



Central University of South Bihar
दक्षिण बिहार केन्द्रीय विश्वविद्यालय

Annual Accounts
वार्षिक लेखा
2017-18



2nd Convocation, 27th March 2018

दक्षिण बिहार केन्द्रीय विश्वविद्यालय Central University of South Bihar



Established by an Act of Parliament
Accredited with Grade 'A' by NAAC



द्वितीय दीक्षांत समारोह

Second Convocation Ceremony
27th March 2018





Central University of South Bihar

Annual Accounts 2017-18

Financial Year 2017-18

Part A - Annual Accounts

Part B - Separate Audit Report (SAR)

Vice-Chancellor's Message



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

It gives me immense satisfaction for presenting the statement of Audited Annual Accounts for the Financial Year 2017 – 18. Thanks to the Finance & Accounts Section, an important department which ensured a hassle-free handling of funds of the University under the supervision of our Finance Officer. As the Vice-Chancellor, I had given my sincere effort to utilize the available funds with the University for its growth and development including building construction work in the 300 acres campus at Panchanpur. The Annual Accounts 2017 – 18 will give you a better idea about the financial aspects related to the University like a glossary. The report comprised of two parts, namely Annual Accounts and Separate Audit Report (SAR), covers the details of funds (grants) and expenditures made under different heads for the University. Before closing, I once again congratulate the Finance & Section, and I am quite hopeful that they would continue their best endeavor to strengthen the University in the coming years as well.

A handwritten signature in black ink, appearing to read 'Harish Chandra Singh Rathore'.

(Prof. Harish Chandra Singh Rathore)

Finance Officer's Message



I am happy to present the Annual Accounts of Central University of South Bihar for the Financial Year 2017 – 18, providing all the financial details in the prescribed format of MHRD. Under the abled guidance of Hon'ble Vice-Chancellor Prof. H.C.S. Rathore, the Annual Accounts 2017-18 has been prepared by dedicated staff of Finance and Accounts Section. The book carries the details of expenses of the university in two portions (i) Annual Accounts of the year 2017 – 18 in Part A and (ii) Separate Audit Report (SAR) issued by the office of CAG of India in Part B.

The Part A - Annual Accounts includes the Balance Sheet of the University as on 31st March 2018 with details about funding and expenses. The Balance Sheet of the University as on 31st March 2018 is provided along with Income and Expenditure Account and Receipt and Payment Account for the year ended 31st March 2018. In the Part B – Separate Audit Report (SAR) 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.

In brief summary, I am sharing that during the financial year 2017-18, the University received a sum of Rs.66.91 Crores under General Development Assistance. Along with the unspent balance of Rs. 68.09 Crores of the previous year and internal Receipt from tuition fees & other incomes amounting to Rs. 6.93 Crores, total amounting to Rs. 141.94 Crores. The University has utilized a sum of Rs.72.12 Crores during the year 2017-18 in Recurring & Non-recurring expenditure. Further, the university has introduced SBI E- Collect facility for online deposit of fees by students, 100% cashless transactions, uploading of all the expenditures with PFMS, procurement of materials through Gem Purchases etc. in its new permanent campus at Panchanpur, Gaya.


Girish Ranjan



CENTRAL UNIVERSITY OF SOUTH BIHAR

BALANCE SHEET As At 31st MARCH 2018

(Figures shown - Rs. in Lakhs)

SOURCES OF FUNDS	Schedule	Current Year	Previous Year
		(2017-18)	(2016-17)
CORPUS / CAPITAL FUND	1	24,917.36	21,864.77
DESIGNATED / EARMARKED / ENDOWMENT FUNDS	2	861.69	784.57
CURRENT LIABILITES & PROVISIONS	3	6,307.55	4,938.79
TOTAL		32,086.60	27,588.13
APPLICATION OF FUNDS	Schedule	Current Year	Previous Year
		(2017-18)	(2016-17)
FIXED ASSETS	4		
Tangible Assets		3,713.84	3,613.83
Intangible Assets		1.24	4.10
Capital Works In Progress		17,948.15	15,311.05
INVESTMENTS FROM EARMARKED / ENDOWMENT	5		
Long Term			
Short Term		173.18	430.85
INVESTMENTS - OTHERS	6	6,597.71	6,408.96
CURRENT ASSETS	7	1,485.94	1,444.17
LOANS, ADVANCES & DEPOSITS	8	2,166.54	375.17
TOTAL		32,086.60	27,588.13

SIGNIFICANT ACCOUNTING POLICIES 23

CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS 24

Assistant (Finance)
Central University Of South Bihar

Dated: 26th June 2018
Place: Gaya

Section Officer (Finance)
(Nishant Joshi)
Section Officer
Central University of South Bihar
B.I.T. Campus, Patna

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



Annual Accounts 2017-18

CENTRAL UNIVERSITY OF SOUTH BIHAR **INCOME & EXPENDITURE ACCOUNT FOR THE PERIOD/YEAR ENDED 31.03.2018**

(Figures shown-Rs. in Lakhs)

Particulars	Schedule	Current Year (2017-18)	Previous Year (2016-17)
INCOME			
Academic Receipts	9	170.01	169.61
Grants / Subsidies	10	2,983.92	2,513.11
Income from Investments	11	492.56	617.21
Interest Earned	12	13.80	19.49
Other Incomes	13	16.95	50.71
Prior Period Income	14	0.01	5.37
TOTAL (A)		3,677.25	3,375.49
EXPENDITURE			
Staff Payments and Benefits (Establishment Expenses)	15	2,206.39	1,747.08
Academic Expenses	16	129.94	189.61
Administrative and General Expenses	17	592.08	523.44
Transportation Expenses	13	24.17	23.04
Repairs & Maintenance	19	25.96	28.93
Finance Costs	20	0.38	0.26
Depreciation	4	230.57	273.63
Other Expenses	21	-	-
Prior Period Expenses	22	5.00	0.75
TOTAL (B)		3,214.49	2,786.74
Balance being excess of Income over Expenditure (A-B)		462.76	588.75
Transfer to / from Designated fund		-	-
Building fund		-	-
Others (specify)		-	-
Balance being Surplus/(Deficit) Carried to Capital Funds (Sch 1)		462.76	588.75

SIGNIFICANT ACCOUNTING POLICIES 23

CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS 24

Dated: 26th June 2018
Place: Gaya

(Signature)
Assistant (Finance)
Assistant (F & A)
Central University Of South Bihar

(Signature)
Section Officer
(Finance)
(Nishant Joshi)
Section Officer
Central University of South Bihar
B.I.T. Campus, Patna

(Signature)
Finance Officer
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Central University of South Bihar



CENTRAL UNIVERSITY OF SOUTH BIHAR
SCHEDULE FORMING PART OF THE BALANCE SHEET AS AT 31.03.2018

SCHEDULE -1 CORPUS/CAPITAL FUND

(Amount in Rs.)

Particulars		Current Year	Previous Year
		(2017-18)	(2016-17)
	Balance at the beginning of the year	2,18,64,77,430.44	1,46,12,35,114.81
Add :	Contributions towards Corpus/Capital Fund		
Add :	Grants from UGC, Govt. of India and State Government to the extent utilized for Capital Expenditure	25,89,82,132.00	66,63,67,386.37
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	4,62,76,150.62	5,88,74,929.26
	Total	2,49,17,35,713.06	2,18,64,77,430.44
(Deduct)	Deficit transferred from the Income & expenditure Account		-
	Balance at the year end	2,49,17,35,713.06	2,18,64,77,430.44

Hajira
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(Nishant Joshi)
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Anjan
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Central University of South Bihar
26/4/2018



Annual Accounts 2017-18

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

Particulars	FUND WISE BREAK UP						Current Year (2017-18)	Previous Year (2016-17)
	FUND A (PMMNMTT Scheme)	FUND B (School of Education)	FUND C (For Installation of WiFi)	FUND D (Babu Jagjivan Ram Chair)	FUND E (Encore Scheme)	FUND F (B.Voc Grant)		
A.								
a) Opening balance	2,03,63,418.00	3,18,49,029.00	1,73,97,643.00	1,673.00	2,48,945.00	85,81,167.00	15,000.00	4,87,60,435.00
b) Additions during the year	-	-	-	-	-	-	-	7,95,74,000.00
c) Income from Investment made of the funds	8,04,039.00	13,40,065.00	-	34.00	7,311.00	-	-	7,67,032.00
d) Accrued Interest on Investments/Advances	-	-	-	-	-	-	-	9,51,976.00
e) Interest on Savings Bank a/c	-	-	-	-	-	-	-	29,216.00
f) To the Extent of Advance to Party	3,75,00,000.00	-	46,76,357.00	-	-	-	-	4,21,76,357.00
TOTAL (A)	5,86,67,457.00	3,31,89,094.00	2,20,74,000.00	1,707.00	2,56,256.00	85,81,167.00	15,000.00	13,00,82,659.00
B.								
Utilisation/Expenditure towards objectives of funds								
I. Capital Expenditure	-	-	27,665.00	-	-	-	-	27,665.00
II. Revenue Expenditure	69,47,488.00	2,07,86,569.00	-	1,707.00	2,321.00	-	15,000.00	2,77,53,085.00
II. Refund of Grant	-	-	-	-	2,53,935.00	85,81,167.00	-	88,35,102.00
TOTAL (B)	69,47,488.00	2,07,86,569.00	27,665.00	1,707.00	2,56,256.00	85,81,167.00	15,000.00	5,16,25,784.00
Closing balance at the year end (A - B)	5,17,19,969.00	1,24,02,525.00	2,20,46,335.00	-	-	-	-	7,84,56,875.00
Represented by								
Cash and Bank Balances	1,42,19,969.00	1,24,02,525.00	2,20,46,335.00	-	-	-	-	4,86,68,829.00
To the Extent of Advance to Party	3,75,00,000.00	-	-	-	-	-	-	3,75,00,000.00
Interest accrued but not due	-	-	-	-	-	-	-	9,51,976.00
TOTAL	5,17,19,969.00	1,24,02,525.00	2,20,46,335.00	-	-	-	-	7,84,56,875.00

Handwritten signature

Assistant (F & A)
Central University Of South Bihar

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(Nishant Joshi)
Section Officer
Central University of South Bihar
B.I.T. Campus, Patna

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

Annual Accounts 2017-18



SCHEDULE 2.A 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. Accumulate d 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	15,000.00	-	-	-	15,000.00	-	15,000.00	15,000.00	-	-	-
	Total	15,000.00	-	-	-	15,000.00	-	15,000.00	15,000.00	-	-	-

(Signature)

Assistant (F & A)
Central University Of South Biha.

(Signature)

(Nishant Joshi)
Section Officer
Central University of South Bihar
B.I.T. Campus, Patna

(Signature)

वित्त प्रदाधिकारी / Finance Officer
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Central University of South Bihar



Annual Accounts 2017-18

CENTRAL UNIVERSITY OF SOUTH BIHAR SCHEDULE FORMING PART OF THE BALANCE SHEET AS AT 31.03.2018

SCHEDULE 3 - CURRENT LIABILITES & PROVISIONS

Particulars	(Amount in Rs.)	
	Current Year (2017-18)	Previous Year (2016-17)
A. CURRENT LIABILITIES		
1. Deposits from Staff		
2. Security Deposits from Students (For hostel & Admission)	30,45,500.00	26,35,000.00
3. Sundry Creditors		
a) For Goods & Services		
b) Others		
4. Deposit-Others (including EMD, Security Deposit) (Note 6)	53,99,080.00	34,35,577.00
5. Statutory Liabilities (GPF, TDS, WC Tax, CPF, GIS, NPS)		
a) Overdue	-	-
b) Others (Refer Note - 2)	1,15,28,775.00	26,28,601.00
6. Other Current Liabilites		
a) Salaries and Wages	1,51,00,723.00	1,19,21,017.00
b) Receipts against sponsored projects (Sch-3A)	1,76,88,610.20	2,17,83,991.50
c) Receipts against sponsored fellowships and scholarships (Sch-3B)	1,67,252.00	-
d) Unutilised Grants (Sch-3C)	53,32,35,315.67	₹ 42,15,92,617.64
e) Expenses Payable under PMMMNMTT Scheme	₹ 3,55,128.00	-
f) Other fund (Schedule 3 A(i) (a))	₹ 5,97,795.00	76,290.00
g) Other liabilities (Note - 1)	₹ 1,00,54,968.00	95,92,997.00
TOTAL (A)	59,71,73,146.87	47,36,66,091.14
B. PROVISIONS		
1. Taxation	-	-
2. Gratuity	-	-
3. Superannuation Pension	-	-
4. Accumulated Leave Encashment	3,35,81,930.00	2,02,12,933.00
5. Trade warrenties/claims	-	-
6. Others (Accrued Expense payable)	-	-
TOTAL (B)	3,35,81,930.00	2,02,12,933.00
TOTAL (A+B)	63,07,55,076.87	49,38,79,024.14

Hojas
Assistant (F & A)
Central University Of South Biha

Hojas
(Nishant Joshi)
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Amir
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SCHEDULE 2.A.
SPONSORED PROJECT (See Sch 3A (i))

1. Sr No.	2. Name of the project	3. Opening Balance		5. Receipt/recovery during the year/TF to respective account			6. Expenses Payable	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						B. Credit (A-B)	9. debit
1	UGC Research Start up Grant	33,38,074.00	-	-	-	1,36,821.00	-	34,74,895.00	9,775.35	-	59,309.25	34,05,910.40	-
2.1	SERB (Project Account)	1,21,37,882.75	-	-	16,08,000.00	3,96,084.00	3,37,406.00	1,44,79,372.75	48,95,564.65	7,54,681.00	2,52,875.00	85,76,252.10	-
2.2	SERB (In CCEP Account)	38,83,400.00	-	-	-38,83,400.00	-	-	-	-	-	-	-	-
3	IBM	36,523.00	-	-	-	1,389.00	-	37,912.00	-	-	-	37,912.00	-
4	Department of Atomic Energy (DAE)	17,06,496.75	-	7,24,458.00	-	59,868.00	-	24,90,822.75	9,40,509.25	48,872.00	-	15,01,441.50	-
5	National Academy of Science	102.00	-	-	-	13.00	-	115.00	-	-	-	115.00	-
6	MST	6,81,513.00	-	15,78,500.00	-	34,777.00	1,02,210.00	23,97,000.00	4,65,534.80	35,000.00	-	18,96,465.20	-
7	DST	-	-	-	26,75,400.00	43,145.00	98,820.00	28,17,365.00	5,46,751.00	-	-	22,70,614.00	-
	Total	2,17,83,991.50	-	23,02,958.00	4,00,000.00	6,72,097.00	5,38,436.00	2,56,97,482.50	68,58,135.05	8,38,553.00	3,12,184.25	1,76,88,610.20	-

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

Hojood
Assistant (F & A)
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Hoshi
(Nishant Joshi)
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Annual Accounts 2017-18

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

	Particulars	(Amount in Rs.)	
		Current Year 2017-18	Previous Year 2016-17
(1)	CUB/RP/1 (DR. P. P. SARTHI/SERB DST PROJECT)		
	Balance B/F	2,292.00	12,66,134.42
	Add: Receipts during the year	-	-
	Total (a)	2,292.00	12,66,134.42
	Less: Refund of unutilized grant to DST	-	1,48,873.00
	Less: utilized for Revenue Expenses	-	1,82,849.42
	Less: utilized for Capital Expenses	-	9,41,127.00
	Total (b)	-	12,72,849.42
	Add: Interest Earned (c)	104.00	9,007.00
	Unutilized carried forward Total (a+c-b)	2,396.00	2,292.00
(2)	CUB/RP/2 (DR. ANTRESH KUMAR/SERB DST PROJECT)		
	Balance B/F	4,03,111.00	8,84,795.00
	Add: Receipts during the year	-	-
	Total (a)	4,03,111.00	8,84,795.00
	Less: utilized for Revenue Expenses	4,10,472.00	65,837.00
	Less: utilized for Capital Expenses	-	4,31,055.00
	Total (b)	4,10,472.00	4,96,892.00
	Add: Interest Earned & Liquidated Damage (c)	9,182.00	15,208.00
	Unutilized carried forward Total (a+c-b)	1,821.00	4,03,111.00
(3)	CUB/RP/3 (DR. AMIT KR. MISRA/START UP GRANT UGC)		
	Balance B/F	6,086.00	11,653.00
	Receipts during the year	-	-
	Total (a)	6,086.00	11,653.00
	Less: Refund of unutilized grant to UGC	-	29,232.00
	Less: Utilized for Revenue Expenses	-	-
	Less: utilized for capital Expenses	-	-
	Total (b)	-	29,232.00
	Add: Interest Earned (c)	1,468.00	23,665.00
	Unutilized carried forward Total (a+c-b)	7,554.00	6,086.00
(4)	CUB/RP/4 (DR. RAJESH KR RANJAN/START UP GRANT UGC)		
	Balance B/F	2,52,878.00	2,43,169.00
	Add: Receipts during the year	-	-
	Total (a)	2,52,878.00	2,43,169.00
	Less: Refund of unutilized grant to UGC	-	-
	Less: utilized for Revenue Expenses	-	-
	Less: utilized for Capital Expenses	-	-
	Total (b)	-	-
	Add: Interest Earned (c)	9,616.00	9,709.00
	Unutilized carried forward Total (a+c-b)	2,62,494.00	2,52,878.00
(5)	CUB/RP/5 (DR. VIVEK KR JAIN/START UP GRANT UGC)		
	Balance B/F	5,616.00	21,295.00
	Add: Receipts during the year	-	-
	Total (a)	5,616.00	21,295.00
	Less: Refund of unutilized grant to UGC	-	37,517.00
	Less: utilized for Revenue Expenses	-	-
	Less: utilized for Capital Expenses	-	-
	Total (b)	-	37,517.00
	Add: Interest Earned (c)	1,355.00	21,838.00
	Unutilized carried forward Total (a+c-b)	6,971.00	5,616.00

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

[Signature]
 (Nishant Joshi)
 Section Officer
 Central University of South Bihar
 B.I.T. Campus, Patna

[Signature]
 वित्त पदाधिकारी / Finance Officer
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Annual Accounts 2017-18



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

	Particulars	(Amount In Rs.)	
		Current Year 2017-18	Previous Year 2016-17
(6)	CUB/RP/6 (DR. JITENDRA KR/ START UP GRANT UGC)		
	Balance B/F	22.00	2,166.00
	Add: Receipts during the year		
	Total (a)	22.00	2,166.00
	Less: Refund of unutilized grant to UGC		
	Less: utilized for Revenue Expenses		2,230.00
	Less: utilized for Capital Expenses		
	Total (b)	-	2,230.00
	Add: Interest Earned (c)	5.00	86.00
	Unutilized carried forward Total (a+c-b)	27.00	22.00
(7)	CUB/RP/7 (DR ROUSHAN KR/ START UP GRANT UGC)		
	Balance B/F	5,36,030.00	10,134.00
	Add: Unclared cheque Issued earlier which not not been cleared	-	5,05,315.00
	Total (a)	5,36,030.00	5,15,449.00
	Less: Refund of unutilized grant to UGC	-	-
	Less: utilized for Revenue Expenses	-	-
	Less: utilized for Capital Expenses	-	-
	Total (b)	-	-
	Add: Interest Earned (c)	20,382.00	20,581.00
	Unutilized carried forward Total (a+c-b)	5,56,412.00	5,36,030.00
(8)	CUB/RP/8 (DR. RAJESH PRATAP SIN/ START UP GRANT UGC)		
	Balance B/F	6,086.00	5,92,712.00
	Add: Receipts during the year	-	-
	Total (a)	6,086.00	5,92,712.00
	Less: Refund of unutilized grant to UGC	-	6,10,291.00
	Less: utilized for Revenue Expenses	-	-
	Less: utilized for Capital Expenses	-	-
	Total (b)	-	6,10,291.00
	Add: Interest Earned (c)	1,468.00	23,665.00
	Unutilized carried forward Total (a+c-b)	7,554.00	6,086.00
(9)	CUB/RP/9 (DR. DURGA VIJAY SINGH/ START UP GRANT UGC)		
	Balance B/F	91,206.00	1,02,423.00
	Add: Receipts during the year	-	-
	Total (a)	91,206.00	1,02,423.00
	Less: utilized for Revenue Expenses	-	-
	Less: utilized for Capital Expenses	-	14,850.00
	Total (b)	-	14,850.00
	Add: Interest Earned (c)	3,469.00	3,633.00
	Unutilized carried forward Total (a+c-b)	94,675.00	91,206.00
(10)	CUB/RP/10 (DR NITISH KUMAR/ START UP GRANT UGC)		
	Balance B/F	241.00	467.00
	Add: Receipts during the year	-	-
	Add: Other Receipt	-	-
	Total (a)	241.00	467.00
	Less: Refund of unutilized grant to UGC of unutilized grant to UGC		1,163.00
	Less: utilized for Revenue Expenses		-
	Less: utilized for Capital Expenses		-
	Total (b)	-	1,163.00
	Add: Interest Earned & Liquidated Damage(c)	59.00	937.00
	Unutilized carried forward Total (a+c-b)	300.00	241.00

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Annual Accounts 2017-18

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

	Particulars	(Amount in Rs.)	
		Current Year 2017-18	Previous Year 2016-17
(11)	CUB/RP/11 (DR. KRISHNA PRAKASH/ START UP GRANT UGC)		
	Balance B/F	2,95,752.00	3,20,292.00
	Add: Receipts during the year		-
	Total (a)	2,95,752.00	3,20,292.00
	Less: Advance not yet adjusted (Project Advance with Dr Krishna Prakash)	-	35,894.00
	Less: utilized for Revenue Expenses	7,698.00	-
	Less: utilized for Capital Expenses	-	-
	Total (b)	7,698.00	35,894.00
	Add: Interest Earned (c)	11,168.00	11,354.00
	Add: Liquidated Damage (d)	-	-
	Unutilized carried forward Total (a+c-b)	2,99,222.00	2,95,752.00
(12)	CUB/RP/12 (DR. GAUTAM KUMAR/ START UP GRANT UGC)		
	Balance B/F	2,83,338.00	2,72,277.00
	Add: Receipts during the year		-
	Add: Other Receipts		-
	Total (a)	2,83,338.00	2,72,277.00
	Less: utilized for Revenue Expenses	-	-
	Less: utilized for Capital Expenses	-	-
	Total (b)	-	-
	Add: Interest Earned (c)	10,774.00	11,061.00
	Add: Liquidated Damage (d)	-	-
	Unutilized carried forward Total (a+c-b)	2,94,112.00	2,83,338.00
(13)	CUB/RP/13 (DR. ANTRESH KR./ START UP GRANT UGC)		
	Balance B/F	81.00	1,38,107.00
	Add: Receipts during the year		-
	Total (a)	81.00	1,38,107.00
	Less: Refund of unutilized grant to UGC		1,26,283.00
	Less: utilized for Revenue Expenses		2,533.00
	Less: utilized for Capital Expenses		13,200.00
	Total (b)	-	1,42,016.00
	Add: Interest Earned (c)	9.00	3,990.00
	Add: Liquidated Damage (d)	-	-
	Unutilized carried forward Total (a+c-b)	90.00	81.00
(14)	CUB/RP/14 (DR. JITENDRA SINGH/ START UP GRANT UGC)		
	Balance B/F	5,026.00	19,022.00
	Add: Receipts during the year		-
	Total (a)	5,026.00	19,022.00
	Less: Refund of unutilized grant to UGC	-	33,538.00
	Less: utilized for Revenue Expenses	-	-
	Less: utilized for Capital Expenses	-	-
	Total (b)	-	33,538.00
	Add: Interest Earned (c)	1,213.00	19,542.00
	Unutilized carried forward Total (a+c-b)	6,239.00	5,026.00
(15)	CUB/RP/15 (DR. NAMITA RANI DAS/ START UP GRANT UGC)		
	Balance B/F	6,086.00	5,92,712.00
	Add: Receipts during the year		-
	Total (a)	6,086.00	5,92,712.00
	Less: Refund of unutilized grant to UGC		6,10,291.00
	Less: utilized for Revenue Expenses		-
	Less: utilized for Capital Expenses		-
	Total (b)	-	6,10,291.00
	Add: Interest Earned (c)	1,468.00	23,665.00
	Unutilized carried forward Total (a+c-b)	7,554.00	6,086.00

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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
		2017-18	2016-17
(16)	CUB/RP/16 (DR. JAWAID AHSAN/ START UP GRANT UGC)		
	Balance B/F	4,84,283.00	4,69,672.00
	Add: Receipts during the year		
	Total (a)	4,84,283.00	4,69,672.00
	Less: utilized for Revenue Expenses	-	4,000.00
	Less: utilized for Capital Expenses	-	-
	Total (b)	-	4,000.00
	Add: Interest Earned (c)	18,415.00	18,611.00
	Unutilized carried forward Total (a+c-b)	5,02,698.00	4,84,283.00
(17)	CUB/RP/17 (DR. MANOJ PANCHAL/START UP GRANT UGC)		
	Balance B/F	6,605.00	6,43,239.00
	Add: Receipts during the year		-
	Total (a)	6,605.00	6,43,239.00
	Less: Refund of unutilized grant to UGC	-	6,62,316.00
	Less: utilized for Revenue Expenses	-	-
	Less: utilized for Capital Expenses	-	-
	Total (b)	-	6,62,316.00
	Add: Interest Earned (c)	1,594.00	25,682.00
	Unutilized carried forward Total (a+c-b)	8,199.00	6,605.00
(18)	CUB/RP/18 (DR. PRASHANT/START UP GRANT UGC)		
	Balance B/F	5,42,957.00	5,24,719.00
	Add: Receipts during the year		-
	Total (a)	5,42,957.00	5,24,719.00
	Less: utilized for Revenue Expenses	-	2,608.00
	Less: utilized for Capital Expenses	-	-
	Total (b)	-	2,608.00
	Add: Interest Earned (c)	20,645.00	20,846.00
	Unutilized carried forward Total (a+c-b)	5,63,602.00	5,42,957.00
(19)	CUB/RP/19 (DR. NITISH KUMAR/SERB DST)		
	Balance B/F	4,63,576.00	4,28,980.00
	Add: Receipts during the year		2,50,000.00
	Add: Accrued Expenses Payable		26,509.00
	Total (a)	4,63,576.00	7,05,489.00
	Less: utilized for Revenue Expenses	2,07,817.00	2,17,806.00
	Less: utilized for Capital Expenses		39,736.00
	Less: Refund of unutilized grant to UGC	2,52,875.00	-
	Total (b)	4,60,692.00	2,57,542.00
	Add: Interest Earned(c)	11,019.00	15,203.00
	Add: Liquidated Damage(d)	1,856.00	426.00
	Unutilized carried forward Total (a+c-b)	15,759.00	4,63,576.00
(20)	CUB/RP/20 (DR. RAM KUMAR DST PROJECT)		
	Balance T/F from CCCP	703.00	15,59,040.00
	Add: Receipts during the year (From Ram Kumar)		4,000.00
	Total (a)	703.00	15,63,040.00
	Less: Refund of unutilized grant to UGC		-
	Less: utilized for Revenue Expenses		14,49,911.00
	Less: utilized for Capital Expenses		1,48,163.00
	Total (b)	-	15,98,074.00
	Add: Interest Earned & Liquidating Damage (c)	293.00	35,737.00
	Unutilized carried forward Total (a+c-b)	996.00	703.00

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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
		2017-18	2016-17
(21)	CUB/RP/21 (DR. ANTRESH KUMAR/SERB DST 2)		
	Balance B/F	1,76,737.00	1,10,780.00
	Add: Receipts during the year(T/F from CCCP Account)		3,50,000.00
	Total (a)	1,76,737.00	4,60,780.00
	Less: utilized for Revenue Expenses	1,80,685.00	2,10,551.00
	Less: utilized for Capital Expenses		95,000.00
	Total (b)	1,80,685.00	3,05,551.00
	Add: Interest Earned(c)	3,948.00	11,649.00
	Add: Liquidated Damage(d)		9,859.00
	Unutilized carried forward Total (a+c-b)	-	1,76,737.00
(22)	CUB/RP/22 (DR. PP SARTHI/ IBM PROJECT)		
	Balance B/F	36,523.00	35,120.00
	Add: Receipts during the year		-
	Total (a)	36,523.00	35,120.00
	Less: utilized for Revenue Expenses		-
	Less: utilized for Capital Expenses		-
	Total (b)	-	-
	Add: Interest Earned(c)	1,389.00	1,403.00
	Unutilized carried forward Total (a+c-b)	37,912.00	36,523.00
(23)	CUB/RP/23 (DR. AMIYA PRIYAM SERB)		
	Balance T/F from CCCP	81,424.00	14,74,136.00
	Add: Deductuion from Salary of JRF (HRA)		8,400.00
	Total (a)	81,424.00	14,82,536.00
	Less: utilized for Revenue Expenses		97,911.00
	Less: utilized for Capital Expenses		13,09,774.00
	Total (b)	-	14,07,685.00
	Add: Interest Earned & Write off of liability (c)	3,096.00	6,573.00
	Unutilized carried forward Total (a+c-b)	84,520.00	81,424.00
(24)	CUB/RP/24 (DR. AMIYA PRIYAM DST)		
	Balance T/F from CCCP	34,91,340.00	37,73,007.00
	Add: Deductuion from Salary of JRF (HRA)		2,800.00
	Add: Accrued Expenses Payable		64,202.00
	Total (a)	34,91,340.00	38,40,009.00
	Less: utilized for Revenue Expenses	64,202.00	2,87,534.00
	Less: utilized for Capital Expenses		2,19,869.00
	Total (b)	64,202.00	5,07,403.00
	Add: Interest Earned & Liquidating Damage (c)	1,45,979.00	1,58,734.00
	Unutilized carried forward Total (a+c-b)	35,73,117.00	34,91,340.00
(25)	CUB/RP/25 (DR. LOKENDRA SHARMA DST SERB)		
	Balance B/F	1,34,183.00	3,08,606.00
	Add: T/F from CCCP/Grant Received During the Year	4,00,000.00	5,00,000.00
	Add: Expenses Payable (JRF Salary)		67,200.00
	Total (a)	5,34,183.00	8,75,806.00
	Less: utilized for Revenue Expenses	4,58,727.00	7,57,464.00
	Less: utilized for Capital Expenses		-
	Total (b)	4,58,727.00	7,57,464.00
	Add: Interest Earned & Liquidating Damage (c)	4,017.00	15,841.00
	Unutilized carried forward Total (a+c-b)	79,473.00	1,34,183.00

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Annual Accounts 2017-18



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

	Particulars	(Amount in Rs.)	
		Current Year 2017-18	Previous Year 2016-17
(26)	CUB/RP/26 (DR. GIRISH CHANDRA SERB)		
	Balance T/F from CCCP	13,15,221.00	12,80,109.00
	Add: Receipts during the year		-
	Total (a)	13,15,221.00	12,80,109.00
	Less: utilized for Revenue Expenses	3,00,000.00	16,000.00
	Less: utilized for Capital Expenses		-
	Total (b)	3,00,000.00	16,000.00
	Add: Interest Earned (c)	50,044.00	51,112.00
	Unutilized carried forward Total (a+c-b)	10,65,265.00	13,15,221.00
(27)	CUB/RP/27 (DR. NITISH KUMAR, BRNS, DAE)		
	Balance T/F from CCCP	9,09,194.00	12,95,061.00
	Add: Receipts during the year		3,94,496.00
	Total (a)	9,09,194.00	16,89,557.00
	Less: Advance given to Dr. Nitish Kumar	-14,490.00	30,000.00
	Less: utilized for Revenue Expenses	2,00,255.00	3,63,548.00
	Less: utilized for Capital Expenses		4,30,503.00
	Total (b)	1,85,765.00	8,24,051.00
	Add: Interest Earned & Liquidating Damage (c)	32,712.00	43,688.00
	Unutilized carried forward Total (a+c-b)	7,56,141.00	9,09,194.00
(28)	CUB/RP/28 (DR. RAJESH KR RANJAN) SERB		
	Balance T/F from CCCP	3,00,952.00	9,90,435.00
	Add: T/F From CCCP Account	5,00,000.00	-
	Total (a)	8,00,952.00	9,90,435.00
	Less: utilized for Revenue Expenses	3,88,993.00	1,06,232.00
	Less: utilized for Capital Expenses		6,37,564.00
	Total (b)	3,88,993.00	7,43,796.00
	Add: Interest Earned & Liquidating Damage (c)	12,129.00	54,313.00
	Unutilized carried forward Total (a+c-b)	4,24,088.00	3,00,952.00
(29)	CUB/RP/29 (JULI KUMARI)		
	Balance T/F from CCCP	102.00	23,790.00
	Add: Receipts during the year		-
	Total (a)	102.00	23,790.00
	Less: utilized for Revenue Expenses		24,237.00
	Less: utilized for Capital Expenses		-
	Total (b)	-	24,237.00
	Add: Interest Earned (c)	13.00	549.00
	Unutilized carried forward Total (a+c-b)	115.00	102.00
(30)	CUB/RP/30 (DR N L DEVI/STARTUP GRANT)		
	Balance T/F	69,402.00	4,14,759.00
	Add: Receipts during the year		-
	Total (a)	69,402.00	4,14,759.00
	Less: Imprest advance (Dr. NL Devi)	-2,500.00	2,500.00
	Less: utilized for Revenue Expenses	2,007.00	3,26,554.00
	Less: utilized for Capital Expenses		29,448.00
	Total (b)	-493.00	3,58,502.00
	Add: Interest Earned (c)		13,145.00
	Add: Liquidated Damage (d)	2,666.00	-
	Unutilized carried forward Total (a+c-b)	72,561.00	69,402.00
(31)	CUB/RP/31 (DR AMIYA PRIYAM/UGC DAE CSR)		
	Balance T/F	71,982.00	22,056.00
	Add: Receipts during the year		2,17,300.00
	Total (a)	71,982.00	2,39,356.00
	Less: utilized for Revenue Expenses	40,382.00	1,69,400.00
	Less: utilized for Capital Expenses		-
	Total (b)	40,382.00	1,69,400.00
	Add: Interest Earned & Other Income (c)	2,236.00	2,026.00
	Unutilized carried forward Total (a+c-b)	33,836.00	71,982.00

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Annual Accounts 2017-18

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

	Particulars	(Amount in Rs.)	
		Current Year 2017-18	Previous Year 2016-17
(32)	CUB/RP/32 (DR LOKENDRA SHARMA/STARTUP GRANT)		
	Balance T/F	57,527.25	5,23,050.00
	Add: Stale Cheque Liability		12,948.00
	Total (a)	57,527.25	5,35,998.00
	Less: utilized for Revenue Expenses		3,97,036.75
	Less: utilized for Capital Expenses		96,058.00
	Less: refund of unutilized Grant to UGC	59,309.25	-
	Total (b)	59,309.25	4,93,094.75
	Add: Interest Earned & Liquidating Damage (c)	2,300.00	14,624.00
	Unutilized carried forward Total	518.00	57,527.25
(33)	CUB/RP/33 (DR SUSANTA DAS/UGC StartUp)		
	Balance T/F	5,40,739.00	6,13,575.00
	Add: Receipts during the year		-
	Total (a)	5,40,739.00	6,13,575.00
	Less: utilized for Revenue Expenses		-
	Less: utilized for Capital Expenses		97,313.00
	Total (b)	-	97,313.00
	Add: Interest Earned (c)	20,561.00	24,477.00
	Unutilized carried forward Total	5,61,300.00	5,40,739.00
(34)	CUB/RP/34 (DR P P SARTHI/SERB)		
	Balance T/F	10,80,373.00	15,25,151.00
	Add: Expenses Payable(JRF Salary)		60,000.00
	Add: Expenses Payable (For Lab Equipment)		5,98,181.00
	Total (a)	10,80,373.00	21,83,332.00
	Less: utilized for Revenue Expenses	3,81,340.00	5,56,622.00
	Less: utilized for Capital Expenses	5,98,181.00	5,98,181.00
	Total (b)	9,79,521.00	11,54,803.00
	Add: Interest Earned (c)	15,063.00	51,844.00
	Unutilized carried forward Total	1,15,915.00	10,80,373.00
(35)	CUB/RP/35 (DR GAUTAM KUMAR SERB)		
	Opening Balance	10,73,158.00	-
	Add: Receipts during the year		13,50,000.00
	Add: EMD		15,400.00
	Add: Expenses Payable for the year		9,43,311.00
	Total (a)	10,73,158.00	23,08,711.00
	Less: Advance given to Dr Gautam Kumar		64,000.00
	Less: utilized for Revenue Expenses	9,45,582.00	4,65,784.00
	Less: utilized for Capital Expenses		7,50,000.00
	Total (b)	9,45,582.00	12,79,784.00
	Add: Interest Earned & Other Income (c)	14,599.00	44,231.00
	Unutilized carried forward Total (a+c-b)	1,42,175.00	10,73,158.00
(36)	CUB/RP/36 (DR RAJESH KR RANJAN DAE)		
	Balance T/F	7,25,320.75	-
	Add: Receipts during the year	7,24,458.00	18,25,950.00
	Add: EMD/PBG	-	25,900.00
	Add: Expenses Payable for the year	-	1,38,167.00
	Total (a)	14,49,778.75	19,90,017.00
	Less: Advance given to Dr Rajesh Kumar Ranjan	63,362.00	58,598.00
	Less: utilized for Revenue Expenses	6,42,968.25	2,44,785.25
	Less: utilized for Capital Expenses	56,904.00	9,89,452.00
	Total (b)	7,63,234.25	12,92,835.25
	Add: Interest Earned & Other Income (c)	24,920.00	28,139.00
	Unutilized carried forward Total (a+c-b)	7,11,464.50	7,25,320.75
(37)	CUB/RP/37 (DR HARE KRISHNA NIGAM UGC Startup)		
	Balance T/F	1,48,112.75	-
	Add: Receipts during the year		1,81,617.00
	Total (a)	1,48,112.75	1,81,617.00
	Less: utilized for Revenue Expenses	70.35	34,938.25
	Less: utilized for Capital Expenses		-
	Total (b)	70.35	34,938.25
	Add: Interest Earned & Other Income (c)	5,686.00	1,434.00
	Unutilized carried forward Total (a+c-b)	1,53,728.40	1,48,112.75

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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 2017-18	Previous Year 2016-17
(38)	CUB/RP/38 (DR VIJAY KUMAR SINGH SERB)		
	Balance T/F	6,07,900.75	-
	Add: Receipts during the year	-	6,40,000.00
	Add: EMD	-	6,000.00
	Add: Outstanding expenses	57,089.00	-
	Total (a)	6,64,989.75	6,46,000.00
	Less: utilized for Revenue Expenses	2,37,786.35	34,731.25
	Less: utilized for Capital Expenses	1,91,825.00	10,097.00
	Total (b)	4,29,611.35	44,828.25
	Add: Interest Earned & Other Income (c)	19,045.00	6,729.00
	Unutilized carried forward Total (a+c-b)	2,54,423.40	6,07,900.75
(39)	CUB/RP/39 (DR DURG VIJAY SINGH SERB)		
	Balance T/F	13,82,606.00	-
	Add: Receipts during the year	-	14,84,500.00
	Add: EMD	-	-
	Add: Outstanding expenses	46,670.00	14,000.00
	Total (a)	14,29,276.00	14,98,500.00
	Less: utilized for Revenue Expenses	1,65,195.00	1,36,167.00
	Less: utilized for Capital Expenses	-	-
	Less: Advance to Dr Durg Vijay Singh	34,500.00	-
	Total (b)	1,99,695.00	1,36,167.00
	Add: Interest Earned & Other Income (c)	49,849.00	20,273.00
	Unutilized carried forward Total (a+c-b)	12,79,430.00	13,82,606.00
(40)	CUB/RP/40 (DR TARA KESHAV, MST)		
	Balance T/F	6,81,513.00	-
	Add: Receipts during the year	-	6,74,930.00
	Add: Unpaid Liability (JRF Salary)	-	-
	Total (a)	6,81,513.00	6,74,930.00
	Less: utilized for Revenue Expenses	2,45,989.00	-
	Less: utilized for Capital Expenses	-	-
	Total (b)	2,45,989.00	-
	Add: Interest Earned & Other Income (c)	24,976.00	6,583.00
	Unutilized carried forward Total (a+c-b)	4,60,500.00	6,81,513.00
(41)	CUB/RP/41 (DR N L Devi, SERB)		
	Balance T/F	16,24,306.00	-
	Add: Receipts during the year	-	16,24,306.00
	Add: Unpaid Liability	67,796.00	7,742.00
	Total (a)	16,92,102.00	16,32,048.00
	Less: utilized for Revenue Expenses	5,46,450.30	7,742.00
	Less: utilized for Capital Expenses	2,33,262.00	-
	Less: Advance to NL Devi	42,000.00	-
	Total (b)	8,21,712.30	7,742.00
	Add: Interest Earned & Other Income (c)	49,426.00	-
	Unutilized carried forward Total (a+c-b)	9,19,815.70	16,24,306.00
(42)	CUB/RP/42 (DR. PP Sarthi, DST)		
	Balance T/F from CCCP	30,75,400.00	-
	Add: Receipts during the year	-	30,75,400.00
	Add: Unpaid Liability	98,820.00	-
	Total (a)	31,74,220.00	30,75,400.00
	Less: utilized for Revenue Expenses	5,46,751.00	-
	Less: utilized for Capital Expenses	-	-
	Less: Advance	-	-
	Total (b)	5,46,751.00	-
	Add: Interest Earned & Other Income (c)	43,145.00	-
	Unutilized carried forward Total (a+c-b)	26,70,614.00	30,75,400.00
(43)	CUB/RP/43 (DR. HK Nigam, SERB)		
	Balance T/F from CCCP	3,08,000.00	-
	Add: Receipts during the year	-	3,08,000.00
	Add: Unpaid Liability	1,65,851.00	-
	Total (a)	4,73,851.00	3,08,000.00
	Less: utilized for Revenue Expenses	1,05,228.00	-
	Less: utilized for Capital Expenses	78,000.00	-
	Less: Advance	80,000.00	-
	Total (b)	2,63,228.00	-
	Add: Interest Earned & Other Income (c)	6,435.00	-
	Unutilized carried forward Total (a+c-b)	2,17,058.00	3,08,000.00

Central University Of South Bihar

(Nishant Joshi)
 Section Officer
 Central University of South Bihar

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



Annual Accounts 2017-18

Schedule 3 A(I)

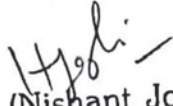
Unutilised project grants from UGC, Government of India and State Government

(Amount in Rs.)

(Amount in Rs.)

	Particulars	Current Year	Previous Year
		2017-18	2016-17
(44)	CUB/RP/44 (DR. Ram Kumar/MST)		
	Balance T/F from CCCP	-	-
	Add: Receipts during the year	15,78,500.00	
	Add: Unpaid Liability	1,02,210.00	-
	Total (a)	16,80,710.00	-
	Less: utilized for Revenue Expenses	2,19,545.80	
	Less: utilized for Capital Expenses		-
	Less: Advance	35,000.00	
	Total (b)	2,54,545.80	-
	Add: Interest Earned & Other Income (c)	9,801.00	-
	Unutilized carried forward Total (a+c-b)	14,35,965.20	-
(45)	Other Project Grant		
	SERB GRANTS (DR. ANTRESH KUMAR)	-	-
	SERB (NON-REC.) DR. GAUTAM KUMAR	-	-
	SERB (GENERAL) DR. GAUTAM KUMAR	-	-
	SERB (Recurring) GRANTS (Dr Rajesh Kumar Ranjan)	-	5,00,000.00
		-	-
	Total Unutilized Grant	-	5,00,000.00
	Total Unutilized Grant (A)	1,76,88,610.20	2,17,83,991.50


Assistant (F & A)
Central University Of South Biha.


(Nishant Joshi)
Section Officer
Central University of South Bihar
B.I.T. Campus, Patna


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

Annual Accounts 2017-18



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

Particulars	(Amount in Rs.)	
	Current Year 2017-18	Previous Year 2016-17

(3)

OTHER		
ICRAMSCS CONFERENCE 2015	-	-
ICHIB WORKSHOP-2016	14,255.00	14,255.00
Other Grant	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	-	-3,080.00
Add: Receipts during the year	44,105.00	-
Total (a)	44,105.00	-3,080.00
Less: Expenses Written off	-	-3,080.00
Less: utilized for Capital Expenses	-	-
Total (b)	-	-3,080.00
Unutilized carried forward Total	44,105.00	-
NATIONAL COUNCIL FOR RURAL INSTITUTE		
Balance B/F	-	-
Add: Receipts during the year	3,40,000.00	-
Total (a)	3,40,000.00	-
Less: utilized for Revenue Expenses	40,000.00	-
Less: utilized for Capital Expenses	-	-
Total (b)	40,000.00	-
Unutilized carried forward Total	3,00,000.00	-
Indian Council of Social Science and Research		
Balance B/F	-	-
Add: Receipts during the year	1,42,400.00	-
Total (a)	1,42,400.00	-
Less: utilized for Revenue Expenses	1,40,000.00	-
Less: utilized for Capital Expenses	-	-
Total (b)	1,40,000.00	-
Unutilized carried forward Total	2,400.00	-
Total Other Funds	5,97,795.00	76,290.00

Hajjood
Assistant (F & A)
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Hjoshi
(Nishant Joshi)
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Chunjan
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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 01.04.2017		Transactions during the year		Closing Balance as on 31.03.2018		
		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	-	1,67,252.00
	Total	-	-	1,67,252.00	-	1,67,252.00	-	1,67,252.00

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

[Signature]
(Nishant Joshi)
Section Officer
Central University of South Bihar
B. I. T. Campus, Patna

[Signature]
श्रीमद्देवो विमुक्तये / Finance Officer
श्रीमद्देवो विमुक्तये
Central University of South Bihar

Annual Accounts 2017-18



Schedule 3 C: Unutilised grants from UGC, Government of India and State Government

(Amount in Rs.)

Particulars	Current Year	Previous Year
	2017-18	2016-17
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*	42,15,92,617.64	78,08,71,206.60
Receipts during the year:	66,90,17,000.00	55,84,00,000.00
Total (c)	1,09,06,09,617.64	1,33,92,71,206.60
Less: Refunds		-
Less: Utilized for Revenue exp. (Sch-10)	29,83,92,169.97	25,13,11,202.59
Less: Utilized for capital expr. (Sch- 10)	25,89,82,132.00	66,63,67,386.37
Total (d)	55,73,74,301.97	91,76,78,588.96
Unutilised carried forward (c-d)	53,32,35,315.67	42,15,92,617.64
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)	53,32,35,315.67	42,15,92,617.64

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

[Signature]
(Nishant Joshi)
Section Officer
Central University of South Bihar
B.I.T. Campus, Patna

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



CENTRAL UNIVERSITY OF SOUTH BIHAR
SCHEDULE FORMING PART OF THE BALANCE SHEET AS AT 31.03.2018

SCHEDULE - 4 - Fixed Assets

Sl No.	Assets Heads	Rate of Depreciation	Cost/Valuation as at beginning of the year on 01.04.2017	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 31.03.2018	As on 31.03.2017
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%	-	-	-	-	-	-	-	-	-
4	Roads & Bridges	-	-	-	-	-	-	-	-	-	-
5	VEHICLE	10.00%	63,37,799.37	-	-	63,37,799.37	29,54,453.10	6,33,780.00	35,88,233.10	27,49,566.27	33,83,346.27
6	FURNITURE AND FIXTURES	7.50%	3,70,60,596.00	2,37,60,329.00	-	6,08,20,925.00	1,52,75,472.45	46,86,978.00	1,99,62,450.45	4,08,58,474.55	2,17,85,123.55
7	OFFICE EQUIPMENT	7.50%	44,58,100.00	39,490.00	-	44,97,590.00	17,00,106.26	3,39,975.00	20,40,081.26	24,57,508.74	27,57,993.74
8	COMPUTER & PERIPHERALS	20.00%	3,90,33,149.00	35,63,979.00	-	4,25,97,128.00	3,63,46,980.40	27,23,005.00	3,90,69,985.40	35,27,142.60	26,86,168.60
9	ELECTRICAL INSTALLATION	5.00%	1,69,24,361.00	2,58,227.00	-	1,71,82,588.00	37,29,546.80	8,99,391.00	46,28,937.80	1,25,53,650.20	1,31,94,814.20
10	LIBRARY BOOKS	10.00%	6,09,94,981.11	38,27,281.00	-	6,48,22,262.11	2,52,73,309.61	64,82,226.00	3,17,55,535.61	3,30,66,726.50	3,57,21,671.50
11	LABORATORY EQUIPMENT	8.00%	9,59,03,852.75	12,91,800.00	-	8,71,95,652.75	2,70,48,485.92	69,82,394.00	3,40,30,879.92	5,31,64,772.83	5,88,55,366.83
12	Others	5.00%	3,63,278.00	30,999.00	-	3,94,277.00	37,461.85	21,721.00	59,182.85	3,35,094.15	3,25,816.15
13	CCCP ELECTRICAL INSTALLATION	5.00%	17,180.00	-	-	17,180.00	6,013.00	859.00	6,872.00	10,308.00	11,167.00
Total (A)			47,37,54,334.23	3,27,72,105.00	-	50,65,26,439.23	11,23,71,829.39	2,27,70,329.00	13,51,42,158.39	37,13,84,280.84	36,13,82,504.84
Capital Work in Progress (B)											
14	ARCHITECT FEE	-	1,62,65,924.00	55,95,729.00	-	2,18,61,653.00	-	-	-	2,18,61,653.00	1,62,65,924.00
15	CWIP- (Grha for Green House Clearance)	-	5,87,336.00	-	-	5,87,336.00	-	-	-	5,87,336.00	5,87,336.00
16	PMC FEE (BUILDING)	-	4,01,11,815.00	2,82,62,239.00	-	6,83,74,054.00	-	-	-	6,83,74,054.00	4,01,11,815.00
17	CWIP- (RITES for construction work)	-	1,25,51,63,324.00	12,57,54,859.00	-	1,38,09,18,183.00	-	-	-	1,38,09,18,183.00	1,25,51,63,324.00
18	Site Development	-	21,89,76,800.00	6,68,97,200.00	-	28,58,74,000.00	-	-	-	28,58,74,000.00	21,89,76,800.00
Total (B)			1,53,11,05,199.00	22,62,10,227.00	-	1,75,73,15,226.00	-	-	-	1,75,73,15,226.00	1,53,11,05,199.00
Intangible Assets* (C)											
19	Computer Software	40.00%	15,77,271.00	-	-	15,77,271.00	15,42,313.40	32,974.00	15,75,287.40	1,983.60	34,957.60
20	E-journals	40.00%	6,60,556.00	-	-	6,60,556.00	2,85,488.40	2,53,588.00	5,39,076.40	1,21,479.60	3,75,067.60
Total (C)			22,37,827.00	-	-	22,37,827.00	18,27,801.80	2,86,562.00	21,14,363.80	1,23,463.20	4,10,025.20
Grand Total (A+B+C)			2,00,70,97,360.23	25,89,82,132.00	-	2,26,60,79,492.23	11,41,99,631.19	2,30,56,891.00	13,72,56,522.19	2,12,88,22,970.04	1,89,29,97,729.04

*Note: The assets at Patna & गया Campus has been merged in above schedule.

(Signature)

Assistant (F & A)
Central University Of South Biha.

(Signature)

(Nishant Joshi)
Section Officer
Central University of South Bihar
B.I.T. Campus, Patna

(Signature)
पाठशाला/फाइन्स ऑफिसर
दक्षिण बिहार केन्द्रीय विश्वविद्यालय
Central University of South Bihar

Annual Accounts 2017-18



SCHEDULE-4A
PLAN

Sl No.	Assets Heads	Rate of Depreciation	Cost/Valuation as at beginning of the year	GROSS BLOCK Addition during the year	Deletion	Total (Closing Balance)	Depreciation Opening Balance	DEPRECIATION for the year	Total Depreciation	NET BLOCK As on 31.03.2018	NET BLOCK As on 31.03.2017
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%	-	-	-	-	-	-	-	-	-
4	Roads & Bridges	-	-	-	-	-	-	-	-	-	-
5	VEHICLE	10.00%	63,37,799.37	-	-	63,37,799.37	29,54,453.10	6,33,780.00	35,88,233.10	27,49,566.27	33,83,346.27
6	FURNITURE AND FIXTURES	7.50%	3,70,60,596.00	2,37,60,329.00	-	6,08,20,925.00	1,52,75,472.45	46,86,978.00	1,99,62,450.45	4,08,58,474.55	2,17,85,123.55
7	OFFICE EQUIPMENT	7.50%	44,58,100.00	39,490.00	-	44,97,590.00	17,00,106.26	3,39,975.00	20,40,081.26	24,57,508.74	27,57,993.74
8	COMPUTER & PERIPHERALS	20.00%	3,90,33,149.00	35,63,979.00	-	4,25,97,128.00	3,63,46,980.40	27,23,005.00	3,90,69,985.40	35,27,142.60	26,86,168.60
9	ELECTRICAL INSTALLATION	5.00%	1,69,24,361.00	2,58,227.00	-	1,71,82,588.00	37,29,546.80	8,99,391.00	46,28,937.80	1,25,53,650.20	1,31,94,814.20
10	LIBRARY BOOKS	10.00%	6,09,94,981.11	38,27,281.00	-	6,48,22,262.11	2,52,73,309.61	64,82,226.00	3,17,55,535.61	3,30,66,726.50	3,57,21,671.50
11	LABORATORY EQUIPMENT	8.00%	8,59,03,852.75	12,91,800.00	-	8,71,95,652.75	2,70,48,485.92	69,82,394.00	3,40,30,879.92	5,31,64,772.83	5,88,55,366.83
12	Others	5.00%	3,63,278.00	30,999.00	-	3,94,277.00	37,461.85	21,721.00	59,182.85	3,35,094.15	3,25,816.15
13	CCCC ELECTRICAL INSTALLATION	5.00%	17,180.00	-	-	17,180.00	6,013.00	859.00	6,872.00	10,308.00	11,167.00
Total (A)			47,37,54,334.23	3,27,72,105.00	-	50,65,26,439.23	11,23,71,829.39	2,27,70,329.00	13,51,42,158.39	37,13,84,280.84	36,13,82,504.84
Capital Work In Progress (B)											
14	ARCHITECT FEE	-	1,62,65,974.00	55,95,729.00	-	2,18,61,653.00	-	-	-	2,18,61,653.00	1,62,65,974.00
15	CVIP-I (Griha for Green House Clearance)	-	5,87,336.00	-	-	5,87,336.00	-	-	-	5,87,336.00	5,87,336.00
16	PMC FEE (BUILDING)	-	4,01,11,815.00	2,82,62,239.00	-	6,83,74,054.00	-	-	-	6,83,74,054.00	4,01,11,815.00
17	CVIP- (RITES for construction work)	-	1,25,51,63,324.00	12,54,54,859.00	-	1,38,06,18,183.00	-	-	-	1,38,06,18,183.00	1,25,51,63,324.00
18	Site Development	-	21,89,76,800.00	6,68,97,200.00	-	28,58,74,000.00	-	-	-	28,58,74,000.00	21,89,76,800.00
Total (B)			1,53,11,05,199.00	22,62,10,027.00	-	1,75,73,15,226.00	-	-	-	1,75,73,15,226.00	1,53,11,05,199.00
Intangible Assets (C)											
19	Computer Software	40.00%	15,77,271.00	-	-	15,77,271.00	15,42,313.40	32,974.00	15,75,287.40	1,983.60	34,957.60
20	E-Journals	40.00%	6,60,556.00	-	-	6,60,556.00	2,85,488.40	2,53,588.00	5,39,076.40	1,21,479.60	3,75,067.60
Total (C)			22,37,827.00	-	-	22,37,827.00	18,27,801.80	2,86,562.00	21,14,363.80	1,23,463.20	4,10,025.20
Grand Total (A+B+C)			2,00,70,97,360.23	25,89,82,132.00	-	2,26,60,79,492.23	11,41,99,631.19	2,30,56,891.00	13,72,56,522.19	4,12,88,22,970.04	1,89,28,97,729.04

(Signature)

Assistant (F & A)
Central University Of South Bihar

(Signature)

(Nishant Joshi)
Section Officer
Central University of South Bihar
B. I. T. Campus, Patna

(Signature)

Asstt. Finance Officer
Central University of South Bihar



(Amount in Rs.)

**SCHEDULE-4 B
NON PLAN**

Sl No.	Assets Heads	Rate of Depreciation	Cost/Valuation as at beginning of the year on 01.04.2017	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 31.03.2018
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	7.50%								
8	COMPUTER & PERIPHERALS	20.00%								
9	ELECTRICAL INSTALLATION	5.00%								
10	LIBRARY BOOKS	10.00%								
11	LABORATORY EQUIPMENT	8.00%								
12	Others	5.00%								
13	CCCP ELECTRICAL INSTALLATION	5.00%								
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)										

Hyderabad
Assistant (F & A)
Central University Of South Bihar

H. Joshi
(Nishant Joshi)
Section Officer
Central University of South Bihar
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Sanjay
Sanjay / Finance Officer
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Central University of South Bihar



**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 01.04.2017	Addition during the year	Deletion	Total (Closing Balance)	Depreciation/Amortizations Opening Balance	Depreciation/Amortizations for the year	Total Depreciation/Amortizations	As on 31.03.2018	As on 31.03.2017		
1	Patents & copyrights	40.00%	-	-	-	-	-	-	-	-	-	-	-
2	Computer Software	40.00%	15,77,271.00	-	-	15,77,271.00	15,42,313.40	15,75,287.40	1,983.60	15,75,287.40	1,983.60	34,957.60	34,957.60
3	E-Journals	40.00%	6,60,556.00	-	-	6,60,556.00	2,85,488.40	5,39,076.40	1,21,479.60	5,39,076.40	1,21,479.60	3,75,067.60	3,75,067.60
	Total		22,37,827.00	-	-	22,37,827.00	18,27,801.80	21,14,363.80	1,23,463.20	21,14,363.80	1,23,463.20	4,10,025.20	4,10,025.20

**SCHEDULE - 4 C (D)
PATENTS AND COPYRIGHTS**

OK

Particulars	GROSS BLOCK			DEPRECIATION			NET BLOCK	
	Opening Balance	Addition	Gross	Amortization	Net Block as on	Gross Block	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 2010-11 (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)								

(Signature)

Assistant (F & A)

Central University Of South Bihar

(Signature)

(Nishant Joshi)

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Finance Officer
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**SCHEDULE - 4 D
OTHERS - From Earmarked Fund**

Sl No.	Assets Heads	Rate of Depreciation	Cost/Valuation as at beginning of the year on 01.04.2017	GROSS BLOCK			DEPRECIATION			NET BLOCK	
				Addition during the year	Deletion	Total (Closing Balance)	Depreciation Opening Balance	Depreciation for the year	Total Depreciation	As on 31.03.2018	As on 31.03.2017
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	CWIP-Rites Limited (PMMNMMTT)**		-	3,75,00,000.00	-	3,75,00,000.00	-	-	-	-	3,75,00,000.00
12	EST. OF HOT SPOT/WI FI		-	3,75,00,000.00	-	3,75,00,000.00	-	-	-	-	3,75,00,000.00
Total (B)											
Grand Total (A+B)											
3,75,00,000.00											

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

Note: The additions during the Year include additions from :
Earmarked funds
Sponsored Projects
Own Funds
Total

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SCHEDULE 5
Investment from Earmarked/Endowment Fund

Particulars	Current Year (2017-18)	Previous Year (2016-17)
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 (PMMMNTT Fund)	57,72,689.00	1,61,57,037.00
B) FD With PNB (School of Education Fund)	1,15,45,378.00	2,69,28,395.00
7. Others (Specify)	-	-
TOTAL	1,73,18,067.00	4,30,85,432.00

SCHEDULE 5 A
Investment from Earmarked/Endowment Fund (Fund wise)

Particulars	Current Year (2017-18)	Previous Year (2016-17)
Endowment fund Investment	-	-
TOTAL	-	-

SCHEDULE 6
Investment Others

Particulars	Current Year (2017-18)	Previous Year (2016-17)
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(BOI)		-
Fixed Deposit(Canara Bank, Ashiana Nagar Br.)		-
FIXED DEPOSIT (IDBI BANK, Ashiana Nagar Br.)		-
FIXED DEPOSIT (PNB)- Short Term	25,97,71,005.00	64,08,95,801.00
FIXED DEPOSIT (SBI) - Short Term	40,00,00,000.00	-
TOTAL	65,97,71,005.00	64,08,95,801.00

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Nishant Joshi
(Nishant Joshi)
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Central University of South Bihar



Annual Accounts 2017-18

CENTRAL UNIVERSITY OF SOUTH BIHAR SCHEDULE FORMING PART OF THE BALANCE SHEET AS AT 31.03.2018

SCHEDULE 7 - CURRENT ASSETS

Particulars	(Amount in Rs.)	
	Current Year (2017-18)	Previous Year (2016-17)
1. Stock :		
a) Stores and spares	-	-
b) Loose Tools	-	-
c) Publication	-	-
d) Lab Chemicals, Consumable & Glassware (Biotech)	2,97,924.00	4,10,965.00
e) Lab Chemicals, Consumable & Glassware (EVS)	5,26,825.40	9,02,774.40
f) Lab Chemicals, Consumable & Glassware (Life Sc)	4,56,501.00	4,98,519.00
g) Building Materials	-	-
h) Electrical Materials	-	-
i) Stationary	3,75,694.00	5,82,329.00
j) Water supply materials	-	-
2. Sundry Debtors :		
a) Debts outstanding for a period exceeding 6 months	-	-
b) Others-Mahatma Gandhi Central University	-	4,87,518.00
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 Term deposits	-	-
- in Saving Accounts (GD Account) (Note - 8)	12,89,79,372.98	14,15,35,085.85
- in Saving Accounts (Research Project Account) (Note - 8)	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	14,85,93,907.58	14,44,17,191.25

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Central University of South Bihar

Annual Accounts 2017-18



CENTRAL UNIVERSITY OF SOUTH BIHAR
SCHEDULE FORMING PART OF THE BALANCE SHEET AS AT 31.03.2018

SCHEDULE 8- LOANS, ADVANCES & DEPOSITS

Particulars	Current Year (2017-18)	Previous Year (2016-17)
1. Advances to employees (Non- interest bearing)		
a) Salary	9,431.00	-
b) Festival	47,250.00	63,450.00
c) Medical Advance		
d) Others: i) LTC	31,373.00	28,080.00
ii) TA	59,223.00	1,32,738.00
iii) General Advance	11,82,690.70	3,21,143.00
iv) Imprest Advance	30,004.00	36,166.00
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)	1,05,37,838.43	1,77,95,922.29
c) Amount released on Deposit basis for ongoing construction work	-	-
1) RITES Limited	6,64,32,986.00	
2) CPWD, GoI, Patna	9,74,50,860.00	
d) Amout released to NICSI, GoI for Wi-Fi Campus Connevity	1,44,13,531.00	
4. Prepaid Expenses		
a) Insurance	80,718.00	-
b) Other Expenses	-	-
5. Deposit		
a) Telephone (Note-3)	24,375.00	24,375.00
b) Rent (Note-3)	18,53,966.00	19,02,652.00
c) Electricity (Gaya)	24,59,298.00	3,70,698.00
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	-	9,51,976.00
b) On Investment	1,62,59,527.18	1,41,60,643.00
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)	38,28,120.00	11,31,826.00
8. Claims Receivable:		
a) TDS	14,50,778.00	95,807.00
TOTAL	21,66,53,669.31	3,75,17,176.29
Previous Year figure which has been regrouped as per the format in this year (Note:10)		-
TOTAL	21,66,53,669.31	3,75,17,176.29

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Annual Accounts 2017-18

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
	(2017-18)	(2016-17)
Fee from Students		
Academic		
1. Tuition Fee	55,90,073.00	46,03,797.00
2. Admission Fee	2,11,800.00	2,67,500.00
3. Enrolment Fee	4,23,625.00	5,81,500.00
4. Library Admission Fee	8,36,500.00	8,33,500.00
5. Laboratory Fee	12,46,800.00	11,75,500.00
6. Computer Lab Fee	11,37,700.00	9,88,500.00
7. Course Work Fee	-4,000.00	2,80,000.00
8. Games/athletic Fee	4,15,700.00	3,96,500.00
9. Academic activity fee	6,57,500.00	3,19,000.00
10. Cultural Activity Fee	5,69,550.00	6,90,000.00
TOTAL(A)	1,10,85,248.00	1,01,35,797.00
Examinations		
1. Admission Test Fee		-
2. Annual Examination Fee	17,700.00	86,900.00
3. Mark sheet, certificate Fee	500.00	1,000.00
4. Evaluation Fee	9,87,400.00	8,95,000.00
TOTAL(B)	10,05,600.00	9,82,900.00
Other Fees		
1. Identity card Charges	42,480.00	50,825.00
2. Fine/Miscellaneous Fee	33,395.00	61,794.00
3. Thesis Evaluation Fee	3,000.00	-
4. Transportation Charges	6,51,200.00	5,40,267.00
5. Hostel Fee	33,70,573.00	25,57,252.00
6. Summer Internship Fee	-	6,832.00
7. Transcript Fee	1,500.00	850.00
8. Mess Fee	86,962.00	23,81,018.00
9. Convocation Fee	1,96,000.00	-
10. Additional Professional Enrichment Fee	42,505.00	-
11. Extension Activities Fee	30,350.00	-
TOTAL(C)	44,57,965.00	55,98,838.00
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	₹ 21,750.00	2,43,050.00
2. Registration Fee (Academic Staff College)	₹ 4,193.00	-
TOTAL(E)	25,943.00	2,43,050.00
GRAND TOTAL(A+B+C+D+E)	1,70,01,292.00	1,69,60,585.00

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

Particulars	Govt. of India		Plan			Total Plan	Non-Plan UGC	Current Year (2017-18)	Previous Year (2016-17)
			UGC		Others				
			Plan	Others					
Balance B/F	-	-	41,52,89,042.59	-	-	41,52,89,042.59	-	41,52,89,042.59	77,45,67,631.55
Add: Receipts During the Year	-	-	66,90,17,000.00	-	-	66,90,17,000.00	-	66,90,17,000.00	55,84,00,000.00
Total	-	-	1,08,43,06,042.59	-	-	1,08,43,06,042.59	-	1,08,43,06,042.59	1,33,29,67,631.55
Less: Refund to UGC	-	-	-	-	-	-	-	-	-
Balance	-	-	1,08,43,06,042.59	-	-	1,08,43,06,042.59	-	1,08,43,06,042.59	1,33,29,67,631.55
Less: Utilized for Capital Expenditure (A)	-	-	25,89,82,132.00	-	-	25,89,82,132.00	-	25,89,82,132.00	66,63,67,386.37
Balance	-	-	82,53,23,910.59	-	-	82,53,23,910.59	-	82,53,23,910.59	66,66,00,245.18
Less: Utilized for Revenue Expenditure (B)	-	-	29,83,92,169.97	-	-	29,83,92,169.97	-	29,83,92,169.97	25,13,11,202.59
Balance C/F (C)	-	-	52,69,31,740.62	-	-	52,69,31,740.62	-	52,69,31,740.62	41,52,89,042.59

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Annual Accounts 2017-18

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 (2017-18)	Previous Year (2016-17)	Current Year (2017-18)	Previous Year (2016-17)
1. Interest				
a) On Govt. Securities				
b) Other Bonds/ Debentures				
2. Interest on Term Deposits			3,18,47,168.62	4,75,60,008.37
3. Income Accrued but not due on Term Deposits/Interest bearing advances to employees			1,74,08,988.00	1,41,60,643.00
4. Interest on Savings Bank Accounts				
5. Others (Specify)				
TOTAL			4,92,56,156.62	6,17,20,651.37
Transferred to Earmarked/Endowment Funds				
Balance			4,92,56,156.62	6,17,20,651.37

SCHEDULE 12- INTEREST EARNED

(Amount in Rs.)

Particulars	Current Year (2017-18)	Previous Year (2016-17)
1. On Saving Accounts with Scheduled Banks	13,79,582.00	19,48,634.13
2. Interest on Loans:		
a) Employees/Staff	-	-
b) Others	-	-
4. On Debtors and Other Receivable	-	-
Total	13,79,582.00	19,48,634.13

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Central University of South Bihar

Annual Accounts 2017-18



SHCHEDULE 13- OTHER INCOME		(Amount in Rs.)	
Particulars	Current Year (2017-18)	Previous Year (2016-17)	
A. Income from Land & Building			
1. Hostel Room Rent	-	6,41,000.00	
2. License fee	7,475.00	17,865.00	
3. Hire Charges of Auditorium/Play Ground/ Convention Centre, etc	-	-	
4. Electricity Charges Recovered	-	-	
5. Water Charges Recovered	-	-	
Total(A)	7,475.00	6,58,865.00	
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	380.00	200.00	
3. Income from Royalty	-	-	
4. Sale of application form (Recruitment)	3,83,480.00	29,65,900.00	
5. Misc. receipts (Sale of tender form, waste paper, etc)	1,88,500.00	99,500.00	
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	6,68,260.00	6,18,300.00	
Photocopy Charges	1,06,513.00	1,26,150.00	
Guest House Charges	29,332.00	51,782.00	
Liquidated Damage	51,142.00	20,198.00	
Notice Pay	56,912.00	68,446.00	
Vidyarthi Mediclaim Policy	-	2,09,831.00	
Panel Interest	-	-	
Other Receipt	1,91,718.00	1,12,721.60	
Overhead CUSB Share	-	1,39,439.42	
Interest on TDS	11,312.00	-	
Total(D)	16,87,549.00	44,12,468.02	
Grand Total(A+B+C+D)	16,95,024.00	50,71,333.02	

SCHEDULE 14 - Prior Period Income

Particulars	Current Year (2017-18)	Previous Year (2016-17)
Academic Receipt	987.00	79,987.00
Income from Investments	-	-
Interest Earned	-	-
Other Income	-	4,56,536.00
TOTAL	987.00	5,36,523.00

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Annual Accounts 2017-18

SCHEDULE 15- STAFF PAYMENTS & BENEFITS (ESTABLISHMENT EXPENSES)

Particulars	Current Year (2017-18)			Previous Year (2016-17)		
	Plan	Non-Plan	Total	Plan	Non-Plan	Total
a) Salaries & wages	18,44,23,246.00	-	18,44,23,246.00	12,83,46,365.00	-	12,83,46,365.00
b) Allowance and Bonus	-	-	-	12,37,112.00	-	12,37,112.00
c) Leave Salary Contribution	7,86,338.00	-	7,86,338.00	1,95,449.00	-	1,95,449.00
d) Pension Contribution	7,80,507.00	-	7,80,507.00	3,95,678.00	-	3,95,678.00
f) E.L. ENCASHMENT	-	-	-	3,29,506.67	-	3,29,506.67
g) NPS (Employer) Contribution	1,70,18,553.00	-	1,70,18,553.00	1,08,65,364.00	-	1,08,65,364.00
h) Leave Travel Concession	6,63,174.00	-	6,63,174.00	21,01,941.00	-	21,01,941.00
i) Medical Reimbursement Claim	12,33,950.00	-	12,33,950.00	8,57,806.00	-	8,57,806.00
j) Overtime Allowance	27,220.00	-	27,220.00	24,803.00	-	24,803.00
k) Transfer Grant	8,08,943.00	-	8,08,943.00	93,130.00	-	93,130.00
l) News Paper Reimbursement	5,346.00	-	5,346.00	54,269.00	-	54,269.00
o) Children Education Allowance	14,02,104.00	-	14,02,104.00	12,10,890.00	-	12,10,890.00
q) Retirement & Termination Benefits Expenses	1,34,90,090.00	-	1,34,90,090.00	2,02,12,933.00	-	2,02,12,933.00
TOTAL	22,06,39,471.00	-	22,06,39,471.00	17,47,08,084.67	-	17,47,08,084.67

SCHEDULE 16 - ACADEMIC EXPENSES

Particulars	Current Year (2017-18)			Previous Year (2016-17)		
	Plan	Non-Plan	Total	Plan	Non-Plan	Total
a) Laboratory expenses	17,28,915.00	-	17,28,915.00	32,96,033.60	-	32,96,033.60
b) Field work/ Participation	55,274.00	-	55,274.00	76,861.00	-	76,861.00
c) Seminar/ Workshop (Hosp + Honor +TA+Other)	3,72,746.00	-	3,72,746.00	21,64,673.00	-	21,64,673.00
d) Payment to visiting faculty	-	-	-	8,05,000.00	-	8,05,000.00
e) Examination expenses	12,31,194.30	-	12,31,194.30	2,24,261.00	-	2,24,261.00
f) Student Welfare expenses	10,67,070.00	-	10,67,070.00	19,35,986.00	-	19,35,986.00
g) Convocation expenses	11,04,618.00	-	11,04,618.00	-	-	-
h) Departmental/Centre Expenses	58,031.00	-	58,031.00	3,94,024.00	-	3,94,024.00
i) Scholarship/Stipend	68,400.00	-	68,400.00	7,23,367.00	-	7,23,367.00
j) Books, Journal & Subscription Expenses	19,58,537.00	-	19,58,537.00	2,36,086.50	-	2,36,086.50
k) Others:						
Hospitality Academic	19,122.00	-	19,122.00	1,97,241.00	-	1,97,241.00
Travelling & Conveyance (Acad)	2,23,440.00	-	2,23,440.00	8,36,512.00	-	8,36,512.00
Financial Assistance To Hcpd Student	5,000.00	-	5,000.00	-	-	-
Inspection Expenses	-	-	-	44,763.00	-	44,763.00
VIDYARTHI MEDICLAIM POLICY EXP.	-	-	-	4,49,235.00	-	4,49,235.00
BOS Expenses	1,45,194.00	-	1,45,194.00	2,13,570.00	-	2,13,570.00
Mess Charges	-	-	-	23,44,886.00	-	23,44,886.00
Honorarium(acad)	2,70,040.00	-	2,70,040.00	2,36,000.00	-	2,36,000.00
Non-NET M.PHIL/PH.D Fellowship Exp.	44,91,297.00	-	44,91,297.00	6,92,834.00	-	6,92,834.00
Others(Academic)	-	-	-	24,729.00	-	24,729.00
CUSBET Exp.	-	-	-	35,83,016.00	-	35,83,016.00
ICRAMSCS-2015	-	-	-	3,13,095.50	-	3,13,095.50
Hostel Expense	1,94,993.00	-	1,94,993.00	1,68,854.00	-	1,68,854.00
TOTAL	1,29,93,871.30	-	1,29,93,871.30	1,89,61,027.60	-	1,89,61,027.60

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SCHEDULE - 17 ADMINISTRATIVE EXPENSES AND GENERAL EXPENSES

Particulars	Current Year (2017-18)			Previous Year (2016-17)		
	Plan	Non-Plan	Total	Plan	Non-Plan	Total
(A) Infrastructure			-			-
a) Electricity and Power	41,93,186.00	-	41,93,186.00	29,87,037.00	-	29,87,037.00
b) Water Charges	33,600.00	-	33,600.00	31,450.00	-	31,450.00
c) Insurance	-	-	-	-	-	-
d) Rent, Rates and Taxes (including property tax)	2,26,98,650.00	-	2,26,98,650.00	2,21,24,356.00	-	2,21,24,356.00
(B) Communication			-			-
e) Postage, Telephone & Communication Charges	1,35,653.00	-	1,35,653.00	8,94,764.00	-	8,94,764.00
f) Telephone, Fax & Internet Charges	13,08,288.00	-	13,08,288.00	-	-	-
(C) Others			-			-
g) Printing and Stationery	25,76,001.00	-	25,76,001.00	27,19,857.00	-	27,19,857.00
h) Travelling and conveyance Expenses	9,22,811.00	-	9,22,811.00	13,62,808.00	-	13,62,808.00
i) Hospitality	4,19,257.00	-	4,19,257.00	1,41,302.00	-	1,41,302.00
j) Auditors Remunerations	-	-	-	42,000.00	-	42,000.00
k) Professional/Legal Charges	4,09,578.00	-	4,09,578.00	8,57,189.00	-	8,57,189.00
l) Advertisement Expenses	25,25,319.00	-	25,25,319.00	37,23,834.00	-	37,23,834.00
m) Magazines and Journals	-	-	-	-	-	-
n) Publication Expenses	-	-	-	28,14,320.00	-	28,14,320.00
o) NAAC Accrediation Expenses	-	-	-	7,04,313.00	-	7,04,313.00
p) Others:			-			-
Web hosting Charges	44,562.00	-	44,562.00	45,576.00	-	45,576.00
Honorarium (Adm)	1,25,000.00	-	1,25,000.00	78,000.00	-	78,000.00
Sports & Cultural expenses	-	-	-	-	-	-
Recruitment Expenses	3,69,113.00	-	3,69,113.00	7,07,987.00	-	7,07,987.00
Training expenses	1,41,190.00	-	1,41,190.00	71,644.00	-	71,644.00
Project Monitoring Unit Expenses	1,00,000.00	-	1,00,000.00	-	-	-
Guest house Expenses	77,362.00	-	77,362.00	2,57,878.00	-	2,57,878.00
Expenses on fees	42,964.00	-	42,964.00	59,606.00	-	59,606.00
Rajbhasha Expenditure	41,579.00	-	41,579.00	17,723.00	-	17,723.00
TA, DA & Honorarium (EC/FC/AC Court)	2,27,362.00	-	2,27,362.00	5,49,576.00	-	5,49,576.00
Others	51,454.00	-	51,454.00	3,16,622.00	-	3,16,622.00
Security Services	2,23,25,048.00	-	2,23,25,048.00	1,18,36,352.00	-	1,18,36,352.00
Shifting Expenses	4,38,807.00	-	4,38,807.00	-	-	-
TOTAL	5,92,06,784.00	-	5,92,06,784.00	5,23,44,194.00	-	5,23,44,194.00

SCHEDULE 18- TRANSPORTATION EXPENSES

Particulars	Current Year (2017-18)			Previous Year (2016-17)		
	Plan	Non-Plan	Total	Plan	Non-Plan	Total
1. Vehicles (owned by educational institutions)						
a) Running expenses	7,09,446.04	-	7,09,446.04	4,84,803.15	-	4,84,803.15
b) Repairs & Maintenance	3,89,139.00	-	3,89,139.00	2,35,923.00	-	2,35,923.00
c) Insurance Expenses	87,345.00	-	87,345.00	1,95,461.00	-	1,95,461.00
2. Vehicles taken on rent/lease						
a) Rent/ lease expenses	-	-	-	13,87,783.00	-	13,87,783.00
2. Vehicles (Taxi) hiring expenses						
	12,31,515.00	-	12,31,515.00	-	-	-
TOTAL	24,17,445.04	-	24,17,445.04	23,03,970.15	-	23,03,970.15

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SCHEDULE -19 REPAIRS & MAINTENANCE

Particulars	Current Year (2017-18)			Previous Year (2016-17)		
	Plan	Non-Plan	Total	Plan	Non-Plan	Total
a) Building	-	-	-	-	-	-
b) Furniture & Fixture	2,76,865.00	-	2,76,865.00	43,935.00	-	43,935.00
c) Plant & Machinery	-	-	-	-	-	-
d) Office Equipments	5,06,755.00	-	5,06,755.00	3,00,643.00	-	3,00,643.00
f) Computer & Peripherals	1,71,099.00	-	1,71,099.00	4,88,327.00	-	4,88,327.00
e) Lab Equipment	49,172.00	-	49,172.00	1,80,130.00	-	1,80,130.00
g) Electric Equipment	4,09,359.00	-	4,09,359.00	7,13,859.00	-	7,13,859.00
i) Cleaning Material & Service	1,00,699.00	-	1,00,699.00	1,26,917.00	-	1,26,917.00
j) Generator running and maintenance	10,74,033.50	-	10,74,033.50	9,08,127.00	-	9,08,127.00
k) Others	8,057.00	-	8,057.00	1,31,339.00	-	1,31,339.00
TOTAL	25,96,039.50	-	25,96,039.50	28,93,277.00	-	28,93,277.00

SCHEDULE 20 - FINANCE COSTS

Particulars	Current Year (2017-18)			Previous Year (2016-17)		
	Plan	Non-Plan	Total	Plan	Non-Plan	Total
a) Bank Charges	38,081.13	-	38,081.13	25,739.17	-	25,739.17
b) Others (specify)	-	-	-	-	-	-
TOTAL	38,081.13	-	38,081.13	25,739.17	-	25,739.17

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 (2017-18)			Previous Year (2016-17)		
	Plan	Non-Plan	Total	Plan	Non-Plan	Total
Establishment Expenses	-	-	-	-	-	-
Academic Expenses	-	-	-	1,310.00	-	1,310.00
Administrative Expenses (MGCU VC Appointment Related Expenses as per UGC Directive)	5,00,478.00	-	5,00,478.00	-	-	-
Transportation Expenses	-	-	-	-	-	-
Repair & Maintenance	-	-	-	-	-	-
Other Expenses	-	-	-	73,600.00	-	73,600.00
TOTAL	5,00,478.00	-	5,00,478.00	74,910.00	-	74,910.00

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SCHEDULE 15 A- EMPLOYEES RETIREMENT AND TERMINAL BENEFITS

	Pension	Gratuity	Leave Encashment	Total
Opening Balance as on 01.04.2017			2,02,12,933.00	2,02,12,933.00
Addition: Capitalized value of Contributions received from other organizations	-	-	-	-
Total (a)	-	-	-	-
Less : Actual Payment during the year (b)	-	-	1,21,093.00	1,21,093.00
Balance available on 31.03 c(a-b)	-	-	2,00,91,840.00	2,00,91,840.00
Provision required on 31.03.2018 as per actuarial valuation (d)	-	-	-	-
A. Provision to be made in the Current year (d-c)	-	-	1,34,90,090.00	1,34,90,090.00
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)	-	-	3,35,81,930.00	3,35,81,930.00


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CENTRAL UNIVERSITY OF SOUTH BIHAR NOTES FORMING PART OF SCHEDULES

OTHER LIABILITIES (Note - 1)	Current Year (2017-18)	Previous Year (2016-17)
SD (Rent)	2,000.00	2,000.00
Auditors remuneration	-	42,000.00
OBC/SC/ST SCHOLARSHIP (POST MATRIC)	94,798.00	31,489.00
SCHOLARSHIP WELFARE DEPTT BIHAR(Gaya)	-48,350.00	59,760.00
Mess Rebate	32,648.00	32,648.00
Outstanding Expenses Previous Year	11,84,188.00	11,84,188.00
OUTSTANDING ACADEMIC EXPENSES	17,39,253.00	4,58,942.00
OUTSTANDING ADMINISTRATIVE EXPENSES	27,46,934.00	23,69,839.00
OUTSTANDING ESTABLISHMENT EXPENSE	13,87,368.00	1,03,873.00
OUTSTANDING FIXED ASSETS EXPENSES	20,990.00	38,40,537.00
OUTSTANDING REPAIR & MAINTENANCE EXP.	3,32,098.00	1,32,100.00
VIDYARTHI MEDICLAIM POLICY (B. VOC)	1,794.00	1,794.00
VIDYARTHI MEDICLAIM POLICY	3,19,834.00	3,09,269.00
Expenses Withhold (Vishala)	15,000.00	-
Overhead CUSB Share	12,21,555.00	-
Expenses Withhold (M3S)	8,25,472.00	8,25,472.00
Stale Cheque Liability	1,79,386.00	1,99,086.00
Total	1,00,54,968.00	95,92,997.00

STATUTORY LIABILITIES (Note - 2)	Current Year (2017-18)	Previous Year (2016-17)
Duties & Taxes	9,431.00	-
BHU Medical Scheme Contribution	500.00	-
NPS (Employee Contribution)	16,07,589.00	12,28,221.00
NPS (Employer Contribution)	16,07,589.00	12,28,221.00
Arrear NPS(Employee)	40,91,233.00	2,483.00
Arrear NPS(Employer)	40,91,233.00	2,483.00
GPF ADVANCE (LIABILITY)	-	5,000.00
GPF EMPLOYEES CONTRIBUTION (LIABILITY)	50,000.00	55,000.00
Group Insurance	-	120.00
GSLI	1,200.00	1,200.00
PF Contribution Employee	70,000.00	70,000.00
RP 2 (DR. ANTRESH KUMAR)	-	35,873.00
Total	1,15,28,775.00	26,28,601.00

SECURITY DEPOSIT PAID (Note-3)	Current Year (2017-18)	Previous Year (2016-17)
B.S.N.L. SECURITY DEPOSIT	24,375.00	24,375.00
GULAB DEVI	-	76,686.00
KISHORI SINGH	4,00,000.00	4,00,000.00
PRABHU NANDAN PRASAD	4,04,740.00	4,04,740.00
PRAKASH YADAV & SNEH PRABHA	56,000.00	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	1,26,700.00
SANJAY SINGH YADAV COLLEGE	6,00,000.00	6,00,000.00
SEEMA CHOUDHARY	96,000.00	96,000.00
KAUSHAL KUMAR (GAYA)	95,256.00	95,256.00
Subhash Chandra Yadav	28,000.00	-
Total	18,78,341.00	19,27,027.00

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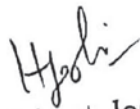
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Advance to Supplier (Note - 5)

Particulars	Current Year (2017-18)	Previous Year (2016-17)
DAVP	2,00,000.00	2,00,000.00
GMTD, GAYA, BSNL-FOR LEASE LINE CONNECTION	-	1,85,317.00
INDIA POWER CORPORATION (BODHGAYA) LTD	1,23,188.00	1,23,188.00
NATIONAL COUNCIL FOR TEACHER EDUCATION	24,467.00	24,467.00
TOTAL IT SOLUTIONS PVT. LTD		7,958.00
JEOL ASIA PTE LTD.	98,48,324.00	98,48,324.00
Poingers		80,000.00
BPCL	₹ 35,000.00	16,420.11
NATIONAL CENTRE FOR CELL SCIENCE	2,000.00	2,000.00
BPCL-E CMS (GAYA)	₹ 49,999.43	6,375.18
M/S AIR INFOTECH SERVICES (P) LTD	₹ 5,500.00	2,60,780.00
M/S SUNRISE PERIODICALS & SUPPLIERS PVT LTD.	₹ 24,000.00	70,41,093.00
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	1,05,37,838.43	1,77,95,922.29


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SECURITY DEPOSIT RECEIVED (Note-6)	Current Year (2017-18)	Previous Year (2016-17)
Astric Computer (SD)	54,000.00	54,000.00
Maniraj Travels (SD)	55,000.00	55,000.00
EMD (DDF Consultants Pvt Ltd)	1,00,000.00	1,00,000.00
EMD (PAMM ADVERTISING & MARKETING)	25,000.00	25,000.00
EMD (RITES)	5,00,000.00	5,00,000.00
EMD INDICA PUBLISHERS & DISTRIBUTIONS PVT LTD DELHI	2,00,000.00	2,00,000.00
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 METRO BOOK PVT LTD, DELHI	2,00,000.00	2,00,000.00
EMD (ANGEL SCIENTIFIC STORE)	-	5,000.00
EMD (GLOBAL BIOSCIENCES)	-	5,000.00
EMD (JAIN INTERNATIONAL)	-	5,000.00
EMD (JAIN SCIENTIFIC GLASS WORKS)	-	5,000.00
EMD (SIDDHARTHA ADVERTISING)	25,000.00	25,000.00
EMD (LIFE TECHNOLOGIES)	-	5,000.00
EMD (MADDALA INDUSTRIES)	25,000.00	25,000.00
EMD (NATIONAL TRADING COMPANY)	-	5,000.00
EMD (NUCLEONE BIOSCIENCE)	-	5,000.00
EMD (RANJAN SCIENTIFIC TRADERS)	-	5,000.00
PERFORMANCE BANK GURANTEE (PBG) - M/S ARYA FOODS	1,10,000.00	1,10,000.00
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 (XCEL RIS)	-	5,000.00
EMD (ZEAL INDIA CHEMICALS)	-	5,000.00
SECURITY DEPOSIT (ESI EMPLOYEE, M3S)	24,306.00	24,306.00
BANK GUARANTEE (ANGEL SCIENTIFIC)	2,03,008.00	2,03,008.00
BANK GUARANTEE (GENO BIOSCIENCES PVT. LTD)	768.00	768.00
BG (GENO BIOSCIENCES PVT. LTD)	300.00	300.00
BG (WIZERTECH INFORMATICS PVT LTD)	31,029.00	31,029.00
BG (ATOZ INFORMATICS & INSTRUMENTS)	-	-
BG (DUTTCO INSTRUMENTS)	12,166.00	12,166.00
BG (MOHINI INFOTECH PVT LTD)	23,000.00	23,000.00
BG (ZEAL INDIA CHEMICALS)	2,000.00	2,000.00
EMD (HUE SERVICE PVT LTD)	10,000.00	10,000.00
EMD (INDIA MARKETING)	5,000.00	5,000.00
EMD (MOHINI INFOTECH PVT LTD)	50,000.00	50,000.00
PERFORMANCE BANK GURANTEE (PBG)-M/S SURE SAFE SERVI(GAYA-MESS)	1,00,000.00	1,00,000.00
PBG (RUSTIC WOOD INDUSTRIES)	26,00,000.00	11,00,000.00
BG (BHARAT COMMERCIAL AGENCY)	46,711.00	-
BG (OCEAN LIFE SCIENCE CORPORATION)	11,220.00	-
BG (OKAYA POWER PVT LTD)	7,984.00	-
BG (RANJAN SCIENTIFIC TRADERS)	18,655.00	-
BG (SGM SOLUTIONS)	6,133.00	-
PBG (M/S OSAW INDUSTRIAL PRODUCTS PVT. LTD.)	1,578.00	-
EMD (CREATIVE DESIGN & PRODUCTS)	3,00,000.00	-
EMD (M.S. ENGINEERING)	1,00,000.00	-
EMD (NAINA ENTERPRISES)	16,222.00	-
EMD (OKAYA POWER PVT LTD)	5,000.00	-
Total	53,99,080.00	34,35,577.00

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Annual Accounts 2017-18



BALANCE WITH BANK (Note - 8)

Particulars	Current Year (2017-18)	Previous Year (2016-17)
On Savings Accounts- (Of University Funds)		
PNB savings A/c (GD A/c)	2,61,83,254.58	3,27,83,710.96
PNB savings A/c (Fellowship)	82,066.60	17,00,419.17
PNB savings A/c (HOSTAL)	18,753.60	8,13,964.69
PNB savings A/c (CCCP)	70,07,677.94	83,31,178.69
PNB savings A/c (Gaya-GD)	45,41,204.06	50,25,606.89
PNB savings A/c (Gaya-Mess)	7,85,977.04	6,70,323.89
BOI savings A/c	-	1,55,966.10
SBI savings A/c (GD2)	7,86,89,419.00	2,98,84,856.39
SBI GD A/C (GD4)	32,13,478.19	3,24,58,052.83
CUB-LC A/C (CANARA BANK)	-	30,337.00
CUB SBI MESS A/C	21,95,427.00	97,255.00
IDBI Saving A/c	-	3,02,448.00
CUSB ADMISSION A/C (SBI A/C 34807920951)	48,68,538.00	85,09,863.00
PNB CUSB SCHOOL OF LAW A/C	11,52,902.90	10,79,678.25
PNB RECRUITMENT A/C	-	5,49,724.25
Canara Bank Savings A/c gaya (Mess A/c)	5,554.00	5,554.00
Canara Bank Savings A/c gaya	2,35,120.07	9,84,937.24
Total (A)	12,89,79,372.98	12,33,83,876.35
On Savings Accounts- (Of Research Project Funds)		
IDBI BANK CUB RP-1	2,396.00	2,292.00
IDBI BANK CUB RP-2	1,821.00	4,03,111.00
IDBI BANK CUB RP-3	7,554.00	6,086.00
IDBI BANK CUB RP-4	2,62,494.00	2,52,878.00
IDBI BANK CUB RP-5	6,971.00	5,616.00
IDBI BANK CUB RP-6	27.00	22.00
IDBI BANK CUB RP-7	5,56,412.00	5,36,030.00
IDBI BANK CUB RP-8	7,554.00	6,086.00
IDBI BANK CUB RP-9	94,675.00	91,206.00
IDBI BANK CUB RP-10	300.00	241.00
IDBI BANK CUB RP-11	2,99,222.00	2,95,752.00
IDBI BANK CUB RP-12	2,94,112.00	2,83,338.00
IDBI BANK CUB RP-13	90.00	81.00
IDBI BANK CUB RP-14	6,239.00	5,026.00
IDBI BANK CUB RP-15	7,554.00	6,086.00
IDBI BANK CUB RP-16	5,02,698.00	4,84,283.00
IDBI BANK CUB RP-17	8,199.00	6,605.00
IDBI BANK CUB RP-18	5,63,602.00	5,42,957.00
IDBI BANK CUB RP-19	15,759.00	4,63,576.00
IDBI BANK CUB RP-20	996.00	703.00
IDBI BANK CUB RP-21	-	1,76,737.00
IDBI BANK CUB RP-22	37,912.00	36,523.00
IDBI BANK CUB RP-23	84,520.00	81,424.00
IDBI BANK CUB RP-24	35,73,117.00	34,91,340.00
IDBI BANK CUB RP-25	79,473.00	1,34,183.00
IDBI BANK CUB RP-26	10,65,265.00	13,15,221.00
IDBI BANK CUB RP-27	7,56,141.00	9,09,194.00
IDBI BANK CUB RP-28	4,24,088.00	3,00,952.00
IDBI BANK CUB RP-29	115.00	102.00
IDBI BANK CUB RP-30	72,561.00	69,402.00
IDBI BANK CUB RP-31	33,836.00	71,982.00
IDBI BANK CUB RP-32	518.00	57,527.25
IDBI BANK CUB RP-33	5,61,300.00	5,40,739.00
IDBI BANK CUB RP-34	1,15,915.00	10,80,373.00
PNB BANK CUB RP-35	1,42,175.00	10,73,158.00
PNB BANK CUB RP-36	7,11,464.50	7,25,320.75

(Signature)
 Assistant (F & A)
 Central University Of South Bihar
 B.T Campus, Patna

(Nishant Joshi)
 Section Officer
 Central University of South Bihar

(Signature)
 वित्त पर्यवेक्षक / Finance Officer
 दक्षिण बिहार केन्द्रीय विश्वविद्यालय



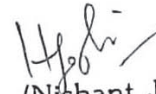
Annual Accounts 2017-18

PNB BANK CUB RP-37	1,53,728.40	1,48,112.75
PNB BANK CUB RP-38	2,54,423.40	6,07,900.75
PNB BANK CUB RP-39	12,79,430.00	13,82,606.00
PNB BANK CUB RP-40	4,60,500.00	6,81,513.00
PNB BANK CUB RP-41	9,19,815.70	16,24,306.00
PNB BANK CUB RP-42	26,70,614.00	-
PNB BANK CUB RP-43	2,17,058.00	-
PNB BANK CUB RP-44	14,35,965.20	-
CUB ENCORE SCHEME	-	2,48,945.00
BABU JAGJIVAN RAM CHAIR	-	1,673.00
Total (B)	1,76,88,610.20	1,81,51,209.50
Total (A+B)	14,66,67,983.18	14,15,35,085.85

NOTE:9: Other Receivable from UGC under FRP	Current Year (2017-18)	Previous Year (2016-17)
--	-----------------------------------	------------------------------------

UGC FACULTY RECHARGE PROG (DR. LOKENDRA SHARMA)		
Balance B/F	-1,14,072.00	-1,24,265.00
Add: Receipts during the year	-	9,00,000.00
Total (a)	-1,14,072.00	7,75,735.00
Less: utilized for Salary expenses	12,06,184.00	8,89,807.00
Less: utilized for Capital expenses	-	-
Total (b)	12,06,184.00	8,89,807.00
Unutilized carried forward Total (A)	-13,20,256.00	-1,14,072.00
UGC FACULTY RECHARGE PROG (DR. SUSANTA DAS)		
Balance B/F	-10,17,754.00	-1,44,286.00
Add: Receipts during the year	-	-
Total (a)	-10,17,754.00	-1,44,286.00
Less: utilized for Salary expenses	12,08,970.00	8,73,468.00
Less: utilized for Capital expenses	-	-
Total (b)	12,08,970.00	8,73,468.00
Unutilized carried forward Total (B)	-22,26,724.00	-10,17,754.00
UGC FACULTY RECHARGE PROG (DR. PUNEET MISHRA)		
Balance B/F	-	-
Add: Receipts during the year	-	-
Total (a)	-	-
Less: utilized for Salary expenses	2,81,140.00	-
Less: utilized for Capital expenses	-	-
Total (b)	2,81,140.00	-
Unutilized carried forward Total (C)	-2,81,140.00	-
TOTAL RECEIVABLE	TOTAL (A+B+C)	38,28,120.00
		11,31,826.00


 Assistant (F & A)
 Central University Of South Bihar


 (Nishant Joshi)
 Section Officer
 Central University of South Bihar
 B.I.T. Campus, Patna


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

**SCHEDULE: 23****SIGNIFICANT ACCOUNTING POLICIES**

Annexed to and forming part of Balance Sheet as at 31.03.2018

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-6, 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	6%
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*	7.50%
13.	Vehicles	10%
14.	Library books and scientific journals	10%
15.	Others	5%



Intangible Assets:

1.	Computer Software	40%
2.	E Journals	40%

- 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 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. However, the assets purchased out of the Research Grants and closed, the assets will be transferred to University from the next financial year.

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 employers 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 2017 has been taken as per 7th CPC pay matrix level. Since the Earned Leave & HPL are credited on 1st January every year as such the leave credited up to 31st December 2017 has been taken, and the provisions made as per the Leave encashment Rule. 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.



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.
- 6.4 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 as short term 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 31.03.2018, two Court cases already filed against the University related to termination / employment by employees. The judgement is yet to receive. 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. 195.87 (including Rs.3.75 crores from PMMMNTT Scheme) Crores including service tax/GST upto 31.03.2018 to both the agencies and also towards Architectural Fee; to M/s DDF consultants. Out of the total amount released of Rs. 195.87 Crores, Rs. 179.48 Crores actually utilized upto 31.3.2018 have been shown in Schedule - 4 as Capital work in Progress and Rs. 16.39 crores has been shown in Schedule -8 as Advances to M/s RITES Ltd. & CPWD.

The remaining amount of Rs. 83.33 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.

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.



4. 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 2017-18 have been attached to the University's Accounts.
5. Previous year's figures have been regrouped wherever necessary.
6. Schedules 1 to 24 are annexed to and form an integral part of the Balance Sheet as at 31 March 2018 and the Income & Expenditure account for the year ended on that date.

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



Annual Accounts 2017-18

CENTRAL UNIVERSITY OF SOUTH BIHAR RECEIPT & PAYMENT ACCOUNT FOR THE PERIOD FROM 01.04.2017 TO 31.03.2018

Receipts	Current Year (2017-18)	Payments	Current Year (2017-18)
I. Opening Balance:		I. Expenses:	
a) Cash Balances		a) Establishment Expenses	20,75,65,046.00
b) Bank Balances:		b) Academic Expenses	97,83,164.00
i) In Savings Accounts and FDs	12,36,34,494.35	c) Administrative Expenses	5,56,24,964.00
		d) Transportation Expenses	20,20,177.79
		e) Repairs & Maintenance	23,43,232.00
		f) Finance Cost	39,781.13
II. Grants Received:		f) Prior Period Expenses	12,960.00
a) From G.O.I.	66,90,17,000.00	II. Payments against Earmarked/Endowment Funds	55,42,332.00
b) From State Government	-	III. Payments against Sponsored Projects/Schemes	1,80,11,530.00
c) From other sources(details)	-	IV. Payments against Sponsored Fellowships/Scholarships	
III. Academic Receipts	2,10,34,995.00	V. Investments and Deposits made:	
IV. Receipts against Earmarked/Endowment Funds		a) Out of Earmarked/Endowment Funds	
V. Receipt against Sponsored Projects/Schemes	59,73,757.00	b) Out of own funds(Investment-others)	44,00,00,000.00
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	-	a) Fixed Assets	2,88,92,904.00
b) Other Investments	-	b) Capital Works-in-Progress	39,01,21,538.00
VIII. Interest received on:		VIII. Other Payments including statutory payments	21359361
a) Bank Deposits	2,28,36,491.01	IX. Refunds of Grants	
b) Loans and Advances	1,61,608.00	X. Deposits and Advances	30369556.07
c) Savings Bank Accounts	13,79,582.00	XI. Other Payments	4496516.39
IX. Investment Encashed	43,32,08,841.00	XII. Closing Balances:	
X. Term Deposits with Scheduled Banks Encashed	4,00,00,000.00	a) Cash in Hand	
XI. Other Income(including Prior Period Income)	11,81,745.00	b) Cash And Cash Equivalent	
XII. Deposits and Advances	1,17,33,174.00	i) In Savings Accounts	12,89,79,372.98
XIII. Miscellaneous Receipts including Statutory Receipts	1,47,35,060.00	Total	1,34,51,62,435.36
XIV. Any Other Receipts	2,65,688.00		

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

(Nishant Joshi)
 Section Officer
 Central University of South Bihar
 B. I. T. Campus, Patna

Annual Accounts 2017-18



CENTRAL UNIVERSITY OF SOUTH BIHAR
NPS TIER I ACCOUNT
RECEIPT & PAYMENT ACCOUNT FOR THE FINANCIAL YEAR 2017-18

Receipt	Current Year 2017-18	Previous Year 2016-17	Payment	Current Year 2017-18	Previous Year 2016-17
OPENING BALANCE			PAYMENT		
NPS Employees Contribution	12,28,221.00	11,69,086.00	Investment		-
NPS Employer's Contribution	12,28,221.00	11,69,086.00	Deposit of NPS to NSDL		-
Arrear NPS Employees Contribution	2,483.00	1,020.00	NPS Employees Contribution	1,23,25,718.00	1,09,43,791.00
Arrear NPS Employer's Contribution	2,483.00	1,020.00	NPS Employers Contribution	1,23,25,718.00	1,09,43,791.00
Total Opening	24,61,408.00	23,40,212.00	Arrear NPS Employees Contribution	5,37,469.00	2,27,027.00
NPS Tier I Account			Arrear NPS Employers Contribution	5,37,469.00	2,27,027.00
NPS Employees Contribution	1,27,05,086.00	1,10,02,926.00			
NPS Employers Contribution	1,27,05,086.00	1,10,02,926.00	CLOSING BALANCE		
Arrear NPS Employees Contribution	46,26,219.00	2,28,490.00	NPS Employees Contribution	16,07,589.00	12,28,221.00
Arrear NPS Employers Contribution	46,26,219.00	2,28,490.00	NPS Employers Contribution	16,07,589.00	12,28,221.00
Interest Received on Investment	-	-	Arrear NPS Employees Contribution	40,91,233.00	2,483.00
Interest on Saving bank A/c	-	-	Arrear NPS Employers Contribution	40,91,233.00	2,483.00
Investment Encashed	-	-	Total Closing Balance as on 31.03.17	1,13,97,644.00	24,61,408.00
TOTAL	3,71,24,018.00	2,48,03,044.00	TOTAL	3,71,24,018.00	2,48,03,044.00

[Signature]

Assistant (F & A)
Central University of South Bihar

[Signature]

Section Officer (Finance)
(Nishant Joshi)
Section Officer
Central University of South Bihar
B. I. T. Campus, Patna

[Signature]

Finance Officer
कित्त प्रशासिकारी / Finance Officer
दक्षिण बिहार केंद्रीय विश्वविद्यालय
Central University of South Bihar



CENTRAL UNIVERSITY OF SOUTH BIHAR
NPS TIER I ACCOUNT
BALANCE SHEET
PERIOD FROM 01.04.2017 TO 31.03.2018

Liabilities	Current Year 2017-18	Previous Year 2016-17	Assets	Current Year 2017-18	Previous Year 2016-17
NPS Tier - I Account Opening Balance	₹ 24,61,408.00	₹ 23,40,212.00	NPS Tier-I Account Subscription and contribution due Current FY	₹ 1,13,97,644.00	₹ 24,61,408.00
Less: Sub. For current FY	₹ 2,57,26,374.00	₹ 2,23,41,636.00	Investment		-
Add: Sub+U Contribution	₹ 3,46,62,610.00	₹ 2,24,62,832.00	Interest Accrued but not due		-
Add: Interest Credited		₹ -	Balance at Bank		-
Less: Transferred to NSDL	₹ 1,13,97,644.00	₹ 24,61,408.00			
Add: Opening Sub+ U C for 03/2016					
Excess of Income over Expenditure	₹ -	₹ -			
Add: During the year	₹ -	₹ -			
Total	₹ 1,13,97,644.00	₹ 24,61,408.00	Total	₹ 1,13,97,644.00	₹ 24,61,408.00

Assistant (Finance)
 Assistant (F & A)
 Central University Of South Bih.

Section Officer (Finance)
 (Nishant Joshi)
 Section Officer
 Central University of South Bihar
 B. I. T. Campus, Patna

Finance Officer

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



**CENTRAL UNIVERSITY OF SOUTH BIHAR
NPS TIER I ACCOUNT
INCOME AND EXPENDITURE ACCOUNT
PERIOD FROM 01.04.2017 TO 31.03.2018**

Expenditure	Current Year 2017-18	Previous Year 2016-17	Income	Current Year 2017-18	Previous Year 2016-17
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	₹ -	₹ -

[Signature]
Assistant (Finance)
Assistant (F & A)
Central University Of South Bihar

[Signature]
(Nishant Joshi)
Section Officer (Finance)
Central University of South Bihar
B. I. T. Campus, Patna

[Signature]
Finance Officer
सित पदाधिकारी / Finance Officer
दक्षिण बिहार केन्द्रीय विश्वविद्यालय
Central University of South Bihar

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



**CENTRAL UNIVERSITY OF SOUTH BIHAR
RECEIPT & PAYMENT ACCOUNT -PROJECT
PERIOD FROM 01.04.2017 TO 31.03.2018**

PARTICULARS	Amt. in Rs.	PARTICULARS	Amt. in Rs.
Opening Balance (A) Cash and Cash Equivalent	1,79,00,591.50	Payment During The Year (D) Revenue Expenditure	62,98,144.05
Addition During The Year (B)		Project Advance	8,36,053.00
Grant Received During the Year	27,02,958.00	Capital Expenditure	5,59,991.00
T/F From CCCP Account	38,83,400.00	Refund of Unutilized Grant	3,12,184.25
Uncleared Cheque which has been issued to Sanctioning	-		
Expenses Payable	5,38,436.00	Closing Balance (E)	
EMD	-	<u>Cash and Cash Equivalent</u>	1,76,88,610.20
Interest Earned & Other Receipt during the year	6,69,597.00		
Total C = (A+B)	2,56,94,982.50	Total F = (D+E)	2,56,94,982.50

Assistant (F & A)
Central University Of South Bihar

Finance Officer
Central University of South Bihar
Patna

मित्त पदधिकारी / Finance Officer
दक्षिण बिहार केन्द्रीय विश्वविद्यालय
Central University of South Bihar

(Nishant Joshi)
Section Officer
Central University of South Bihar
B.I.T. Campus, Patna



भारतीय लेखा एवं लेखापरीक्षा विभाग
कार्यालय प्रधान निदेशक लेखापरीक्षा (केन्द्रीय), लखनऊ,
शाखा-पटना, महालेखाकार भवन, वीरचन्द्र 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 -(17-18)/2018-19/ 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, 2018.

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, 2018 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)
Lucknow



Annual Accounts 2017-18

Endt No. (C)-SAR CUSB(2017-18)/2018-19/ 341

Dated:- 11.01.19

Copy of the Separate Audit Report, Certified Audited accounts for the year 2017-18 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.

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 2018.

We have audited the attached Balance Sheet of **Central University of South Bihar, Gaya**, as on 31 March 2018, 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 as amended by Central University (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) General

University has not made provisions for retirement benefits on actuarial basis in contravention of Accounting Standard 15 issued by ICAI.

(B) Grants-in-Aid

During the financial year 2017-18, the University received grants of ₹66.91 Crore from the Ministry of Human Resources Development, Government of India. The Institute had earned ₹6.933 Crore from its internal resources (including interest) and it had ₹ 68.09 crore of unspent balance of the previous year. Out of total sum of ₹ 141.933 crore, the Institute had utilized ₹ 72.12 Crore leaving unspent balance of Rs. 69.82 crore as on 31.3.2018.

(C) 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 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 2018; and
- b. In so far as it relates to Income and Expenditure Account, of the surplus for the year ended on that date.

For and on behalf of the C&AG of India

Place: Lucknow

Date: 10-1-19

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. Further, an Internal Audit was carried out by a Private Chartered Accountant Firm. Besides, no Internal Audit Manual have been prepared. Consequently, it needs to be strengthened.

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
- Inadequate follow up of adjustment of advance as the huge amount was unadjusted to the agencies (CPWD: ₹ 974.51 lakh + RITES; ₹ 664.33 lakh; JEOL- ₹ 98.48 lakh; DAVP-2.00 lakh).

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

Physical verification of the assets and inventories was carried out during this year.

4. Regularity in Payment of statutory dues

The University is regular in payment of its statutory taxes.


Director (Central Expenditure)