

# Annual Accounts

## 2015 – 16



दक्षिण बिहार केन्द्रीय विश्वविद्यालय  
Central University of South Bihar  
website: [www.cusb.ac.in](http://www.cusb.ac.in)

**Part A - Annual Accounts 2015 -16**  
**Part B - Separate Audit Report 2015- 16**

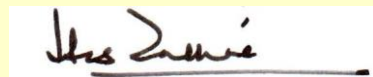
# Preface



It is very pleasing to bring the Annual Accounts 2015 – 16 of the Central University of South Bihar (CUSB), carrying the details of grant-in-aid and expenses made by the University. Let me start with sharing the exhilarating fact that the Financial Year 2015 - 16 was quite pivotal for the growth of University in various aspects of academia as well as infrastructure development work at Panchanpur, Gaya. Progressing ahead towards the goal of ‘academic excellence’, the University succeeded in attracting the enthusiastic students and faculty members with remarkable experience in their respective fields and foreign exposure. The University offered the students with meticulously designed academic curriculum, state-of-the-art facilities and adequate research infrastructure. Besides, time-to-time conduct of seminars, conferences, workshops, etc., extra-curricular activities, events altogether made the University a preferred choice for higher education in the region.

In the Financial Year 2015 – 16 the University had the grand-in-aid of Rs. 17873.92 lakh out of which unspent balance of previous year (2014 – 15) was Rs. 10919.40 lakh. The grant received in the period 2015 – 16 was Rs. 6000.00 lakh and the income from internal resources was Rs. 954.52 lakh. Out of the total grant-in-aid of Rs. 17873.92 lakh, the University utilized Rs. 9089.14 lakh, leaving a balance of Rs. 8784.78 lakh in the FY 2015 -16. In addition to the grant-in-aid, the University has received a sum of Rs. 2218.00 lakhs towards reimbursement for purchase of Defence Land at Panchanpur, Gaya.

In order to ensure the smooth functioning of the University, and proper growth and development the grant-in-aid were utilized meticulously to garner maximum benefits. It is not possible to list all the developments and improvement works undertaken in 2015 – 16, but this was a key year for the evolution of the University. The Annual Accounts 2015 – 16 will provide a fair idea about the growth and development of the University. With the persistent efforts of our dedicated team, I am sure that the University will achieve more-and-more milestones on its path of disseminating quality education with prosperity and the motto of ‘Collective Reasoning’.



(Prof. Harish Chandra Singh Rathore)

Vice-Chancellor, CUSB

# Message of Finance Officer



**Girish Ranjan**  
**Finance Officer**

(Assumed office on 29.02.2016)

I am privileged to present the Annual Accounts of Central University of South Bihar (CUSB) for the Financial Year 2015 – 16. I had assumed the office as 2nd Finance Officer of the Central University of South Bihar (CUSB) on February 29, 2016. The first and foremost task before me was to give a final shape to the Annual Accounts of the University. I was having only one month to sum up the financial aspects of the University in the form of Annual Accounts. Of course, it was like a Big Challenge for me and entire Finance and Accounts Section. For a University having the grant-in-aid in many crores, the annual calculation of funds (received and utilised) is not an easier job as it requires lots of efforts and time. But, the abled and focussed staff of my section finished the accounting work of University's expenditures and presented in the form of book i.e. Annual Accounts 2015 - 16.

This book comprises of two parts, namely, Part A – Separate Audit Report (SAR) and Part B – Annual Accounts 2015 - 16. The SAR carries the Balance Sheet of the University as on 31st March 2016, the Income and Expenditure Account and Receipt and Payment Account for the year ended on that date 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. The Annual Accounts section carries the Balance Sheet of the University as on 31st March 2016 with details about funding and expanses.

Literally, the SAR and Annual Accounts for the Financial Year 2015 – 16 will provide an idea about the growth and development of the University to its main stakeholders. Before concluding, I would like to specifically mention that I have tried my best to present the financial data (statistics) of the University in systematic way for easy understanding in the brief time frame. However, I am looking forward for handling the financial responsibilities in more efficient way with support of my staff in order to make CUSB an accomplished institution of the country.



**CENTRAL UNIVERSITY OF SOUTH BIHAR**

**दक्षिण बिहार केन्द्रीय विश्वविद्यालय, पटना**



**Annual Accounts**  
**2015 - 16**

# CENTRAL UNIVERSITY OF SOUTH BIHAR

## BALANCE SHEET AS AT 31st MARCH 2016

(Amount in Rs.)

SOURCES OF FUNDS	Schedule	Current Year	Previous Year
		(2015-16)	(2014-15)
CORPUS / CAPITAL FUND	1	1,46,12,35,114.81	66,55,58,699.10
DESIGNATED /EARMARKED/ENDOWMENT FUNDS	2	4,87,60,435.00	-
CURRENT LIABILITES & PROVISIONS	3	84,29,97,678.10	96,37,77,979.30
<b>TOTAL</b>		<b>2,35,29,93,227.91</b>	<b>1,62,93,36,678.40</b>

APPLICATION OF FUNDS	Schedule	Current Year	Previous Year
		(2015-16)	(2014-15)
<b>FIXED ASSETS</b>	4		
Tangible Assets		36,19,42,959.33	37,31,46,080.33
Intangible Assets		5,43,084.60	6,43,851.60
Capital Work In Progress		89,14,07,096.00	17,98,78,594.00
<b>INVESTMENTS FROM EARMARKED / ENDOWMENT FUND</b>	5		
Long Term		-	-
Short Term		-	-
<b>INVESTMENTS - OTHERS (FD with Banks)</b>	6	95,01,23,047.78	17,51,56,236.07
<b>CURRENT ASSETS</b>	7	11,59,40,371.20	86,30,54,199.98
<b>LOANS, ADVANCES &amp; DEPOSITS</b>	8	3,30,36,669.00	3,74,57,716.42
<b>TOTAL</b>		<b>2,35,29,93,227.91</b>	<b>1,62,93,36,678.40</b>

SIGNIFICANT ACCOUNTING POLICIES 23

CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS 24



*H. Joshi*  
Section Officer(F&A)

*Bipul Kumar Srivastav*  
23/6/16  
Assistant Registrar(F&A)  
**(Bipul Kumar Srivastav)**  
Assistant Registrar  
Central University of South Bihar  
B.I.T. Campus, Patna

*Sanjay*  
12/6/16  
Finance Officer  
Finance Officer  
Central University of South Bihar, Patna

**CENTRAL UNIVERSITY OF SOUTH BIHAR**  
**INCOME & EXPENDITURE ACCOUNT FOR THE PERIOD/YEAR ENDED 31.03.2016**

(Amount in Rs.)

Particulars	Schedule	Current Year (2015-16)	Previous year (2014-15)
<b>INCOME</b>			
Academic Receipts	9	1,49,37,119.00	1,32,33,675.00
Grants / Subsidies	10	18,65,91,756.88	16,41,56,419.35
Income from Investments	11	7,26,13,823.71	2,58,22,032.02
Interest Earned	12	39,72,425.91	69,39,095.00
Other Incomes	13	31,31,356.09	21,50,201.00
Prior Period Income	14	7,97,077.00	1,61,454.00
<b>TOTAL (A)</b>		<b>28,20,43,558.59</b>	<b>21,24,62,876.37</b>
<b>EXPENDITURE</b>			
Staff Payments and Benefits (Establishment Expenses)	15	11,18,90,569.00	10,43,63,528.00
Academic Expenses	16	2,04,56,445.00	1,32,54,636.00
Administrative and General Expenses	17	4,87,93,137.00	4,11,89,564.00
Transportation Expenses	18	27,22,430.00	28,66,926.55
Repairs & Maintenance	19	20,56,500.00	16,48,794.00
Finance Costs	20	17,812.28	87,667.80
Depreciation	4	2,20,98,116.00	2,22,89,699.85
Other Expenses	21	2,85,810.00	3,15,023.00
Prior Period Expenses	22	3,69,053.60	4,30,280.00
<b>TOTAL (B)</b>		<b>20,86,89,872.88</b>	<b>18,64,46,119.20</b>
<b>Balance being excess of Income over Expenditure (A-B)</b>		<b>7,33,53,685.71</b>	<b>2,60,16,757.17</b>
Transfer to / from Designated fund		-	-
Building fund		-	-
Others (specify)		-	-
<b>Balance being Surplus/(Deficit) Carried to Capital Funds (Sch 1)</b>		<b>7,33,53,685.71</b>	<b>2,60,16,757.17</b>

SIGNIFICANT ACCOUNTING POLICIES	23
CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS	24



Assistant (F & A)

*Nishant Joshi*  
Section Officer(F&A)

(Nishant Joshi)  
Section Officer  
Central University of South Bihar,  
Patna

*[Signature]*  
Assistant Registrar(F&A)

*[Signature]*  
Finance Officer

Finance Officer  
Central University of South Bihar, Patna

**CENTRAL UNIVERSITY OF SOUTH BIHAR**  
**SCHEDULE FORMING PART OF THE BALANCE SHEET AS AT 31.03.2016**

**SCHEDULE -1 CORPUS/CAPITAL FUND**

Particulars		(Amount in Rs.)	
		Current Year (2015-16)	Previous Year (2014-15)
	Balance at the beginning of the year	66,55,58,699.10	42,00,79,680.93
Add :	Contributions towards Corpus/Capital Fund		
Add :	Grants from UGC, Govt. of India and State Government to the extent utilized for Capital Expenditure	72,23,22,730.00	21,94,62,261.00
Add :	Assets Purchased out of Earmarked Funds	-	-
Add :	Assets Purchased out of sponsored projects, where ownership vests in the institution	-	-
Add :	Assets Donated/Gifts Received	-	-
Add :	Other additions	-	-
Add :	Excess of Income over expenditure transferred from the Income & expenditure account	7,33,53,685.71	2,60,16,757.17
<b>Total</b>		<b>1,46,12,35,114.81</b>	<b>66,55,58,699.10</b>
(Deduct)	Deficit transferred from the Income & expenditure Account	-	-
<b>Balance at the year end</b>		<b>1,46,12,35,114.81</b>	<b>66,55,58,699.10</b>



Assistant (F & A)

Section Officer(F&A)

(Nishant Joshi)

Section Officer

Central University of South Bihar  
B.I.T. Campus, Patna

Assistant Registrar(F&A)

(Bipul Kumar Srivastav)

Assistant Registrar

Central University of South Bihar  
B.I.T. Campus, Patna

Finance Officer

Finance Officer

Central University of South Bihar, Patna



**SCHEDULE 2 DESIGNATED/EARMARKED/ENDOWMENT FUNDS**

(Amount in Rs.)

Particulars	FUND WISE BREAK UP					TOTAL	
	FUND A(B.Voc Grant)	FUND B(School of Education)	FUND C (Babu Jagjivan Ram Chair)	FUND D (Encore Scheme)	Endowment Funds (Sch 2A)	Current Year (2015-16)	Previous Year (2014-15)
<b>A.</b>							
a) Opening balance	-	4,52,31,968.00	1,546.00	2,30,067.00	15,000.00	4,54,78,581.00	-
b) Additions during the year	90,00,000.00	-	-	-	2,14,290.00	92,14,290.00	-
c) Income from investment made of the funds	-	-	-	-	-	-	-
d) Accrued interest on investments/Advances	-	-	63.00	9,320.00	-	9,383.00	-
e) Interest on Savings Bank a/c	-	-	-	-	-	-	-
f) Other Additions(sepcify nature)	-	-	-	-	-	-	-
<b>TOTAL (A)</b>	<b>90,00,000.00</b>	<b>4,52,31,968.00</b>	<b>1,609.00</b>	<b>2,39,387.00</b>	<b>2,29,290.00</b>	<b>5,47,02,254.00</b>	<b>-</b>
<b>B.</b>							
Utilisation/Expenditure towards objectives of funds							
i. Capital Expenditure	-	-	-	-	-	-	-
ii. Revenue Expenditure	3,54,267.00	53,73,262.00	-	-	2,14,290.00	59,41,819.00	-
<b>TOTAL (B)</b>	<b>3,54,267.00</b>	<b>53,73,262.00</b>	<b>-</b>	<b>-</b>	<b>2,14,290.00</b>	<b>59,41,819.00</b>	<b>-</b>
<b>Closing balance at the year end (A - B)</b>	<b>86,45,733.00</b>	<b>3,98,58,706.00</b>	<b>1,609.00</b>	<b>2,39,387.00</b>	<b>15,000.00</b>	<b>4,87,60,435.00</b>	<b>-</b>
Represented by							
Cash and Bank Balances	86,45,733.00	3,98,58,706.00	1,609.00	2,39,387.00	15,000.00	4,87,60,435.00	-
Investments	-	-	-	-	-	-	-
Interest accrued but not due	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>86,45,733.00</b>	<b>3,98,58,706.00</b>	<b>1,609.00</b>	<b>2,39,387.00</b>	<b>15,000.00</b>	<b>4,87,60,435.00</b>	<b>-</b>



*Hoshi*  
**(Nishant Joshi)**  
 Section Officer<sup>4</sup>  
 Central University of South Bihar  
 B.I.T. Campus, Patna



**(Bipul Kumar Srivastav)**  
 Assistant Registrar  
 Central University of South Bihar  
 B.I.T. Campus, Patna

*11/01/2016*  
**Finance Officer**

**Finance Officer**  
 Central University of South Bihar, Patna

**SCHEDULE 2.A  
ENDOWMENT FUNDS**

1. Sr No.	2. Name of the Endowment	Opening Balance		Additions during the year			Total		Expenditure on the object during the year		Closing Balance		Total (10+11)
		3. Endowment	4. Accumulated Interest	5. Endowment	6. Interest	7. Endowment (3+5)	8. Accumulated Interest (4+6)	9	10. Endowment	11. Accumulated Interest			
1	PG SCHOLARSHIP TO MEM. TECH GATE	15,000.00	-	-	-	15,000.00	-	-	-	15,000.00	-	15,000.00	
2	JRF in Science Humanities & Social Sciences (Ms Saraswati Mishra)	-	-	2,14,290.00	-	2,14,290.00	-	2,14,290.00	2,14,290.00	-	-	-	
	<b>Total</b>	<b>15,000.00</b>	<b>-</b>	<b>2,14,290.00</b>	<b>-</b>	<b>2,29,290.00</b>	<b>-</b>	<b>2,14,290.00</b>	<b>15,000.00</b>	<b>-</b>	<b>-</b>	<b>15,000.00</b>	

(Amount in Rs.)



*Hjoshi*  
Section Officer(F&A)  
**(Nishant Joshi)**  
Section Officer  
Central University of South Bihar  
B.I.T. Campus, Patna

*[Signature]*  
Assistant Registrar(F&A)

**(Bipul Kumar Srivastav)**  
Assistant Registrar  
Central University of South Bihar  
B.I.T. Campus, Patna

*[Signature]*  
Finance Officer

Finance Officer  
Central University of South Bihar, Patna

**CENTRAL UNIVERSITY OF SOUTH BIHAR**  
**SCHEDULE FORMING PART OF THE BALANCE SHEET AS AT 31.03.2016**

**SCHEDULE 3 - CURRENT LIABILITIES & PROVISIONS**

Particulars	(Amount in Rs.)	
	Current Year (2015-16)	Previous Year (2014-15)
<b>A. CURRENT LIABILITIES</b>		
1. Deposits from Staff	-	-
2. Deposits from Students	18,41,000.00	13,56,000.00
3. Sundry Creditors	-	-
a) For Goods & Services		
b) Others		
4. Deposit-Others (including EMD, Security Deposit) (Note 6)	14,36,312.00	15,53,821.00
5. Statutory Liabilities (GPF, TDS, WC Tax, CPF, GIS, NPS)		
a) Overdue	-	-
b) Others (Refer Note - 2)	50,54,450.00	46,73,723.00
6. Other Current Liabilities		
a) Salaries and Wages	95,48,491.00	69,40,064.40
b) Receipts against sponsored projects (Sch-3A)	1,88,34,436.00	2,34,83,309.42
d) Unutilised Grants (Sch-3C)	78,08,71,206.60	91,32,32,661.48
e) Grants in advance	-	-
f) Other fund (Schedule 3 A(i) (a))	8,96,581.50	-4,25,393.00
g) Other liabilities (Note - 1)	1,56,567.00	3,04,796.00
<b>TOTAL (A)</b>	<b>81,86,39,044.10</b>	<b>95,11,18,982.30</b>
<b>B. PROVISIONS</b>		
1. Taxation	-	-
2. Gratuity	-	1,18,153.00
3. Superannuation Pension	-	3,50,188.00
4. Accumulated Leave Encashment	-	3,29,961.00
5. Trade Warranties/Claims	-	-
6. Others (specify)-(Accrued Expense payable+Employee welfare fund)	2,43,58,634.00	1,18,60,695.00
<b>TOTAL (B)</b>	<b>2,43,58,634.00</b>	<b>1,26,58,997.00</b>
<b>TOTAL (A+B)</b>	<b>84,29,97,678.10</b>	<b>96,37,77,979.30</b>



*Nishant Joshi*  
Section Officer(F&A)  
(Nishant Joshi)  
Section Officer  
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*Bipul Kumar Srivastav*  
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(Bipul Kumar Srivastav)  
Assistant Registrar  
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B.I.T. Campus, Patna

*Sanjay*  
Finance Officer  
Finance Officer  
Central University of South Bihar, Patna



**SCHEDULE 3.A**  
**SPONSORED PROJECT (See Sch 3A(i))**

(Amount in Rs.)

1. Sr No.	2. Name of the project	3. Opening Balance		5. Receipt/recovery during		6. Total	7. Expenditure during the year	8. Closing Balance	
		Credit	4. Debit	Grant	Interest			Credit	9. debit
1	UGC Research Start up Grant	80,30,931.00	-	18,00,000.00	3,25,700.00	1,01,56,631.00	18,84,234.00	82,72,397.00	
2	SERB	1,36,04,829.42	-	54,05,000.00	4,40,845.00	1,94,50,674.42	41,49,501.00	1,53,01,173.42	
3	IBM	1,59,072.00	-	-	3,139.00	1,62,211.00	1,27,091.00	35,120.00	
4	Department of Atomic Energy(DAE)	12,28,644.00	-	4,85,306.00	49,054.00	17,63,004.00	4,45,887.00	13,17,117.00	
5	National Academy of Science	2,28,220.00	-	12,853.00	3,735.00	2,44,808.00	2,21,018.00	23,790.00	
	<b>Total</b>	<b>2,32,51,696.42</b>	<b>-</b>	<b>77,03,159.00</b>	<b>8,22,473.00</b>	<b>3,17,77,328.42</b>	<b>68,27,731.00</b>	<b>2,49,49,597.42</b>	
	Less: Advance and Deposits against the projects							33,58,207.42	
	Less: Refund							27,56,954.00	
	<b>Total</b>							<b>1,88,34,436.00</b>	

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



*H. Joshi*  
Section Officer (F&A)  
**(Nishant Joshi)**  
Section Officer  
Central University of South Bihar  
B.I.T. Campus, Patna

*ANANANT 23/6/16*  
Assistant Registrar (F&A)  
**(Bipul Kumar Srivastav)**  
Assistant Registrar  
Central University of South Bihar  
B.I.T. Campus, Patna

*Sanjay Kumar*  
Finance Officer  
Central University of South Bihar, Patna



## Schedule 3 A(i)

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

(Amount in Rs.)

	Particulars	Current Year	Previous Year
		2015-16	2014-15
(1)	<b>CUB/RP/1 (DR. P. P. SARTHI/SERB DST PROJECT)</b>		
	Balance B/F	13,26,388.42	14,69,453.83
	Add: Receipts during the year	1,55,000.00	1,99,606.00
	<b>Total (a)</b>	<b>14,81,388.42</b>	<b>16,69,059.83</b>
	Less: utilized for Revenue expr	2,42,204.00	3,70,252.00
	Less: utilized for Capital expr.	-	-
	<b>Total (b)</b>	<b>2,42,204.00</b>	<b>3,70,252.00</b>
	<b>Add: Interest Earned(c)</b>	26,950.00	27,580.59
	<b>Unutilized carried forward Total (a+c-b)</b>	<b>12,66,134.42</b>	<b>13,26,388.42</b>
(2)	<b>CUB/RP/2 (DR. ANTRESH KUMAR/SERB DST PROJECT)</b>		
	Balance B/F	8,22,956.00	6,12,137.00
	Add: Receipts during the year	5,50,000.00	5,00,000.00
	<b>Total (a)</b>	<b>13,72,956.00</b>	<b>11,12,137.00</b>
	Less: utilized for Revenue expr	5,06,177.00	3,05,723.00
	Less: utilized for Capital expr.	-	-
	<b>Total (b)</b>	<b>5,06,177.00</b>	<b>3,05,723.00</b>
	<b>Add: Interest Earned &amp; Liquidated Damage(c)</b>	18,016.00	16,542.00
	<b>Unutilized carried forward Total (a+c-b)</b>	<b>8,84,795.00</b>	<b>8,22,956.00</b>
3)	<b>CUB/RP/3 (DR. AMIT KR. MISRA/START UP GRANT UGC)</b>		
	Balance B/F	5,69,635.00	5,47,516.00
	Receipts during the year	-	-
	<b>Total (a)</b>	<b>5,69,635.00</b>	<b>5,47,516.00</b>
	Less: Refund	5,81,059.00	-
	Less: Utilized for Revenue expr.	-	-
	Less: utilized for capital expr.	-	-
	<b>Total (b)</b>	<b>5,81,059.00</b>	-
	<b>Add: Interest Earned ( c)</b>	23,077.00	22,119.00
	<b>Unutilized carried forward Total (a+c-b)</b>	<b>11,653.00</b>	<b>5,69,635.00</b>
4)	<b>CUB/RP/4 (DR. RAJESH KR RANJAN/START UP GRANT UGC)</b>		
	Balance B/F	3,33,701.00	3,75,884.00
	Add: Receipts during the year	-	-
	<b>Total (a)</b>	<b>3,33,701.00</b>	<b>3,75,884.00</b>
	Less: Refund	-	-
	Less: utilized for Revenue expr	1,01,480.00	40,702.00
	Less: utilized for Capital expr.	-	14,977.00
	<b>Total (b)</b>	<b>1,01,480.00</b>	<b>55,679.00</b>
	<b>Add: Interest Earned ( c)</b>	10,948.00	13,496.00
	<b>Unutilized carried forward Total (a+c-b)</b>	<b>2,43,169.00</b>	<b>3,33,701.00</b>
(5)	<b>CUB/RP/5 (DR. VIVEK KR JAIN/START UP GRANT UGC)</b>		
	Balance B/F	5,25,657.00	5,05,241.00
	Add: Receipts during the year	-	-
	<b>Total (a)</b>	<b>5,25,657.00</b>	<b>5,05,241.00</b>
	Less: Refund	5,25,657.00	-
	Less: utilized for Revenue expr	-	-
	Less: utilized for Capital expr.	-	-
	<b>Total (b)</b>	<b>5,25,657.00</b>	-
	<b>Add: Interest Earned ( c)</b>	21,295.00	20,416.00
	<b>Unutilized carried forward Total (a+c-b)</b>	<b>21,295.00</b>	<b>5,25,657.00</b>



Section Officer(F&amp;A)

*Hoshi*  
*Bipul Kumar*  
 23/6/16  
 Assistant Registrar(F&A)  
**(Bipul Kumar Srivastav)**  
 Assistant Registrar  
 Central University of South Bihar  
 B.I.T. Campus, Patna

Finance Officer

*Ranjana*  
 23/6/16  
 Finance Officer  
 Central University of South Bihar, Patna

Schedule 3 A(i)

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

(Amount in Rs.)

Particulars	Current Year	Previous Year
	2015-16	2014-15
<b>3) CUB/RP/6 (DR. JITENDRA KR/ START UP GRANT UGC)</b>		
Balance B/F	2,081.00	5,47,516.00
Add: Receipts during the year	-	-
<b>Total (a)</b>	<b>2,081.00</b>	<b>5,47,516.00</b>
Less: Refund	-	5,47,516.00
Less: utilized for Revenue expr	-	-
Less: utilized for Capital expr.	-	-
<b>Total (b)</b>	<b>-</b>	<b>5,47,516.00</b>
<b>Add: Interest Earned (c)</b>	<b>85.00</b>	<b>2,081.00</b>
<b>Unutilized carried forward Total (a+c-b)</b>	<b>2,166.00</b>	<b>2,081.00</b>
<b>(8) CUB/RP/7 (DR ROUSHAN KR/ START UP GRANT UGC)</b>		
Balance B/F	5,69,635.00	5,47,516.00
Add: Receipts during the year	-	-
<b>Total (a)</b>	<b>5,69,635.00</b>	<b>5,47,516.00</b>
Less: Refund	5,79,815.00	-
Less: utilized for Revenue expr	-	-
Less: utilized for Capital expr.	-	-
<b>Total (b)</b>	<b>5,79,815.00</b>	<b>-</b>
<b>Add: Interest Earned (c)</b>	<b>20,314.00</b>	<b>22,119.00</b>
<b>Unutilized carried forward Total (a+c-b)</b>	<b>10,134.00</b>	<b>5,69,635.00</b>
<b>(9) CUB/RP/8 (DR. RAJESH PRATAP SIN/ START UP GRANT UGC)</b>		
Balance B/F	5,69,635.00	5,47,516.00
Add: Receipts during the year	-	-
<b>Total (a)</b>	<b>5,69,635.00</b>	<b>5,47,516.00</b>
Less: utilized for Revenue expr	-	-
Less: utilized for Capital expr.	-	-
<b>Total (b)</b>	<b>-</b>	<b>-</b>
<b>Add: Interest Earned (c)</b>	<b>23,077.00</b>	<b>22,119.00</b>
<b>Unutilized carried forward Total (a+c-b)</b>	<b>5,92,712.00</b>	<b>5,69,635.00</b>
<b>(9) CUB/RP/9 (DR. DURG VIJAY SINGH/ START UP GRANT UGC)</b>		
Balance B/F	4,68,614.00	5,47,516.00
Add: Receipts during the year	-	-
<b>Total (a)</b>	<b>4,68,614.00</b>	<b>5,47,516.00</b>
Less: utilized for Revenue expr	3,75,703.00	-
Less: utilized for Capital expr.	-	99,750.00
<b>Total (b)</b>	<b>3,75,703.00</b>	<b>99,750.00</b>
<b>Add: Interest Earned (c)</b>	<b>9,512.00</b>	<b>20,848.00</b>
<b>Unutilized carried forward Total (a+c-b)</b>	<b>1,02,423.00</b>	<b>4,68,614.00</b>
<b>(10) CUB/RP/10 (DR NITISH KUMAR/ START UP GRANT UGC)</b>		
Balance B/F	2,66,506.00	5,27,236.00
Add: Receipts during the year	-	-
Add: Other Receipt	-	8,370.00
<b>Total (a)</b>	<b>2,66,506.00</b>	<b>5,35,606.00</b>
Less: utilized for Revenue expr	2,70,667.00	1,56,853.00
Less: utilized for Capital expr.	-	1,29,000.00
<b>Total (b)</b>	<b>2,70,667.00</b>	<b>2,85,853.00</b>
<b>Add: Interest Earned &amp; Liquidated Damage(c)</b>	<b>4,628.00</b>	<b>16,753.00</b>
<b>Unutilized carried forward Total (a+c-b)</b>	<b>467.00</b>	<b>2,66,506.00</b>



Assistant (F & A)

Section Officer(F&A)

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

(Bipul Kumar Srivastav)  
Assistant Registrar(F&A)  
23/6/16

Assistant Registrar  
Central University of South Bihar  
B.I.T. Campus, Patna

(Ranjana)  
23/6/16  
Finance Officer

Finance Officer  
Central University of South Bihar, Patna



Schedule 3 A(i)

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

(Amount in Rs.)

	Particulars	Current Year	Previous Year
		2015-16	2014-15
(11)	<b>CUB/RP/11 (DR. KRISHNA PRAKASH/ START UP GRANT UGC)</b>		
	Balance B/F	4,73,734.00	5,39,341.00
	Add: Receipts during the year	-	-
	<b>Total (a)</b>	<b>4,73,734.00</b>	<b>5,39,341.00</b>
	Less: utilized for Revenue expr	1,58,513.00	-
	Less: utilized for Capital expr.	14,977.00	84,319.00
	<b>Total (b)</b>	<b>1,73,490.00</b>	<b>84,319.00</b>
	Add: Interest Earned (c)	13,771.00	18,712.00
	Add: Liquidated Damage (d)	6,277.00	-
	<b>Unutilized carried forward Total (a+c-b)</b>	<b>3,20,292.00</b>	<b>4,73,734.00</b>
(12)	<b>CUB/RP/12 (DR. GAUTAM KUMAR/ START UP GRANT UGC)</b>		
	Balance B/F	4,61,624.00	5,47,480.00
	Add: Receipts during the year	-	-
	Add: Other Receipts	-	990.00
	<b>Total (a)</b>	<b>4,61,624.00</b>	<b>5,48,470.00</b>
	Less: utilized for Revenue expr	1,92,483.00	5,850.00
	Less: utilized for Capital expr.	13,200.00	98,952.00
	<b>Total (b)</b>	<b>2,05,683.00</b>	<b>1,04,802.00</b>
	Add: Interest Earned (c)	15,260.00	17,956.00
	Add: Liquidated Damage (d)	1,076.00	-
	<b>Unutilized carried forward Total (a+c-b)</b>	<b>2,72,277.00</b>	<b>4,61,624.00</b>
(13)	<b>CUB/RP/13 (DR. ANTRESH KR./ START UP GRANT UGC)</b>		
	Balance B/F	3,56,604.00	4,22,197.00
	Add: Receipts during the year	-	-
	<b>Total (a)</b>	<b>3,56,604.00</b>	<b>4,22,197.00</b>
	Less: utilized for Revenue expr	2,35,358.00	81,264.00
	Less: utilized for Capital expr.	-	-
	<b>Total (b)</b>	<b>2,35,358.00</b>	<b>81,264.00</b>
	Add: Interest Earned (c)	10,256.00	15,671.00
	Add: Liquidated Damage (d)	6,605.00	-
	<b>Unutilized carried forward Total (a+c-b)</b>	<b>1,38,107.00</b>	<b>3,56,604.00</b>
(14)	<b>CUB/RP/14 (DR. JITENDRA SINGH/ START UP GRANT UGC)</b>		
	Balance B/F	4,70,423.00	5,47,430.00
	Add: Receipts during the year	-	-
	<b>Total (a)</b>	<b>4,70,423.00</b>	<b>5,47,430.00</b>
	Less: Refund	4,70,423.00	-
	Less: utilized for Revenue expr	-	750.00
	Less: utilized for Capital expr.	-	93,993.00
	<b>Total (b)</b>	<b>4,70,423.00</b>	<b>94,743.00</b>
	Add: Interest Earned (c)	19,022.00	17,736.00
	<b>Unutilized carried forward Total (a+c-b)</b>	<b>19,022.00</b>	<b>4,70,423.00</b>
(15)	<b>CUB/RP/15 (DR. NAMITA RANI DAS/ START UP GRANT UGC)</b>		
	Balance B/F	5,69,635.00	5,47,516.00
	Add: Receipts during the year	-	-
	<b>Total (a)</b>	<b>5,69,635.00</b>	<b>5,47,516.00</b>
	Less: utilized for Revenue expr	-	-
	Less: utilized for Capital expr.	-	-
	<b>Total (b)</b>	<b>-</b>	<b>-</b>
	Add: Interest Earned (c)	23,077.00	22,119.00
	<b>Unutilized carried forward Total (a+c-b)</b>	<b>5,92,712.00</b>	<b>5,69,635.00</b>



Assistant (F & A)

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Bipul Kumar Srivastav  
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Central University of South Bihar  
B.I.T. Campus, Patna

Finance Officer

Finance Officer  
Central University of South Bihar, Patna

## Schedule 3 A(i)

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

(Amount in Rs.)

	Particulars	Current Year	Previous Year
		2015-16	2014-15
(15)	<b>CUB/RP/16 (DR. JAWAID AHSAN/ START UP GRANT UGC)</b>		
	Balance B/F	5,80,253.00	6,01,401.00
	Add: Receipts during the year	-	-
	<b>Total (a)</b>	<b>5,80,253.00</b>	<b>6,01,401.00</b>
	Less: utilized for Revenue expr	44,777.00	31,130.00
	Less: utilized for Capital expr.	87,338.00	12,500.00
	<b>Total (b)</b>	<b>1,32,115.00</b>	<b>43,630.00</b>
	<b>Add: Interest Earned (c)</b>	<b>21,534.00</b>	<b>22,482.00</b>
	<b>Unutilized carried forward Total (a+c-b)</b>	<b>4,69,672.00</b>	<b>5,80,253.00</b>
(17)	<b>CUB/RP/17 (DR. MANOJ PANCHAL/START UP GRANT UGC)</b>		
	Balance B/F	6,25,746.00	6,01,447.00
	Add: Receipts during the year	-	-
	<b>Total (a)</b>	<b>6,25,746.00</b>	<b>6,01,447.00</b>
	Less: utilized for Revenue expr	7,844.00	-
	Less: utilized for Capital expr.	-	-
	<b>Total (b)</b>	<b>7,844.00</b>	<b>-</b>
	<b>Add: Interest Earned (c)</b>	<b>25,337.00</b>	<b>24,299.00</b>
	<b>Unutilized carried forward Total (a+c-b)</b>	<b>6,43,239.00</b>	<b>6,25,746.00</b>
(18)	<b>CUB/RP/18 (DR. PRASHANT/START UP GRANT UGC)</b>		
	Balance B/F	5,87,448.00	6,01,447.00
	Add: Receipts during the year	-	-
	<b>Total (a)</b>	<b>5,87,448.00</b>	<b>6,01,447.00</b>
	Less: utilized for Revenue expr	17,866.00	7,295.00
	Less: utilized for Capital expr.	65,938.00	30,759.00
	<b>Total (b)</b>	<b>83,804.00</b>	<b>38,054.00</b>
	<b>Add: Interest Earned (c)</b>	<b>21,075.00</b>	<b>24,055.00</b>
	<b>Unutilized carried forward Total (a+c-b)</b>	<b>5,24,719.00</b>	<b>5,87,448.00</b>
(19)	<b>CUB/RP/19 (DR. NITISH KUMAR/SERB DST)</b>		
	Balance B/F	11,82,949.00	10,97,197.00
	Add: Receipts during the year	3,00,000.00	3,50,000.00
	<b>Total (a)</b>	<b>14,82,949.00</b>	<b>14,47,197.00</b>
	Less: utilized for Revenue expr	3,93,531.00	2,32,754.00
	Less: utilized for Capital expr.	7,02,313.00	74,250.00
	<b>Total (b)</b>	<b>10,95,844.00</b>	<b>3,07,004.00</b>
	<b>Add: Interest Earned(c)</b>	<b>35,357.00</b>	<b>42,756.00</b>
	<b>Add: Liquidated Damage(d)</b>	<b>6,518.00</b>	<b>-</b>
	<b>Unutilized carried forward Total (a+c-b)</b>	<b>4,28,980.00</b>	<b>11,82,949.00</b>
(20)	<b>CUB/RP/20 (DR. RAM KUMAR DST PROJECT)</b>		
	Balance T/F from CCCP	12,26,789.00	14,97,000.00
	Add: Receipts during the year	7,00,000.00	-
	<b>Total (a)</b>	<b>19,26,789.00</b>	<b>14,97,000.00</b>
	Less: utilized for Revenue expr	4,21,101.00	3,15,061.00
	Less: utilized for Capital expr.	-	-
	<b>Total (b)</b>	<b>4,21,101.00</b>	<b>3,15,061.00</b>
	<b>Add: Interest Earned(c)</b>	<b>53,352.00</b>	<b>44,850.00</b>
	<b>Unutilized carried forward Total (a+c-b)</b>	<b>15,59,040.00</b>	<b>12,26,789.00</b>



Assistant (F &amp; A)

Section Officer(F&amp;A)

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

(Bipul Kumar Srivastav)  
Assistant Registrar(F&A)  
23/6/16

(Bipul Kumar Srivastav)  
Assistant Registrar  
Central University of South Bihar  
B.I.T. Campus, Patna

Finance Officer

(Anamika)  
23/6/16  
Finance Officer  
Central University of South Bihar, Patna



## Schedule 3 A(i)

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

(Amount in Rs.)

	Particulars	Current Year	Previous Year
		2015-16	2014-15
(21)	<b>CUB/RP/21 (DR. ANTRESH KUMAR/SERB DST 2)</b>		
	Balance B/F	4,42,984.00	6,01,447.00
	Add: Receipts during the year	-	-
	<b>Total (a)</b>	<b>4,42,984.00</b>	<b>6,01,447.00</b>
	Less: utilized for Revenue expr	3,35,432.00	1,79,830.00
	Less: utilized for Capital expr.	9,674.00	-
	<b>Total (b)</b>	<b>3,45,106.00</b>	<b>1,79,830.00</b>
	Add: Interest Earned(c)	12,645.00	21,367.00
	Add: Liquidated Damage(d)	257.00	-
	<b>Unutilized carried forward Total (a+c-b)</b>	<b>1,10,780.00</b>	<b>4,42,984.00</b>
(22)	<b>CUB/RP/22 (DR. PP SARTHI/ IBM PROJECT)</b>		
	Balance B/F	1,59,072.00	2,25,542.00
	Add: Receipts during the year	-	-
	<b>Total (a)</b>	<b>1,59,072.00</b>	<b>2,25,542.00</b>
	Less: utilized for Revenue expr	1,12,091.00	74,941.00
	Less: utilized for Capital expr.	15,000.00	-
	<b>Total (b)</b>	<b>1,27,091.00</b>	<b>74,941.00</b>
	Add: Interest Earned(c)	3,139.00	8,471.00
	<b>Unutilized carried forward Total (a+c-b)</b>	<b>35,120.00</b>	<b>1,59,072.00</b>
(3)	<b>CUB/RP/23 (DR. AMIYA PRIYAM SERB)</b>		
	Balance T/F from CCCP	18,43,616.00	18,35,000.00
	Add: Receipts during the year	-	-
	<b>Total (a)</b>	<b>18,43,616.00</b>	<b>18,35,000.00</b>
	Less: utilized for Revenue expr	3,75,065.00	78,272.00
	Less: utilized for Capital expr.	-	-
	<b>Total (b)</b>	<b>3,75,065.00</b>	<b>78,272.00</b>
	Add: Interest Earned(c)	5,585.00	86,888.00
	<b>Unutilized carried forward Total (a+c-b)</b>	<b>14,74,136.00</b>	<b>18,43,616.00</b>
(24)	<b>CUB/RP/24 (DR. AMIYA PRIYAM DST)</b>		
	Balance T/F from CCCP	38,55,713.00	37,71,000.00
	Add: Receipts during the year	-	-
	<b>Total (a)</b>	<b>38,55,713.00</b>	<b>37,71,000.00</b>
	Less: utilized for Revenue expr	2,34,081.00	35,207.00
	Less: utilized for Capital expr.	-	-
	<b>Total (b)</b>	<b>2,34,081.00</b>	<b>35,207.00</b>
	Add: Interest Earned(c)	1,51,375.00	1,19,920.00
	<b>Unutilized carried forward Total (a+c-b)</b>	<b>37,73,007.00</b>	<b>38,55,713.00</b>
(25)	<b>CUB/RP/25 (DR. LOKENDRA SHARMA DST SERB)</b>		
	Balance B/F	5,58,987.00	-
	Add: Receipts during the year	5,00,000.00	6,00,000.00
	<b>Total (a)</b>	<b>10,58,987.00</b>	<b>6,00,000.00</b>
	Less: utilized for Revenue expr	7,64,156.00	51,124.00
	Less: utilized for Capital expr.	-	-
	<b>Total (b)</b>	<b>7,64,156.00</b>	<b>51,124.00</b>
	Add: Interest Earned (c)	13,775.00	10,111.00
	<b>Unutilized carried forward Total (a+c-b)</b>	<b>3,08,606.00</b>	<b>5,58,987.00</b>



Assistant (F &amp;A)

Section Officer(F&amp;A)

(Shant Joshi)

Section Officer

Central University of South Bihar  
B.I.T. Campus, Patna

Signature  
23/6/16  
Assistant Registrar(F&A)

(Bipul Kumar Srivastav)

Assistant Registrar  
Central University of South Bihar  
B.I.T. Campus, Patna

Finance Officer

Signature  
23/6/16

Finance Officer  
Central University of South Bihar, Patna

## Schedule 3 A(i)

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

(Amount in Rs.)

	Particulars	Current Year	Previous Year
		2015-16	2014-15
(26)	<b>CUB/RP/26 (DR. GIRISH CHANDRA SERB)</b>		
	Balance T/F from CCCP	13,37,433.00	-
	Add: Receipts during the year	-	13,30,000.00
	<b>Total (a)</b>	<b>13,37,433.00</b>	<b>13,30,000.00</b>
	Less: utilized for Revenue expr	1,09,389.00	-
	Less: utilized for Capital expr.	-	-
	<b>Total (b)</b>	<b>1,09,389.00</b>	-
	<b>Add: Interest Earned (c)</b>	52,065.00	7,433.00
	<b>Unutilized carried forward Total (a+c-b)</b>	<b>12,80,109.00</b>	<b>13,37,433.00</b>
(27)	<b>CUB/RP/27 (DR. NITISH KUMAR, BRNS, DAE)</b>		
	Balance T/F from CCCP	12,28,644.00	-
	Add: Receipts during the year	2,75,506.00	12,56,150.00
	<b>Total (a)</b>	<b>15,04,150.00</b>	<b>12,56,150.00</b>
	Less: utilized for Revenue expr	2,55,154.00	41,771.00
	Less: utilized for Capital expr.	-	-
	<b>Total (b)</b>	<b>2,55,154.00</b>	<b>41,771.00</b>
	<b>Add: Interest Earned (c)</b>	46,065.00	14,265.00
	<b>Unutilized carried forward Total (a+c-b)</b>	<b>12,95,061.00</b>	<b>12,28,644.00</b>
(28)	<b>CUB/RP/28 (DR. RAJESH KR RANJAN) SERB</b>		
	Balance T/F from CCCP	10,07,014.00	-
	Add: Receipts during the year	-	10,00,000.00
	<b>Total (a)</b>	<b>10,07,014.00</b>	<b>10,00,000.00</b>
	Less: utilized for Revenue expr	56,378.00	-
	Less: utilized for Capital expr.	-	-
	<b>Total (b)</b>	<b>56,378.00</b>	-
	<b>Add: Interest Earned (c)</b>	39,799.00	7,014.00
	<b>Unutilized carried forward Total (a+c-b)</b>	<b>9,90,435.00</b>	<b>10,07,014.00</b>
(29)	<b>CUB/RP/29 (JULI KUMARI)</b>		
	Balance T/F from CCCP	2,28,220.00	-
	Add: Receipts during the year	12,853.00	2,27,920.00
	<b>Total (a)</b>	<b>2,41,073.00</b>	<b>2,27,920.00</b>
	Less: utilized for Revenue expr	2,21,018.00	-
	Less: utilized for Capital expr.	-	-
	<b>Total (b)</b>	<b>2,21,018.00</b>	-
	<b>Add: Interest Earned (c)</b>	3,735.00	300.00
	<b>Unutilized carried forward Total (a+c-b)</b>	<b>23,790.00</b>	<b>2,28,220.00</b>
(30)	<b>CUB/RP/30 (DR N L DEVI/STARTUP GRANT)</b>		
	Balance T/F	-	-
	Add: Receipts during the year	6,00,000.00	-
	<b>Total (a)</b>	<b>6,00,000.00</b>	-
	Less: utilized for Revenue expr	1,16,626.00	-
	Less: utilized for Capital expr.	85,439.00	-
	<b>Total (b)</b>	<b>2,02,065.00</b>	-
	<b>Add: Interest Earned (c)</b>	13,572.00	-
	<b>Add: Liquidated Damage (d)</b>	3,252.00	-
	<b>Unutilized carried forward Total</b>	<b>4,14,759.00</b>	-
(31)	<b>CUB/RP/31 (DR AMIYA PRIYAM/UGC DAE CSR)</b>		
	Balance T/F	-	-
	Add: Receipts during the year	2,09,800.00	-
	<b>Total (a)</b>	<b>2,09,800.00</b>	-
	Less: utilized for Revenue expr	1,90,733.00	-
	Less: utilized for Capital expr.	-	-
	<b>Total (b)</b>	<b>1,90,733.00</b>	-
	<b>Add: Interest Earned (c)</b>	2,989.00	-
	<b>Unutilized carried forward Total</b>	<b>22,056.00</b>	-



Assistant (F &amp; A)

Section Officer(F&amp;A)

*Hoshi*  
Nishant Joshi  
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Assistant Registrar(F&amp;A)

*Bipul Kumar*  
23/6/16  
Bipul Kumar Srivastav  
Assistant Registrar  
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B.I.T. Campus, Patna

Finance Officer

*Sumit*  
23/6/16  
Finance Officer  
Central University of South Bihar, Patna



## Schedule 3 A(i)

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

(Amount in Rs.)

	Particulars	Current Year	Previous Year
		2015-16	2014-15
(32)	<b>CUB/RP/32 (DR LOKENDRA SHARMA/STARTUP GRANT)</b>		
	Balance T/F	-	-
	Add: Receipts during the year	6,00,000.00	-
	<b>Total (a)</b>	<b>6,00,000.00</b>	-
	Less: utilized for Revenue expr	96,025.00	-
	Less: utilized for Capital expr.	-	-
	<b>Total (b)</b>	<b>96,025.00</b>	-
	<b>Add: Interest Earned ( c )</b>	<b>19,075.00</b>	-
	<b>Unutilized carried forward Total</b>	<b>5,23,050.00</b>	-
(33)	<b>CUB/RP/33 (DR SUSANTA DAS)</b>		
	Balance T/F	-	-
	Add: Receipts during the year	6,00,000.00	-
	<b>Total (a)</b>	<b>6,00,000.00</b>	-
	Less: utilized for Revenue expr	-	-
	Less: utilized for Capital expr.	-	-
	<b>Total (b)</b>	<b>-</b>	<b>-</b>
	<b>Add: Interest Earned ( c )</b>	<b>13,575.00</b>	-
	<b>Unutilized carried forward Total</b>	<b>6,13,575.00</b>	-
(34)	<b>CUB/RP/34 (DR P P SARTHI/SERB)</b>		
	Balance T/F	-	-
	Add: Receipts during the year	15,00,000.00	-
	<b>Total (a)</b>	<b>15,00,000.00</b>	-
	Less: utilized for Revenue expr	-	-
	Less: utilized for Capital expr.	-	-
	<b>Total (b)</b>	<b>-</b>	<b>-</b>
	<b>Add: Interest Earned ( c )</b>	<b>25,151.00</b>	-
	<b>Unutilized carried forward Total</b>	<b>15,25,151.00</b>	-
(35)	<b>OTHERS</b>		
	SERB GRANTS (DR. ANTRESH KUMAR)	3,50,000.00	-
	SERB (NON-REC.) DR. GAUTAM KUMAR	7,50,000.00	-
	SERB (GENERAL) DR. GAUTAM KUMAR	6,00,000.00	-
	START UP GRANT (DR. N L DEVI) (RP/30)	-	6,00,000.00
	Babu Jagjivan Ram Chair (Trf to Earmarked Funds)	-	1,546.00
	CUB ENCORE SCHEME (Trf to Earmarked Funds)	-	2,30,067.00
	<b>Total Unutilized Grant</b>	<b>17,00,000.00</b>	<b>8,31,613.00</b>
	<b>Total Unutilized Grant (Excluding Advances for Exp) (A)</b>	<b>2,21,92,643.42</b>	<b>2,34,83,309.42</b>

## Advance to Various Projects out of above balance:

FLC (Canara Bank) /SERB DEST PROJECT (RP/1)	2,90,643.42	-
TDS on FD Interest-RP/1	2,681.00	-
CUB-LC A/C (CANARA BANK) (RP 2)	35,873.00	-
CUB-LC A/C (CANARA BANK) (RP/23)	14,67,989.00	-
Dr. krishna Prakash (RP/11)	35,894.00	-
Dr. Gautam Kumar (RP/12)	-	-
Dr. Jitendra Singh (RP/14)	-	-
Dr. Jawaid Ahsan (RP/16)	2,500.00	-
Redington Distribution Pvt Ltd (RP1)	9,41,127.00	-
THERMO ELECTRON SCIENTIFIC INSTRUMENTS LLC (RP/2)	4,31,055.00	-
DR. PRASHANT (IMPREST) (RP/18)	2,500.00	-
DR. NITESH KUMAR (IMPREST) (RP/19)	870.00	-
DR. RAM KUMAR (RP/20)	12,075.00	-
EPPENDORF INDIA LTD (RP/21)	95,000.00	-
DR. RAJESH KUMAR RANJAN (IMPREST) (RP/28)	2,500.00	-
DR. NITISH KUMAR (RP/27)	35,000.00	-
DR. N L DEVI(RP/30)	2,500.00	-
<b>TOTAL Advances and Deposits (B)</b>	<b>33,58,207.42</b>	<b>-</b>
<b>Total Unutilized Balance in Project Funds (A-B)</b>	<b>1,88,34,436.00</b>	<b>2,34,83,309.42</b>



Assistant (F &amp; A)

Section Officer(F&amp;A)

Ashant Joshi

Section Officer  
Central University of South Bihar  
B.I.T. Campus, Patna

Assistant Registrar(F&A)  
Bipul Kumar Srivastav  
Assistant Registrar  
Central University of South Bihar  
B.I.T. Campus, Patna

Finance Officer

Finance Officer  
Central University of South Bihar, Patna

Schedule 3 A(i)(a)

## Schedule 3 A(i)

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

(Amount in Rs.)

Particulars	Current Year	Previous Year
	2015-16	2014-15

## Schedule 3 A(i) (a)

## Other Funds :

(1)	UGC FACULTY RECHARGE PROG (DR. LOKENDRA SHARMA)	
	Balance B/F	-
	Add: Receipts during the year	6,50,000.00
	<b>Total (a)</b>	<b>6,50,000.00</b>
	Less: utilized for Salary expr	6,49,833.00
	Less: utilized for Capital expr.	-
	<b>Total (b)</b>	<b>6,49,833.00</b>
	Unutilized carried forward Total	167.00
	<b>Note: Transferred to Other Receivable under Current Assets</b>	
(2)	UGC FACULTY RECHARGE PROG (DR. SUSANTA DAS)	
	Balance B/F	-
	Add: Receipts during the year	-
	<b>Total (a)</b>	<b>-</b>
	Less: utilized for Salary expr	4,67,595.00
	Less: utilized for Capital expr.	-
	<b>Total (b)</b>	<b>4,67,595.00</b>
	Unutilized carried forward Total	-4,67,595.00
	<b>Note: Transferred to Other Receivable under Current Assets</b>	
3)	<b>OTHER</b>	
	ICRAMSCS CONFERENCE 2015	16,837.50
	ICRIB WORKSHOP-2016	8,20,789.00

Grant for conference (In CCCP A/c)		
<b>AEM 2014</b>		
	Balance T/F from CCCP	62,035.00
	Add: Receipts during the year	-
	<b>Total (a)</b>	<b>62,035.00</b>
	Less: utilized for Revenue expr	4,59,815.00
	Less: utilized for Capital expr.	-
	<b>Total (b)</b>	<b>4,59,815.00</b>
	Unutilized carried forward Total	62,035.00
	<b>ICWA'S FOREIGN POLICY AWARENESS</b>	
	Balance B/F	-
	Add: Receipts during the year	77,965.00
	<b>Total (a)</b>	<b>77,965.00</b>
	Less: utilized for Revenue expr	77,965.00
	Less: utilized for Capital expr.	-
	<b>Total (b)</b>	<b>77,965.00</b>
	Unutilized carried forward Total	-
	<b>NATIONAL HUMAN RIGHTS COMMISSION</b>	
	Balance B/F	-25,000.00
	Add: Receipts during the year	21,920.00
	<b>Total (a)</b>	<b>-3,080.00</b>
	Less: utilized for Revenue expr	50,000.00
	Less: utilized for Capital expr.	-
	<b>Total (b)</b>	<b>50,000.00</b>
	Unutilized carried forward Total	-3,080.00
	<b>Total Other Funds</b>	<b>8,96,581.50</b>
		<b>-4,25,393.00</b>



Assistant (F &amp; A)

Section Officer(F&amp;A)

Shant Joshi  
Section Officer  
Central University of South Bihar  
B.I.T. Campus, Patna

Assistant Registrar(F&amp;A)

(Bipul Kumar Srivastav)  
Assistant Registrar  
Central University of South Bihar  
B.I.T. Campus, Patna

Finance Officer

Finance Officer  
Central University of South Bihar, Patna



**SCHEDULE 3 b  
SPONSORED FELLOWSHIP AND SCHOLARSHIP**

(Amount in Rs.)

1. Sr No.	2. Name of the Sponsor	Opening Balance as on 01.04.2015		Transactions during the year			Closing Balance as on 31.03.2016	
		3. Credit	4. Debit	5. Credit	6. Debit	7. Credit	8. debit	
1	Ministry	-	-	-	-	-	-	-
2	Others	-	-	-	-	-	-	-
	<b>Total</b>	-	-	-	-	-	-	-



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

*Bipul Kumar Srivastav*  
Assistant Registrar (F&A)  
**(Bipul Kumar Srivastav)**  
Assistant Registrar  
Central University of South Bihar  
B.I.T. Campus, Patna

*Finance Officer*  
Finance Officer  
Central University of South Bihar, Patna

Schedule 3 C:

Unutilised grants from UGC, Government of India and State Government

(Amount in Rs.)

Particulars	Current Year	Previous Year
	2015-16	2014-15
<b>A) Plan grants: Govt. of India</b>		
Balance B/F	-	-
Add: Receipts during the year	-	-
<b>Total (a)</b>	-	-
Less: Refunds	-	-
Less: Utilized for Revenue expr.	-	-
Less: utilized for capital expr	-	-
<b>Total (b)</b>	-	-
<b>Unutilized carried forward (a-b)</b>		
<b>B) UGC grants: Plan</b>		
Balance B/F*	91,32,32,661.48	54,70,62,492.83
Receipts during the year:	82,18,00,000.00	75,00,00,000.00
Add: PG SCHOLARSHIP TO ME/M.TECH GATE BALANCE FOR THE PREVIOUS YEAR	-	15,000.00
<b>Total (c)</b>	<b>1,73,50,32,661.48</b>	<b>1,29,70,77,492.83</b>
Less: Refunds	-	-
Less: Utilized for Revenue exp. (Sch-10)	18,65,91,756.88	16,41,56,419.35
Less: Utilized for capital expr. (Sch- 10) *	72,23,22,730.00	21,94,62,261.00
Less: Transfer from GD A/c to project A/c (ENCORE Scheme)	-	2,26,151.00
Less: Unutilised fund for School of Education as on 01.04.2015 which was included in closing balance of GDA transferred seperately (5,00,00,000-47,68,032 already paid as salary in previous two financial years) (See Sch 2)	4,52,31,968.00	-
Less: Unutilized Grant of ME/M.Tech GATE is transferred to Endowment Fund(Sch 2A)	15,000.00	-
<b>Total (d)</b>	<b>95,41,61,454.88</b>	<b>38,38,44,831.35</b>
<b>Unutilised carried forward (c-d)</b>	<b>78,08,71,206.60</b>	<b>91,32,32,661.48</b>
<b>C) UGC Grants Non Plan</b>		
Balance B/F	-	-
Receipts during the year:	-	-
<b>Total (e)</b>	-	-
Less: Refunds	-	-
Less: Utilized for Revenue exp.	-	-
Less: Utilized for capital expr.	-	-
<b>Total (f)</b>	-	-
<b>Unutilised carried forward (e-f)</b>	-	-
<b>D) Grants from State Govt</b>		
Balance B/F	-	-
Add: Receipts during the year	-	-
<b>Total (g)</b>	-	-
Less: utilized for Revenue expr	-	-
Less: utilized for Capital expr.	-	-
<b>Total (h)</b>	-	-
<b>Unutilized carried forward (g-h)</b>	-	-
<b>Grand Total (A+B+C+D)</b>	<b>78,08,71,206.60</b>	<b>91,32,32,661.48</b>



*Hoshi*  
Assistant (F & A) Section Officer(F&A)  
**(Nishant Joshi)**  
Section Officer  
Central University of South Bihar  
B.T. Campus, Patna

*Bipul Kumar*  
23/6/16  
Assistant Registrar(F&A)  
**(Bipul Kumar Srivastav)**  
Assistant Registrar  
Central University of South Bihar  
B.T. Campus, Patna

*Sanjay*  
7/2/16/2016  
Finance Officer  
Finance Officer  
Central University of South Bihar, Patna

**CENTRAL UNIVERSITY OF SOUTH BIHAR  
SCHEDULE FORMING PART OF THE BALANCE SHEET AS AT 31.03.2016**

**SCHEDULE - 4 - Fixed Assets**

Sl No.	Assets Heads	Rate of Depreciation	GROSS BLOCK			DEPRECIATION			NET BLOCK				
			Cost/Valuation as at beginning of the year on 01.04.2015	Addition during the year	Deletion	Total (Closing Balance)	Depreciation Opening Balance	Depreciation for the year	Deductions/Adjustment	Total Depreciation	As on 31.03.2016	As on 31.03.2015	
<b>Tangible Fixed Assets(Patna) (A)</b>													
1	Land	0.00%	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%	58,69,018.00	-	-	58,69,018.00	17,33,791.10	5,86,902.00	23,20,693.10	35,48,324.90	41,35,226.90		
6	FURNITURE AND FIXTURES	7.50%	3,37,80,187.00	6,56,469.00	-	3,44,36,656.00	96,57,522.05	25,82,749.00	1,22,40,271.05	2,21,96,384.95	2,41,22,664.95		
7	OFFICE EQUIPMENT	7.50%	43,04,668.00	-	-	43,04,668.00	10,40,672.26	3,22,850.00	13,63,522.26	29,41,145.74	32,63,995.74		
8	COMPUTER & PERIPHERALS	20.00%	3,87,15,712.00	73,418.00	-	3,87,89,130.00	2,48,52,419.40	60,79,537.00	3,09,31,956.40	78,57,173.60	1,20,93,292.80		
9	ELECTRICAL INSTALLATION	5.00%	1,40,12,594.00	18,05,782.00	-	1,58,18,376.00	19,79,199.25	7,90,919.00	27,70,118.25	1,30,48,257.75	1,20,33,204.75		
10	LIBRARY BOOKS	10.00%	4,91,30,858.11	29,70,311.00	-	5,21,01,169.11	1,39,63,694.61	52,10,117.00	1,91,73,811.61	3,29,27,357.50	3,51,67,163.50		
11	LABORATORY EQUIPMENT	8.00%	6,62,32,629.75	46,22,111.00	-	7,08,24,740.75	1,08,71,975.36	56,66,127.00	1,65,38,102.36	5,42,86,638.39	5,53,30,654.39		
12	Others	5.00%	42,670.00	1,18,692.00	-	1,61,362.00	4,139.50	8,068.00	12,207.50	1,49,154.50	38,530.50		
13	CCCP ELECTRICAL INSTALLATION	5.00%	17,180.00	-	-	17,180.00	4,295.00	859.00	5,540.00	12,026.00	12,885.00		
<b>Total (A)</b>			<b>43,74,55,563.86</b>	<b>1,02,46,783.00</b>	-	<b>44,77,02,346.86</b>	<b>6,43,09,483.53</b>	<b>2,14,49,904.00</b>	<b>8,57,59,387.53</b>	<b>36,19,42,959.33</b>	<b>37,31,46,980.33</b>		
<b>Capital Work In Progress (B)</b>													
20	ARCHITECT FEE (BUILDING)	7.50%	27,87,711.00	91,49,749.00	-	1,19,37,460.00	-	-	-	-	-	1,19,37,460.00	27,87,711.00
21	CAPITAL WORK IN PROGRESS	7.50%	5,00,000.00	87,336.00	-	5,87,336.00	-	-	-	-	-	5,87,336.00	5,00,000.00
22	PMC FEE (BUILDING)	20.00%	1,08,10,883.00	1,32,06,617.00	-	2,40,17,500.00	-	-	-	-	-	2,40,17,500.00	1,08,10,883.00
23	RITES LIMITED-CUB PROJECT FUND A/C	5.00%	16,57,80,000.00	68,90,84,800.00	-	85,48,64,800.00	-	-	-	-	-	85,48,64,800.00	16,57,80,000.00
<b>Total (B)</b>			<b>17,98,78,594.00</b>	<b>71,15,28,502.00</b>	-	<b>89,14,07,096.00</b>	-	-	-	-	-	<b>89,14,07,096.00</b>	<b>17,98,78,594.00</b>
<b>Intangible Assets(Patna) (C)</b>													
24	Computer Software	40.00%	10,73,086.00	4,94,280.00	-	15,67,366.00	4,29,234.40	6,26,946.00	10,56,180.40	5,11,185.60	6,43,851.60		
25	i-journals	40.00%	-	53,165.00	-	53,165.00	-	21,266.00	21,266.00	31,899.00	31,899.00		
<b>Total (C)</b>			<b>10,73,086.00</b>	<b>5,47,445.00</b>	-	<b>16,20,531.00</b>	<b>4,29,234.40</b>	<b>6,48,212.00</b>	<b>10,77,446.40</b>	<b>5,43,084.60</b>	<b>6,43,851.60</b>		
<b>Grand Total (A+B+C)</b>			<b>61,84,07,243.86</b>	<b>72,23,22,730.00</b>	-	<b>1,34,07,29,973.86</b>	<b>6,47,38,717.93</b>	<b>2,20,98,116.00</b>	<b>8,68,36,833.93</b>	<b>1,25,38,93,139.93</b>	<b>55,36,68,525.93</b>		



*Hydhi*  
Section Officer(F&A)  
**(Nishant Joshi)**  
Section Officer  
Central University of South Bihar  
B.I.T. Campus, Patna

*Assisist Registrar(F&A)*  
**(Bipul Kumar Srivastav)**  
Assistant Registrar  
Central University of South Bihar  
B.I.T. Campus, Patna

*Finance Officer*  
Finance Officer  
Central University of South Bihar, Patna



**SCHEDULE - 4 A  
PLAN**

Sl No.	Assets Heads	Rate of Depreciation	GROSS BLOCK			DEPRECIATION			NET BLOCK				
			Cost/Valuation as at beginning of the year on 01.04.2015	Addition during the year	Deletion	Total (Closing Balance)	Depreciation Opening Balance	Depreciation for the year	Deductions/Adjustment	Total Depreciation	As on 31.03.2016	As on 31.03.2015	
<b>Tangible Fixed Assets(Patna) (A)</b>													
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%	58,69,018.00	-	-	58,69,018.00	17,33,791.10	5,86,902.00	23,20,693.10	35,48,324.90	41,35,226.90		
6	FURNITURE AND FIXTURES	7.50%	3,37,80,187.00	6,56,469.00	-	3,44,36,656.00	96,57,522.05	25,82,749.00	1,22,40,271.05	2,21,96,384.95	2,21,96,384.95		
7	OFFICE EQUIPMENT	7.50%	43,04,668.00	-	-	43,04,668.00	10,40,672.26	3,22,850.00	13,63,522.26	29,41,145.74	32,63,575.74		
8	COMPUTER & PERIPHERALS	20.00%	3,87,15,712.00	73,418.00	-	3,87,89,130.00	2,48,52,419.40	60,79,597.00	3,09,31,956.40	78,57,173.60	1,38,63,292.60		
9	ELECTRICAL INSTALLATION	5.00%	1,40,12,594.00	18,05,782.00	-	1,58,18,376.00	19,79,199.25	7,90,919.00	27,70,118.25	1,30,48,257.75	1,20,33,394.75		
10	LIBRARY BOOKS	10.00%	4,91,30,858.11	29,70,311.00	-	5,21,01,169.11	1,39,63,694.61	52,10,117.00	1,91,73,811.61	3,29,27,357.50	3,51,67,163.50		
11	LABORATORY EQUIPMENT	8.00%	6,62,02,629.75	46,22,111.00	-	7,08,24,740.75	1,08,71,975.36	56,66,127.00	1,65,38,102.36	5,42,86,638.39	5,53,30,654.39		
12	Others	5.00%	42,670.00	1,18,692.00	-	1,61,362.00	4,139.50	8,068.00	12,207.50	1,49,154.50	38,530.50		
13	CCCP ELECTRICAL INSTALLATION	5.00%	17,180.00	-	-	17,180.00	4,295.00	859.00	5,54.00	12,026.00	12,885.00		
<b>Total (A)</b>			<b>43,74,55,563.86</b>	<b>1,02,46,783.00</b>	-	<b>44,77,02,346.86</b>	<b>6,43,09,483.53</b>	<b>2,14,49,904.00</b>	<b>8,57,59,387.53</b>	<b>36,19,42,959.33</b>	<b>37,31,46,080.33</b>		
<b>Capital Work In Progress (B)</b>													
20	ARCHITECT FEE (BUILDING)	-	27,87,711.00	91,49,749.00	-	1,19,37,460.00	-	-	-	1,19,37,460.00	27,87,711.00		
21	CAPITAL WORK IN PROGRESS	-	5,00,000.00	87,336.00	-	5,87,336.00	-	-	-	5,87,336.00	5,00,000.00		
22	PMC FEE (BUILDING)	-	1,08,10,883.00	1,32,06,617.00	-	2,40,17,500.00	-	-	-	2,40,17,500.00	1,08,10,883.00		
23	RITES LIMITED-CUB PROJECT FUNDA/C	-	16,57,80,000.00	68,90,84,800.00	-	85,48,64,800.00	-	-	-	85,48,64,800.00	16,57,80,000.00		
<b>Total (B)</b>			<b>17,98,78,594.00</b>	<b>71,15,28,502.00</b>	-	<b>89,14,07,096.00</b>	-	-	-	<b>89,14,07,096.00</b>	<b>17,98,78,594.00</b>		
<b>Intangible Assets(Patna) (C)</b>													
24	Computer Software	40.00%	10,73,086.00	4,94,280.00	-	15,67,366.00	4,29,234.40	6,26,946.00	10,56,304.40	5,11,185.60	6,43,851.60		
25	E-Journals	40.00%	-	53,165.00	-	53,165.00	-	21,266.00	21,266.00	31,899.00	6,43,851.60		
<b>Total (C)</b>			<b>10,73,086.00</b>	<b>5,47,445.00</b>	-	<b>16,20,531.00</b>	<b>4,29,234.40</b>	<b>6,48,212.00</b>	<b>10,77,446.40</b>	<b>5,43,084.60</b>	<b>6,43,851.60</b>		
<b>Grand Total (A+B+C)</b>			<b>61,84,07,243.86</b>	<b>72,23,22,730.00</b>	-	<b>1,34,07,29,973.86</b>	<b>6,47,38,717.93</b>	<b>2,20,98,116.00</b>	<b>8,68,36,833.93</b>	<b>1,25,38,93,139.93</b>	<b>55,36,68,579.93</b>		



*Hydhi*  
Section Officer(F&A)

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

*[Signature]*  
Assistant Registrar(F&A)

**(Bipul Kumar Srivastav)**  
Assistant Registrar  
Central University of South Bihar  
B.I.T. Campus, Patna

*[Signature]*  
Finance Officer

Finance Officer  
Central University of South Bihar, Patna

**SCHEDULE - 4 B  
NON PLAN**

Sl No.	Assets Heads	Rate of Depreciation	GROSS BLOCK				DEPRECIATION			NET BLOCK	
			Cost/Valuation as at beginning of the year on 01.04.2015	Addition during the year	Deletion	Total (Closing Balance)	Depreciation Opening Balance	Depreciation for the year	Deductions/Adjustment	Total Depreciation	As on 31.03.2016
<b>Tangible Fixed Assets(Patna) (A)</b>											
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										
11	LABORATORY EQUIPMENT										
12	Others										
13	CCCP ELECTRICAL INSTALLATION										
<b>Tangible Fixed Assets(Gaya)</b>											
14	FURNITURE AND FIXTURES										
15	OFFICE EQUIPMENT										
16	COMPUTER & PERIPHERALS										
17	ELECTRICAL INSTALLATION										
18	Others										
19	LABORATORY EQUIPMENT										
<b>Total (A)</b>											
<b>Capital Work in Progress (B)</b>											
20	ARCHITECT FEE (BUILDING)										
21	CAPITAL WORK IN PROGRESS										
22	PMC FEE (BUILDING)										
23	RITES LIMITED-CUB PROJECT FUND A/C										
<b>Total (B)</b>											
<b>Intangible Assets(Patna) (C)</b>											
24	Computer Software										
25	E-Journals										
<b>Total (C)</b>											
<b>Grand Total (A+B+C)</b>											



*Hoshi*

Section Officer(F&A)

**(Nishant Joshi)**

Section Officer  
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B.I.T. Campus, Patna

*Bipul Kumar*  
23/6/16

Assistant Registrar(F&A)

**(Bipul Kumar Srivastav)**

Assistant Registrar  
Central University of South Bihar  
B.I.T. Campus, Patna

*Bipul Kumar*  
23/6/16

Finance Officer

Finance Officer

Central University of South Bihar, Patna



**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 01.04.2015	Addition during the year	Deletion	Total (Closing Balance)	Depreciation/Amortizations Opening Balance	Depreciation/Amortizations for the year	Deductions/Adjustment	Total Depreciations/Amortizations	As on 31.03.2016	As on 31.03.2015
1	Patents & copyrights	40.00%	10,73,086.00	4,94,280.00	-	15,67,366.00	4,29,234.40	6,26,946.00	-	10,56,180.40	5,11,185.60	6,43,851.60
2	Computer Software	40.00%	53,165.00	53,165.00	-	1,06,330.00	21,266.00	21,266.00	-	85,064.00	31,899.00	53,165.00
3	E-Journals			5,47,445.00	-	5,47,445.00	6,48,212.00	6,48,212.00	-	11,95,657.00	5,43,084.60	6,43,851.60
<b>Total</b>			<b>10,73,086.00</b>	<b>5,47,445.00</b>	<b>-</b>	<b>16,20,531.00</b>	<b>4,29,234.40</b>	<b>6,48,212.00</b>	<b>-</b>	<b>11,95,657.00</b>	<b>5,43,084.60</b>	<b>6,43,851.60</b>

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

Particulars	Opening Balance	Addition	Gross	Amortization	Net Block as on	Gross Block
1. 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						
<b>Total</b>						

Particulars	Opening Balance	Addition	Gross	Amortization	Net Block as on	Gross Block
3. 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						
<b>Total</b>						
<b>C. Grand Total (A+B)</b>						



*Hoshi*  
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**(Nishant Joshi)**  
Section Officer  
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*Bipul Kumar Srivastav*  
Assistant Registrar (F&A)  
**(Bipul Kumar Srivastav)**  
Assistant Registrar  
Central University of South Bihar  
B.I.T. Campus, Patna

*Comptroller*  
Finance Officer

Finance Officer  
Central University of South Bihar, Patna

**SCHEDULE - 4 D  
OTHERS**

Sl No	Assets Heads	Rate of Depreciation	GROSS BLOCK				DEPRECIATION			NET BLOCK		
			Cost/Valuation as at beginning of the year on 01.04.2015	Addition during the year	Deletion	Total (Closing Balance)	Depreciation Opening Balance	Depreciation for the year	Deductions/ Adjustment	Total Depreciation	As on 31.03.2016	As on 31.03.2015
<b>Tangible Fixed Assets (Patna) (A)</b>												
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		-	-	-	-	-	-	-	-	-	-
11	LABORATORY EQUIPMENT		-	-	-	-	-	-	-	-	-	-
12	Others		-	-	-	-	-	-	-	-	-	-
13	CCCP ELECTRICAL INSTALLATION		-	-	-	-	-	-	-	-	-	-
<b>Tangible Fixed Assets (Gaya)</b>												
1	FURNITURE AND FIXTURES		-	-	-	-	-	-	-	-	-	-
2	OFFICE EQUIPMENT		-	-	-	-	-	-	-	-	-	-
3	COMPUTER & PERIPHERALS		-	-	-	-	-	-	-	-	-	-
4	ELECTRICAL INSTALLATION		-	-	-	-	-	-	-	-	-	-
5	Others		-	-	-	-	-	-	-	-	-	-
6	LABORATORY EQUIPMENT		-	-	-	-	-	-	-	-	-	-
<b>Total (A)</b>												
<b>Capital Work in Progress (B)</b>												
13	ARCHITECT FEE (BUILDING)		-	-	-	-	-	-	-	-	-	-
14	CAPITAL WORK IN PROGRESS		-	-	-	-	-	-	-	-	-	-
15	PMC FEE (BUILDING)		-	-	-	-	-	-	-	-	-	-
16	RITES LIMITED-CUB PROJECT FUND A/C		-	-	-	-	-	-	-	-	-	-
<b>Total (B)</b>												
<b>Grand Total (A+B)</b>												

Note: The additions during the Year include additions from

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



*(Signature)*  
Section Officer (F&A)  
**(Nishant Joshi)**  
Section Officer  
Central University of South Bihar  
B.I.T. Campus, Patna

*(Signature)*  
Assistant Registrar (F&A)  
**(Bipul Kumar Srivastav)**  
Assistant Registrar  
Central University of South Bihar  
B.I.T. Campus, Patna

*(Signature)*  
Finance Officer

Finance Officer  
Central University of South Bihar, Patna

**SCHEDULE 5****Investment from Earmarked/Endowment Fund**

Particulars	Current Year (2015-16)	Previous Year (2014-15)
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	-	-
7. Others (Specify)	-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>

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

Particulars	Current Year (2015-16)	Previous Year (2014-15)
Endowment fund Investment	-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>

**SCHEDULE 6****Investment Others**

Particulars	Current Year (2015-16)	Previous Year (2014-15)
1. In Central Government Securities	-	-
2. In State Government Securities	-	-
3. Other approved securities	-	-
4. Shares	-	-
5. Debentures and Bonds	-	-
<b>6. Others (Specify): (Note 7)</b>		
Fixed Deposit(BOI)	2,43,84,020.82	2,24,61,682.82
Fixed Deposit(Canara Bank, Ashiana Nagar Br.)	3,67,24,781.63	3,37,22,561.92
FIXED DEPOSIT (IDBI BANK, Ashiana Nagar Br.)	12,22,98,626.00	11,28,64,950.00
FIXED DEPOSIT (PNB)	76,01,11,792.00	-
Letter of Credit (Canara Bank) in shape of FD	66,03,827.33	61,07,041.33
<b>TOTAL</b>	<b>95,01,23,047.78</b>	<b>17,51,56,236.07</b>



*Hoshi*  
 Section Officer(F&A)  
**(Nishant Joshi)**  
 Section Officer  
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*Bipul Kumar*  
 23/6/16  
 Assistant Registrar(F&A)  
**(Bipul Kumar Srivastav)**  
 Assistant Registrar  
 Central University of South Bihar  
 B.I.T. Campus, Patna

*Arjun*  
 22/6/2016  
 Finance Officer  
 Finance Officer  
 Central University of South Bihar, Patna



**CENTRAL UNIVERSITY OF BIHAR**  
**SCHEDULE FORMING PART OF THE BALANCE SHEET AS AT 31.03.2016**

**SCHEDULE 7 - CURRENT ASSETS**

Particulars	(Amount in Rs.)	
	Current Year (2015-16)	Previous Year (2014-15)
<b>1. Stock :</b>		-
a) Stores and spares	-	-
b) Loose Tools	-	-
c) Publication	-	-
d) Lab Chemicals, Consumable & Glassware (Biotech)	15,42,724.00	29,23,977.00
e) Lab Chemicals, Consumable & Glassware (EVS)	5,69,458.00	10,19,317.00
f) Lab Chemicals, Consumable & Glassware (Life Sc)	4,63,474.00	17,69,871.00
g) Building Materials	-	-
h) Electrical Materials	-	-
i) Stationary	5,12,009.00	7,64,375.00
j) Water supply materials	-	-
<b>2. Sundry Debtors :</b>		-
a) Debts outstanding for a period exceeding 6 months	-	-
b) Others-Mahatma Gandhi Central University	4,87,518.00	-
<b>3. Cash and Bank Balances</b>		-
<b>A. Cash balances in hand</b>	-	-
<b>B. Bank Balances</b>		
<b>a) With scheduled banks</b>		
- in Current Accounts	-	-
- in Term deposits	-	-
- in Saving Accounts (Note - 8)	11,23,65,188.20	85,65,76,659.98
<b>b) With Non-scheduled banks</b>		
- in Current Accounts	-	-
- in Term deposits	-	-
- in Saving Accounts	-	-
<b>4. Post Office- Savings Accounts</b>		-
<b>TOTAL</b>	<b>11,59,40,371.20</b>	<b>86,30,54,199.98</b>



*Hoshi*  
Section Officer(F&A)  
**(Nishant Joshi)**  
Section Officer  
Central University of South Bihar  
B.I.T. Campus, Patna

*Bipul Kumar*  
23/6/16  
Assistant Registrar(F&A)  
**(Bipul Kumar Srivastav)**  
Assistant Registrar  
Central University of South Bihar  
B.I.T. Campus, Patna

*Anjan*  
23/6/16  
Finance Officer  
Finance Officer  
Central University of South Bihar, Patna

**CENTRAL UNIVERSITY OF BIHAR**  
**SCHEDULE FORMING PART OF THE BALANCE SHEET AS AT 31.03.2016**

**SCHEDULE 8- LOANS, ADVANCES & DEPOSITS**

(Amount in Rs.)

Particulars	Current Year	Previous Year
	(2015-16)	(2014-15)
<b>1. Advances to employees (Non- interest bearing)</b>		
a) Salary	-	-
b) Festival	75,600.00	58,500.00
c) Medical Advance	-	-
d) Others: i) LTC	4,27,903.00	-
ii) TA	15,258.00	-
<b>2. Long Term Advances to employees</b>		
a) Vehicle Loan	-	-
b) Home Loan	-	-
c) Others (to be specified)	-	-
<b>3. Advances and other amounts recoverable in cash or In kind or for value to be received:</b>		
a) On Captial Account	-	-
b) Suppliers (Note - 5)	2,80,04,535.00	3,16,10,772.00
c) Others (Note - 4)	12,86,470.00	5,41,775.00
<b>4. Prepaid Expenses</b>		
a) Insurance	-	-
b) Other Expenses	-	-
<b>5. Deposit</b>		
a) Telephone (Note-3)	24,375.00	24,375.00
b) Rent (Note-3)	19,02,652.00	14,64,258.00
c) Electricity (Gaya)	3,70,698.00	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	-
<b>6. Income Accured:</b>		
a) On investment from Earmarked/Endowment Funds	-	-
b) On Investment others	-	-
c) On loans and Advances	-	-
d) Others	-	-
<b>7. Other-Current Assets Receivable from UGC/Sponsored Projects</b>		
a) Debit balances in Sponsored Projects :	-	-
b) Debit balances in Fellowship & Scholarship	-	-
c) Grants Receivable under FRP from UGC(Ref Note 9)	2,68,551.00	-
d) Other Receivables from UGC	-	-
<b>8. Claims Receivable:</b>		
a) TDS	1,58,927.00	13,761.00
<b>TOTAL</b>	<b>3,30,36,669.00</b>	<b>3,40,85,839.00</b>
Previous Year figure which has been regrouped as per the format in this year (Note: 10)	-	33,71,877.42
<b>TOTAL</b>	<b>3,30,36,669.00</b>	<b>3,74,57,716.42</b>



Hjoshi  
Section Officer(F&A)

(Nishant Joshi)

Section Officer

Central University of South Bihar  
B.I.T. Campus, Patna

Bhramar  
23/6/16  
Assistant Registrar(F&A)

(Bipul Kumar Srivastav)

Assistant Registrar  
Central University of South Bihar  
B.I.T. Campus, Patna

Anjan  
23/6/16  
Finance Officer

Finance Officer  
Central University of South Bihar, Patna

**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
	(2015-16)	(2014-15)
<b>Fee from Students</b>		
<b>Academic</b>		
1. Tution Fee	34,66,500.00	30,64,500.00
2. Admission Fee	1,87,000.00	1,89,500.00
3. Enrolment Fee	3,96,000.00	3,98,000.00
4. Library Admission Fee	6,25,000.00	6,25,500.00
5. Laboratory Fee	11,17,500.00	9,07,554.00
6. Art & Craft Fee	-	-
7. Registration Fee	-	-
8. Syllabus Fee	-	-
<b>TOTAL(A)</b>	<b>57,92,000.00</b>	<b>51,85,054.00</b>
<b>Examinations</b>		
1. Admission Test Fee	-	-
2. Annual Examination Fee	11,700.00	10,500.00
3. Mark sheet, certificat Fee	1,000.00	2,200.00
4. Evaluation Fee	7,13,500.00	5,97,000.00
<b>TOTAL(B)</b>	<b>7,26,200.00</b>	<b>6,09,700.00</b>
<b>Other Fees</b>		
1. Identiy card Charges	37,120.00	37,800.00
2. Fine/Miscellaneous Fee	47,79,522.00	43,21,649.00
3. Medical Fee	-	-
4. Transportation Charges	4,67,902.00	2,91,672.00
5. Hostel Fee	31,29,755.00	27,82,100.00
<b>TOTAL(C)</b>	<b>84,14,299.00</b>	<b>74,33,221.00</b>
<b>Sale of publications</b>		
1. Sale of Admission Forms	-	-
2. Sale of Syllabus and Question Paper etc	-	-
3. Sale of prospectus including admission forms	4,620.00	5,700.00
<b>TOTAL(D)</b>	<b>4,620.00</b>	<b>5,700.00</b>
<b>Other Academic Receipts</b>		
1. Registration Fee for workshops, programmes	-	-
2. Registration Fee (Academic Staff College)	-	-
<b>TOTAL(E)</b>	<b>-</b>	<b>-</b>
<b>GRAND TOTAL(A+B+C+D+E)</b>	<b>1,49,37,119.00</b>	<b>1,32,33,675.00</b>



*Hoshi*  
Assistant (F & A)  
Section Officer(F&A)  
**Nishant Joshi**  
Section Officer  
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*23/6/16*  
Assistant Registrar(F&A)  
**(Bipul Kumar Srivastav)**  
Assistant Registrar  
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*23/6/16*  
Finance Officer  
Finance Officer  
Central University of South Bihar, Patna



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

Particulars	Govt. of India		Plan		Total Plan	Non-Plan UGC	Current Year (2015-16)		Previous Year (2014-15)	
	Govt. of India	Plan	UGC				Total	Total	Total	
			Plan	Specific Schemes						
Balance B/F		86,16,82,118.43	-	-	86,16,82,118.43	-	86,16,82,118.43	49,53,00,798.78		
Add: Receipts During the Year		82,18,00,000.00	-	-	82,18,00,000.00	-	82,18,00,000.00	75,00,00,000.00		
<b>Total</b>		<b>1,68,34,82,118.43</b>	-	-	<b>1,68,34,82,118.43</b>	-	<b>1,68,34,82,118.43</b>	<b>1,24,53,00,798.78</b>		
Less: Refund to UGC			-	-		-				
Balance		1,68,34,82,118.43	-	-	1,68,34,82,118.43	-	1,68,34,82,118.43	1,24,53,00,798.78		
Less: Utilized for Capital Expenditure (A)		72,23,22,730.00	-	-	72,23,22,730.00	-	72,23,22,730.00	21,94,62,261.00		
Balance		96,11,59,388.43	-	-	96,11,59,388.43	-	96,11,59,388.43	1,02,58,38,537.78		
Less: Utilized for Revenue Expenditure (B)		<b>18,65,91,756.88</b>	-	-	<b>18,65,91,756.88</b>	-	<b>18,65,91,756.88</b>	<b>16,41,56,419.35</b>		
Balance C/F (C)		77,45,67,631.55	-	-	77,45,67,631.55	-	77,45,67,631.55	86,16,82,118.43		

(Amount in Rs.)



*Hyshi*  
**Section Officer(F&A)**  
**(Nishant Joshi)**  
 Section Officer  
 Central University of South Bihar  
 B.I.T. Campus, Patna

*9/12/15*  
  
**Assistant Registrar(F&A)**  
**(Bipul Kumar Srivastav)**  
 Assistant Registrar  
 Central University of South Bihar  
 B.I.T. Campus, Patna

*9/12/15*  
  
**Finance Officer**  
 Finance Officer  
 Central University of South Bihar, Patna

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

**SCHEDULE 11- INCOME FROM INVESTMENT**

Particulars	Earmarked/Endowment Funds		Other Investments	
	Current Year (2015-16)	Previous Year (2014-15)	Current Year (2015-16)	Previous Year (2014-15)
1. Interest	-	-	-	-
a) On Govt. Securities	-	-	-	-
b) Other Bonds/ Debentures	-	-	-	-
2. Interest on Term Deposits	-	-	7,26,13,823.71	2,58,22,032.02
3. Income Accured but not due on Term Deposits/Interest bearing advances to employees	-	-	-	-
4. Interest on Savings Bank Accounts	-	-	-	-
5. Others (Specify)	-	-	-	-
<b>TOTAL</b>	-	-	-	-
<b>Transferred to Earmarked/Endowment Funds Balance</b>	-	-	7,26,13,823.71	2,58,22,032.02

**SCHEDULE 12- INTEREST EARNED**

Particulars	(Amount in Rs.)	
	Current Year (2015-16)	Previous Year (2014-15)
1. On Saving Accounts with Scheduled Banks	39,72,425.91	69,39,095.00
2. Interest on Loans:		
a) Employees/Staff	-	-
b) Others	-	-
4. On Debtors and Other Receivable	-	-
<b>Total</b>	<b>39,72,425.91</b>	<b>69,39,095.00</b>



*Nishant Joshi*  
Section Officer(F&A)  
**(Nishant Joshi)**  
Section Officer  
Central University of South Bihar  
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*Bipul Kumar*  
23/6/16  
Assistant Registrar(F&A)  
**(Bipul Kumar Srivastav)**  
Assistant Registrar  
Central University of South Bihar  
B.I.T. Campus, Patna

*Ravi*  
23/6/16  
Finance Officer  
Finance Officer  
Central University of South Bihar, Patna

**SCHEDULE 13- OTHER INCOME**

(Amount in Rs.)

Particulars	Current Year (2015-16)	Previous Year (2014-15)
<b>A. Income from Land &amp; Building</b>		
1. Hostel Room Rent	11,806.00	18,597.00
2. License fee	7,924.00	24,730.00
3. Hire Charges of Auditorium/Play Ground/ Convention Centre, etc	-	-
4. Electricity Charges Recovered	-	-
5. Water Charges Recovered	-	-
<b>Total(A)</b>	<b>19,730.00</b>	<b>43,327.00</b>
<b>B. Sale of Institute's publications (B)</b>	-	-
<b>C. Income from holding events</b>		
1. Gross Receipts from annual function/ sports carnival	-	-
Less: Direct Expenditure incurred on the annual function/ sports carnival	-	-
2. Gross Receipts for fetes	-	-
Less: Direct Expenditure incurred on fetes	-	-
3. Gross Receipts for education tours	-	-
Less: Direct Expenditure incurred on the tours	-	-
4. Others (to be specified and separately disclosed)	-	-
<b>Total(C)</b>	-	-
<b>D. Others</b>		
1. Income from consultancy	-	22,770.00
2. RTI fees	684.00	398.00
3. Income from Royalty	-	-
4. Sale of application form (Recruitment)	19,37,815.00	9,96,785.00
5. Misc. receipts (Sale of tender form, waste paper, etc)	17,844.00	59,100.00
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	4,90,889.00	4,78,925.00
Conveyance Charges	-	480.00
Guest House Charges	1,25,567.00	59,324.00
Liquidated Damage	2,16,081.00	4,54,260.00
Notice Pay	2,26,926.00	32,864.00
Panel Interest	17,949.00	-
Other Receipt	77,871.09	-
Furniture Recovery	-	1,968.00
<b>Total(D)</b>	<b>31,11,626.09</b>	<b>21,06,874.00</b>
<b>Grand Total(A+B+C+D)</b>	<b>31,31,356.09</b>	<b>21,50,201.00</b>

**SCHEDULE 14 - Prior Period Income**

Particulars	Current Year (2015-16)	Previous Year (2014-15)
Academic Receipt	-	-
Income from Investments	-	-
Interest Earned	977.00	-
Other Income: Development Meet	-	1,61,454.00
CURAJ	7,96,100.00	-
<b>TOTAL</b>	<b>7,97,077.00</b>	<b>1,61,454.00</b>



Section Officer(F&A)

**Vishant Joshi**

Section Officer

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Assistant Registrar(F&A)  
23/6/16

**(Bipul Kumar Srivastav)**

Assistant Registrar

Central University of South Bihar  
B.I.T. Campus, Patna

Finance Officer

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**SCHEDULE 15- STAFF PAYMENTS & BENEFITS (ESTABLISHMENT EXPENSES)**

(Amount in Rs.)

Particulars	Current Year (2015-16)			Previous Year (2014-15)		
	Plan	Non-Plan	Total	Plan	Non-Plan	Total
a) Salaries & wages	10,79,79,239.00	-	10,79,79,239.00	10,15,39,354.00	-	10,15,39,354.00
b) Allowance and Bonus	12,34,470.00	-	12,34,470.00	10,76,494.00	-	10,76,494.00
c) Leave Salary Contribution	1,07,480.00	-	1,07,480.00	1,59,486.00	-	1,59,486.00
d) Pension Contribution	1,15,549.00	-	1,15,549.00	1,75,094.00	-	1,75,094.00
e) CPF Administration Charges	17,861.00	-	17,861.00	21,810.00	-	21,810.00
f) E.L. ENCASHMENT	1,41,269.00	-	1,41,269.00	12,551.00	-	12,551.00
g) HPL ENCASHMENT	-	-	-	-	-	-
h) Leave Travel Concession	12,07,053.00	-	12,07,053.00	7,00,788.00	-	7,00,788.00
i) Medical Reimbursement Claim	6,89,540.00	-	6,89,540.00	4,24,971.00	-	4,24,971.00
j) Overtime Allowance	31,667.00	-	31,667.00	27,042.00	-	27,042.00
k) Transfer Grant	2,60,340.00	-	2,60,340.00	1,19,920.00	-	1,19,920.00
l) NEWS PAPER REIMBURSEMENT	27,874.00	-	27,874.00	44,207.00	-	44,207.00
n) Gratuity (Deputationist)	78,227.00	-	78,227.00	61,811.00	-	61,811.00
<b>TOTAL</b>	<b>11,18,90,569.00</b>	<b>-</b>	<b>11,18,90,569.00</b>	<b>10,43,63,528.00</b>	<b>-</b>	<b>10,43,63,528.00</b>

(Amount in Rs.)

**SCHEDULE 16 - ACADEMIC EXPENSES**

(Amount in Rs.)

Particulars	Current Year (2015-16)			Previous Year (2014-15)		
	Plan	Non-Plan	Total	Plan	Non-Plan	Total
a) Laboratory expenses	77,99,177.00	-	77,99,177.00	5,41,325.00	-	5,41,325.00
b) Field work/ Participation	-	-	-	-	-	-
c) Seminar/ Workshop (Hosp + Honor +TA+Other)	2,10,512.00	-	2,10,512.00	1,47,352.00	-	1,47,352.00
d) Payment to visiting faculty	7,04,000.00	-	7,04,000.00	3,06,850.00	-	3,06,850.00
e) Examination expenses	-	-	-	-	-	-
f) Student Welfare expenses	-	-	-	-	-	-
g) Convocation expenses	-	-	-	-	-	-
h) Publication	-	-	-	-	-	-
i) Scholarship/Stipend	2,48,376.00	-	2,48,376.00	5,68,884.00	-	5,68,884.00
j) Subscription Expenses	26,17,530.00	-	26,17,530.00	17,33,082.00	-	17,33,082.00
k) Others:						
Hospitality Academic	86,542.00	-	86,542.00	1,38,130.00	-	1,38,130.00
Training Charges	43,290.00	-	43,290.00	2,27,072.00	-	2,27,072.00
Travelling & Conveyance (Acad)	6,39,105.00	-	6,39,105.00	7,95,492.00	-	7,95,492.00
Statutory fees	3,33,500.00	-	3,33,500.00	1,55,000.00	-	1,55,000.00
Internship/Study Tour Expenses	-	-	-	56,774.00	-	56,774.00
Summer Internship Expenses	-	-	-	1,99,129.00	-	1,99,129.00
Earn While You Learn Scheme Ex	-	-	-	7,000.00	-	7,000.00
Expenses on fees	34,268.00	-	34,268.00	53,080.00	-	53,080.00
CUCET EXPENSES	-	-	-	4,45,583.00	-	4,45,583.00
Mess Charges	33,31,440.00	-	33,31,440.00	29,25,742.00	-	29,25,742.00
CUBET Expenses	-	-	-	27,11,992.00	-	27,11,992.00
Honorarium (acad)	1,99,500.00	-	1,99,500.00	3,39,750.00	-	3,39,750.00
Non-NET M.PHIL/PH.D Fellowship Exp.	9,30,247.00	-	9,30,247.00	10,33,008.00	-	10,33,008.00
Others (Academic)	10,000.00	-	10,000.00	394.00	-	394.00
CUSBET Exp.	30,39,894.00	-	30,39,894.00	8,68,997.00	-	8,68,997.00
Late Fee-BAR Council	2,00,000.00	-	2,00,000.00	-	-	-
Hostel Expense	29,064.00	-	29,064.00	-	-	-
<b>TOTAL</b>	<b>2,04,56,445.00</b>	<b>-</b>	<b>2,04,56,445.00</b>	<b>1,32,54,636.00</b>	<b>-</b>	<b>1,32,54,636.00</b>



Section Officer (F&A)

(Nishant Joshi)

Section Officer  
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B.I.T. Campus, Patna

Assistant Registrar (F&A)

(Bipul Kumar Srivastav)

Assistant Registrar  
Central University of South Bihar  
B.I.T. Campus, Patna

Finance Officer

Finance Officer  
Central University of South Bihar, Patna

**SCHEDULE 15 A- EMPLOYEES RETIREMENT AND TERMINAL BENEFITS**

	Penson	Gratuity	Leave Encashment	Total
Opening Balance as on.....	-	-	-	-
Addition: Capitalized value of Contributions received from other organizations	-	-	-	-
Total (a)	-	-	-	-
Less : Actual Payment during the year (b)	-	-	-	-
Balance available on 31.03 c(a-b)	-	-	-	-
Provision required on 31.03. as per actuarial valuation (d)	-	-	-	-
A. Provision to be made in the Current year (d-c)	-	-	-	-
B. Contribution to New Pension Scheme	-	-	-	-
C. Medical Reimbursement to Retired Employees	-	-	-	-
D. Travel to Hometown on Retirement	-	-	-	-
E. Deposit Linked Insurance Payment	-	-	-	-
<b>Total (A+B+C+D+E)</b>	-	-	-	-


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


  
 Assistant Registrar(F&A)  
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 Assistant Registrar  
 Central University of South Bihar  
 B.I.T. Campus, Patna


  
 Finance Officer  
 Finance Officer  
 Central University of South Bihar, Patna



**SCHEDULE - 17 ADMINISTRATIVE EXPENSES AND GENERAL EXPENSES**

Particulars	Current Year (2015-16)			Previous Year (2014-15)		
	Plan	Non-Plan	Total	Plan	Non-Plan	Total
<b>(A) Infrastructure</b>						
a) Electricity and Power	24,70,852.00	-	24,70,852.00	47,37,588.00	-	47,37,588.00
b) Water Charges	15,680.00	-	15,680.00	13,440.00	-	13,440.00
c) Insurance	-	-	-	-	-	-
d) Rent, Rates and Taxes (including property tax)	2,71,87,487.00	-	2,71,87,487.00	1,92,83,294.00	-	1,92,83,294.00
<b>(B) Communication</b>						
e) Postage, Telephone & Communication Charges	9,57,926.00	-	9,57,926.00	18,03,343.00	-	18,03,343.00
f) Telephone, Fax & Internet Charges	8,01,500.00	-	8,01,500.00	-	-	-
<b>(C) Others</b>						
g) Printing and Stationery	18,68,719.00	-	18,68,719.00	12,53,026.00	-	12,53,026.00
h) Travelling and conveyance Expenses	22,21,282.00	-	22,21,282.00	24,38,974.00	-	24,38,974.00
i) Hospitality	1,09,354.00	-	1,09,354.00	2,59,249.00	-	2,59,249.00
j) Auditors Remunerations	69,000.00	-	69,000.00	-	-	-
k) Professional/Legal Charges	11,46,958.00	-	11,46,958.00	8,30,370.00	-	8,30,370.00
l) Advertisement Expenses	2,07,659.00	-	2,07,659.00	8,60,389.00	-	8,60,389.00
m) Magazines and Journals	89,419.00	-	89,419.00	1,35,060.00	-	1,35,060.00
n) Others:						
HOUSE KEEPING EXPENSES	-	-	-	17,629.00	-	17,629.00
Honorarium (Adm)	76,000.00	-	76,000.00	2,39,000.00	-	2,39,000.00
Sports & Cultural expenses	4,94,775.00	-	4,94,775.00	2,44,512.00	-	2,44,512.00
Recruitment Expenses	42,27,125.00	-	42,27,125.00	48,593.00	-	48,593.00
Training expenses	1,32,347.00	-	1,32,347.00	2,57,564.00	-	2,57,564.00
Foundation Stone Laying Expenses	2,63,975.00	-	2,63,975.00	24,900.00	-	24,900.00
Guest house Expenses	2,30,128.00	-	2,30,128.00	16,266.00	-	16,266.00
Medicin Expenses	-	-	-	32,903.00	-	32,903.00
Rajbhash Expenditure	46,449.00	-	46,449.00	-	-	-
Honorarium (EC/FC/AC Court)	1,43,000.00	-	1,43,000.00	-	-	-
Labour & Process Charges	-	-	-	-	-	-
Security Services	60,33,502.00	-	60,33,502.00	86,93,464.00	-	86,93,464.00
<b>TOTAL</b>	<b>4,87,93,137.00</b>	<b>-</b>	<b>4,87,93,137.00</b>	<b>4,11,89,564.00</b>	<b>-</b>	<b>4,11,89,564.00</b>

**SCHEDULE 18- TRANSPORTATION EXPENSES**

Particulars	Current Year (2015-16)			Previous Year (2014-15)		
	Plan	Non-Plan	Total	Plan	Non-Plan	Total
<b>1. Vehicles (owned by educational institutions)</b>						
a) Running expenses	5,49,354.00	-	5,49,354.00	4,96,259.00	-	4,96,259.00
b) Repairs & Maintenance	1,32,360.00	-	1,32,360.00	1,87,582.55	-	1,87,582.55
c) Insurance Expenses	1,28,083.00	-	1,28,083.00	1,39,787.00	-	1,39,787.00
<b>2. Vehicles taken on rent/lease</b>						
a) Rent/ lease expenses	19,12,633.00	-	19,12,633.00	20,43,298.00	-	20,43,298.00
<b>2. Vehicles(Taxi) hiring expenses</b>						
<b>TOTAL</b>	<b>27,22,430.00</b>	<b>-</b>	<b>27,22,430.00</b>	<b>28,66,926.55</b>	<b>-</b>	<b>28,66,926.55</b>



*Hoshi*  
Section Officer(F&A)

(Nishant Joshi)  
Section Officer  
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*Bipul Kumar*  
Assistant Registrar(F&A)

(Bipul Kumar Srivastav)  
Assistant Registrar  
Central University of South Bihar  
B.I.T. Campus, Patna

*Srinivas*  
Finance Officer

Finance Officer  
Central University of South Bihar, Patna

**SCHEDULE -19 REPAIRS & MAINTENANCE**

Particulars	Current Year (2015-16)			Previous Year (2014-15)		
	Plan	Non-Plan	Total	Plan	Non-Plan	Total
a) Building	-	-	-	-	-	-
b) Furniture & Fixture	34,227.00	-	34,227.00	29,691.00	-	29,691.00
c) Plant & Machinery	-	-	-	-	-	-
d) Office Equipments	1,61,173.00	-	1,61,173.00	18,690.00	-	18,690.00
f) Computer & Peripherals	4,95,460.00	-	4,95,460.00	2,25,573.00	-	2,25,573.00
e) Lab Equipment	13,920.00	-	13,920.00	1,69,484.00	-	1,69,484.00
g) Electric Equipment	5,83,732.00	-	5,83,732.00	4,50,116.00	-	4,50,116.00
i) Cleaning Material & Service	1,37,446.00	-	1,37,446.00	70,821.00	-	70,821.00
j) GENERATOR RUNNING & MAINTEN	5,94,622.00	-	5,94,622.00	6,22,337.00	-	6,22,337.00
k) REPAIR & MAINT. (OTHERS)	35,920.00	-	35,920.00	62,082.00	-	62,082.00
<b>TOTAL</b>	<b>20,56,500.00</b>	<b>-</b>	<b>20,56,500.00</b>	<b>16,48,794.00</b>	<b>-</b>	<b>16,48,794.00</b>

**SCHEDULE 20 - FINANCE COSTS**

Particulars	Current Year (2015-16)			Previous Year (2014-15)		
	Plan	Non-Plan	Total	Plan	Non-Plan	Total
a) Bank Charges	17,812.28	-	17,812.28	87,667.80	-	87,667.80
b) Others (specify)	-	-	-	-	-	-
<b>TOTAL</b>	<b>17,812.28</b>	<b>-</b>	<b>17,812.28</b>	<b>87,667.80</b>	<b>-</b>	<b>87,667.80</b>

**SCHEDULE 21 - OTHER EXPENSES**

Particulars	Current Year (2015-16)			Previous Year (2014-15)		
	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	-	-	-	-	-	-
d) Other:	-	-	-	-	-	-
Freight	63,448.00	-	63,448.00	-	-	-
Other Exp	2,22,362.00	-	2,22,362.00	3,15,023.00	-	3,15,023.00
<b>TOTAL</b>	<b>2,85,810.00</b>	<b>-</b>	<b>2,85,810.00</b>	<b>3,15,023.00</b>	<b>-</b>	<b>3,15,023.00</b>

**SCHEDULE 22 - Prior Period Expenses**

Particulars	Current Year (2015-16)			Previous Year (2014-15)		
	Plan	Non-Plan	Total	Plan	Non-Plan	Total
Establishment Expenses	-	-	-	4,01,911.00	-	4,01,911.00
Academic Expenses	-	-	-	1,31,703.00	-	1,31,703.00
Administrative Expenses	3,69,053.60	-	3,69,053.60	-1,03,334.00	-	-1,03,334.00
Transportation Expenses	-	-	-	-	-	-
Repair & Maintenance	-	-	-	-	-	-
Other Expenses	-	-	-	-	-	-
<b>TOTAL</b>	<b>3,69,053.60</b>	<b>-</b>	<b>3,69,053.60</b>	<b>4,30,280.00</b>	<b>-</b>	<b>4,30,280.00</b>



*Nishant Joshi*  
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*Bipul Kumar Srivastav*  
Assistant Registrar(F&A) 23/6/16

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Central University of South Bihar  
B.I.T. Campus, Patna

*Sanjay Kumar*  
Finance Officer 23/6/16

Finance Officer  
Central University of South Bihar, Patna



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

<b>OTHER LIABILITIES (Note - 1)</b>	<b>Current Year (2015-16)</b>	<b>Previous Year (2014-15)</b>
Postage, Telephone & Communication Charge Payable	-	22.00
MEDICAL INSURANCE	-	11,240.00
Auditors remuneration	69,000.00	-
UNIVERSITY CONTRIBUTION (LIABILITY)	140.00	-
DEVELOPMENT MEET - 2015	-	45,000.00
Computer Advance	-	600.00
OBC/SC/ST SCHOLARSHIP (POST MATRIC)	16,489.00	16,489.00
SCHOLARSHIP WELFARE DEPTT BIHAR(Gaya)	18,489.00	-
Mess Rebate	34,365.00	1,63,218.00
ICRTSE - 2014	-	68,227.00
VIDYARTHI MEDICLAIM POLICY (B. VOC)	18,084.00	-
<b>Total</b>	<b>1,56,567.00</b>	<b>3,04,796.00</b>

<b>STATUTORY LIABILITIES (Note - 2)</b>	<b>Current Year (2015-16)</b>	<b>Previous Year (2014-15)</b>
Duties & Taxes	10,66,000.00	17,73,015.00
Association Fund	-	10.00
EPF ( Employee Contribution )	-	28,564.00
L.I.C. ( Salary savings Scheme)	365.00	-
Teacher Welfare Fund	-	14.00
NPS (Employee Contribution)	11,69,086.00	6,36,767.00
NPS (Employer Contribution)	11,69,086.00	6,36,767.00
Arrear NPS(Employee)	1,020.00	527.00
Arrear NPS(Employer)	1,020.00	527.00
GPF ADVANCE (LIABILITY)	42,000.00	-
GPF EMPLOYEES CONTRIBUTION (LIABILITY)	22,176.00	-
Group Insurance	915.00	270.00
GSLI	600.00	-
VAT Deduction	3,000.00	65,464.00
PF Contribution Employee	75,320.00	-
CPF (Employee)	-	13,968.00
CPF (Employer)	-	13,968.00
RP 23 (DR. AMIYA PRIYAM)	14,67,989.00	14,67,989.00
RP 2 (DR. ANTRESH KUMAR)	35,873.00	35,873.00
<b>Total</b>	<b>50,54,450.00</b>	<b>46,73,723.00</b>

<b>SECURITY DEPOSIT PAID (Note-3)</b>	<b>Current Year (2015-16)</b>	<b>Previous Year (2014-15)</b>
B.S.N.L. SECURITY DEPOSIT	24,375.00	24,375.00
GULAB DEVI	76,686.00	76,686.00
GYAN PRAKASH	-	99,000.00
KISHORI SINGH	4,00,000.00	4,00,000.00
MONICA	-	92,852.00
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	-
SANDHYA YADAV	1,26,700.00	1,26,700.00
SANJAY SINGH YADAV COLLEGE	6,00,000.00	-
SEEMA CHOUDHARY	96,000.00	96,000.00
KAUSHAL KUMAR (GAYA)	95,256.00	95,256.00
<b>Total</b>	<b>19,27,027.00</b>	<b>14,88,633.00</b>



*Nishant Joshi*  
Section Officer(F&A)  
(Nishant Joshi)  
Section Officer

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(Bipul Kumar Srivastav)  
Assistant Registrar  
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B.I.T. Campus, Patna

*Sanjay*  
Finance Officer  
Finance Officer  
Central University of South Bihar, Patna

**OTHER ADVANCE (Note - 4)**

Particulars	Current Year (2015-16)	Previous Year (2014-15)
<b>(A) General Advance</b>		
SUJEET KUMAR	-	28,600.00
ADITYA MOHANTY	3,35,000.00	2,10,000.00
DR. FIRDAUS FATIMA RIZVI	-	-
DR. GAUTAM KUMAR	10,000.00	10,000.00
KIRAN BELA KUJUR	-	-
KUMAR KAUSHAL	48,901.00	-15.00
AMIT KUMAR	2,430.00	6,600.00
ARUN KUMAR JHA	25,000.00	-
DR. AMIYA PRIYAM	38,000.00	-
DR. ANINDYA DEB	52,735.00	-
DR. KAUSHAL KISHORE	31,224.00	-
DR. RAJESH KUMAR RANJAN	78,969.00	-
DR. RAVI SURYAVANSHI	2,500.00	-
DR. TARA KASHAV	792.00	-
GOPAL PANDEY	5,000.00	-
Krishna Kumar Ojha	1,00,000.00	-
KUMAR PANKAJ	9,730.00	-
MANORANJAN KUMAR	13,635.00	-
MD MOTIUR RAHMAN	2,799.00	-
PRASHANT RAMAN	4,000.00	-
AVINASH KUMAR (LDC CARETAKER)	13,065.00	1,510.00
AWADH BIHARI OJHA	-	10,000.00
DR. C. L. PRABHAVATI	-	2,00,000.00
DR. JITENDRA RAM	-	2,500.00
DR. NARSINGH KUMAR	-	10,000.00
MD. MUDASSIR ALAM	-	24,310.00
DR. KRISHNA KUMAR OJHA	4,85,916.00	-
ANIRUDH KUMAR SINGH(GAYA)	11,312.00	-
AVINASH KUMAR(GAYA)	785.00	-
<b>(B) Imprest Advance</b>		
DR. NARSINGH KUMAR (IMPREST)	-	2,500.00
DR. NITISH KUMAR (IMPREST)	1,649.00	-
DR. N. L. DEVI (IMPREST)	2,000.00	-
DR. PRADHAN PARTH SARTHI (IMPREST)	2,500.00	-
DR PRANAV KUMAR (IMPREST)	1,301.00	-
ANJU HELEN BARA (IMPREST)	-	2,500.00
DR. GAUTAM KUMAR (IMPREST)	227.00	23,616.00
KUMAR PANKAJ (IMPREST)	-	5,000.00
KUSHAL KALITA (IMPREST)	5,000.00	2,654.00
PROF. ARUN KUMAR SINHA (IMPREST)	2,000.00	2,000.00
<b>Total (A+B)</b>	<b>12,86,470.00</b>	<b>5,41,775.00</b>



*H Joshi*  
Section Officer(F&A)

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

*Bipul Kumar Srivastav*  
23/6/16  
Assistant Registrar(F&A)

(Bipul Kumar Srivastav)  
Assistant Registrar  
Central University of South Bihar  
B.I.T. Campus, Patna

*Chandana*  
23/6/2016  
Finance Officer

Finance Officer  
Central University of South Bihar, Patna



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

Particulars	Current Year (2015-16)	Previous Year (2014-15)
CUCET	5,00,000.00	15,00,000.00
DAVP	2,00,000.00	2,00,000.00
M/S D. S. SUBSCRIPTION AGENCY	-	-
M/S GLOBE PUBLICATION PVT. LTD.	6,60,556.00	5,66,604.00
GMTD, GAYA, BSNL-FOR LEASE LINE CONNECTION	1,85,317.00	-
BIT-AUDITORIUM BOOKING	30,000.00	-
INDIA POWER CORPORATION (BODHGAYA) LTD	1,23,188.00	-
NATIONAL COUNCIL FOR TEACHER EDUCATION	33,450.00	-
SAMARTH PUBLICATIONS & SUBSCRIPTIONS	2,94,020.00	-
SHAHEED GANESH INDANE	122.00	-
PERKINELMER SINGAPORE PTE. LTD.	16,96,033.00	16,96,033.00
SWAMY PUBLISHERS (P) LTD.	-	2,979.00
THE LAW PUBLISHERS	-941.00	73,659.00
TOTAL IT SOLUTIONS PVT. LTD	14,98,288.00	4,14,496.00
Ameritech Scientific Corporation	62,52,777.00	62,52,777.00
CID BIO SCIENCES	-	12,80,818.00
JEOL ASIA PTE LTD.	98,48,324.00	98,48,324.00
MARUTI SUZUKI INDIA LIMITED	1,888.00	1,888.00
MAURYA MOTORS LTD	45,000.00	45,000.00
MILESTONE S R L	11,89,108.00	11,89,108.00
NAROSA PUBLISHING HOUSE PVT LTD	-	60,000.00
Poineers	80,000.00	80,000.00
Thermo Fisher Scientific	27,89,657.00	27,89,657.00
BIG ROCK	-	45,588.00
BPCL	85,716.00	1,33,777.00
IGROUP INFOTECH INDIA PVT LTD	-	3,13,090.00
Licor Inc.	24,90,032.00	24,90,032.00
NATIONAL CENTRE FOR CELL SCIENCE	2,000.00	4,000.00
TOMY DIGITAL BIOLOGY CO.	-	7,82,028.00
TOWA OPTICS (NIKON CORPORATION)	-	18,40,914.00
<b>Total</b>	<b>2,80,04,535.00</b>	<b>3,16,10,772.00</b>



*N. Joshi*  
Section Officer(F&A)

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

*B. Kumar*  
23/6/16  
Assistant Registrar(F&A)

**(Bipul Kumar Srivastav)**  
Assistant Registrar  
Central University of South Bihar  
B.I.T. Campus, Patna

*W. Singh*  
23/6/16  
Finance Officer

Finance Officer  
Central University of South Bihar, Patna



SECURITY DEPOSIT RECEIVED (Note-6)	Current Year (2015-16)	Previous Year (2014-15)
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 (Magadh Tour & Travels)	-	-
EMD (RITES)	5,00,000.00	5,00,000.00
EMD (Sun Motors Pvt Ltd.)	-	-
EMD (Super Travels Agency)	-	-
ICRTSE-2014	-	-
Geno Biosciences Pvt Ltd (BG)	-	-
EMD (ANGEL SCIENTIFIC STORE)	5,000.00	5,000.00
EMD (GLOBAL BIOSCIENCES)	5,000.00	5,000.00
EMD (JAIN INTERNATIONAL)	5,000.00	5,000.00
EMD (JAIN SCIENTIFIC GLASS WORKS)	5,000.00	5,000.00
EMD (JKG BIO SCIENCE PVT LTD)	-	25,000.00
EMD (LIFE TECHNOLOGIES)	5,000.00	5,000.00
EMD (MADDALA INDUSTRIES)	25,000.00	25,000.00
EMD (NATIONAL TRADING COMPANY)	5,000.00	5,000.00
EMD (NUCLEONE BIOSCIENCE)	5,000.00	5,000.00
EMD (RANJAN SCIENTIFIC TRADERS)	5,000.00	5,000.00
EMD (RAUNAK ENTERPRISES)	-	5,000.00
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	5,000.00
EMD (ZEAL INDIA CHEMICALS)	5,000.00	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 (JAIN INTERNATIONAL)	-	59,417.00
BANK GUARANTTEE (GENO BIOSCIENCES PVT. LTD)	768.00	768.00
BG (GENO BIOSCIENCES PVT. LTD)	300.00	300.00
B. G. (NATIONAL TRADING COMPANY)	-	13,870.00
BG (WIZERTECH INFORMATICS PVT LTD)	31,029.00	31,029.00
BG(ATOZ INFORMATICS & INSTRUMENTS)	59,790.00	59,790.00
BG (DUTTCO INSTRUMENTS)	12,166.00	12,166.00
BG (HUE SERVICE PVT LTD.)	-	14,222.00
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 (GENO BIOSCIENCES PVT LTD)	945.00	945.00
<b>Total</b>	<b>14,36,312.00</b>	<b>15,53,821.00</b>



*Nishant*  
Section Officer(F&A)

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

*Bipul Kumar*  
23/6/16  
Assistant Registrar(F&A)

(Bipul Kumar Srivastav)  
Assistant Registrar  
Central University of South Bihar  
B.I.T. Campus, Patna

*Sanjay*  
23/6/2016  
Finance Officer

Finance Officer  
Central University of South Bihar, Patna

**BALANCE WITH BANK**

Particulars	Current Year (2015-16)	Previous Year (2014-15)
<b>On Term Deposit Accounts (Note - 7)</b>		
Fixed Deposit(BOI)	2,43,84,020.82	2,24,61,682.82
Fixed Deposit(Canara Bank, Ashiana Nagar Br.)	3,67,24,781.63	3,37,22,561.92
FIXED DEPOSIT (IDBI BANK, Ashiana Nagar Br.)	12,22,98,626.00	11,28,64,950.00
FIXED DEPOSIT (PNB)	76,01,11,792.00	-
Letter of Credit (Canara Bank) in shape of FD	66,03,827.33	-
<b>Total</b>	<b>95,01,23,047.78</b>	<b>16,90,49,194.74</b>
<b>On savings Accounts (Note - 8)</b>		
PNB savings A/c (GD A/c)	4,64,78,143.78	18,49,106.76
PNB savings A/c (Fellowship)	41,45,580.10	41,28,846.08
PNB savings A/c (HOSTAL)	63,60,919.62	47,17,937.60
PNB savings A/c (CCCP)	26,92,330.12	4,48,335.60
PNB savings A/c (Gaya-GD)	48,55,332.82	-
PNB savings A/c (Gaya-Mess)	5,18,457.82	-
BOI savings A/c	1,07,628.19	3,69,451.19
SBI savings A/c	80,16,373.39	78,46,55,072.39
SBI GD A/C OF BV COLLEGE (GD4)	4,23,633.00	2,72,35,964.00
CUB-LC A/C (CANARA BANK)	18,76,075.91	18,16,374.91
CUB MESS A/C (SBI BVCC)	41,274.00	48,974.00
IDBI Saving A/c	1,59,47,201.00	85,01,759.00
CUSB ADMISSION A/C (SBI A/C 34807920951)	5,34,902.00	6,000.00
PNB CUSB SCHOOL OF LAW A/C	10,12,093.00	-
PNB RECRUITMENT A/C	9,99,234.00	1,650.00
Canara Bank Savings A/c gaya (Mess A/c)	5,554.00	8,20,760.00
Canara Bank Savings A/c gaya	9,01,423.45	23,91,396.45
Canara Bank Savings A/c gaya (Mess Main A/c)	73,600.00	73,600.00
<b>Total (A)</b>	<b>9,49,89,756.20</b>	<b>83,70,65,227.98</b>
IDBI BANK CUB RP-1	31,683.00	1,17,839.00
IDBI BANK CUB RP-2	4,17,867.00	3,56,028.00
IDBI BANK CUB RP-3	11,653.00	5,69,635.00
IDBI BANK CUB RP-4	2,43,169.00	3,33,701.00
IDBI BANK CUB RP-5	21,295.00	5,25,657.00
IDBI BANK CUB RP-6	2,166.00	2,081.00
IDBI BANK CUB RP-7	10,134.00	5,69,635.00
IDBI BANK CUB RP-8	5,92,712.00	5,69,635.00
IDBI BANK CUB RP-9	1,02,423.00	4,68,614.00
IDBI BANK CUB RP-10	467.00	2,66,506.00
IDBI BANK CUB RP-11	2,84,398.00	4,12,840.00
IDBI BANK CUB RP-12	2,72,277.00	4,09,124.00
IDBI BANK CUB RP-13	1,38,107.00	3,56,604.00
IDBI BANK CUB RP-14	19,022.00	4,50,423.00
IDBI BANK CUB RP-15	5,92,712.00	5,69,635.00
IDBI BANK CUB RP-16	4,67,172.00	5,50,253.00
IDBI BANK CUB RP-17	6,43,239.00	6,25,746.00
IDBI BANK CUB RP-18	5,22,219.00	5,84,948.00
IDBI BANK CUB RP-19	4,28,110.00	11,82,949.00
IDBI BANK CUB RP-20	15,46,965.00	12,26,789.00



IDBI BANK CUB RP-21	15,780.00	4,42,984.00
IDBI BANK CUB RP-22	35,120.00	1,59,072.00
IDBI BANK CUB RP-23	6,147.00	3,75,627.00
IDBI BANK CUB RP-24	37,73,007.00	38,55,713.00
IDBI BANK CUB RP-25	3,08,606.00	5,58,987.00
IDBI BANK CUB RP-26	12,80,109.00	13,37,433.00
IDBI BANK CUB RP-27	12,60,061.00	11,66,127.00
IDBI BANK CUB RP-28	9,87,935.00	10,07,014.00
IDBI BANK CUB RP-29	23,790.00	2,28,220.00
IDBI BANK CUB RP-30	4,12,259.00	-
IDBI BANK CUB RP-31	22,056.00	-
IDBI BANK CUB RP-32	5,23,050.00	-
IDBI BANK CUB RP-33	6,13,575.00	-
IDBI BANK CUB RP-34	15,25,151.00	-
CUB ENCORE SCHEME	2,39,387.00	2,30,067.00
BABU JAGJIVAN RAM CHAIR	1,609.00	1,546.00
<b>Total (B)</b>	<b>1,73,75,432.00</b>	<b>1,95,11,432.00</b>
<b>Total (A+B)</b>	<b>11,23,65,188.20</b>	<b>85,65,76,659.98</b>

**NOTE:9: Other Receivable from UGC under FRP**

<b>UGC FACULTY RECHARGE PROG (DR. LOKENDRA SHARMA)</b>		
Balance B/F	167.00	-
Add: Receipts during the year	6,94,000.00	-
<b>Total (a)</b>	<b>6,94,167.00</b>	-
Less: utilized for Salary expr	8,18,432.00	-
Less: utilized for Capital expr.	-	-
<b>Total (b)</b>	<b>8,18,432.00</b>	-
<b>Unutilized carried forward Total (A)</b>	<b>-1,24,265.00</b>	-
<b>UGC FACULTY RECHARGE PROG (DR. SUSANTA DAS)</b>		
Balance B/F	-4,67,595.00	-
Add: Receipts during the year	12,52,000.00	-
<b>Total (a)</b>	<b>7,84,405.00</b>	-
Less: utilized for Salary expr	9,28,691.00	-
Less: utilized for Capital expr.	-	-
<b>Total (b)</b>	<b>9,28,691.00</b>	-
<b>Unutilized carried forward Total (B)</b>	<b>-1,44,286.00</b>	-
<b>TOTAL RECEIVABLE TOTAL (A+B)</b>	<b>2,68,551.00</b>	

**Note:10**

**Advances and Deposits out of Project Funds:**

FLC (Canara Bank) /SERB DEST PROJECT (RP/1)	-	2,67,331.42
TDS on FD Interest-RP/1	-	91.00
CUB-LC A/C (CANARA BANK) (RP 2)	-	35,873.00
CUB-LC A/C (CANARA BANK) (RP/23)	-	14,67,989.00
Dr. krishna Prakash (RP/11)	-	60,894.00
Dr. Gautam Kumar (RP/12)	-	52,500.00
Dr. Jitendra Singh (RP/14)	-	20,000.00
Dr. Jawaid Ahsan (RP/16)	-	30,000.00
Redington Distribution Pvt Ltd.(RP1)	-	9,41,127.00
THERMO ELECTRON SCIENTIFIC INSTRUMENTS LLC (RP/2)	-	4,31,055.00
DR. PRASHANT (IMPREST) (RP/18)	-	2,500.00
CURRENT SCIENCE ASSOCIATION, BANGLORE (RP/27)	-	8,500.00
DR. NITISH KUMAR (RP/27)	-	54,017.00
<b>TOTAL Advances and Deposits (B)</b>	<b>-</b>	<b>33,71,877.42</b>



*Hoshi*  
 Assistant (F & A) Section Officer(F&A)  
**(Nishant Joshi)**  
 Section Officer  
 Central University of South Bihar  
 B.I.T. Campus, Patna

*Bhuvan*  
 Assistant Registrar(F&A)  
**(Bipul Kumar Srivastav)**  
 Assistant Registrar  
 Central University of South Bihar  
 B.I.T. Campus, Patna

*Sunjan*  
 Finance Officer  
 Finance Officer  
 Central University of South Bihar, Patna



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

SCHEDULE: 23

**SIGNIFICANT ACCOUNTING POLICIES**

Annexed to and forming part of Balance Sheet as at 31.03.2016

**1. Basis for preparation of account**

- 1.1 The accounts of the University have been prepared on the basis of historical cost convention and on the basis of accrual system of accounting.
- 1.2 For classification of the expenditure under Capital & Revenue, the University follows the provisions of General Financial Rules and other orders issued by the Government of India and the University Grants Commission from time to time.
- 1.3 Previous year's figures have been regrouped wherever necessary in the previous financial figures.

**2. Revenue Recognition**

- 2.1 Fees from students, sale of admission forms are accounted for on cash basis.
- 2.2 Income from Building and Interest on Investments are 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.
- 3.2 Fixed assets are valued at cost less accumulated depreciation. Depreciation on Fixed Assets is 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.	Site Development	0%
3.	Building	2%
4.	Roads and bridges	2%
5.	Tube well and water supply	6%
6.	Sewerage and drainage	2%
7.	Electrical installation and equipment	5%
8.	Plant and machinery	5%
9.	Scientific and laboratory equipment	8%
10.	Office equipment	7.5%
11.	Audio visual equipment	7.5%
12.	Computers and peripherals	20%
13.	Furniture's, fixtures and fittings*	7.50%
14.	Vehicles	10%
15.	Library books and scientific journals	10%
16.	Others	5%

**Intangible Assets:**

1	Computer Software	40%
2	E Journals	40%

- 3.4 Depreciation is for the whole year on additions during the year.
- 3.5 Where an asset is fully depreciated it will be carried at a residual of Rs.1.00 in the Balance Sheet and will not be further depreciated. Thereafter, Depreciation is

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

calculated on the addition of each year separately at the rates of depreciation for respective assets.

- 3.6 Some of the Lab Equipments whose payment have already been released and Equipments have already been installed and lying as Loans and Advances in the name of Parties could not be adjusted as on 31.03.2016 has been adjusted during FY 2016-17.
- 3.7 Assets at Gaya Campus and Patna Campus have been bifurcated from this financial year.
- 3.8 Fixed assets as set out in **Schedule 4** do not include assets purchased out of funds of sponsored projects, held and used by the University, as project contracts include stipulations that all such assets purchased out of projects funds will remain the property of the sponsors.

**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 31<sup>st</sup> 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:**

(a) The regular employees have got their PRAN no. allotted by NSDL. Both employees and employers contributions are being regularly deposited in Axis Bank 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. Since the University has been established after 01.01.2004 as such there is no old pension scheme applicable in the University and hence provision for retirement benefits has not been created.

(b) The provision for Leave Salary and Pension Contribution of Ex-Registrar Dr. N Nehal had been made during FY 2014-15. After thorough examination of his personal files and account books, there is no record available in the office regarding creation of liability for Pension Contribution. Also, no any office letter has been received from his parent organization from where Dr. Nehal has joined under deputation. Dr. Nehal has already left the organization in May-2016. As such this provision has been reversed back from Prior Period Expenses.

**6. Government / UGC Grant.**

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

**7. Research and Development Expenses**

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

**8. Investments**

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

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

**9. Foreign exchange**

The transactions relating to foreign currency, if any, are accounted for at the exchange rates prevailing on the date of the transaction.

**10. Sponsored Projects**

10.1 In respect of ongoing Sponsored Projects, the amounts received from sponsors are credited to the head Current Liabilities and Provisions-Current Liabilities-Receipts against ongoing sponsored projects". As and when expenditure is incurred/advances are paid against such projects, or the concerned project account is debited with allocated overhead charges, the liability account is debited.

10.2 The institution itself also awards Fellowships and Scholarships, which are accounted as Academic Expenses.

**11. Income tax**

The income of the University is exempted from Income Tax under **Section 10 (23C) (iiib)** of the Income Tax Act 1961.

No provision for tax is therefore made in the accounts.



*Sanjay*  
*23/6/2016*  
Finance Officer  
Central University of South Bihar  
Patna  
Finance Officer  
Central University of South Bihar, Patna



## SCHEDULE : 24

### CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS

#### 1. CONTINGENT LIABILITIES:

As on 31.03.2016, one Court Case filed against the University, by former employee was pending for decisions. The suit filed by employee was related to termination. 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.176.60 Crores (including PMC Fee and Architectural Fee but excluding service tax) on DEPOSIT BASIS to M/s RITES Ltd, a government of India organization. Out of above amount, the University has released a sum of Rs.89.08Crores including service tax upto 31.03.2016, the remaining has to be paid amounting to Rs.87.52 Crores including service tax.

#### 3. CURRENT ASSETS, LOANS, ADVANCES AND DEPOSITS

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

#### 4. Bank Details

4.1 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.

4.2 TDS has been accounted to the extent the certificates have been provided by the Bank. Necessary rectification entries will be passed in the next financial year if any, on rectification of entries with form 26AS.

5. Grants-in-Aid received for Projects, Schemes & Startup Grants for Faculties of Rs.1,88,34,436/- have been considered as liabilities as expense is yet to be incurred. The same will be adjusted as and when expenditure is incurred.
6. Grants Received during the F.Y. 2015-16-Rs. 82,18,00,000/- Out of this amount, Rs. 22,18,00,000/- has been received as reimbursement for purchase of land made in the F.Y. 2013-14.
7. The University is having the New Pension Scheme only. A Receipts & Payments Account, of the New Pension Scheme – Tier 1 for the Year 2015-16 have been attached to the University's Accounts.
8. Previous year's figures have been regrouped wherever necessary.
9. Schedules 1 to 24 are annexed to and form an integral part of the Balance Sheet at 31 March 2016 and the Income & Expenditure account for the year ended on that date.

  
Finance Officer  
Central University of South Bihar  
Patna

Finance Officer  
Central University of South Bihar, Patna

**CENTRAL UNIVERSITY OF SOUTH BIHAR**  
**RECEIPT & PAYMENT ACCOUNT FOR THE PERIOD FROM 01.04.2015 TO 31.03.2016**

Receipts	Current Year (2015-16)	Previous Year (2014-15)*	Payments	Current Year (2015-16)	Previous Year (2014-15)*
Opening Balance:			I. Expenses:		
Cash Balances	-	-	a) Establishment Expenses	10,72,14,671.00	10,61,86,987.00
Bank Balances:			b) Academic Expenses	1,29,57,613.00	1,33,68,415.00
i) In Current Accounts	-	-	c) Administrative Expenses	4,67,37,092.28	4,08,85,607.80
ii) In Deposit Accounts	17,54,23,567.49	15,11,73,506.83	d) Transportation Expenses	23,99,853.00	26,28,161.55
iii) In Savings Accounts	85,65,76,659.98	44,49,95,565.91	e) Repairs & Maintenance	20,56,500.00	15,51,171.00
Grants Received:			f) Prior Period Expenses	3,69,054.00	1,31,703.00
i) From G.O.I.	82,18,00,000.00	75,00,00,000.00	II. Payments against Earmarked/Endowment Funds	59,40,819.00	-
From State Government	-	-	III. Payments against Sponsored Projects/Schemes	86,30,809.00	55,98,709.00
From other sources(details)	-	-	IV. Payments against Sponsored Fellowships/Scholarships	-	-
Academic Receipts	1,37,47,593.00	1,44,22,309.00	V. Investments and Deposits made:		
Receipts against Earmarked/Endowment Funds	92,14,290.00	-	a) Out of Earmarked/Endowment Funds	-	-
Receipt against Sponsored Projects/Schemes	90,49,159.00	73,47,914.00	b) Out of own funds(Investment-others)	-	-
Receipts against Sponsored Fellowships and Scholarships	-	-	VI. Term Deposits with Scheduled Banks	-	-
Income on Investments from Earmarked/Endowment Funds	-	-	VII. Expenditure on Fixed Assets and Capital Works-in-Progress:		
Other Investments	-	-	a) Fixed Assets	87,22,416.00	20,57,09,680.62
	-	-	b) Capital Works-in-Progress	70,42,54,916.00	-
I. Interest received on:			VIII. Other Payments including statutory payments	-	-
Bank Deposits	7,26,37,135.71	1,55,75,535.43	IX. Refunds of Grants (Projects)	21,05,467.00	7,49,006.00
Loans and Advances	-	-	X. Deposits and Advances	24,36,523.00	67,76,427.00
Savings Bank Accounts	47,36,891.91	76,35,327.00	XI. Other Payments	-	-
Investment Encashed	-	-	XII. Closing Balances:		
Term Deposits with Scheduled Banks Encashed	-	-	a) Cash in Hand	-	-
Other Income(including Prior Period Income)	24,96,198.09	39,77,980.00	b) Bank Balances:		
Deposits and Advances	-	-	i) In Current Accounts	-	-
I. Miscellaneous Receipts including Statutory Receipts	9,23,117.50	9,360.00	ii) In Deposit Accounts	95,04,13,691.20	15,49,74,970.22
V. Any Other Receipts	-	-	i) In Savings Accounts	11,23,65,188.20	85,65,76,659.98
<b>Total</b>	<b>1,96,66,04,612.68</b>	<b>1,39,51,37,498.17</b>	<b>Total</b>	<b>1,96,66,04,612.68</b>	<b>1,39,51,37,498.17</b>



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

**(Bipul Kumar Srivastav)**  
 Assistant Registrar  
 Central University of South Bihar  
 Patna

**Finance Officer**  
**Finance Officer**  
 Central University of South Bihar, Patna

**CENTRAL UNIVERSITY OF SOUTH BIHAR-PATNA**  
**NPS TIER I ACCOUNT**  
**RECEIPT & PAYMENT ACCOUNT FOR THE FINANCIAL YEAR 2015-16**

Receipt	Amt. in Rs.	Payment	Amt. in Rs.
<b>OPENING BALANCE as on 01.04.2014</b>		<b>PAYMENT</b>	
NPS Employees Contribution	6,36,767.00	Investment	-
NPS Employers Contribution	6,36,767.00	<b>Withdrawal/Refund to NSDL</b>	-
Arrear NPS Employees Contribution	527.00	NPS Employees Contribution	70,74,322.00
Arrear NPS Employers Contribution	527.00	NPS Employers Contribution	70,74,322.00
<b>Total Opening</b>	<b>12,74,588.00</b>	Arrear NPS Employees Contribution	1,14,509.00
<b>NPS Tier I Account</b>		Arrear NPS Employers Contribution	1,14,509.00
NPS Employees Contribution	76,06,641.00		
NPS Employers Contribution	76,06,641.00	<b>CLOSING BALANCE</b>	
Arrear NPS Employees Contribution	1,15,002.00	NPS Employees Contribution	11,69,086.00
Arrear NPS Employers Contribution	1,15,002.00	NPS Employers Contribution	11,69,086.00
Interest Received on Investment	-	Arrear NPS Employees Contribution	1,020.00
Interest on Saving bank A/c	-	Arrear NPS Employers Contribution	1,020.00
Investment Encashed	-	<b>Total Closing Balance as on 31.03.15</b>	<b>23,40,212.00</b>
<b>TOTAL</b>	<b>1,67,17,874.00</b>	<b>TOTAL</b>	<b>1,67,17,874.00</b>



*H. Joshi*

Section Officer (F&A)

**(Nishant Joshi)**

Section Officer  
Central University of South Bihar  
B.I.T. Campus, Patna

*Bipul Kumar Srivastav*  
27/6/16

Assistant Registrar (F&A)

**(Bipul Kumar Srivastav)**

Assistant Registrar  
Central University of South Bihar  
B.I.T. Campus, Patna

*Sanjay*  
27/6/2016

Finance Officer

Finance Officer  
Central University of South Bihar, Patna





No.PDA(C)/LKO/CUSB-AR-(15-16)/2016-17/

Dated: November 24, 2016

To,

The Secretary,  
Ministry of Human Resource Development,  
Department of Higher Education,  
Government of India,  
Shastri Bhawan  
New Delhi -110 115.

Sub:- Separate Audit Report on the accounts of Central University of South Bihar (CUSB), Patna for the year ended 31<sup>st</sup> March, 2016.

Sir,

I am sending Separate Audit Report of Central University of South Bihar (CUSB), Patna along with one set of audited accounts of the University for the year ended 31<sup>st</sup> March 2016 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 this letter may kindly be acknowledged.

Yours faithfully,

Encl: As above

*Sd/-*  
Principal Director of Audit

Endt No. (C)-SAR CUSB(2015-16)- 192

Dated:- 25.11.2016

Copy of the Separate Audit Report, Certified Audited accounts for the year 2015-16 are forwarded to:-

1. ✓ **The Registrar,**  
Central University of South Bihar,  
BIT, Patna Campus  
P.O. B.V. Collage,  
Patna – 800014.

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.

*Yavinta*  
26-11-16  
Dy .Director(Central Expenditure)

**Separate Audit Report of the Comptroller & Auditor General of India on the accounts of the Central University of South Bihar, Patna for the year ended 31<sup>st</sup> March, 2016.**

We have audited the attached Balance Sheet of the Central University of South Bihar, Patna as on 31 March 2016, the Income and Expenditure Account and Receipt and Payment Account for the year ended on that date 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. These financial statements are the responsibility of the management of the Central University of South Bihar, Patna. 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 practice accounting standards and disclosure norms etc. Audit observations on financial transactions with regard to compliance with the Law, Rules & Regulations (Propriety & Regularity) and efficiency cum-performance aspects etc. if any are reported through Inspection Reports/C&AG's Audit Reports separately.

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

(iv) We further report that –

**(A) BALANCE SHEET**

**A.1 Schedule-3: Current liabilities and Provisions: ₹84.30 Crore.**

The University purchased items relating to Fixed Assets and Consumables amounting to ₹2.34 lakh. These items/bills were received and got entered in Stock Register during the year 2015-16. However, payments for these stocks are made in the year 2016-17; but no provisions have been made in the accounts of the 2015-16.

Non- provision of fund resulted in understatement of Current liabilities & provisions by ₹2.34 lakh.

**A.2. Schedule-8 Loans, Advances & Deposits: ₹3.30 Crore.**

Audit scrutiny of the annual account of CUSB, Patna for the period 2015-16 revealed that the University invested ₹92.46 Crore in fixed deposit account which earned interest of ₹2.56 Crore during the year. As per guidelines issued by M/o Human Resource Development the interest amount should be shown in schedule-8 (Loans, Advances & Deposits), but the University had shown the interest amount under the schedule-6. Moreover, the principal amount of term deposit was shown in Schedule-6 instead of Schedule-7.

Non-exhibition of interest amount under schedule-8 resulted into understatement of ₹2.56 crore and consequent overstatement of schedule-6 by the same amount.

**B. Income & Expenditure Account**

**B.1. Schedule-22. Prior period expenses: ₹3.69 lakh**

Audit examination of annual account and related records of the University for the year 2015-16 revealed that some equipment (non-consumable) were purchased and stock entry/installation were made during 2014-15 and payments of which were made during 2015-16, but depreciation were not charged for the period 2014-15 and not shown in prior period expenses.

Non-exhibition of depreciation amount of the previous year in the prior period expenses resulted into understatement of current year expenditure by ₹4.80 lakh and consequent overstatement of fixed assets (Schedule-4) by the same amount;

**(C) General**

**C.1. Schedule-3 Current liabilities & Provision: ₹84.30 Crore**

Provision for retirement benefits was not made on actuarial valuation as prescribed in MHRD format and AS 15.

**C.2.** The University has not separately prepared Income & Expenditure Account and a Balance Sheet of the Provident Fund accounts as well as New Pension Scheme as required under MHRD Format.

**(D) Grant in Aid**

The University received grants of ₹82.18 crore during the year 2015-16. With the unspent balance of ₹94.57 crore of the previous year and internal resource generation of ₹9.54 crore out of the total grants of ₹186.29 crore, the University utilized ₹90.89 crore leaving the balance of ₹95.40 crore.

(₹In Crores)

Year	Unspent balance of previous year (2014-15)	Grant received during the year (2015-16)	Other income including interest	Total	Expenditure during the year (2015-16)	Balance
2015-16	94.57	82.18	9.54	186.29	90.89	95.40

The opening Balance figure excludes Earmarked/Endowment Fund i.e. (i) For School of Education ₹4.52 crores (₹4.80 lakh spent include in total expenses upto 2014-15 FY.) (ii) ₹78.65 lakhs for Research Start Up Grant of Faculty Members (iii) ₹2.30 lakhs under ENCORE Scheme which are not the part of General Development Grant.

(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 explanation 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 & fair view in conformity with accounting policies 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, Patna as at 31st March 2016 and

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

Place: Lucknow

Date: 24.11.16

For and on behalf of the C&AG of India



Principal Director of audit (Central)  
Lucknow



## ANNEXURE-I

**1. Adequacy of Internal Audit System.**

There was no Internal Audit Wing during the period 2015-16. Besides, no Internal Audit Manual has been prepared. However, an Internal Audit Officer has been appointed during the year 2016-17.

**2. Adequacy of Internal Control System.**

The Internal control system in the University reflected following deficiencies;

- Non-Maintenance of separate NPS account.
- Non-formulation of investment policy for investment of surplus funds in accordance with this guidelines prescribed by Ministry of Finance.

**3. System of physical verification of Fixed Assets.**

Physical verification of Fixed Assets was carried out during the year.

**4. System of physical verification of Inventory.**

The physical verification of inventory was carried out during the year.

**5. Regularity in payment of statutory dues.**

The University is regular in depositing statutory dues.

  
26.11.16  
Deputy Director (Central Expenditure)

## MANAGEMENT LETTER

To,

**The Registrar,**  
Central University of South Bihar,  
BIT, Patna Campus  
P.O. B.V.College,  
Patna – 800014.

**Sub: Draft Management letter showing deficiencies noticed in Accounting Record/System/Internal Control.**

Sir,

I have audited the annual accounts of the Central University of South Bihar, Patna for the year 2015-16 and have issued the Audit Report thereon vide letter No. SAE/CUSB (2015-16) - 1/99 dated 25.11.2016. During the course of audit the following deficiencies were noticed for correction and remedial action.

**1. Unutilized Research Project Grant: ₹16.80 lakh.**

The circular issued by the UGC (vide F.No.-20-1-2011 (BSR), December, 2011 stipulated that all the newly appointed Assistant Professors against the permanent post in the faculties of Basic Science, Engineering and Technology of the University Research Projects to whom are sanctioned ₹5.40 Lakh (Per Project) as Research start up grant from the UGC for meeting the expenses on minor equipment's, consumables, contingencies & field work should utilize the grant within two years from the date of sanction of the project.

Audit scrutiny of record of CUSB, Patna for the period 2015-16 revealed that Assistant Professors to whom total amount of ₹16,80,000.00 was sanctioned for project grants for conducting research work was lying unutilized till 03/2016 and not a single Rupee was utilized during the period. It appears that Research work for which Research Project Grants were sanctioned has not been started even after lapse of two Years, details are as under:-

S. N.	Name of Project-in-charge (Assistant Professor)	Name of sponsoring agency	Project No.	Month & Year of Sanction & scheduled period of completion	Amount Sanctioned (Amount in ₹)	Amount utilized till 03/2016
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1.	Dr. Rajesh Pratap Singh (Mathematics)	UGC Research Start up grant	CUB/RP/8	04/2013 2Years	5,40,000.00	NIL
2.	Dr.Namista Rani Das, (Mathematics)	-do-	CUB/RP/15	03/2013 2Years	5,40,000.00	NIL
3.	Dr.Sushanta Das, (Physics)	-do-	CUB/RP/33	03/2015 2Years	6,00,000.00	NIL
<b>Total</b>					<b>16,80,000.00</b>	

**2. Irregular deduction of Income Tax at Source: ₹1.59 lakh**

As per provisions of section 10.23 (C) (iii ab) of Income Tax Act, 1961 all non-profit educational institutions have been given tax-exemption on Income earned and received by them during a financial year.

Audit scrutiny of relevant records of CUSB, Patna for the period 2015-16 disclosed that concerned banks, where the Institute had deposited its money in Term Deposit Scheme, had deducted a total of ₹1,58,927.00 as Income Tax at source on Interest earned.

CUSB, Patna is a non-profit educational Institution which is entitled to get tax-exemption on any income including interest earned on Term Deposit accounts. Thus, by deducting Income tax on interest concerned banks have ignored the provision of Section 10.23 (C) (iii ab) of the Income Tax Act, 1961.

  
 Deputy Director (Central Expenditure)