officer  
Central University of Bihar  
B.I.T. Campus, Patna

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**CENTRAL UNIVERSITY OF BIHAR**  
**SCHEDULE FORMING PART OF THE BALANCE SHEET AS AT 31.03.2014**

**SCHEDULE 6 - CURRENT LIABILITIES & PROVISIONS**

Particulars	Current Year	Previous Year
	(2013-14)	(2012-13)
<b>A. CURRENT LIABILITIES</b>		
1. Deposits from Staff	₹ -	₹ -
2. Deposits from Students	₹ 8,79,000.00	₹ 4,17,000.00
3. Sundry Creditors		
a) For Goods & Services	₹ -	₹ -
b) Others	₹ -	₹ -
4. Advances Received	₹ -	₹ -
5. Interest accrued but not due on :		
a) Secured loan/ borrowings	₹ -	₹ -
b) Unsecured loans/ borrowings	₹ -	₹ -
6. Statutory Liabilities (GPF, TDS, WC TAX, CPF, GIS, NPS)		
a) Overdue	₹ -	₹ -
b) Others (Refer Note - 2)	₹ 17,98,362.00	₹ 16,61,529.00
7. Other Current Liabilities		
a) Salaries and Wages	₹ 80,40,827.40	₹ 39,99,184.40
b) Receipts against sponsored projects	₹ -	₹ -
c) Receipts against sponsored fellowships & scholarship	₹ -	₹ -
d) Unutilised Grants (Sch-6A)	₹ 2,03,84,826.83	₹ 48,54,038.00
e) Unutilized Grant (transferred from general fund, Sch-2)	₹ -	₹ 5,17,76,693.39
f) Unutilised Grants during the year (Sch-6B)	₹ 54,70,62,492.83	₹ 6,46,65,426.81
g) Other liabilities (Note - 1)	₹ 46,31,330.00	₹ 21,79,381.00
8. Security Deposit Received (Suppliers)	₹ 8,53,172.00	₹ 2,44,550.00
<b>TOTAL (A)</b>	<b>₹ 58,36,50,011.06</b>	<b>₹ 12,97,97,802.60</b>
<b>B. PROVISIONS</b>		
1. Taxation	₹ -	₹ -
2. Gratuity	₹ -	₹ -
3. Superannuation/Pension	₹ -	₹ -
4. Accumulated leave Encashment	₹ -	₹ -
5. Expenses Payable	₹ -	₹ -
6. Trade Warranties/Claims	₹ -	₹ -
7. Others (specify)	₹ -	₹ -
<b>TOTAL (B)</b>	<b>₹ -</b>	<b>₹ -</b>
<b>TOTAL (A+B)</b>	<b>₹ 58,36,50,011.06</b>	<b>₹ 12,97,97,802.60</b>

Section Officer (Accts)  
 Central University of Bihar  
 B.I.T. Campus, Patna

Praveen Kumar

(BINOD KUMAR PANDEY)  
 Finance Officer  
 Central University of Bihar  
 B.I.T. Campus, Patna

Schedule 6 A  
Unutilised project grants from UGC, Government of India and State Government

Particulars	Current Year	Previous Year
	(2013-14)	(2012-13)
<b>1) Dr. P.P. Sarthi/SERB DST GRANT</b>		
Balance B/F	₹ -	₹ -
Add: Receipts during the year	₹ 16,20,696.00	₹ -
<b>Total (a)</b>	₹ 16,20,696.00	₹ -
Less: utilized for Revenue expr	₹ 1,63,382.00	₹ -
Less: utilized for Capital expr.	₹ -	₹ -
<b>Total (b)</b>	₹ 1,63,382.00	₹ -
Add: Interest Earned(c)	₹ 12,139.83	₹ -
<b>Unutilized carried forward Total (a+c-b)</b>	₹ 14,69,453.83	₹ -
<b>2) Dr. Antresh Kumar/SERB DST GRANT</b>		
Balance B/F	₹ -	₹ -
Add: Receipts during the year	₹ 7,69,369.00	₹ -
<b>Total (a)</b>	₹ 7,69,369.00	₹ -
Less: utilized for Revenue expr	₹ 1,67,002.00	₹ -
Less: utilized for Capital expr.	₹ -	₹ -
<b>Total (b)</b>	₹ 1,67,002.00	₹ -
Add: Interest Earned(c)	₹ 9,770.00	₹ -
<b>Unutilized carried forward Total (a+c-b)</b>	₹ 6,12,137.00	₹ -
<b>3) UGC-START-UP GRANT</b>		
<b>DR. AMIT KUMAR MISRA</b>		
Balance B/F	₹ 5,40,000.00	₹ -
Receipts during the year	₹ -	₹ 5,40,000.00
<b>Total (a)</b>	₹ 5,40,000.00	₹ 5,40,000.00
Less: Refunds	₹ -	₹ -
Less: Utilized for Revenue expr.	₹ -	₹ -
Less: utilized for capital expr.	₹ -	₹ -
<b>Total (b)</b>	₹ -	₹ -
Add: Interest Earned ( c)	₹ 7,516.00	₹ -
<b>Unutilized carried forward Total (a+c-b)</b>	₹ 5,47,516.00	₹ 5,40,000.00
<b>DR. RAJESH KR. RANJAN</b>		
Balance B/F	₹ 5,40,000.00	₹ -
Add: Receipts during the year	₹ -	₹ 5,40,000.00
<b>Total (a)</b>	₹ 5,40,000.00	₹ 5,40,000.00
Less: Refund	₹ -	₹ -
Less: utilized for Revenue expr	₹ 74,338.00	₹ -
Less: utilized for Capital expr.	₹ 96,705.00	₹ -
<b>Total (b)</b>	₹ 1,71,043.00	₹ -
Add: Interest Earned ( c)	₹ 6,927.00	₹ -
<b>Unutilized carried forward Total (a+c-b)</b>	₹ 3,75,884.00	₹ 5,40,000.00

*[Signature]*  
Section Officer (Accts)  
Central University of Bihar  
B.I.T. Campus, Patna

*[Signature]*  
Praveen Kumar  
Praveen Kumar

*[Signature]*  
(BINOD KUMAR PANDEY)  
Finance Officer  
Central University of Bihar  
B.I.T. Campus, Patna

dar, F

Particulars	Current Year	Previous Year
	(2013-14)	(2012-13)
<b>DR. VIVEK KR. JAIN</b>		
Balance B/F	₹ 5,40,000.00	₹ -
Add: Receipts during the year	₹ -	₹ 5,40,000.00
<b>Total (a)</b>	₹ 5,40,000.00	₹ 5,40,000.00
Less: Refund	₹ -	₹ -
Less: utilized for Revenue expr	₹ 24,788.00	₹ -
Less: utilized for Capital expr.	₹ 17,000.00	₹ -
<b>Total (b)</b>	₹ 41,788.00	₹ -
Add: Interest Earned ( c)	₹ 7,029.00	₹ -
Unutilized carried forward <b>Total (a+c-b)</b>	₹ 5,05,241.00	₹ 5,40,000.00
<b>DR. Jitendra Kumar</b>		
Balance B/F	₹ -	₹ -
Add: Receipts during the year	₹ 5,40,000.00	₹ -
<b>Total (a)</b>	₹ 5,40,000.00	₹ -
Less: utilized for Revenue expr	₹ -	₹ -
Less: utilized for Capital expr.	₹ -	₹ -
<b>Total (b)</b>	₹ -	₹ -
Add: Interest Earned ( c)	₹ 7,516.00	₹ -
Unutilized carried forward <b>Total (a+c-b)</b>	₹ 5,47,516.00	₹ -
<b>DR. Roushan Kumar</b>		
Balance B/F	₹ -	₹ -
Add: Receipts during the year	₹ 5,40,000.00	₹ -
<b>Total (a)</b>	₹ 5,40,000.00	₹ -
Less: utilized for Revenue expr	₹ -	₹ -
Less: utilized for Capital expr.	₹ -	₹ -
<b>Total (b)</b>	₹ -	₹ -
Add: Interest Earned ( c)	₹ 7,516.00	₹ -
Unutilized carried forward <b>Total (a+c-b)</b>	₹ 5,47,516.00	₹ -
<b>DR. Rajesh Pratap Singh</b>		
Balance B/F	₹ -	₹ -
Add: Receipts during the year	₹ 5,40,000.00	₹ -
<b>Total (a)</b>	₹ 5,40,000.00	₹ -
Less: utilized for Revenue expr	₹ -	₹ -
Less: utilized for Capital expr.	₹ -	₹ -
<b>Total (b)</b>	₹ -	₹ -
Add: Interest Earned ( c)	₹ 7,516.00	₹ -
Unutilized carried forward <b>Total (a+c-b)</b>	₹ 5,47,516.00	₹ -
<b>DR. Durga Vijay Singh</b>		
Balance B/F	₹ -	₹ -
Add: Receipts during the year	₹ 5,40,000.00	₹ -
<b>Total (a)</b>	₹ 5,40,000.00	₹ -
Less: utilized for Revenue expr	₹ -	₹ -
Less: utilized for Capital expr.	₹ -	₹ -
<b>Total (b)</b>	₹ -	₹ -
Add: Interest Earned ( c)	₹ 7,516.00	₹ -
Unutilized carried forward <b>Total (a+c-b)</b>	₹ 5,47,516.00	₹ -

Section Officer  
Central University  
B.I.T. Campus, Patna

Binod Kumar

(BINOD KUMAR PANDEY)  
Finance Officer  
Central University of Bihar  
B.I.T. Campus, Patna

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Particulars	Current Year	Previous Year
	(2013-14)	(2012-13)
<b>DR.Nitish Kumar</b>		
Balance B/F	₹ -	₹ -
Add: Receipts during the year	₹ 5,53,300.00	₹ -
<b>Total (a)</b>	₹ 5,53,300.00	₹ -
Less: utilized for Revenue expr	₹ 21,105.00	₹ -
Less: utilized for Capital expr.	₹ 12,350.00	₹ -
<b>Total (b)</b>	₹ 33,455.00	₹ -
<b>Add: Interest Earned ( c)</b>	₹ 7,391.00	₹ -
<b>Unutilized carried forward Total (a+c-b)</b>	₹ 5,27,236.00	₹ -
<b>DR.Krishna Prakash</b>		
Balance B/F	₹ -	₹ -
Add: Receipts during the year	₹ 5,40,000.00	₹ -
<b>Total (a)</b>	₹ 5,40,000.00	₹ -
Less: utilized for Revenue expr	₹ 7,772.00	₹ -
Less: utilized for Capital expr.	₹ -	₹ -
<b>Total (b)</b>	₹ 7,772.00	₹ -
<b>Add: Interest Earned ( c)</b>	₹ 7,113.00	₹ -
<b>Unutilized carried forward Total (a+c-b)</b>	₹ 5,39,341.00	₹ -
<b>DR.Gautam Kumar</b>		
Balance B/F	₹ -	₹ -
Add: Receipts during the year	₹ 5,40,000.00	₹ -
<b>Total (a)</b>	₹ 5,40,000.00	₹ -
Less: utilized for Revenue expr	₹ -	₹ -
Less: utilized for Capital expr.	₹ -	₹ -
<b>Total (b)</b>	₹ -	₹ -
<b>Add: Interest Earned ( c)</b>	₹ 7,480.00	₹ -
<b>Unutilized carried forward Total (a+c-b)</b>	₹ 5,47,480.00	₹ -
<b>DR.Antresh Kumar</b>		
Balance B/F	₹ -	₹ -
Add: Receipts during the year	₹ 5,40,000.00	₹ -
<b>Total (a)</b>	₹ 5,40,000.00	₹ -
Less: utilized for Revenue expr	₹ 98,729.00	₹ -
Less: utilized for Capital expr.	₹ 25,200.00	₹ -
<b>Total (b)</b>	₹ 1,23,929.00	₹ -
<b>Add: Interest Earned ( c)</b>	₹ 6,126.00	₹ -
<b>Unutilized carried forward Total (a+c-b)</b>	₹ 4,22,197.00	₹ -
<b>DR.Jitendra Singh</b>		
Balance B/F	₹ -	₹ -
Add: Receipts during the year	₹ 5,40,000.00	₹ -
<b>Total (a)</b>	₹ 5,40,000.00	₹ -
Less: utilized for Revenue expr	₹ -	₹ -
Less: utilized for Capital expr.	₹ -	₹ -
<b>Total (b)</b>	₹ -	₹ -
<b>Add: Interest Earned ( c)</b>	₹ 7,430.00	₹ -
<b>Unutilized carried forward Total (a+c-b)</b>	₹ 5,47,430.00	₹ -

Section Officer  
Central University  
B.I.T. Campus, Patna

Praveen Kumar,  
Previous Officer

(BINOD KUMAR PANDEY)  
Finance Officer  
Central University of Bihar  
B.I.T. Campus, Patna

Particulars	Current Year		Previous Year	
	(2013-14)		(2012-13)	
<b>DR.Namita Rani Das</b>				
Balance B/F	₹	-	₹	-
Add Receipts during the year	₹	5,40,000.00	₹	-
<b>Total (a)</b>	₹	<b>5,40,000.00</b>	₹	-
Less: utilized for Revenue expr.	₹	-	₹	-
Less: utilized for Capital expr.	₹	-	₹	-
<b>Total (b)</b>	₹	-	₹	-
<b>Add: Interest Earned ( c )</b>	₹	<b>7,516.00</b>		
<b>Unutilized carried forward Total (a+c-b)</b>	₹	<b>5,47,516.00</b>	₹	-
<b>DR.Jawaid Hasan</b>				
Balance B/F	₹	-	₹	-
Add: Receipts during the year	₹	6,00,000.00	₹	-
<b>Total (a)</b>	₹	<b>6,00,000.00</b>	₹	-
Less: utilized for Revenue expr.	₹	-	₹	-
Less: utilized for Capital expr.	₹	-	₹	-
<b>Total (b)</b>	₹	-	₹	-
<b>Add: Interest Earned ( c )</b>	₹	<b>1,401.00</b>		
<b>Unutilized carried forward Total (a+c-b)</b>	₹	<b>6,01,401.00</b>	₹	-

<b>DR.Manoj Panchal</b>				
Balance B/F	₹	-	₹	-
Add: Receipts during the year	₹	6,00,000.00	₹	-
<b>Total (a)</b>	₹	<b>6,00,000.00</b>	₹	-
Less: utilized for Revenue expr.	₹	-	₹	-
Less: utilized for Capital expr.	₹	-	₹	-
<b>Total (b)</b>	₹	-	₹	-
<b>Add: Interest Earned ( c )</b>	₹	<b>1,447.00</b>		
<b>Unutilized carried forward Total (a+c-b)</b>	₹	<b>6,01,447.00</b>	₹	-
<b>DR.Prashant</b>				
Balance B/F	₹	-	₹	-
Add: Receipts during the year	₹	6,00,000.00	₹	-
<b>Total (a)</b>	₹	<b>6,00,000.00</b>	₹	-
Less: utilized for Revenue expr.	₹	-	₹	-
Less: utilized for Capital expr.	₹	-	₹	-
<b>Total (b)</b>	₹	-	₹	-
<b>Add: Interest Earned ( c )</b>	₹	<b>1,447.00</b>		
<b>Unutilized carried forward Total (a+c-b)</b>	₹	<b>6,01,447.00</b>	₹	-

*[Signature]*  
 Section Officer (Accts)  
 Central University of Bihar  
 B.I.T. Campus, Patna

*[Signature]*  
 Binod Kumar  
 Professor  
 B.I.T. Campus, Patna

*[Signature]*  
**(BINOD KUMAR PANDEY)**  
 Finance Officer  
 Central University of Bihar  
 B.I.T. Campus, Patna



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Particulars	Current Year	Previous Year
	(2013-14)	(2012-13)
<b>4) Dr. Nitish Kumar/SERB DST GRANT</b>		
Balance B/F	₹ -	₹ -
Add: Receipts during the year	₹ 11,00,000.00	₹ -
<b>Total (a)</b>	₹ 11,00,000.00	₹ -
Less: utilized for Revenue expr	₹ 5,455.00	₹ -
Less: utilized for Capital expr.	₹ -	₹ -
<b>Total (b)</b>	₹ 5,455.00	₹ -
<b>Add: Interest Earned(c)</b>	₹ 2,652.00	₹ -
<b>Unutilized carried forward Total (a+c-b)</b>	₹ 10,97,197.00	₹ -
<b>5) Dr. Antresh Kumar/SERB-2 DST GRANT</b>		
Balance B/F	₹ -	₹ -
Add: Receipts during the year	₹ 6,00,000.00	₹ -
<b>Total (a)</b>	₹ 6,00,000.00	₹ -
Less: utilized for Revenue expr	₹ -	₹ -
Less: utilized for Capital expr.	₹ -	₹ -
<b>Total (b)</b>	₹ -	₹ -
<b>Add: Interest Earned(c)</b>	₹ 1,447.00	₹ -
<b>Unutilized carried forward Total (a+c-b)</b>	₹ 6,01,447.00	₹ -
<b>6) Dr. P.P. Sarthi/IBM GRANT</b>		
Balance B/F	₹ -	₹ -
Add: Receipts during the year	₹ 2,25,000.00	₹ -
<b>Total (a)</b>	₹ 2,25,000.00	₹ -
Less: utilized for Revenue expr	₹ -	₹ -
Less: utilized for Capital expr.	₹ -	₹ -
<b>Total (b)</b>	₹ -	₹ -
<b>Add: Interest Earned(c)</b>	₹ 642.00	₹ -
<b>Unutilized carried forward Total (a+c-b)</b>	₹ 2,25,542.00	₹ -
<b>7) PROJECT GRANT UGC-GRANTS NON-REC. (DR. JITENDRA KUMAR)</b>		
Balance B/F	₹ 6,76,800.00	₹ -
Add: Receipts during the year	₹ -	₹ 6,76,800.00
<b>Total (a)</b>	₹ 6,76,800.00	₹ 6,76,800.00
Less: Refunds	₹ 6,76,800.00	₹ -
Less: Utilized for Revenue expr.	₹ -	₹ -
Less: utilized for capital expr	₹ -	₹ -
<b>Total (b)</b>	₹ 6,76,800.00	₹ -
<b>Unutilized carried forward Total (a-b)</b>	₹ -	₹ 6,76,800.00
<b>8) Climate Change Science and Modeling Network Project</b>		
Balance B/F	₹ 16,73,040.00	₹ -
Add: Receipts during the year	₹ -	₹ 16,73,040.00
<b>Total (a)</b>	₹ 16,73,040.00	₹ 16,73,040.00
Less: Transfer To respective person	₹ 16,06,296.00	₹ -
Less: Utilized for Revenue expr.	₹ 66,744.00	₹ -
<b>Total (b)</b>	₹ 16,73,040.00	₹ -
<b>Unutilized carried forward Total (a-b)</b>	₹ -	₹ 16,73,040.00

Praveen Kumar.

Section  
Central University  
B.I.T. Campus, Patna

(BINOD KUMAR PANDEY)  
Finance Officer  
Central University of Bihar  
B.I.T. Campus, Patna

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Particulars	Current Year	Previous Year
	(2013-14)	(2012-13)
<b>9) Science &amp; Engineering Research Board Grant</b>		
Balance B/F	₹ 8,34,198.00	₹ -
Add: Receipts during the year	₹ 8,00,000.00	₹ 9,00,000.00
<b>Total (a)</b>	₹ 16,34,198.00	₹ 9,00,000.00
Less: Transfer To respective person	₹ 13,89,369.00	₹ 65,802.00
Less: Utilized for Revenue expr.	₹ 2,64,829.00	
<b>Total (b)</b>	₹ 16,34,198.00	₹ 65,802.00
<b>Unutilized carried forward Total (a-b)</b>	₹ -	₹ 8,34,198.00
<b>10) Dr. Jitendra Kumar (CSIR Project)</b>		
Balance B/F	₹ 50,000.00	₹ -
Add: Receipts during the year	₹ 52,500.00	₹ 50,000.00
<b>Total (a)</b>	₹ 1,02,500.00	₹ 50,000.00
Less: Transfer To respective person(CUB,T)	₹ 1,02,500.00	₹ -
Less: utilized for Capital expr.	₹ -	₹ -
<b>Total (b)</b>	₹ 1,02,500.00	₹ -
<b>Unutilized carried forward Total (a-b)</b>	₹ -	₹ 50,000.00
<b>12) Grant in CCCP A/c</b>		
AEM 2014	₹ 5,21,850.00	₹ -
BABU JAGJIVAN RAM CHAIR	₹ 2,00,000.00	₹ -
DST FAST TRACK PROJECT (DR. AMIYA PRIYAM)	₹ 18,35,000.00	₹ -
GRANTS FOR CREATION OF CAPITAL ASSETS (AMIYA PRIYAM)	₹ 32,00,000.00	₹ -
GRANTS IN AID GENERAL (AMIYA PRIYAM)	₹ 5,71,000.00	₹ -
SERB (NON-REC.) DR. RAM KUMAR	₹ 11,97,000.00	₹ -
SERB (RECURRING) DR. RAM KUMAR	₹ 3,00,000.00	₹ -
<b>Total</b>	₹ 78,24,850.00	₹ -
<b>Total Unutilized Grant (1+2+3+4+5+6+7+8+9+10+11+12)</b>	₹ 2,03,84,826.83	₹ 48,54,038.00

Section Officer (Accts)  
Central University of Bihar  
B.I.T. Campus, Patna

Praveen Kumar.  
Praveen Kumar  
Assistant Professor  
Central University of Bihar, Patna

(BINOD KUMAR PANDEY)  
Finance Officer  
Central University of Bihar  
B.I.T. Campus, Patna

## Schedule 6 B: Unutilised grants from UGC, Government of India and State Government

Particulars	Current Year	Previous Year
<b>1) Plan grants: Govt. of India</b>		
Balance B/F		₹ -
Add: Receipts during the year		₹ -
<b>Total (a)</b>		₹ -
Less: Refunds		
Less: Utilized for Revenue expr.		₹ -
Less: utilized for capital expr.		₹ -
<b>Total (b)</b>		₹ -
<b>Unutilized carried forward Total (a-b)</b>		₹ -
<b>2) UGC grants:</b>		
Balance B/F (Sch-2)	₹ 11,64,42,120.20	₹ 5,17,76,693.39
Receipts during the year	₹ 87,18,00,000.00	₹ 20,53,75,000.00
<b>Total (c)</b>	<b>₹ 98,82,42,120.20</b>	<b>₹ 25,71,51,693.39</b>
Less: utilized for Scholarship	₹ 15,000.00	₹ -
Less: Utilized for Revenue exp. (Sch-12)	₹ 15,30,80,733.15	₹ 8,05,52,221.66
Less: utilized for capital expr. (Sch-12)	₹ 28,80,83,894.22	₹ 6,01,57,351.53
<b>Total (d)</b>	<b>₹ 44,11,79,627.37</b>	<b>₹ 14,07,09,573.19</b>
Less: Opening balance of the Grant already shown in Liability Schedule as transferred from General Fund (e)	₹ -	₹ 5,17,76,693.39
<b>Unutilised carried forward Total (c-d-e)</b>	<b>₹ 54,70,62,492.83</b>	<b>₹ 6,46,65,426.81</b>
<b>3) Grants from State Govt</b>		
Balance B/F	₹ -	₹ -
Add: Receipts during the year	₹ -	₹ -
<b>Total (e)</b>	<b>₹ -</b>	<b>₹ -</b>
Less: utilized for Revenue expr.	₹ -	₹ -
Less: utilized for Capital expr.	₹ -	₹ -
<b>Total (f)</b>	<b>₹ -</b>	<b>₹ -</b>
<b>Unutilized carried forward Total (e-f)</b>	<b>₹ -</b>	<b>₹ -</b>
<b>Grand Total (1+2+3)</b>	<b>₹ 54,70,62,492.83</b>	<b>₹ 6,46,65,426.81</b>

Section Officer(F&A)  
Amit Kumar

Praveen Kumar.  
Asth Registrar(F&A)  
Praveen Kumar

Finance officer  
CMA B.K. Pandey

**SCHEDULE - 7  
FIXED ASSETS**

**CENTRAL UNIVERSITY OF BIHAR**

**SCHEDULE FORMING PART OF THE BALANCE SHEET AS AT 31.03.2014**

Particulars	Rate of Depreciation	GROSS BLOCK				Total	As at the beginning of the year (AS PER SUM)	DEPRECIATION		Total	NET BLOCK	
		Cost/Valuation as at beginning of the year	Addition during the year	Deletion/Returns	Depreciation for the year (Refer SLM Depreciation Schedule)			Adjustment of Depreciation claimed for earlier	BOOK VALUE as on 31.03.2014		BOOK VALUE as on 31.03.2013	
1 Land:												
a) Freehold	0.00%	₹ -	₹ 22,26,61,037.00		₹ -	₹ 22,26,61,037.00	₹ -	₹ -	₹ -	₹ -	₹ 22,26,61,037.00	₹ -
b) Leasehold		₹ -	₹ -		₹ -	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -
2 Buildings:												
a) On Freehold Land												
b) On Leasehold Land												
c) Ownership Flat/ Premises												
d) Superstructures on Land not belonging educational institution												
3 VEHICLE	10.00%	₹ -	₹ -		₹ -	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -
4 FURNITURE AND FIXTURES	10.00%	₹ 24,20,165.00	₹ 30,33,215.00		₹ -	₹ 54,53,380.00	₹ 6,01,551.30	₹ 5,45,338.00	₹ -	₹ -	₹ -	₹ -
5 OFFICE EQUIPMENT	10.00%	₹ 2,04,30,038.00	₹ 1,04,06,582.00		₹ -	₹ 3,08,36,620.00	₹ 40,40,348.10	₹ 30,83,660.00	₹ -	₹ -	₹ 11,45,889.30	₹ 43,06,490.70
6 COMPUTER & PERIPHERALS	7.50%	₹ 29,79,349.00	₹ 12,75,424.00		₹ -	₹ 42,54,773.00	₹ 3,98,714.33	₹ 3,19,107.98	₹ -	₹ -	₹ 7,124,008.10	₹ 2,87,11,591.90
7 ELECTRICAL INSTALLATION	20.00%	₹ 2,91,25,770.00	₹ 65,82,441.00		₹ -	₹ 3,57,08,211.00	₹ 1,04,16,620.80	₹ 71,33,292.20	₹ -	₹ -	₹ 7,17,822.31	₹ 35,36,950.69
8 LIBRARY BOOKS	5.00%	₹ 77,24,696.00	₹ 58,02,567.00		₹ -	₹ 1,35,27,263.00	₹ 6,02,205.90	₹ 6,76,363.15	₹ -	₹ -	₹ 1,75,49,913.00	₹ 1,81,58,248.00
9 LABORATORY EQUIPMENT	10.00%	₹ 4,07,55,908.64	₹ 1,05,59,674.47	₹ 61,98,900.00	₹ -	₹ 4,51,27,683.11	₹ 59,32,592.49	₹ 38,92,878.31	₹ 7,74,862.00	₹ -	₹ 12,78,566.05	₹ 1,22,48,693.95
10 Others	8.00%	₹ 1,35,95,333.00	₹ 2,77,22,843.75		₹ -	₹ 4,13,18,176.75	₹ 22,70,762.95	₹ 33,05,502.06	₹ -	₹ -	₹ 90,50,608.80	₹ 3,60,77,074.31
11 CCPC ELECTRICAL INSTALLATION	5.00%	₹ -	₹ 40,130.00		₹ -	₹ 40,130.00	₹ -	₹ 2,006.50	₹ -	₹ -	₹ 3,57,43,010.73	₹ 1,05,24,484.00
Total	10.00%	₹ 11,70,59,988.64	₹ 25,80,83,894.22	₹ 61,98,900.00	₹ -	₹ 39,89,44,982.86	₹ 2,42,64,872.88	₹ 1,89,59,007.20	₹ 7,74,862.00	₹ -	₹ 4,24,49,018.08	₹ 35,64,55,964.78
PREVIOUS YEAR (AS PER WDV)		₹ 5,69,02,637.11	₹ 8,01,57,351.53	₹ -	₹ -	₹ 11,70,59,988.64	₹ 1,76,48,589.11	₹ 2,19,97,579.00	₹ -	₹ -	₹ 3,98,36,168.11	₹ 7,72,23,820.53

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(16)

Section Officer(F&A)  
Amit Kumar

Praveen Kumar  
Asst Registrar(F&A)  
Praveen Kumar

Finance officer  
CMA B.K. Pandey



UPTO 2012-13

BOOK VALUE OF ASSETS AS PER SIM METHOD UPTO 31.03.2013	A	₹ 8,65,96,215.76
BOOK VALUE OF ASSETS AS PER WDV METHOD (2012-13)	B	₹ 7,72,23,820.53
REVERSAL OF AMT. ON BEHALF OF LIBRARY BOOKS*	C	₹ 61,98,900.00
DIFFERENCE BETWEEN THESE AMT.	D=B-(A+C)	₹ 1,55,71,295.23

APPLICABILITY OF AS-5

*Particulars	GROSS BLOCK		DEPRECIATION (WDV)		NET BLOCK	
	As on 01/04/2012	Addition during the year (12-13)	Depreciation upto 01.04.2012	Depreciation for the year	WDV as on 31.03.2013	WDV as on 31.03.2012
RECTIFIED LIBRARY BOOKS	₹ 1,69,48,002.11	₹ 24,57,066.00				
		₹ 1,51,62,940.53				
	TOTAL	₹ 1,76,20,006.53	₹ 53,91,455.11	₹ 53,98,771.00	₹ 2,37,77,782.53	₹ 1,15,56,547.00
LIBRARY BOOKS	₹ 1,69,48,002.11	₹ 24,57,066.00				
		₹ 2,13,61,840.53				
	TOTAL	₹ 2,38,18,906.53	₹ 53,91,455.11	₹ 61,73,633.00	₹ 2,92,01,820.53	₹ 1,15,56,547.00
EXTRAORDINARY ITEM DEALS AS PER A.S. 5.	₹ -61,98,900.00	₹ -61,98,900.00		₹ -7,74,862.00	₹ -7,74,862.00	₹ -54,24,038.00
	Refund of the amt. paid towards the subscription of science drive, which has been included in assets in F.Y. 2012-13			Excess dep. Claimed in last year of which Reversal has been made in this year.		

Section Officer (Acads)  
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B.I.T. Campus, Patna

Praveen Kumar

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(BINOD KUMAR PANDEY)  
Finance Officer  
Central University of Bihar  
B.I.T. Campus, Patna

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**CENTRAL UNIVERSITY OF BIHAR**  
**SCHEDULE FORMING PART OF THE BALANCE SHEET AS AT 31.03.2014**

<b>SCHEDULE - 8 INVESTMENT</b>		
<b>INVESTMENT FROM EARMARKED/ ENDOWMENT FUNDS</b>		
Particulars	Current Year	Previous Year
	(2013-14)	(2012-13)
1. In Central Government Securities	₹ -	₹ -
2. In State Government Securities	₹ -	₹ -
3. Other Approved Securities	₹ -	₹ -
4. Shares	₹ -	₹ -
5. Debentures & Bonds	₹ -	₹ -
6. Others (to be specified)	₹ -	₹ -
<b>TOTAL</b>	₹ -	₹ -
<b>INVESTMENT OTHERS</b>		
1. In Central Government Securities	₹ -	₹ -
2. In State Government Securities	₹ -	₹ -
3. Other approved securities	₹ -	₹ -
4. Shares	₹ -	₹ -
5. Debentures & Bonds	₹ -	₹ -
6. Others.	₹ -	₹ -
<b>TOTAL</b>	₹ -	₹ -

  
Section Officer (Accts)  
Central University of Bihar  
B.I.T. Campus, Patna

P. Praxen, Kumar.

  
(BINOD KUMAR PANDEY)  
Finance Officer  
Central University of Bihar  
B.I.T. Campus, Patna

SCHEDULE 9 - CURRENT ASSETS

Particulars	Current Year	Previous Year
	(2013-14)	(2012-13)
<b>1. Stock :</b>		₹ -
a) Stores and spares	₹ -	₹ -
b) Loose Tools	₹ -	₹ -
c) Publication	₹ -	₹ -
<b>2. Sundry Debtors :</b>		
a) Debts outstanding for a period exceeding 6 months	₹ -	₹ -
b) Others	₹ -	₹ -
<b>3. Cash balances In hand (including cheques/ drafts and imprest)</b>	₹ -	₹ -
<b>4. Bank Balances (to be further classified as pertaining to earmarked fund or otherwise)</b>		₹ -
<b>a) With scheduled banks</b>		
- in Current Accounts	₹ -	₹ -
- in Term deposits (Note - 7)	₹ 15,40,73,951.76	₹ -
- in Saving Accounts (Note - 8)	₹ 44,49,95,565.91	₹ 14,31,18,932.47
<b>b) With Non-scheduled banks</b>		
- in Current Accounts	₹ -	₹ -
- in Term deposits	₹ -	₹ -
- in Saving Accounts	₹ -	₹ -
<b>5. Post Office- Savings Accounts</b>	₹ -	₹ -
<b>TOTAL</b>	<b>₹ 59,90,69,517.67</b>	<b>₹ 14,31,18,932.47</b>

Section Officer (Accts)  
Central University of Bihar  
B.I.T. Campus, Patna

P. Praveen Kumar.

Patna, Bihar, Patna.

(BINOD KUMAR PANDEY)  
Finance Officer  
Central University of Bihar  
B.I.T. Campus, Patna



**CENTRAL UNIVERSITY OF BIHAR**  
**SCHEDULE FORMING PART OF THE BALANCE SHEET AS AT 31.03.2014**

**SCHEDULE 10- LOANS, ADVANCES & DEPOSITS**

Particulars	Current Year (2013-14)	Previous Year (2012-13)
<b>1. Advances to employees (Non- interest bearing)</b>		
a) Salary	₹ -1.00	₹ -
b) Festival	₹ 18,000.00	₹ -
c) LTC	₹ 1,52,984.00	₹ -
d) Medical Advance	₹ -	₹ -
e) Others (Dr. Ram Kumar)	₹ 2,10,000.00	₹ -
<b>2. Long Term Advances to employees: (Interest bearing)</b>		
a) Vehicle Loan	₹ -	₹ -
b) Home Loan	₹ -	₹ -
c) Others (to be specified)	₹ -	₹ -
<b>3. Advances and other amounts recoverable in cash or in kind or for value to be received:</b>		
a) On Capital Account	₹ -	₹ -
b) Suppliers (Note - 5)	₹ 3,96,45,663.00	₹ 1,87,33,554.47
c) Others (Note - 4)	₹ 2,14,386.00	₹ 5,25,000.00
<b>4. Prepaid Expenses</b>		
a) Insurance	₹ -	₹ -
b) Other Expenses	₹ -	₹ -
<b>5. Security Deposit Given</b>		
a) Telephone	₹ 24,375.00	₹ 19,000.00
b) Rent	₹ 9,69,002.00	₹ 2,09,538.00
c) Electricity	₹ -	₹ -
d) AICTE, if applicable	₹ -	₹ -
e) MCI, if applicable	₹ -	₹ -
f) Others (to be specified)	₹ -	₹ -
<b>6. Income Accrued:</b>		
a) On investment from Earmarked/Endowment Funds	₹ -	₹ -
b) On Investment others	₹ -	₹ -
c) On loans and Advances	₹ -	₹ -
d) Others	₹ -	₹ -
<b>7. Other Receivable</b>		
a) Debit balances in Sponsored Projects	₹ 13,300.00	₹ -
b) Debit balances in Fellowship & Scholarship	₹ 1,29,122.00	₹ -
d) Other Receivables ( TDS )	₹ 15,953.00	₹ 9,878.00
<b>8. Letter of Credit(Canara Bank)</b>	₹ 54,44,893.71	₹ -
<b>9. Advance against Startup Grant</b>		
a) Dr. Krishna Prakash	₹ 60,894.00	₹ -
b) Dr. Gautam Kumar	₹ 25,000.00	₹ -
c) Dr. Jitendra Kumar	₹ 20,000.00	₹ -
d) Dr. Jawaid Ahsan	₹ 30,000.00	₹ -
<b>10. FLC(Canara Bank) /SERB DEST PROJECT</b>	₹ 11,73,506.83	₹ -
<b>11. Redington Distribution pte Ltd.</b>	₹ 17,131.00	₹ -
<b>TOTAL</b>	<b>₹ 4,81,64,209.54</b>	<b>₹ 1,94,96,970.47</b>

Section  
 Central Un.  
 B.I.T. Campus,

P. Praveen Kumar

(BINOD KUMAR PANDEY)  
 Finance Officer  
 Central University of Bihar  
 B.I.T. Campus, Patna

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

SCHEDULE 11 - ACADEMIC RECEIPTS

Particulars	Current Year (2013-14)			Previous Year (2012-13)
	PATNA	GAYA	TOTAL	
<b>Fee from Students</b>				
<b>Academic</b>				
1. Admission Fee	₹ 98,500	₹ 72,000	₹ 1,70,500	₹ 81,500
2. Computer Lab Charge	₹ 2,02,500	₹ 1,32,000	₹ 3,34,500	₹ 1,91,000
3. Cultural Activity Fees	₹ 3,22,500	₹ 2,60,000	₹ 5,82,500	₹ 2,05,500
4. Enrolment Fee	₹ 2,01,000	₹ 1,46,000	₹ 3,47,000	₹ 1,68,000
5. Games/ Athletic Fee	₹ 1,23,600	₹ 1,28,600	₹ 2,52,200	₹ 43,500
6. Laboratory Fee	₹ 6,86,000	₹ 93,000	₹ 7,79,000	₹ 5,21,000
7. Library Fee	₹ 3,61,500	₹ 2,72,500	₹ 6,34,000	₹ 1,16,750
8. Magazine & News Paper Fee	₹ 26,000	₹ 600	₹ 26,600	₹ 46,700
9. Tuition Fee	₹ 18,74,000	₹ 5,18,500	₹ 23,92,500	₹ 13,43,000
10. Vidyarthi Mediclaim Policy	₹ 530	₹ 7,068	₹ 7,598	₹ 6,190
11. Art & Craft Fee	₹ -	₹ -	₹ -	₹ -
12. Registration Fee	₹ 14,000	₹ -	₹ 14,000	₹ -
13. Syllabus Fee	₹ -	₹ -	₹ -	₹ -
<b>Total (a)</b>	₹ 39,10,130	₹ 16,30,268	₹ 55,40,398	₹ 27,23,140
<b>Examinations</b>				
1. Evaluation Fee	₹ 2,91,500	₹ 1,32,000	₹ 4,23,500	₹ 2,29,500
2. Examination Fee	₹ 9,200	₹ 1,900	₹ 11,100	₹ 6,200
3. Mark sheet, certificat Fee	₹ 500	₹ -	₹ 500	₹ -
<b>Total (b)</b>	₹ 3,01,200	₹ 1,33,900	₹ 4,35,100	₹ 2,35,700
<b>Other Fee</b>				
1. Conveyance Charges	₹ 79,896	₹ 70,100	₹ 1,49,996	₹ 96,362
2. Identity card Charges	₹ 19,875	₹ 14,300	₹ 34,175	₹ 16,300
3. Fine/Miscellaneous Fee	₹ 28,796	₹ 14,050	₹ 42,846	₹ 12,714
4. Hostel Maintainance Charge	₹ 1,29,550	₹ 1,65,200	₹ 2,94,750	₹ -
5. Hostel Fee	₹ 7,22,050	₹ 21,89,178	₹ 29,11,228	₹ 7,82,950
6. Income from Photocopy work	₹ 79,700	₹ 25,450	₹ 1,05,150	₹ 73,800
7. Application Fee	₹ -	₹ -	₹ -	₹ -
8. Overhead Fee	₹ -	₹ -	₹ -	₹ -
9. Test Centre Fee	₹ -	₹ -	₹ -	₹ -
10. Audio Visual / Teaching Aid	₹ -	₹ -	₹ -	₹ -
11. CONVOCATION FEE	₹ 58,500	₹ -	₹ 58,500	₹ -
<b>Total (c)</b>	₹ 11,18,367	₹ 24,78,278	₹ 35,96,645	₹ 9,82,126
<b>Sale of publications</b>				
1. Sale of Syllabus and Question Paper etc	-	-	-	-
2. Sale of prospectus including admission forms	22,200	900	23,100	4,100
<b>Total (d)</b>	22,200	900	23,100	4,100
<b>GRAND TOTAL (a+b+c+d)</b>	53,51,897	42,43,346	95,95,243	39,45,066

Section Officer (Accts)  
Central University of Bihar  
B.I.T. Campus, Patna

Praveen Kumar.  
Praveen Kumar  
Officer in Charge, Patna

(BINOD KUMAR PANDEY)  
Finance Officer  
Central University of Bihar  
B.I.T. Campus, Patna

**SCHEDULE 12- GRANTS/Subsidies (Irrevocable Grants & Subsidies Received)**

Particulars	Plan		Total Plan	Non-Plan	Current Year		Previous Year	
	UGC				2013-14		2012-13	
	Plan	IDF	UGC	UGC	Total	Total	Total	Total
Balance B/F	₹ 6,46,65,427	₹ -	₹ 6,46,65,427	₹ -	₹ 6,46,65,427	₹ 5,17,76,693	₹ 5,17,76,693	
Add: Receipts During the Year	₹ 87,18,00,000	₹ -	₹ 87,18,00,000	₹ -	₹ 87,18,00,000	₹ 20,53,75,000	₹ 20,53,75,000	
<b>Total</b>	₹ <b>93,64,65,427</b>	₹ -	₹ <b>93,64,65,427</b>	₹ -	₹ <b>93,64,65,427</b>	₹ <b>25,71,51,693</b>	₹ <b>25,71,51,693</b>	
Less: Refund to UGC	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -	
Balance	₹ 93,64,65,427	₹ -	₹ 93,64,65,427	₹ -	₹ 93,64,65,427	₹ 25,71,51,693	₹ 25,71,51,693	
Less: Utilized for Capital Expenditure (A)	₹ 28,80,83,894	₹ -	₹ 28,80,83,894	₹ -	₹ 28,80,83,894	₹ 6,01,57,352	₹ 6,01,57,352	
Balance	₹ 64,83,81,533	₹ -	₹ 64,83,81,533	₹ -	₹ 64,83,81,533	₹ 19,69,94,342	₹ 19,69,94,342	
Less: Utilized for Revenue Expenditure (B)	₹ 15,30,80,733	₹ -	₹ 15,30,80,733	₹ -	₹ 15,30,80,733	₹ 8,05,52,222	₹ 8,05,52,222	
Less: Opening Balance T/F from general fund	₹ -	₹ -	₹ -	₹ -	₹ -	₹ 5,17,76,693	₹ 5,17,76,693	
<b>Balance B/F</b>	₹ <b>49,53,00,799</b>	₹ -	₹ <b>49,53,00,799</b>	₹ -	₹ <b>49,53,00,799</b>	₹ <b>6,46,65,427</b>	₹ <b>6,46,65,427</b>	

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Praveen Kumar  
Asth Registrar(F&A)  
Praveen Kumar

Finance officer  
CMA B.K. Pandey

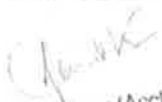
Section Officer(F&A)  
Amit Kumar


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

SCHEDULE 13- INCOME FROM INVESTMENT

Particulars	Current Year(2013-14)			Previous Year (2012-13)
	PATNA	GAYA	TOTAL	
Investment from Earmarked/Endowment Fund				
1. Interest	₹ -	₹ -	₹ -	₹ -
a) On Govt. Securities	₹ -	₹ -	₹ -	₹ -
b) Other Bonds/ Debentures	₹ -	₹ -	₹ -	₹ -
2. Income received	₹ -	₹ -	₹ -	₹ -
a) Each fund separately	₹ -	₹ -	₹ -	₹ -
3. Income Accrued	₹ -	₹ -	₹ -	₹ -
a) Each fund separately	₹ -	₹ -	₹ -	₹ -
4. Others (Specify)	₹ -	₹ -	₹ -	₹ -
<b>TOTAL</b>	₹ -	₹ -	₹ -	₹ -
TRANSFERRED TO EARMARKED/ ENDOWMENT FUNDS	₹ -	₹ -	₹ -	₹ -

  
Section Officer (Accts)  
Central University of Bihar  
B.I.T. Campus, Patna

  
Praveen Kumar  
Asst. Prof.  
Faculty of Commerce, Patna

  
(BINOD KUMAR PANDEY)  
Finance Officer  
Central University of Bihar  
B.I.T. Campus, Patna

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SHCHEDULE 14- BANK INTEREST & OTHER INCOME

Particulars	Current Year(2013-14)			Previous Year (2012-13)
	PATNA	GAYA	TOTAL	
<b>A. Income from Land &amp; Building</b>				
1. Hostel Room Rent	₹ 22,645.00	₹ -	₹ 22,645.00	₹ 1,45,598.00
2. License fee	₹ 34,323.00	₹ -	₹ 34,323.00	₹ 37,787.00
3. Sponsorship	₹ 2,02,500.00	₹ -	₹ 2,02,500.00	₹ -
4. Electricity & water charges	₹ -	₹ -	₹ -	₹ -
5. Teaching salary	₹ -	₹ -	₹ -	₹ -
6. CUBCHS Contribution	₹ 3,91,816.00	₹ -	₹ 3,91,816.00	₹ 96,888.00
7. Conveyance Charges	₹ -	₹ -	₹ -	₹ 7,272.00
8. Test Centre Fee	₹ 6,785.00	₹ -	₹ 6,785.00	₹ 9,420.00
9. Guest House charges	₹ 8,650.00	₹ -	₹ 8,650.00	₹ 1,650.00
10. Furniture Recovery	₹ 7,872.00	₹ -	₹ 7,872.00	₹ 7,719.00
<b>Total</b>	<b>₹ 6,74,591.00</b>	<b>₹ -</b>	<b>₹ 6,74,591.00</b>	<b>₹ 3,06,334.00</b>
<b>B. Sale of Institute's publications</b>				
<b>C. Income from holding events</b>				
1. Gross Receipts from annual function/ sports carnival	₹ -	₹ -	₹ -	₹ -
Less: Direct Expenditure incurred on the annual function/ sports carnival	₹ -	₹ -	₹ -	₹ -
2. Gross Receipts for fetes	₹ -	₹ -	₹ -	₹ -
Less: Direct Expenditure incurred on fetes	₹ -	₹ -	₹ -	₹ -
3. Gross Receipts for education tours	₹ -	₹ -	₹ -	₹ -
Less: Direct Expenditure incurred on the tours	₹ -	₹ -	₹ -	₹ -
4. Donation	₹ -	₹ -	₹ -	₹ 1,55,000.00
<b>Total</b>	<b>₹ -</b>	<b>₹ -</b>	<b>₹ -</b>	<b>₹ 1,55,000.00</b>
<b>D. Interest on Term Deposits</b>				
a) With Scheduled Banks	₹ 86,99,559.21	₹ 606.00	₹ 87,00,165.21	₹ 27,58,032.56
b) With Non-Scheduled Banks	₹ -	₹ -	₹ -	₹ -
c) With Institutions	₹ -	₹ -	₹ -	₹ -
d) Others	₹ -	₹ -	₹ -	₹ -
<b>Total</b>	<b>₹ 86,99,559.21</b>	<b>₹ 606.00</b>	<b>₹ 87,00,165.21</b>	<b>₹ 27,58,032.56</b>
<b>E. Interest on Saving Accounts</b>				
a) With Scheduled Banks	₹ 20,90,625.00	₹ 85,656.00	₹ 21,76,281.00	₹ 11,76,095.00
b) With Non-Scheduled Banks	₹ -	₹ -	₹ -	₹ -
c) With Institutions	₹ -	₹ -	₹ -	₹ -
d) Others	₹ -	₹ -	₹ -	₹ -
<b>Total</b>	<b>₹ 20,90,625.00</b>	<b>₹ 85,656.00</b>	<b>₹ 21,76,281.00</b>	<b>₹ 11,76,095.00</b>
<b>F. Interest on Loans:</b>				
a) Employees/Staff	₹ -	₹ -	₹ -	₹ -
b) Others	₹ -	₹ -	₹ -	₹ -
<b>Total</b>	<b>₹ -</b>	<b>₹ -</b>	<b>₹ -</b>	<b>₹ -</b>
<b>G. Interest on Debtors and Other Receivables</b>				
<b>H. Others</b>				
1. Income from consultancy	₹ -	₹ -	₹ -	₹ -
2. RTI fees	₹ 620.00	₹ -	₹ 620.00	₹ 745.00
3. Income from Royalty	₹ -	₹ -	₹ -	₹ -
4. Sale of application				₹ 20,71,012.78
Recruitment ₹ 3150840.50				
Admission ₹ 16150.00	₹ 31,66,990.50	₹ -	₹ 31,66,990.50	
5. Misc. receipts (Sale of tender form, waste paper, etc)	₹ 1,10,566.00	₹ 7,000.00	₹ 1,17,566.00	₹ 95,075.00
<b>6. Profit on Sale/Disposal of Assets:</b>				
a) Owned Assets	₹ -	₹ -	₹ -	₹ -
b) Assets acquired out of grants or received free of cost	₹ -	₹ -	₹ -	₹ -
7. Liquidated Damage	₹ 1,31,259.00	₹ -	₹ 1,31,259.00	₹ -
8. Other Receipt	₹ 4,000.10	₹ -	₹ 4,000.10	₹ -
<b>Total</b>	<b>₹ 34,13,435.60</b>	<b>₹ 7,000.00</b>	<b>₹ 34,20,435.60</b>	<b>₹ 21,66,832.78</b>
<b>GRAND TOTAL (A+B+C+D+E+F+G+H)</b>	<b>₹ 1,48,78,210.81</b>	<b>₹ 93,262.00</b>	<b>₹ 1,49,71,472.81</b>	<b>₹ 65,52,294.34</b>
Interest Earned	₹ 1,07,90,184.21	₹ 86,262.00	₹ 1,08,76,446.21	₹ 39,34,127.56
Other Income	₹ 40,88,026.60	₹ 7,000.00	₹ 40,95,026.60	₹ 26,28,166.78

Section Officer (Accts)  
Central University of Bihar  
B.I.T. Campus, Patna

Praveen Kumar  
Praveen Kumar  
Genl. Secy, Central University of Bihar, Patna

(BINOD KUMAR PANDEY)  
Finance Officer  
Central University of Bihar  
B.I.T. Campus, Patna

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

**SCHEDULE 15- ESTABLISHMENT EXPENSES**

Particulars	Current Year (2013-14)			Previous Year (2012-13)
	PATNA	GAYA	TOTAL	
a) Salaries & wages	₹ 7,42,31,928.00	₹ 60,968.00	₹ 7,42,92,896.00	₹ 4,75,11,200.00
b) Children Education Allowance	₹ 4,74,315.00	₹ 29,025.00	₹ 5,03,340.00	₹ 2,29,329.00
c) Leave Salary Contribution	-	-	-	₹ 5,47,225.00
d) Pension Contribution	₹ 49,59,793.00	-	₹ 49,59,793.00	₹ 8,10,282.00
e) CPF Administration Charges	₹ 19,260.00	-	₹ 19,260.00	-
f) E.L. ENCASHMENT	₹ 8,47,379.00	-	₹ 8,47,379.00	-
g) HPL ENCASHMENT	₹ 2,37,500.00	-	₹ 2,37,500.00	-
h) Leave Travel Concession	₹ 9,50,270.00	-	₹ 9,50,270.00	₹ 2,02,155.00
i) Medical Reimbursement Claim	₹ 6,34,506.00	-	₹ 6,34,506.00	₹ 3,99,792.00
j) Overtime Allowance	₹ 45,921.00	-	₹ 45,921.00	-
k) Transfer Grant	₹ 2,89,450.00	-	₹ 2,89,450.00	-
l) Others (specify)	-	-	-	₹ 2,39,831.16
m) Bonus	₹ 1,20,890.00	-	₹ 1,20,890.00	0
<b>TOTAL</b>	<b>₹ 8,28,11,212.00</b>	<b>₹ 89,993.00</b>	<b>₹ 8,29,01,205.00</b>	<b>₹ 4,99,39,814.16</b>

**SCHEDULE 16 - ACADEMIC EXPENSES**

Particulars	Current Year (2013-14)			Previous Year (2012-13)
	PATNA	GAYA	TOTAL	
a) Laboratory expenses	₹ 6,75,761.00	₹ 2,04,890.00	₹ 8,80,651.00	₹ 9,09,499.00
b) Field work/ Participation	-	-	-	-
c) Seminar/ Workshop (Hosp + Honor +TA+Other)	₹ 7,64,537.00	₹ 5,40,943.00	₹ 13,05,480.00	₹ 22,86,272.00
d) Magazines and Journals	₹ 1,02,264.00	-	₹ 1,02,264.00	₹ 86,816.00
e) Examination expenses	₹ 26,986.00	-	₹ 26,986.00	₹ 69,961.00
f) Hospitality Academic	₹ 6,94,457.00	₹ 1,38,874.00	₹ 8,33,331.00	₹ 6,02,180.00
g) Subscription Expenses	₹ 18,43,447.00	-	₹ 18,43,447.00	₹ 81,500.00
h) Training Charges	₹ 1,68,450.00	-	₹ 1,68,450.00	₹ 27,300.00
i) Travelling & Conveyance (Academic)	₹ 17,98,051.00	₹ 1,40,575.00	₹ 19,38,626.00	₹ 13,12,232.00
j) Payment to visiting faculty	₹ 4,29,000.00	₹ 1,64,000.00	₹ 5,93,000.00	₹ 5,80,750.00
k) Merged scheme Expenses	-	-	-	₹ 18,29,641.00
l) Student Welfare expenses	₹ 2,12,423.00	-	₹ 2,12,423.00	₹ 17,463.00
m) Internship/Study Tour Expenses	₹ 16,437.00	-	₹ 16,437.00	₹ 83,865.00
n) Convocation expenses	₹ 19,88,648.00	-	₹ 19,88,648.00	-
o) Publication	-	-	-	-
p) Scholarship/Stipend	₹ 5,90,790.00	-	₹ 5,90,790.00	₹ 6,52,810.00
q) Summer Internship Expenses	₹ 1,21,875.00	-	₹ 1,21,875.00	₹ 94,674.00
r) Earn While You Learn Scheme Expenses	₹ 16,800.00	-	₹ 16,800.00	₹ 3,040.00
s) Expenses on fees	-	-	-	-
t) CUCET EXPENSES	₹ 7,74,164.00	-	₹ 7,74,164.00	-
u) Mess Charges	-	₹ 7,86,322.00	₹ 7,86,322.00	-
u) CUBET Expenses	₹ 10,79,778.00	-	₹ 10,79,778.00	-
v) Honorarium(acad)	₹ 4,42,000.00	₹ 61,000.00	₹ 5,03,000.00	-
<b>TOTAL</b>	<b>₹ 1,17,45,848.00</b>	<b>₹ 20,36,604.00</b>	<b>₹ 1,37,82,452.00</b>	<b>₹ 86,18,003.00</b>

*[Signature]*  
Section Officer (Accts)  
Central University of Bihar  
B.I.T. Campus, Patna

*[Signature]*  
Praveen Kumar  
Binod Kumar  
Section Officer  
Central University of Bihar  
B.I.T. Campus, Patna

*[Signature]*  
**(BINOD KUMAR PANDEY)**  
Finance Officer  
Central University of Bihar  
B.I.T. Campus, Patna

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

**SCHEDULE - 17 ADMINISTRATIVE EXPENSES**

Particulars	Current Year(2013-14)			Previous Year (2012-13)
	PATNA	GAYA	TOTAL	
<b>(A) Infrastructure</b>				
a) Electricity and Power	₹ 17,08,176.00	₹ 5,561.00	₹ 17,13,737.00	₹ 17,50,945.00
b) Rent Office/GH/Residence	₹ 2,02,55,751.00	₹ 66,090.00	₹ 2,03,21,841.00	₹ 58,62,594.00
c) Rent, Rates and Taxes(including property tax)	₹ -	₹ -	₹ -	₹ 69,608.00
d) Security Services	₹ 85,23,290.00	₹ -	₹ 85,23,290.00	₹ 26,83,034.00
<b>(B) Communication</b>				
a) Postage, Telephone & Communication Charges	₹ 10,91,470.00	₹ 1,23,714.00	₹ 12,15,184.00	₹ 4,92,759.00
<b>(C) Subscription to Academic Institutions</b>	₹ -	₹ -	₹ -	₹ -
<b>(D) Travelling &amp; Conveyance Expenditure</b>				
a) Travelling and conveyance (Admn.)	₹ 38,19,782.00	₹ 32,034.00	₹ 38,51,816.00	₹ 25,51,086.00
<b>E) Advertisement Expenses</b>	₹ 21,57,567.00	₹ 1,450.00	₹ 21,59,017.00	₹ 28,79,153.00
<b>F) Auditors Remunerations</b>	₹ 65,169.00	₹ -	₹ 65,169.00	₹ 56,180.00
<b>G) Others</b>				
a) Expenses on fees	₹ 36,503.00	₹ -	₹ 36,503.00	₹ 21,489.00
b) Freight & Forward expenses	₹ -	₹ -	₹ -	₹ 2,437.00
c) Honorarium	₹ 6,84,500.00	₹ -	₹ 6,84,500.00	₹ 4,38,447.00
d) Hospitality	₹ 6,70,784.00	₹ 82,140.00	₹ 7,52,924.00	₹ 83,248.00
e) Labour & Process Charges	₹ -	₹ -	₹ -	₹ 2,270.00
f) Printing and Stationery	₹ 19,59,391.00	₹ 1,25,914.00	₹ 20,85,305.00	₹ 17,30,671.50
g) Professional Charges	₹ 12,29,762.00	₹ -	₹ 12,29,762.00	₹ 3,91,824.00
h) Sports & Cultural expenses	₹ 1,06,225.00	₹ 80,443.00	₹ 1,86,668.00	₹ -
i) Recruitment Expenses	₹ 53,81,857.00	₹ -	₹ 53,81,857.00	₹ -
j) Office expenses	₹ -	₹ -	₹ -	₹ 1,83,366.00
k) CCCP expenditure	₹ 418.70	₹ -	₹ 418.70	₹ -
l) Magazines and Journals	₹ -	₹ 16,747.00	₹ 16,747.00	₹ -
m) Earn While You Learn Scheme Expenses	₹ -	₹ -	₹ -	₹ -
n) Foundation Stone Laying Expenses	₹ 7,78,488.00	₹ 7,43,280.00	₹ 15,21,768.00	₹ -
o) Guest house Expenses	₹ -	₹ 15,353.00	₹ 15,353.00	₹ -
p) Medicin Expenses	₹ -	₹ 16,281.00	₹ 16,281.00	₹ -
q) Rajbhash Expenditure	₹ -	₹ 45,000.00	₹ 45,000.00	₹ -
r) Ingural Expenses (Babu Jagjivan Ram Chair)	₹ -	₹ 1,34,154.00	₹ 1,34,154.00	₹ -
s) Other Expenses	₹ 4,01,783.00	₹ 2,13,559.00	₹ 6,15,342.00	₹ -
<b>TOTAL</b>	<b>₹ 4,76,90,645.70</b>	<b>₹ 17,01,720.00</b>	<b>₹ 5,05,72,636.70</b>	<b>₹ 1,91,79,111.50</b>

Section Officer (Accts)  
Central University of Bihar  
B.I.T. Campus, Patna

Praveen Kumar.  
Praveen Kumar  
Asst. Prof.  
C.U. of Bihar, Patna

(BINOD KUMAR PANDEY)  
Finance Officer  
Central University of Bihar  
B.I.T. Campus, Patna

**SCHEDULE 18- TRANSPORTATION EXPENSES**

Particulars	Current Year(2013-14)			Previous Year (2012-13)
	PATNA	GAYA	TOTAL	
1 Vehicles (owned by educational institutions)				
a) Running expenses	₹ 3,59,131.00	₹ 4,39,831.00	₹ 7,98,962.00	₹ 1,94,276.50
b) Repairs & Maintenance	₹ 1,61,902.00	₹ 79,746.00	₹ 2,41,648.00	₹ 45,106.00
c) Insurance Expenses	₹ 1,02,564.00	-	₹ 1,02,564.00	₹ 39,489.00
2. Vehicles taken on rent/lease				
a) Rent/ lease expenses	₹ 26,30,620.00	-	₹ 26,30,620.00	-
<b>TOTAL</b>	₹ 32,54,217.00	₹ 5,19,577.00	₹ 37,73,794.00	₹ 19,13,578.50

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

**SCHEDULE -19 REPAIRS & MAINTENANCE**

Particulars	Current Year(2013-14)			Previous Year (2012-13)
	PATNA	GAYA	TOTAL	
a) Building	1,39,620.00	-	1,39,620.00	-
b) Furniture & Fixture	57,832.00	-	57,832.00	-
c) Plant & Machinery	4,93,119.00	3,08,572.00	8,01,691.00	-
d) Office Equipments	81,495.00	-	81,495.00	8,91,903.00
e) Lab Equipment	36,522.00	-	36,522.00	-
f) Computer & Peripherals	93,962.00	1,11,945.00	2,05,907.00	-
g) Electric Equipment	1,33,542.00	26,306.00	1,59,848.00	-
h) Cable Connection	-	3,710.00	3,710.00	-
h) Others	5,05,204.00	22,351.00	5,27,555.00	-
<b>TOTAL</b>	₹ 15,41,296.00	₹ 4,72,884.00	₹ 20,14,180.00	₹ 8,91,903.00

**SCHEDULE 20 - FINANCE COSTS**

Particulars	Current Year(2013-14)			Previous Year (2012-13)
	PATNA	GAYA	TOTAL	
a) Interest on fixed loans	₹ -	₹ -	₹ -	₹ -
b) Interest on other loans	₹ -	₹ -	₹ -	₹ -
c) Bank Charges	₹ 14,901.45	₹ 21,564.00	₹ 36,465.45	₹ 9,811.50
d) Others (specify)	₹ -	₹ -	₹ -	₹ -
<b>TOTAL</b>	₹ 14,901.45	₹ 21,564.00	₹ 36,465.45	₹ 9,811.50

**SCHEDULE 21 - OTHER EXPENSES**

Particulars	Current Year(2013-14)			Previous Year (2012-13)
	PATNA	GAYA	TOTAL	
a) Provisions for Bad and Doubtful Debts/ Advances	₹ -	₹ -	₹ -	₹ -
b) Irrecoverable Balances Written off	₹ -	₹ -	₹ -	₹ -
<b>TOTAL</b>	₹ -	₹ -	₹ -	₹ -

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Raveen Kumar,  
Praveen Kumar  
Central University of Bihar, Patna

(BINOD KUMAR PANDEY)  
Finance Officer  
Central University of Bihar  
B.I.T. Campus, Patna



**CENTRAL UNIVERSITY OF BIHAR**  
**B.I.T. CAMPUS, PATNA - 800 014, BIHAR**

**SCHEDULE: 22**

**NOTES ON ACCOUNTS AND SIGNIFICANT ACCOUNTING POLICIES**  
**Annexed to and forming part of Balance Sheet as at 31.03.2014**

**(A) SIGNIFICANT ACCOUNTING POLICIES**

**1. Basis for preparation of account**

- 1.1 The accounts of the University have been prepared on the basis of historical cost convention and on the basis of accrual system of accounting.
- 1.2 For classification of the expenditure under Capital & Revenue, the University follows the provisions of General Financial Rules and other orders issued by the Government of India and the University Grants Commission from time to time.

**2. Revenue Recognition**

- 2.1 Fees from students, sale of admilssion forms and interest on Savings Bank A/c are accounted for as and when received.
- 2.2 Income from Land, Building and other Property are accounted for as and when received.
- 2.3 Interest on advance sanctioned to staff for House Building, Purchase of Vehicles and Computers etc. is accounted on cash basis every year, since the actual recovery of interest after the full repayment of principal amount.

**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 prescribed by AS-10 Accounting for Fixed Assets.
- 3.2 Gifted / donated assets are valued at the declared value available. If not available, the value is estimated on present market value and physical value of the asset as prescribed by AS-10 Accounting for Fixed Assets.
- 3.3 Books received as gift, are valued at selling prices printed on the books. Where there is not printed the value is based on assessment. The cost is credited to Capital fund and merged with fixed assets of the University. Depreciation is charged at the rates applicable to the respective assets.
- 3.4 Depreciation on Fixed Assets is provided on the written down value till F.Y. 2012-13, however from now onwards (i.e. F.Y.2013-14) CUB, Patna will follow SLM method of Depreciation which would result in a more appropriate presentation of the financial statement of the university. While changing the depreciation policy, university has ensured A.S.-6 issued by ICAI, as detailed at notes to accounts.

Section Officer (Audit)  
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P. Baveen Kumar

(BINOD KUMAR PANDE)  
Finance Officer  
Central University of Bihar  
B.I.T. Campus, Patna

**CENTRAL UNIVERSITY OF BIHAR**  
**B.I.T. CAMPUS, PATNA - 800 014, BIHAR**

Depreciation charged at the following rates:-

S.N.	Items (Fixed Assets)	Rate of Depreciation
1.	Land	0%
2.	Site Development	0%
3.	Building	2%
4.	Roads and bridges	2%
5.	Tube well and water supply	6%
6.	Sewerage and drainage	2%
7.	Electrical installation and equipment	5%
8.	Plant and machinery	5%
9.	Scientific and library equipment	8%
10.	Office equipment	7.5%
11.	Audio visual equipment	7.5%
12.	Computers and peripherals	20%
13.	Computer Software	40%
14.	Furniture's, flxtures and fittings	10%
15.	Vehicles	10%
16.	Library books and scientific journals	10%
17.	E Journals	40%
18.	Laboratory Equipment	15%
19.	Others	10%

- 3.5 Depreciation is for the whole year on additions during the year.  
3.6 Where an asset is fully depreciated it will be carried at a residual of ₹ 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.

**4. Stocks**

Expenditure on purchase of chemicals, glassware, publications stationery and other stores is accounted as revenue expenditure of cash basis.

**5. Government / UGC Grant.**

- 5.1 Government / UGC grants are accounted for on realization basis. However where a sanction for release of grant pertaining to financial year is received before 31st March and grant is actually received in next financial year, the grant is accounted on accrual basis and equal amount as shown as recoverable from the grantor.  
5.2 To the extent unutilized towards capital expenditure government grants and grants from UGC are transferred to the Capital fund.  
5.3 Government and UGC grant for meeting Revenue expenditure; on accrual basis, are treated to the extent utilized as income of the year in which they are realized. Unutilized grants, including advances paid out of such grants are carried forward and exhibited as a liability in the balance sheet.

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P. Praveen Kumar,  
Asst. Secretary,  
Central University of Bihar, Patna

(BINOD KUMAR PANDEY)  
Finance Officer  
Central University of Bihar  
B.I.T. Campus, Patna

**CENTRAL UNIVERSITY OF BIHAR**  
**B.I.T. CAMPUS, PATNA - 800 014, BIHAR**

- 6. **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 incurrence.
- 7. **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.
- 8. **Foreign exchange**  
The transactions relating to foreign currency, if any, are accounted for at the exchange rates prevailing on the date of the transaction.
- 9. **Income tax**  
The income of the University is exempted from Income Tax under Section 10(23c) of the Income Tax Act 1961. No provision for tax is therefore made in the accounts.
- 10. **Corpus Fund**  
The University has resolved to create Corpus fund as per the Executive Council resolution item No 8/EC-7/11 dated 15.10.2011. The resources of Corpus Fund may be mobilized through participation, contribution from individual Indians/NRIs, Alumni Associations, industrial and Business Houses and interest earned on the Corpus Fund. The UGC provides matching contribution to the extent of 25% of the contribution received by the University subject to maximum of Rs 25 lakhs per annum. The Executive Council of the University at its meeting held on 15.11.2011, vide resolution No 8/EC-7/11 resolved that only interest from the Corpus Fund can be utilized to the extent of 50% of the total interest earned during the year at the time of withdrawal. The interest acquired on these funds should be utilized for the developmental activities of the University.

*[Signature]*  
Section Officer (Accts)  
Central University of Bihar  
B.I.T. Campus, Patna

*[Signature]*  
Praveen Kumar  
Assistant  
Central University of Bihar, Patna

*[Signature]*  
(BINOD KUMAR PANDEY)  
Finance Officer  
Central University of Bihar  
B.I.T. Campus, Patna

(6)

**CENTRAL UNIVERSITY OF BIHAR**  
**B.I.T. CAMPUS, PATNA - 800 014, BIHAR**

**(B) NOTES ON ACCOUNT:-**

a) Contingent liability: Nil

b) Change in Accounting Policy

As per Para-29 of A.S.-5, issued by ICAI states that A change in Accounting policy should be made only if the adoption of a different accounting policy is required by statute or for compliance with an accounting standard of if it is considered that the change would result in a more appropriate presentation of the financial statement of the organization.

- University had been followed WDV method of Depreciation upto 2012-13, however in FINANCE COMMITTEE meeting held on 13.06.2013, it has been decided that from now onwards (i.e. F.Y.2013-14) University will follow SLM method of Depreciation which would result in a more appropriate presentation of the financial statement of the organization.
- Effect of change in Accounting Policy
  1. From now onwards (i.e. F.Y. 2013-14) University will follow SLM depreciation Method for charging of Depreciation on Fixed Assets.
  2. Due to change in Depreciation policy "From WDV to SLM" Para-15 of A.S.-6 issued by ICAI states that

"The method of depreciation is applied consistently to provide comparability of the results of the operations of the enterprise from period to period. A change from one method of providing depreciation to another is made only if the adoption of the new method is required by statute or for compliance with an accounting standard or if it is considered that the change would result in a more appropriate preparation or presentation of the financial statements of the enterprise. When such a change in the method of depreciation is made, depreciation is recalculated in accordance with the new method from the date of the asset coming into use. The deficiency or surplus arising from retrospective re-computation of depreciation in accordance with the new method is adjusted in the accounts in the year in which the method of depreciation is changed. In case the change in the method results in deficiency in depreciation in respect of past years, the deficiency is charged in the statement of income & expenditure. In case the change in the method results in surplus, the surplus is credited to the statement of income & expenditure. Such a change is treated as a change in accounting policy and its effect is quantified and disclosed.

3) University re-computed Depreciation as stated by Para-15 of A.S.-6, which has been annexed in Financial Statement as Depreciation Schedule, summary of which is as follows;

TOTAL DEPRECIATION CLAIMED AS PER WDV UPTO 31.03.2013 (A)	₹ 398,36,168.11
TOTAL DEPRECIATION AS PER SLM UPTO 31.03.2013 (B)	₹ 242,64,872.88
Reversal of excess depreciation (a-b) T/f to income & expenditure account.	₹ 155,71,295.23

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**CENTRAL UNIVERSITY OF BIHAR**  
**B.I.T. CAMPUS, PATNA - 800 014, BIHAR**

4) **PRIOR PERIOD ITEM :-**

Payment of ₹61,98,900/- has been made in the previous year (2012-13) for subscription of e-resources of INDEST-AICTE Consortium, now being refunded the same paid towards the subscription of INDEST-AICTE Consortium dated 10/09/2013 on which depreciation has been charged in the previous year @ 25% for the half year which amount to ₹ 7,74,862/- which now being reversed and treated as prior period income as per AS-5 and accounted the same .

5) A payment of ₹ 2500000.00 has been transferred to CUB, Gaya on 24<sup>th</sup> of February 2014 for meeting out recurring nature of expenditure which has been treated as inter-account transaction and the same has been accounted for.

6) Transfer of ₹ 6000000.00 from CUB FS a/c to CUB GD a/c has been made on 26<sup>th</sup> of November 2013, which has been treated as inter-account transaction and the same has been accounted for.

c) The University has the following members in Executive Council and three meetings had been held during the year and the transaction between University and them are as follows:-

SL No.	Name of Executive Committee Member	Reimbursement of Travelling Expenses	Honorarium
1.	Prof. Debdas Banerjee	₹ 912.00	0.00
2.	Prof. Manas Bihari Verma	₹ 25,568.00	₹ 14000.00
3.	Prof. Amita Chatterjee	₹ 80,578.00	₹ 14000.00
4.	Prof. VC Pande	₹ 8,662.00	₹ 12000.00
5.	Prof. Harish Trivedi	₹ 31,787.00	₹ 4000.00
6.	Dr. D. M. Diwakar	₹ 750.00	₹ 6000.00
7.	Dr. Ram Kumar	₹ 32,259.00	0.00
8.	Dr. Rajesh Kumar Ranjan	₹ 2070.00	0.00

d) The University has recognized following person as its 'key management personnel' and transaction between University and them are as follows:-

- i. Prof. Janak Pandey, Vice Chancellor, CUB (upto 01.03.14)
  - Salary - ₹ 13,32,240.00
  - Medical Reimbursement Claim - ₹ 72,632.00
- ii. Prof. Debdas Banerjee, Vice Chancellor, CUB (from 02.03.14)
  - Salary - ₹ 1,46,500.00

e) Grants in Aid received for Projects & Startup Grants for Faculties of ₹ 2,03,84,827.00 has been considered as liabilities as expense is yet to be incurred. The same will be adjusted as and when expenditure is incurred.

f) Previous year's figures have been regrouped/ reclassified wherever found necessary.

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

Particulars	Current Year	Previous Year
<b>OTHER LIABILITIES (Note - 1)</b>		
Books & Journal Payable	-	9,165.00
Security Services Payable	-	4,37,050.00
Electricity & Power Charge Payable	-	3,35,776.00
Hiring of vehicle Charges Payable	-	1,65,420.00
Postage, Telephone & Communication Charge Payable	22.00	36,892.00
Rent Payable	-	2,10,917.00
Auditors remuneration	65,169.00	44,944.00
Accrued Expenses Payable	41,89,108.00	8,29,889.00
Children Education Payable	-	86,228.00
Professional Charges	-	22,500.00
BANK GUARANTEE (ANGEL SCIENTIFIC)	2,03,008.00	-
BANK GUARANTEE (JAIN INTERNATIONAL)	61,601.00	-
BANK GUARANTTEE (GENO BIOSCIENCES PVT. LTD)	768.00	-
BG (GENO BIOSCIENCES PVT. LTD)	300.00	-
B.G. (NATIONAL TRADING COMPANY)	4,000.00	-
BG (WIZERTECH INFORMATICS PVT LTD)	31,029.00	-
Computer Advance	600.00	600.00
OBC/SC/ST SCHOLARSHIP (POST MATRIC)	16,489.00	-
Mess Rebate	59,236.00	-
<b>Total</b>	<b>46,31,330.00</b>	<b>21,79,381.00</b>

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**STATUTORY LIABILITIES (Note - 2)**

Particulars	Current Year	Previous Year
TDS	₹ 1,71,800	₹ 1,39,712
Association Fund	₹ 10	₹ 10
EPF ( Employee Contribution )	₹ 20,799	₹ 13,462
House Rent Deduction	₹ -	₹ -
Leave Salary Contribution Payable	₹ -	₹ 2,31,976
L.I.C. ( Salary savings Scheme)	₹ 100	₹ 458
Teacher Welfare Fund	₹ 14	₹ 14
NPS (Employee Contribution)	₹ 6,72,169	₹ 2,80,618
NPS (Employer Contribution)	₹ 6,72,169	₹ 2,80,618
Arrear NPS(Employee)	₹ 1,14,052	₹ 2,882
Arrear NPS(Employer)	₹ 1,14,052	₹ 2,882
P.F. Loan		
E.P.F Loan(upto Dec 2013)	₹ -	₹ 3,000
E.P.F Loan(upto June 2015)	₹ 4,200	₹ 4,200
Group Insurance	₹ 595	₹ 533
VAT Deduction	₹ 3,000	₹ 1,98,610
CPF (Employee)	₹ 12,701	₹ 10,939
CPF (Employer)	₹ 12,701	₹ 10,939
Pension Contribution Payable	₹ -	₹ 4,68,448
PF Employer Contribution	₹ -	₹ 6,114
PF Own Contribution	₹ -	₹ 6,114
<b>Total</b>	<b>₹ 17,98,362</b>	<b>₹ 16,61,529</b>

**OTHER FUND (LIABILITIES) (Note - 3)**

Particulars	Current Year (2013-14)	Previous Year (2012-13)
UGC-GRANTS NON-REC. (DR. JITENDRA KUMAR)		₹ 2,50,000
UGC-GRANTS REC. (DR. JITENDRA KUMAR)		₹ 4,26,800
UGC-START-UP GRANT ( DR. AMIT KUMAR MISRA)		₹ 5,40,000
UGC-STARTUP GRANT (DR. RAJESH KR. RANJAN)		₹ 5,40,000
UGC-STARTUP GRANT (DR. VIVEK KR. JAIN)		₹ 5,40,000
Climate Change Science and Modeling Network Project		₹ 16,73,040
Science & Engineering Research Board Grant Dr. Jitendra Kumar (CSIR Project)		₹ 9,00,000
		₹ 50,000
<b>Total</b>	<b>₹ -</b>	<b>₹ 49,19,840</b>

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Finance Officer  
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B.I.T. Campus, Patna

OTHER ADVANCE (Note - 4)

Particulars	Current Year (2013-14)	Previous Year (2012-13)
<b>(A) General Advance</b>		
AMIT KUMAR	₹ -	₹ 2,75,000
ARVIND TIGGA	₹ -	₹ 15,000
BINOD KUMAR PANDEY	₹ -	₹ 30,000
DR. NARSINGH KUMAR	₹ -	₹ 20,000
Prof. Bhaskar Majumder	₹ -	₹ 17,000
SUJEET KUMAR	₹ 28,600	₹ 20,500
VIJAY KUMAR	₹ -	₹ 40,000
VIKAS KUMAR, OFFICE ASST.	₹ -	₹ 20,000
ADITYA MOHANTY	₹ 9,000	₹ -
DR. FIRDAUS FATIMA RIZVI	₹ 77,000	₹ -
DR. GAUTAM KUMAR	₹ 10,000	₹ -
KIRAN BELA KUJUR	₹ 15,000	₹ -
KUMAR KAUSHAL	₹ 16,000	₹ -
NANIRAM KHATIWADA	₹ 48,286	₹ -
DEBADITYA BHATTACHARYA(GAYA)	₹ 8,000	₹ -
<b>Total (A)</b>	₹ 2,11,886	₹ 4,37,500
<b>(B) Imprest Advance</b>		
BEAUTY YADAV (IMPREST)	₹ -	₹ 2,500
DR. AMIT KUMAR MISRA (IMPREST)	₹ -	₹ 2,500
DR. JITENDRA RAM (IMPREST)	₹ -	₹ 2,500
DR. MANOJ PANCHAL (IMPREST)	₹ -	₹ 2,500
DR. NARSINGH KUMAR (IMPREST)	₹ 2,500	₹ 2,500
DR. RAJESH KUMAR RANJAN (IMPREST)	₹ -	₹ 20,000
DR. RAJESH PRATAP SINGH (IMPREST)	₹ -	₹ 2,500
DR. RAM KUMAR (IMPREST)	₹ -	₹ 2,500
Dr. Rizwanul Haque (IMPREST)	₹ -	₹ 2,500
DR. SUMIT KUMAR PATHAK (IMPREST)	₹ -	₹ 2,500
DR. YOGESH PRATAP SHEKHAR (IMPREST)	₹ -	₹ 2,500
KRISHNA KUMAR OJHA (IMPREST)	₹ -	₹ 2,500
NEMI CHANDRA RATHORE (IMPREST)	₹ -	₹ 2,500
PROF. SUNIL RAY (IMPREST)	₹ -	₹ 2,500
RASHMI TRIPATHI (IMPREST)	₹ -	₹ 25,000
SHASHI RANJAN (IMPREST)	₹ -	₹ 10,000
<b>Total (B)</b>	₹ 2,500	₹ 87,500
<b>Total (A+B)</b>	₹ 2,14,386	₹ 5,25,000

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Baveen Kumar.

Principal  
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Advance to Supplier (Note - 5)

Particulars	Current Year (2013-14)	Previous Year (2012-13)
BIRLA INSTITUTE OF TECHNOLOGY	₹ -	₹ 1,03,15,158
CENTRAL UNIVERSITY OF TAMILNADU	₹ 4,45,583	₹ 5,00,000
CUCET	₹ 15,00,000	₹ 15,00,000
DAVP	₹ 2,00,000	₹ 2,00,000
M/S D. S. SUBSCRIPTION AGENCY	₹ 1,61,614	₹ 1,74,125
M/S GLOBE PUBLICATION PVT. LTD.	₹ 5,66,604	₹ 88,308
Munna Motors	₹ -	₹ 31,690
PERKINELMER SINGAPORE PTE. LTD.	₹ 47,97,055	₹ 46,16,657
SWAMY PUBLISHERS (P) LTD.	₹ 7,343	₹ 4,364
THE LAW PUBLISHERS	₹ 1,08,436	₹ 21,171
TOTAL IT SOLUTIONS PVT. LTD	₹ 11,49,378	₹ 12,82,082
Ameritech Scientific Corporation	₹ 62,52,777	₹ -
CID BIO SCIENCES	₹ 12,80,818	₹ -
EURO VECTOR S P A	₹ 22,04,619	₹ -
ICAR UNIT: ICAR-RCER PATNA	₹ 15,000	₹ -
JEOL ASIA PTE LTD.	₹ 98,48,324	₹ -
LEICA MIKROSYSTEME VERTRIEB GMBH	₹ 33,55,177	₹ -
MARUTI SUZUKI INDIA LIMITED	₹ 1,888	₹ -
MAURYA MOTORS LTD	₹ 45,000	₹ -
METROHM A G	₹ 35,87,282	₹ -
MILESTONE S R L	₹ 11,89,108	₹ -
NAROSA PUBLISHING HOUSE PVT LTD	₹ 60,000	₹ -
Poineers	₹ 80,000	₹ -
Thermo Fisher Scientific	₹ 27,89,657	₹ -
<b>Total</b>	<b>₹ 3,96,45,663</b>	<b>₹ 1,87,33,554</b>

*[Signature]*  
Section Officer (Accts)  
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*[Signature]*  
Praveen Kumar  
Asst. Secy  
Central University of Bihar  
B.I.T. Campus, Patna

*[Signature]*  
(BINOD KUMAR PANDEY)  
Finance Officer  
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B.I.T. Campus, Patna

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Unspent Grants of UGC (Note - 6)

Particulars	Current Year (2013-14)	Previous Year (2012-13)
ENCORE SCHEME		₹ 2,26,151
FELLOWSHIP SCHEME FOR NON-NET M.PHIL/Ph. D		₹ 5,00,000
GENERAL DEVELOPMENT GRANTS		₹ 20,18,93,849
MERGED SCHEME GRANTS		₹ 25,00,000
PG SCHOLARSHIP TO ME/M.TECH/GATE		₹ 15,000
Total	₹ -	₹ 20,51,35,000

*[Signature]*  
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*[Signature]*  
Praveen Kumar  
Praveen Kumar

*[Signature]*  
(BINOD KUMAR PANDEY)  
Finance Officer  
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*Figures*

**BALANCE WITH BANK** (*Link to Current Assets shown in Schedule - 9*)

Particulars	Current Year (2013-14)	Previous Year (2012-13)
<b>On Term Deposit Accounts (Note - 7) (With Int Account)</b>		
Fixed Deposit(BOI)	₹ 2,05,50,071.76	₹ -
Fixed Deposit(Canara Bank)	₹ 3,06,82,500.00	₹ -
FIXED DEPOSIT (IDBI BANK)	₹ 10,28,41,380.00	₹ -
<b>Total</b>	<b>₹ 15,40,73,951.76</b>	<b>₹ -</b>
<b>On savings Accounts (Note - 8)</b>		
PNB savings A/c (GD A/c)	₹ 6,38,00,026.46	₹ 2,55,69,611.16
PNB savings A/c (Fellowship)	₹ 35,60,991.78	₹ 26,41,881.98
PNB savings A/c (HOSTAL)	₹ 30,40,187.30	₹ 19,78,390.00
PNB savings A/c (CCCP)	₹ 77,91,910.30	₹ 25,67,518.00
BOI savings A/c	₹ 3,32,652.68	₹ 56,118.94
SBI savings A/c	₹ 35,25,27,152.39	₹ 11,03,05,412.39
IDBI Saving A/c	₹ 14,85,542.00	₹ -
PNB RECRUITMENT A/C	₹ 10,000.00	₹ -
Canara Bank Savings A/c	₹ 7,75,562.00	₹ -
Canara Bank Savings A/c	₹ 3,64,496.00	₹ -
Canara Bank Savings A/c gaya	₹ 73,600.00	₹ -
IDBI BANK CUB RP-1	₹ 2,78,816.00	₹ -
IDBI BANK CUB RP-2	₹ 6,12,137.00	₹ -
IDBI BANK CUB RP-3	₹ 5,47,516.00	₹ -
IDBI BANK CUB RP-4	₹ 3,75,884.00	₹ -
IDBI BANK CUB RP-5	₹ 5,05,241.00	₹ -
IDBI BANK CUB RP-6	₹ 5,47,516.00	₹ -
IDBI BANK CUB RP-7	₹ 5,47,516.00	₹ -
IDBI BANK CUB RP-8	₹ 5,47,516.00	₹ -
IDBI BANK CUB RP-9	₹ 5,47,516.00	₹ -
IDBI BANK CUB RP-10	₹ 5,27,236.00	₹ -
IDBI BANK CUB RP-11	₹ 4,78,447.00	₹ -
IDBI BANK CUB RP-12	₹ 5,22,480.00	₹ -
IDBI BANK CUB RP-13	₹ 4,22,197.00	₹ -
IDBI BANK CUB RP-14	₹ 5,27,430.00	₹ -
IDBI BANK CUB RP-15	₹ 5,47,516.00	₹ -
IDBI BANK CUB RP-16	₹ 5,71,401.00	₹ -
IDBI BANK CUB RP-17	₹ 6,01,447.00	₹ -
IDBI BANK CUB RP-18	₹ 6,01,447.00	₹ -
IDBI BANK CUB RP-19	₹ 10,97,197.00	₹ -
IDBI BANK CUB RP-21	₹ 6,01,447.00	₹ -
IDBI BANK CUB RP-22	₹ 2,25,542.00	₹ -
<b>Total</b>	<b>₹ 44,49,95,565.91</b>	<b>₹ 14,31,18,932.47</b>

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