



दक्षिण बिहार केन्द्रीय विश्वविद्यालय  
**CENTRAL UNIVERSITY OF SOUTH BIHAR**  
[www.cusb.ac.in](http://www.cusb.ac.in)

# वार्षिक लेखा **ANNUAL ACCOUNTS**

**2019 – 20**



# **Financial Year 2019-20**

**Part A - Annual Accounts**

**Part B - Separate Audit Report (SAR)**



# **Part A**

## **ANNUAL ACCOUNTS | 2019 - 20**

**CENTRAL UNIVERSITY OF SOUTH BIHAR**

**CENTRAL UNIVERSITY OF SOUTH BIHAR****BALANCE SHEET AS AT 31st MARCH 2020****(Figures shown, Rs. in Lakhs)**

SOURCES OF FUNDS	Schedule	Current Year	Previous Year
		(2019-20)	(2018-19)
CORPUS / CAPITAL FUND	1	34,411.50	30,870.38
DESIGNATED /EARMARKED/ENDOWMENT FUNDS	2	221.63	686.81
Unsecured Loan (from HEFA)	2.1	5,314.65	-
CURRENT LIABILITES & PROVISIONS	3	2,632.77	3,169.19
<b>TOTAL</b>		<b>42,580.55</b>	<b>34,726.38</b>
APPLICATION OF FUNDS	Schedule	Current Year	Previous Year
		(2019-20)	(2018-19)
<b>FIXED ASSETS</b>	4		
Tangible Assets		32,107.66	19,176.97
Intangible Assets		3.43	3.15
Capital Works In Progress		49.34	7,690.30
<b>INVESTMENTS FROM EARMARKED / ENDOWMENT</b>	5		
Long Term		-	-
Short Term		-	-
<b>INVESTMENTS - OTHERS</b>	6	732.30	690.58
<b>CURRENT ASSETS</b>	7	9,036.51	5,910.76
<b>LOANS, ADVANCES &amp; DEPOSITS</b>	8	651.31	1,254.62
<b>TOTAL</b>		<b>42,580.55</b>	<b>34,726.38</b>

**SIGNIFICANT ACCOUNTING POLICIES**

23

**CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS**

24

*[Signature]*  
 Section Officer  
 (Accounts)

*[Signature]*  
 Section Officer  
 (Finance)

*[Signature]*  
 Finance Officer

Dated 30.06.2020

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

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

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

**CENTRAL UNIVERSITY OF SOUTH BIHAR**

**INCOME & EXPENDITURE ACCOUNT FOR THE PERIOD/YEAR ENDED 31.03.2020**

(Figures shown, Rs. in Lakhs)

Particulars	Schedule	Current Year (2019-20)	Previous Year (2018-19)
<b><u>INCOME</u></b>			
Academic Receipts	9	450.86	343.77
Grants / Subsidies	10	4,357.73	3,243.92
Income from Investments	11	39.44	298.79
Interest Earned	12	136.64	49.02
Other Incomes	13	62.87	32.01
Prior Period Income	14	1.56	22.25
<b><u>TOTAL (A)</u></b>		<b>5,049.10</b>	<b>3,989.76</b>
<b><u>EXPENDITURE</u></b>			
Staff Payments and Benefits (Establishment Expenses)	15	2,983.30	2,147.77
Academic Expenses	16	270.41	156.51
Administrative and General Expenses	17	864.33	791.99
Transportation Expenses	18	5.99	10.30
Repairs & Maintenance	19	85.85	31.54
Finance Costs	20	91.46	1.72
Depreciation	4	826.80	607.00
Other Expenses	21	-	-
Prior Period Expenses	22	56.38	104.09
<b><u>TOTAL (B)</u></b>		<b>5,184.53</b>	<b>3,850.93</b>
<b>Balance being excess of Income over Expenditure (A-B)</b>		<b>-135.43</b>	<b>138.83</b>
Transfer to / from Designated fund			-
Building fund			-
Others (specify)			-
<b>Balance being Surplus/(Deficit) Carried to Capital Funds (Sch 1)</b>		<b>-135.43</b>	<b>138.83</b>


SIGNIFICANT ACCOUNTING POLICIES

23

CONTINGENT LIABILITIES AND NOTES TO  
ACCOUNTS

24

Date :30.6.2020

  
Section Officer  
(Accounts)

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

  
Section Officer  
(Finance)

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Finance Officer

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**CENTRAL UNIVERSITY OF SOUTH BIHAR**  
**SCHEDULE FORMING PART OF THE BALANCE SHEET AS AT 31.03.2020**

**SCHEDULE -1 CORPUS/CAPITAL FUND**

		(Amount in Rs.)	
Particulars		Current Year (2019-20)	Previous Year (2018-19)
	Balance at the beginning of the year	3,08,70,38,375.74	2,49,17,35,713.06
Add :	Contributions towards Corpus/Capital Fund		
Add :	Grants from UGC, Govt. of India and State Government to the extent utilized for Capital Expenditure	19,52,66,656.00	58,14,19,839.00
Add :	Assets Purchased out of Earmarked Funds (4_EM)	8,09,68,171.00	-
Add :	Assets Purchased out of sponsored projects, where ownership vests in the institution	-	-
Add :	Assets Donated/Gifts Received	-	-
Add :	Repayment of HEFA Loan from Grant Received from MHRD	8,22,78,000.00	-
Add :	Repayment of HEFA Loan from Internal Receipts	91,42,000.00	
Add :	Excess of Income over expenditure transferred from the Income & expenditure account	-1,35,43,287.73	1,38,82,823.68
<b>Total</b>		<b>3,44,11,49,915.01</b>	<b>3,08,70,38,375.74</b>
(Deduct)	Deficit transferred from the Income & expenditure Account	-	-
<b>Balance at the year end</b>		<b>3,44,11,49,915.01</b>	<b>3,08,70,38,375.74</b>

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

(Amount in Rs.)

Particulars	FUND WISE BREAK UP					Previous Year (2018-19)
	FUND A (PMMNMTT Scheme)	FUND B (NRC SWAYAM)	FUND C (For Installation of Wifi)	FUND D (EWS Scheme)	Current Year (2019-20)	
<b>A.</b>						
a) Opening balance	4,66,34,443.00	-	2,20,46,335.00	-	6,86,80,778.00	8,61,68,829.00
b) Additions during the year	2,00,00,000.00	7,80,000.00	-	1,73,00,000.00	3,80,80,000.00	-
c) Transfer of Opening Balance from Sch 3	-	19,70,000.00	-	-	19,70,000.00	10,23,189.00
d) Accrued interest on investments/Advances	-	-	-	-	-	-
e) Interest on Savings Bank a/c	6,52,827.00	-	-	-	6,52,827.00	7,290.00
f) To the Extent of Advance to Party	-	-	-	-	-	-
<b>TOTAL (A)</b>	<b>6,72,87,270.00</b>	<b>27,50,000.00</b>	<b>2,20,46,335.00</b>	<b>1,73,00,000.00</b>	<b>10,93,83,605.00</b>	<b>8,71,99,308.00</b>
<b>B.</b>						
Utilisation/Expenditure towards objectives of funds						
i. Capital Expenditure	6,48,13,339.00	-	1,61,54,832.00	-	8,09,68,171.00	54,693.00
ii. Revenue Expenditure	28,72,916.00	20,87,021.00	-	-	49,59,937.00	1,84,63,837.00
iii. Grant Release to Other Agency	1,40,000.00	-	-	-	1,40,000.00	-
iv. Refund of Interest Earned on Grant	11,52,395.00	-	-	-	11,52,395.00	-
<b>TOTAL (B)</b>	<b>6,89,78,650.00</b>	<b>20,87,021.00</b>	<b>1,61,54,832.00</b>	<b>-</b>	<b>8,72,20,503.00</b>	<b>1,85,18,530.00</b>
<b>Closing balance at the year end (A - B)</b>	<b>-16,91,380.00</b>	<b>6,62,979.00</b>	<b>58,91,503.00</b>	<b>1,73,00,000.00</b>	<b>2,21,63,102.00</b>	<b>6,86,80,778.00</b>
<b>Represented by</b>						
Cash and Bank Balances/Debit Balance	-16,91,380.00	6,62,979.00	58,91,503.00	1,73,00,000.00	2,21,63,102.00	3,11,80,778.00
To the Extent of Advance to Party	-	-	-	-	-	3,75,00,000.00
Interest accrued but not due	-	-	-	-	-	-
<b>TOTAL</b>	<b>-16,91,380.00</b>	<b>6,62,979.00</b>	<b>58,91,503.00</b>	<b>1,73,00,000.00</b>	<b>2,21,63,102.00</b>	<b>6,86,80,778.00</b>

*Hajjared*  
Section Officer  
(Accounts)

*Hajjared*  
Section Officer  
(Finance)

*08.02.2020*  
Finance Officer  
वित्त प्रदाधिकारी / Finance Officer  
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Section Officer (F & A)  
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**CENTRAL UNIVERSITY OF SOUTH BIHAR**  
**SCHEDULE FORMING PART OF THE BALANCE SHEET AS AT 31.03.2020**

**SCHEDULE -2.1 Unsecured Loan (HEFA)**

Particulars		(Amount in Rs.)	
		Current Year (2019-20)	Previous Year (2018-19)
Balance at the beginning of the year		-	-
Add	HEFA LOAN Released during the Year	62,28,84,736.00	
Less	Repayment of HEFA Loan from Grant from MHRD (90% of Loan Amount Payable during the Year)	8,22,78,000.00	
Less	Repayment of HEFA Loan from Internal Receipts of the University (10% Margin Money)	91,42,000.00	
Balance Outstanding Loan Amount		53,14,64,736.00	
<b>Balance at the year end</b>		<b>53,14,64,736.00</b>	-

Note : As per Loan Agreement from HEFA, the total Sanctioned Loan Amount is payable in 20 Six monthly Installments. Out of Which 90% of the amount will be released by MHRD & 10% will be paid by University from its own Internal Receipts

  
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**SCHEDULE Z A  
ENDOWMENT FUNDS**

1. Sr No.	2. Name of the Endowment	Opening Balance		Additions during the year			Total		Revenue Expenditure	Closing Balance		Total (10+11)
		3. Endowment	4. Accumulated Interest	5. Endowment	6. Interest	7. Endowment (3+5)	8. Accumulated Interest (4+6)	9		10. Endowment	11. Accumulated Interest	
1	PG SCHOLARSHIP TO ME/M.TECH GATE	-	-	5,93,878.00	-	5,93,878.00	-	5,93,878.00	5,93,878.00	-	-	-
	<b>Total</b>	-	-	<b>5,93,878.00</b>	<b>-</b>	<b>5,93,878.00</b>	<b>-</b>	<b>5,93,878.00</b>	<b>5,93,878.00</b>	<b>-</b>	<b>-</b>	<b>-</b>

(Amount in Rs.)

  
Section Officer  
(Accounts)

Section Officer (F & A)  
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Section Officer  
(Finance)


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**CENTRAL UNIVERSITY OF SOUTH BIHAR**  
**SCHEDULE FORMING PART OF THE BALANCE SHEET AS AT 31.03.2020**

**SCHEDULE 3 - CURRENT LIABILITIES & PROVISIONS**

Particulars	(Amount in Rs.)	
	Current Year (2019-20)	Previous Year (2018-19)
<b>A. CURRENT LIABILITIES</b>		
1. Deposits from Staff		
2. Security Deposits from Students (For hostel & Admission)	72,88,960.00	55,34,500.00
3. Sundry Creditors		
a) For Goods & Services		
b) Others		
4. Deposit-Others (including EMD, Security Deposit)	86,30,081.00	60,05,744.00
5. Statutory Liabilities (GPF, TDS, WC Tax, CPF, GIS, NPS)		
a) Overdue	-	-
b) Others	71,14,969.00	51,96,009.00
<b>6. Other Current Liabilities</b>		
a) Salaries and Wages	2,02,86,505.00	1,68,24,846.00
b) Receipts against sponsored projects (Sch-3A)	1,14,12,884.25	1,74,18,999.50
c) Receipts against sponsored fellowships and scholarships (Sch-3B)	-	-
d) Unutilised Grants (Sch-3C)	6,39,31,253.02	18,08,98,980.40
e) Expenses Payable under PMMMNMTT Scheme	1,33,23,213.00	3,62,459.00
f) Other fund (Schedule 3 A(i) (a))	1,03,48,035.00	67,64,069.00
g) Other liabilities	6,04,73,282.70	3,28,34,862.00
<b>TOTAL (A)</b>	<b>20,28,09,182.97</b>	<b>27,18,40,468.90</b>
<b>B. PROVISIONS</b>		
1. Taxation	-	-
2. Gratuity	-	-
3. Superannuation Pension	-	-
4. Accumulated Leave Encashment	6,04,67,741.00	4,50,78,949.00
5. Trade warranties/claims	-	-
6. Others (Accrued Expense payable)	-	-
<b>TOTAL (B)</b>	<b>6,04,67,741.00</b>	<b>4,50,78,949.00</b>
<b>TOTAL (A+B)</b>	<b>26,32,76,923.97</b>	<b>31,69,19,417.90</b>

  
Section Officer  
(Accounts)

  
Section Officer  
(Finance)

  
Finance Officer

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**SCHEDULE 3 A**  
**SPONSORED PROJECT**

Particulars	Status	Project Name with PI	Sanctioning Authority	Opening Balance as on 01.04.2019	Grant Received During the Year	Other Income/Liabilities	Interest Earned & Other Receipt during the year	Total	Revenue Expenditure	Capital Expenditure	Other Adjustments/Advance Paid	Refund/Transfer of Unutilized Grant	Closing Balance as on 31.03.2020
RP-1	Closed	DR. P. P. SARTHI/SERB DST PROJECT	SERB	1,51,910.00	-	-	349.00	1,52,159.00	32,042.00	1,20,117.00	-	-	-
RP-2	Closed	DR. ANTRESH KUMAR/SERB DST PROJECT	SERB	1,885.00	-	-	4.00	1,889.00	1,889.00	-	-	-	-
RP-3	Closed	DR. AMIT KR. MISRA/START UP GRANT UGC	UGC SU	7,821.00	-	-	18.00	7,839.00	7,839.00	-	-	-	-
RP-4	Closed	DR. RAJESH KR. RANJAN/START UP GRANT UGC	UGC SU	2,71,778.00	-	-	625.00	2,72,403.00	-	-	-	2,72,403.00	-
RP-5	Closed	DR. VIVEK KR. JAIN/START UP GRANT UGC	UGC SU	7,217.00	-	-	17.00	7,234.00	7,234.00	-	-	-	-
RP-6	Running	DR. JITENDRA KR./START UP GRANT UGC	UGC SU	27.00	-	-	-	27.00	-	-	-	-	-
RP-7	Closed	DR. ROUSHAN KR./START UP GRANT UGC	UGC SU	5,76,088.00	-	-	1,326.00	5,77,414.00	-	-	-	5,77,414.00	-
RP-8	Closed	DR. RAJESH PRATAP SIN/START UP GRANT UGC	UGC SU	7,821.00	-	-	18.00	7,839.00	7,839.00	-	-	-	-
RP-9	Closed	DR. DURGA VIJAY SINGH/START UP GRANT UGC	UGC SU	98,023.00	-	-	226.00	98,249.00	98,249.00	-	-	-	-
RP-10	Closed	DR. NITISH KUMAR/START UP GRANT UGC	UGC SU	312.00	-	-	1.00	313.00	313.00	-	-	-	-
RP-11	Closed	DR. KRISHNA PRAKASH/START UP GRANT UGC	UGC SU	3,09,804.00	-	-	713.00	3,10,517.00	-	-	-	3,10,517.00	-
RP-12	Closed	DR. GAUTAM KUMAR/START UP GRANT UGC	UGC SU	3,04,512.00	-	-	701.00	3,05,213.00	-	-	-	3,05,213.00	-
RP-13	Closed	DR. ANTRESH KR./START UP GRANT UGC	UGC SU	94.00	-	-	-	94.00	94.00	-	-	-	-
RP-14	Closed	DR. JITENDRA SINGH/START UP GRANT UGC	UGC SU	6,459.00	-	-	15.00	6,474.00	6,474.00	-	-	-	-
RP-15	Closed	DR. NAMITA RANI DAS/START UP GRANT UGC	UGC SU	7,821.00	-	-	18.00	7,839.00	7,839.00	-	-	-	-
RP-16	Closed	DR. JAWAID AHSAN/START UP GRANT UGC	UGC SU	5,20,475.00	-	-	1,198.00	5,21,673.00	-	-	-	5,21,673.00	-
RP-17	Closed	DR. MANOJ PANCHAL/START UP GRANT UGC	UGC SU	8,489.00	-	-	20.00	8,509.00	8,509.00	-	-	-	-
RP-18	Closed	DR. PRASHANT/START UP GRANT UGC	UGC SU	5,83,533.00	-	-	1,343.00	5,84,876.00	-	-	-	5,84,876.00	-
RP-19	Closed	DR. NITISH KUMAR/SERB DST	SERB	16,317.00	-	-	38.00	16,355.00	16,355.00	-	-	-	-
RP-20	Closed	DR. RAM KUMAR DST PROJECT	SERB	1,032.00	-	-	2.00	1,034.00	1,034.00	-	-	-	-
RP-21	Closed	DR. ANTRESH KUMAR/SERB DST	SERB	-	-	-	-	-	-	-	-	-	-
RP-22	Closed	DR. PP SARTHI/IBM PROJECT	IBM	39,254.00	-	-	90.00	39,344.00	39,344.00	-	-	-	-
RP-23	Closed	DR. AMIYA PRIYAM SERB	SERB	87,509.00	-	-	201.00	87,710.00	87,710.00	-	-	-	-
RP-24	Closed	DR. AMIYA PRIYAM DST	SERB	37,17,797.00	-	-	9,778.00	37,27,575.00	-	-	-	37,27,575.00	-
RP-25	Closed	DR. LOKENDRA SHARMA DST SERB	SERB	290.00	-	-	1.00	291.00	291.00	-	-	-	-
RP-26	Closed	DR. GIRISH CHANDRA SERB	SERB	11,03,292.00	-	-	2,539.00	11,05,831.00	-	-	-	11,05,831.00	-
RP-27	Closed	DR. NITISH KUMAR, BRNS, DAE	DAE	6,828.00	-	-	841.00	7,669.00	-	-	-	7,669.00	-
RP-28	Running	DR. RAJESH KR. RANJAN SERB	SERB	1,79,986.00	-	-	3,560.00	1,83,546.00	87,819.00	-	-	-	95,727.00
RP-29	Closed	JULI KUMARI	NASI	-	-	-	-	-	-	-	-	-	-
RP-30	Closed	DR. N. L. DEVI/STARTUP GRANT	UGC SU	75,127.00	-	-	173.00	75,300.00	75,300.00	-	-	-	-

*Handwritten Signature*  
Section Officer (Accounts)

*Handwritten Signature*  
Section Officer (Finance)

*Handwritten Signature*  
Finance Officer  
वित्त प्रशासक/Finance Officer  
दक्षिण बिहार केन्द्रीय विश्वविद्यालय  
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**SCHEDULE 3 A  
SPONSORED PROJECT**

Particulars	Status	Project Name with PI	Sanctioning Authority	Opening Balance as on 01.04.2019	Grant Received During the Year	Other Income/Liabilities	Interest Earned & Other Receipt during the year	Total	Revenue Expenditure	Capital Expenditure	Other Adjustments/Advance Paid	Refund/Transfer of Unutilized Grant	Closing Balance as on 31.03.2020
RP-31	Running	DR AMIYA PRIYAM/UGC DAE CSR	UGC-DAE	83,164.00	-	-	2,865.00	86,029.00	-	-	-	-	86,029.00
RP-32	Closed	DR LOKENDRA SHARMA/STARTUP GRANT	UGC SU	1,275.00	-	-	3.00	1,278.00	1,278.00	-	-	-	-
RP-33	Closed	DR SUSANTA DAS/UGC StartUp	UGC SU	31,351.00	-	-	72.00	31,423.00	31,423.00	-	-	-	-
RP-34	Running	DR P P SARTHI/SERB	SERB	2,99,919.00	-	-	4,472.00	3,04,391.00	2,15,125.00	-	-	-	89,266.00
RP-35	Running	DR GAUTAM KUMAR SERB	SERB	5,19,372.00	-	-	4,732.00	5,24,104.00	4,65,913.00	-	-	-	58,191.00
RP-36	Closed	DR RAJESH KR RANJAN DAE	DAE	2,66,559.70	-	-	2,313.00	2,68,872.70	2,68,872.70	-	-	-	-
RP-37	Running	DR HARE KRISHNA NIGAM UGC StartUp	UGC SU	1,59,487.60	-	-	5,302.00	1,64,789.60	-	-	-	-	1,64,789.60
RP-38	Running	DR VIJAY KUMAR SINGH SERB	SERB	5,05,748.60	-	-	15,518.00	5,21,266.60	22,924.00	-	-	-	4,98,342.60
RP-39	Running	DR DURG VIJAY SINGH SERB	SERB	2,08,469.30	6,00,000.00	8,000.00	14,191.00	8,30,660.30	3,36,911.00	-31,000.00	50,000.00	-	4,74,749.30
RP-40	Running	DR TARA KESHAV, MST	MST	1,68,366.00	-	-	3,288.00	1,71,654.00	84,272.00	-	-	37,963.00	49,419.00
RP-41	Running	DR N L Dev, SERB	SERB	11,41,881.90	5,50,000.00	-	21,715.00	17,13,596.90	3,74,035.00	5,35,449.00	-6,233.00	-	8,10,345.90
RP-42	Running	DR PP Sathi, DST	DST	24,01,606.20	-	-	58,606.00	24,60,212.20	51,005.00	13,25,386.00	-	1,37,909.00	9,45,912.20
RP-43	Running	DR HK Nigam, SERB	SERB	5,75,119.00	-	-	16,000.00	5,91,119.00	1,84,825.00	-	-	-	4,44,602.00
RP-44	Running	DR Ram Kumar/MST	MST	15,98,125.20	-	-	38,605.00	16,36,730.20	7,14,437.00	-	-	6,08,750.00	7,32,484.20
RP-45	Running	Anju Helan bara/ICSSR	ICSSR	1,32,994.00	13,45,750.00	-	11,320.00	14,90,064.00	39,000.00	29,990.00	-	-	8,12,324.00
RP-46	Running	Praveen Kumar/ICSSR	ICSSR	9,155.00	80,000.00	-	1,841.00	90,996.00	51,071.00	-	-	-	39,925.00
RP-47	Running	Narsingh Kumar & PP Sathi/ICSSR	ICSSR	96,181.00	2,08,750.00	-	1,160.00	3,06,091.00	57,256.00	63,950.00	42,000.00	-	1,42,885.00
RP-48	Running	Atish Prash/ICSSR	ICSSR	1,29,824.00	90,000.00	-	2,287.00	2,22,111.00	1,30,000.00	14,900.00	-	-	77,211.00
RP-51	Running	Rizwanul Haque/SERB	ICSSR	9,99,000.00	2,00,000.00	9,282.00	29,720.00	12,38,002.00	3,61,781.50	4,87,305.00	15,000.00	-	3,73,915.50
RP-52	Running	Gautam Kumar/SERB	SERB	-	20,55,922.00	-	42,846.00	20,98,768.00	49,165.50	-	-	-	19,69,602.50
RP-53	Running	Dr Ravi Kant/PMMNMTT Uni of Kerala	PMMNMTT	-	1,01,250.00	-	415.00	1,01,665.00	56,956.55	52,500.00	-8,180.00	-	388.45
RP-54	Running	Dr S Mohapatra/ICSSR	ICSSR	-	2,80,000.00	-	6,020.00	2,86,020.00	-	-	-	-	2,86,020.00
RP-55	Running	Dr Chandra Prabha Pandey/ICSSR	ICSSR	-	3,20,000.00	-	1,103.00	3,21,103.00	-	-	1,15,000.00	-	2,06,103.00
RP-56	Running	Dr Ajay Kumar Singh/ICMR	ICMR	-	22,48,848.00	-	29,777.00	22,78,625.00	70,656.00	-	36,900.00	-	21,71,069.00
RP-57	Running	Dr Puneet Mishra/FRP StartUp	UGC SU	-	8,00,000.00	-	4,232.00	8,04,232.00	-	-	-	-	8,04,232.00
RP-58	Running	Dr Rinki/PMMNMTT BHU	PMMNMTT	-	2,52,000.00	-	1,351.00	2,53,351.00	90,000.00	-	84,000.00	-	79,351.00
<b>Total</b>				<b>1,74,18,999.50</b>	<b>91,32,520.00</b>	<b>17,282.00</b>	<b>3,43,569.00</b>	<b>2,69,12,370.50</b>	<b>41,43,108.25</b>	<b>25,98,597.00</b>	<b>5,59,988.00</b>	<b>81,97,793.00</b>	<b>1,14,12,884.25</b>

*[Signature]*  
Section Officer  
(Accounts)

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

*[Signature]*  
Section Officer  
(Finance)

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

*[Signature]*  
Finance Officer  
पित पदाधिकारी/Finance Officer  
दक्षिण बिहार केंद्रीय विश्वविद्यालय  
Central University of South Bihar

(Schedule 3 A(i) (a))

Other fund

Sl. No.	Name	Opening Balance as on 01.04.2019	Grant Received/Transfer During the Year	Utilized for Specified Expenditure/Transfer to Respective Head	Closing Balance as on 31.03.2020
1	BRAIN STORMING SESSION (DST) (DR PP SARTHI)	3,00,000.00	-	-	3,00,000.00
2	CUSB/RP/04 (BALANCE GRANTS)	-	2,72,403.00	-	2,72,403.00
3	CUSB/RP/07 (BALANCE GRANTS)	-	5,77,414.00	-	5,77,414.00
4	CUSB/RP/11 (BALANCE GRANTS)	-	3,10,517.00	-	3,10,517.00
5	CUSB/RP/12 (BALANCE GRANTS)	-	3,05,213.00	-	3,05,213.00
6	CUSB/RP/16 (BALANCE GRANTS)	-	5,21,673.00	-	5,21,673.00
7	CUSB/RP/18 (BALANCE GRANTS)	-	5,84,876.00	-	5,84,876.00
8	CUSB/RP/24 (BALANCE GRANTS)	-	37,27,575.00	-	37,27,575.00
9	CUSB/RP/26 (BALANCE GRANTS)	-	11,05,831.00	-	11,05,831.00
10	CUSB/RP/27 (BALANCE GRANTS)	-	7,669.00	-	7,669.00
11	FRP START UP GRANTS (DR PUNEET MISHRA)	-	8,00,000.00	8,00,000.00	-
12	GRANT IN AID NON RECURRING (DR. GAUTAM KR) SERB	14,06,925.00	-	14,06,925.00	-
13	GRANTS IN AID GENERAL - SERB (DR GAUTAM KUMAR)	6,48,997.00	-	6,48,997.00	-
14	GRANTS IN AID NON RECURRING (DR RAVIKANT)	-	52,500.00	52,500.00	-
15	GRANTS IN AID RECURRING (DR RAVIKANT)	-	48,750.00	48,750.00	-
16	ICMR GRANTS (DR. AJAY KUMAR SINGH)	-	22,48,848.00	22,48,848.00	-
17	ICSSR DOCTORAL FELLOWSHIP (MS. RAKHI GAURAVAM)	1,03,500.00	-	1,03,500.00	-
18	NCRI GRANTS (DR ANJU HELEN BARA)	20,000.00	20,000.00	16,000.00	24,000.00
19	NCRI GRANTS (DR FIRDAUS FATIMA RIZVI)	20,000.00	20,000.00	40,000.00	-
20	NPL CSIR GRANTS	-	55,068.00	-	55,068.00
21	PMMNMTT GRANTS RECD. (DR. RINKI)	-	2,52,000.00	2,52,000.00	-
22	POST DOCTORAL FELLOWSHIP (DR. ANU CHAUHAN)	1,44,800.00	-	1,40,000.00	4,800.00
23	RECURRING GRANTS SERB (DR DURG VIJAY SINGH)	6,00,000.00	-	6,00,000.00	-
24	SERB GRANTS (DR ROHIT RANJAN SHAHI)	-	8,00,000.00	-	8,00,000.00
25	TRAVEL GRANTS, SERB (DR. N L DEVI)	-	1,31,956.00	-	1,31,956.00
26	UNNAT BHARAT ABHIYAN GRANTS (IIT DELHI)	-	1,75,000.00	1,75,000.00	-
27	AEM 2014	62,035.00	-	-	62,035.00
28	CUCET GRANTS 2019	-	36,80,207.00	36,80,207.00	-
29	ICHIB WORKSHOP	(490.00)	-	-	(490.00)
30	INSPIRE FELLOWSHIP (RASHMI RANJAN, JRF)	-	3,95,840.00	3,66,746.00	29,094.00
31	MISCELLANEOUS LIABILITY	14,70,838.00	20,16,853.00	19,76,754.00	15,10,937.00
32	NATIONAL COUNCIL OF RURAL INSTITUTE (Ph D Fellowshi	17,464.00	-	-	17,464.00
33	NRC Swayam	19,70,000.00	-	19,70,000.00	-
<b>Total</b>		<b>67,64,069.00</b>	<b>1,81,10,193.00</b>	<b>1,45,26,227.00</b>	<b>1,03,48,035.00</b>

Section Officer  
(Accounts)

Section Officer  
(Finance)

Finance Officer  
दक्षिण बिहार केन्द्रीय विश्वविद्यालय  
Central University of South Bihar

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

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

**SCHEDULE 3 B**  
**SPONSORED FELLOWSHIP AND SCHOLARSHIP**

1. Sr No.	2. Name of the Sponsor	Opening Balance as on 01.04.2019		Transactions during the year		Closing Balance as on 31.03.2020		
		3. Credit	4. Debit	5. Credit	6. Debit	7. Credit	8. debit	9. Total
1	Fellowship from UGC	-	-	-	-	-	-	-
	<b>Total</b>	-	-	-	-	-	-	-

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Section Officer  
(Accounts)

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

*Hadi*  
Section Officer  
(Finance)

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

*Conf/31/3/2020*  
Finance Officer  
विश्व पर्यावरण / Finance Officer  
दक्षिण बिहार केन्द्रीय विश्वविद्यालय  
Central University of South Bihar

**Schedule 3 C:**

**Unutilised grants from MHRD, UGC, Government of India and State Government**

**(Amount in Rs.)**

Particulars	Current Year	Previous Year
	2019-20	2018-19
<b>A) Grant for Repayment of HEFA Loan and Interest</b>		
Balance B/F	-	-
Add: Receipts during the year(HEFA Loan)	8,22,78,000.00	-
Add: Receipts during the year (Interest)	50,99,384.00	-
<b>Total (a)</b>	<b>8,73,77,384.00</b>	-
Less: Refunds		
Less: Interest paid against HEFA Loan	50,99,384.00	-
Less: Repayment of HEFA Loan	8,22,78,000.00	-
<b>Total (b)</b>	<b>8,73,77,384.00</b>	-
<b>Unutilized carried forward (a-b)</b>	-	-
<b>B) UGC grants: Plan</b>		
Balance B/F	18,08,98,980.40	53,32,35,315.67
Receipts during the year:	51,40,72,000.00	55,34,76,000.00
<b>Total (c)</b>	<b>69,49,70,980.40</b>	<b>1,08,67,11,315.67</b>
Less: Refunds	-	-
Less: Utilized for Revenue exp. (Sch-10)	43,57,73,071.38	32,43,92,496.27
Less: Utilized for capital expr. (Sch- 10)	19,52,66,656.00	58,14,19,839.00
<b>Total (d)</b>	<b>63,10,39,727.38</b>	<b>90,58,12,335.27</b>
<b>Unutilised carried forward (c-d)</b>	<b>6,39,31,253.02</b>	<b>18,08,98,980.40</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>6,39,31,253.02</b>	<b>18,08,98,980.40</b>

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

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

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

**CENTRAL UNIVERSITY OF SOUTH BIHAR**  
**SCHEDULE FORMING PART OF THE BALANCE SHEET AS AT 31.03.2020**

**SCHEDULE - 4 - Fixed Assets: Assets Purchased from UGC Grant**

Sl No.	Assets Heads	Rate of Depreciation	GROSS BLOCK				DEPRECIATION				NET BLOCK	
			Cost/Valuation as at beginning of the year on 01.04.2019	Addition during the year	Deletion	Total (Closing Balance)	Depreciation Opening Balance	Depreciation for the year 2019-20	Prior Period Adjustments	Total Depreciation	As on 31.03.2020	As on 31.03.2019
Tangible Fixed Assets (A)												
1	Land	0.00%	22,26,61,037.00	-	-	22,26,61,037.00	-	-	-	-	22,26,61,037.00	22,26,61,037.00
2	Campus Development	0.00%	-	71,77,60,174.00	-	71,77,60,174.00	-	-	-	-	71,77,60,174.00	-
3	Buildings	2.00%	1,53,61,00,000.00	44,87,05,099.00	-	1,98,48,05,099.00	3,07,22,000.00	3,96,96,102.00	16,22,174.00	7,20,40,276.00	1,91,27,64,823.00	1,50,53,78,000.00
4	Roads & Bridges	2.00%	-	-	-	-	-	-	-	-	-	-
5	VEHICLE	10.00%	72,47,257.37	-	-	72,47,257.37	43,12,958.70	7,24,726.00	-	50,37,684.70	22,09,572.67	29,34,298.67
6	FURNITURE AND FIXTURES	7.50%	7,50,43,414.00	5,95,68,047.00	-	13,46,11,461.00	2,55,90,706.45	1,00,95,860.00	-	3,56,86,566.45	9,89,24,894.55	4,94,52,707.55
7	OFFICE EQUIPMENT	7.50%	47,44,800.00	-	-	47,44,800.00	23,95,942.26	3,55,860.00	-	27,51,802.26	19,92,997.74	23,48,857.74
8	Kitchen Appliances	7.50%	41,40,392.00	-	-	41,40,392.00	2,07,020.00	3,10,529.00	1,03,510.00	6,21,059.00	35,19,333.00	39,33,372.00
9	Smart Class Room	7.50%	2,08,60,000.00	-	-	2,08,60,000.00	41,72,000.00	15,64,500.00	-26,07,500.00	31,29,000.00	1,77,31,000.00	1,66,88,000.00
10	COMPUTER & PERIPHERALS	20.00%	4,61,08,323.00	6,83,087.00	-	4,67,91,410.00	4,11,50,017.80	50,94,921.20	-	4,62,44,939.00	5,46,471.00	49,58,305.20
11	ELECTRICAL INSTALLATION	5.00%	1,72,65,720.00	5,61,565.00	-	1,78,27,285.00	54,92,222.80	8,91,364.00	-	63,83,586.80	1,14,43,698.20	1,17,73,497.20
12	LIBRARY BOOKS	10.00%	8,00,39,742.11	2,02,18,119.00	-	10,02,57,861.11	3,97,59,508.17	1,00,25,786.00	-	4,97,85,294.17	5,04,72,566.94	4,02,80,233.94
13	LABORATORY EQUIPMENT	8.00%	8,87,30,378.75	93,41,412.00	-	9,80,71,790.75	4,11,29,459.92	78,45,743.00	-	4,89,75,202.92	4,90,96,587.83	4,76,00,918.83
14	Others	5.00%	6,18,447.00	-	-	6,18,447.00	90,105.85	30,922.00	-	1,21,027.85	4,97,419.15	5,28,341.15
15	CCCP ELECTRICAL INSTALLATION	5.00%	17,180.00	-	-	17,180.00	7,731.00	8,590.00	-	8,590.00	8,590.00	9,449.00
16	Plant & Machinery	5.00%	95,54,000.00	-	-	95,54,000.00	4,77,700.00	4,77,700.00	-31,700.00	9,23,700.00	86,30,300.00	90,76,300.00
17	Tubewells & Water Supply	2.00%	75,451.00	5,51,124.00	-	6,26,575.00	1,509.00	12,532.00	-	14,041.00	6,12,534.00	73,942.00
18	AUDIO VISUAL EQUIPMENT	7.50%	-	1,51,40,047.00	-	1,51,40,047.00	-	11,35,504.00	-	11,35,504.00	1,40,04,543.00	-
19	Horticulture Equipment	5.00%	-	2,03,600.00	-	2,03,600.00	-	10,180.00	-	10,180.00	1,93,420.00	-
20	MOODS STUDIO	7.50%	-	2,13,28,500.00	-	2,13,28,500.00	-	15,99,638.00	-	15,99,638.00	1,97,28,862.00	-
Total (A)			2,11,32,06,142.23	1,29,40,60,774.00	-	3,40,72,66,916.23	19,55,08,881.95	7,98,72,726.20	-9,13,516.00	27,44,68,092.15	3,13,27,98,824.08	1,91,76,97,260.28
Capital Work In Progress (B)												
21	ARCHITECT FEE	-	2,18,61,653.00	17,79,239.00	2,36,40,892.00	-	-	-	-	-	-	2,18,61,653.00
22	PMC FEE (BUILDING)	-	8,11,08,680.00	-	8,11,08,680.00	-	-	-	-	-	-	8,11,08,680.00
23	CWIP- (RITES for construction work)	-	8,05,30,503.00	26,88,00,435.00	34,93,30,938.00	-	-	-	-	-	-	8,05,30,503.00
24	CWIP- (Gritha for Green House Clearance)	-	5,87,336.00	-	5,87,336.00	-	-	-	-	-	-	5,87,336.00
25	Site Development	-	54,74,42,000.00	5,00,00,000.00	59,74,42,000.00	-	-	-	-	-	-	54,74,42,000.00
26	CWIP- F&F	-	-	49,33,899.00	-	49,33,899.00	-	-	-	-	49,33,899.00	-
Total (B)			73,15,30,172.00	32,55,13,573.00	1,05,21,09,846.00	49,33,899.00	-	-	-	-	49,33,899.00	73,15,30,172.00
Intangible Assets (C)												
27	Computer Software	40.00%	21,02,461.00	7,47,135.00	-	28,49,596.00	17,87,343.40	7,19,345.00	-	25,06,688.40	3,42,907.60	3,15,117.60
28	E-Journals	40.00%	6,60,556.00	-	-	6,60,556.00	6,60,554.00	-	-	6,60,554.00	2.00	2.00
Total (C)			27,63,017.00	7,47,135.00	-	35,10,152.00	24,47,897.40	7,19,345.00	-	31,67,242.40	3,42,909.60	3,15,119.60
Grand Total (A+B+C)			2,84,74,99,331.23	1,62,03,21,482.00	1,05,21,09,846.00	3,41,57,10,967.23	19,79,56,779.35	8,05,92,071.20	-9,13,516.00	27,76,35,334.55	3,13,80,75,632.68	2,64,95,42,551.88

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

  
 Section Officer (Finance)  
 वित्त विभाग (वित्त)  
 Central University of South Bihar

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

**CENTRAL UNIVERSITY OF SOUTH BIHAR**  
**SCHEDULE FORMING PART OF THE BALANCE SHEET AS AT 31.03.2020**

**SCHEDULE - 4 - Fixed Assets Purchased from Earmarked Funds**

Sl No.	Assets Heads	Rate of Deprecia- tion	GROSS BLOCK			DEPRECIATION		(Amount in Rs.) NET BLOCK			
			Cost/Valuation as at beginning of the year on 01.04.2019	Addition during the year	Deletion	Total (Closing Balance)	Depreciation for the year 2019-20	Total Depreciation	As on 31.03.2020	As on 31.03.2019	
Tangible Fixed Assets (A)											
1	Land	0.00%	-	-	-	-	-	-	-	-	
2	Site Development	0.00%	-	1,11,44,573.00	-	-	1,11,44,573.00	-	-	1,11,44,573.00	
3	Buildings	2.00%	-	4,06,46,595.00	-	-	4,06,46,595.00	8,12,932.00	-	3,98,33,663.00	
4	FURNITURE AND FIXTURES	7.50%	-	1,30,22,171.00	-	-	1,30,22,171.00	9,76,663.00	-	1,20,45,508.00	
5	EST. OF HOT SPOT/WIFI	7.50%	-	1,61,54,832.00	-	-	1,61,54,832.00	12,11,612.00	-	1,49,43,220.00	
Total (A)			-	8,09,68,171.00	-	-	8,09,68,171.00	30,01,207.00	-	7,79,66,964.00	
Capital Work In Progress (B)											
6	CWIP-Rites Limited(PMMNMMTT)		3,75,00,000.00	-	3,75,00,000.00	-	-	-	-	3,75,00,000.00	
Total (B)			3,75,00,000.00	-	3,75,00,000.00	-	-	-	-	3,75,00,000.00	
Intangible Assets (C)											
28	Computer Software	40.00%	-	-	-	-	-	-	-	-	
29	E-Journals	40.00%	-	-	-	-	-	-	-	-	
Total (C)			-	-	-	-	-	-	-	-	
Grand Total (A+B+C)			3,75,00,000.00	8,09,68,171.00	3,75,00,000.00	-	8,09,68,171.00	30,01,207.00	30,01,207.00	7,79,66,964.00	3,75,00,000.00

*[Signature]*  
Section Officer  
(Accounts)

*[Signature]*  
Section Officer  
(Finance)

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

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


Particulars	Current Year (2019-20)	Previous Year (2018-19)
1. In Central Government Securities	-	-
2. In State Government Securities	-	-
3. Other approved securities	-	-
4. Shares	-	-
5. Debentures and Bonds	-	-
<b>5. Term Deposits with Banks</b>		
A) FD With PNB (PMMMNMFT Fund)	-	-
B) FD With PNB (School of Education Fund)	-	-
7. Others (Specify)	-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>

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


Particulars	Current Year (2019-20)	Previous Year (2018-19)
Endowment fund Investment		-
<b>TOTAL</b>	<b>-</b>	<b>-</b>

**SCHEDULE 6****Investment Short Term**

Particulars	Current Year (2019-20)	Previous Year (2018-19)
1. In Central Government Securities	-	-
2. In State Government Securities	-	-
3. Other approved securities	-	-
4. Shares	-	-
5. Debentures and Bonds	-	-
<b>6. Others (Specify):</b>		
FIXED DEPOSIT (SBI)- Short Term	7,32,30,188.00	6,90,58,145.00
<b>TOTAL</b>	<b>7,32,30,188.00</b>	<b>6,90,58,145.00</b>

  
Section Officer  
(Accounts)

Section Officer (F & A)  
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Section Officer  
(Finance)

Section Officer (Finance)  
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Finance Officer  
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**CENTRAL UNIVERSITY OF SOUTH BIHAR**  
**SCHEDULE FORMING PART OF THE BALANCE SHEET AS AT 31.03.2020**

**SCHEDULE 7 - CURRENT ASSETS**

Particulars	(Amount in Rs.)	
	Current Year (2019-20)	Previous Year (2018-19)
<b>1. Stock :</b>		
a) Stores and spares	-	-
b) Loose Tools	-	-
c) Publication	-	-
d) Lab Chemicals, Consumable & Glassware (Biotech)	4,92,540.00	7,58,437.00
e) Lab Chemicals, Consumable & Glassware (EVS)	4,96,458.00	7,87,209.00
f) Lab Chemicals, Consumable & Glassware (Life Sc)	6,14,448.00	9,75,924.00
g) Lab Chemicals, Consumable & Glassware (Physics)	3,40,919.00	3,40,919.00
h) Electrical Materials	-	-
i) Stationary	8,34,652.50	16,69,305.00
j) Water supply materials	-	-
<b>2. Sundry Debtors :</b>		
a) Debts outstanding for a period exceeding 6 months	-	-
b) Others	-	-
c) Others-Receiveable from Central University of Rajsthan	-	-
<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 Saving Accounts (GD Account) (Note - 3)	29,94,59,050.74	56,91,24,808.26
- in Short term Deposits with SBI	59,00,00,000.00	-
- in Saving Accounts (Research Project Account) (Note - 3)	1,14,12,884.25	1,74,18,999.50
<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>90,36,50,952.49</b>	<b>59,10,75,601.76</b>

*H. Jaiswal*  
Section Officer  
(Accounts)

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

*H. Jaiswal*  
Section Officer  
(Finance)

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

*S. K. Singh*  
वित्त अधिकारी  
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**CENTRAL UNIVERSITY OF SOUTH BIHAR**  
**SCHEDULE FORMING PART OF THE BALANCE SHEET AS AT 31.03.2020**

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

Particulars	Current Year (2019-20)	Previous Year (2018-19)
<b>1. Advances to employees (Non- interest bearing)</b>		
a) Salary	-	30,848.00
b) Festival	4,500.00	4,500.00
c) Medical Advance	-	-
d) Others: i) LTC	-	1,54,888.00
ii) TA		-
iii) General Advance	44,03,452.00	54,95,643.00
iv) Imprest Advance	1,00,000.00	40,000.00
<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 Capital Account		
b) Suppliers (Note - 2)	1,04,66,075.00	1,38,93,850.00
c) Amount released on Deposit basis for ongoing construction work		
1) RITES Limited	-	2,82,91,046.00
2) CPWD, GoI, Patna	2,89,39,756.00	5,00,00,000.00
d) Amount released to NICSI, GoI for Wi-Fi Campus Connectivity	3,64,263.00	1,44,13,531.00
e) DIRECTOR C&DS UNIT-12 UP JAL NIGAM/CUSB CAMPUS (ADV)	1,00,00,000.00	-
<b>4. Prepaid Expenses</b>		
a) Insurance	99,263.00	96,321.00
b) Other Expenses		
<b>5. Deposit</b>		
a) Telephone (Note-1)	24,375.00	24,375.00
b) Rent (Note-1)	5,47,266.00	5,47,266.00
c) Electricity (Gaya)	44,28,398.00	44,28,398.00
d) AICTE, if applicable	-	-
e) Others: Gas Connection Security Gaya	8,500.00	1,700.00
BAR Council	5,00,000.00	5,00,000.00
<b>6. Income Accrued:</b>		
a) On investment from Earmarked/Endowment Funds		
b) On Investment	9,70,308.00	18,75,686.00
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 4)	41,08,036.00	41,59,038.00
<b>8. Claims Receivable:</b>		
a) TDS	1,66,747.81	15,05,183.00
<b>TOTAL</b>	<b>6,51,30,939.81</b>	<b>12,54,62,273.00</b>
Previous Year figure which has been regrouped as per the format in this year (Note:10)		
<b>TOTAL</b>	<b>6,51,30,939.81</b>	<b>12,54,62,273.00</b>

*[Signature]*  
Section Officer  
(Accounts)

*[Signature]*  
Section Officer  
(Finance)

*[Signature]*  
Finance Officer  
वित्त प्रदायक/ वित्त अधिकारी  
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**CENTRAL UNIVERSITY OF SOUTH BIHAR**  
**SCHEDULE FORMING PART OF THE INCOME AND EXPENDITURE A/C**

**SCHEDULE 9 - ACADEMIC RECEIPTS**

(Amount in Rs.)

Particulars	Current Year	Previous Year
	(2019-20)	(2018-19)
<b>Fee from Students</b>		
<b>Academic</b>		
1. Tuition Fee	1,16,56,512.00	82,11,091.00
2. Admission Fee	4,58,660.00	3,58,241.00
3. Enrolment Fee	9,17,320.00	7,79,900.00
4. Library Fee	16,79,600.00	8,25,050.00
5. Laboratory Fee	19,79,500.00	16,07,500.00
6. Computer Lab Fee	28,93,450.00	18,69,300.00
7. Course Work Fee	3,34,400.00	2,36,000.00
8. Games/athletic Fee	16,65,600.00	7,99,050.00
9. Academic activity fee	14,43,300.00	9,82,800.00
10. Cultural Activity Fee	13,81,600.00	7,12,050.00
<b>TOTAL(A)</b>	<b>2,44,09,942.00</b>	<b>1,63,80,982.00</b>
<b>Examinations</b>		
1. Admission Test Fee	-	-
2. Examination Fee	5,61,087.00	66,700.00
3. Mark sheet, certificate Fee	15,300.00	32,100.00
4. Evaluation Fee	16,37,000.00	13,04,050.00
<b>TOTAL(B)</b>	<b>22,13,387.00</b>	<b>14,02,850.00</b>
<b>Other Fees</b>		
1. Identity card Charges	90,360.00	76,810.00
2. Fine/Miscellaneous Fee	2,09,894.00	95,958.00
3. Thesis Evaluation Fee	6,000.00	3,000.00
4. Transportation Charges	-	-
5. Hostel Fee	1,63,28,282.00	1,51,85,300.00
6. Development Fee	8,17,000.00	7,07,100.00
7. Transcript Fee	4,200.00	225.00
8. Econometric Lab Fee	30,750.00	-
9. Convocation Fee	-	3,500.00
10. Additional Professional Enrichment Fee	94,640.00	76,300.00
11. Production Fee	28,000.00	-
12. Field Visit Fee	3,03,500.00	1,32,500.00
13. Psychological/Resource/Pedagogy Lab. Fee	3,24,800.00	2,86,800.00
<b>TOTAL(C)</b>	<b>1,82,37,426.00</b>	<b>1,65,67,493.00</b>
<b>Sale of publications</b>		
1. Sale of Admission Forms/Entrance Forms	-	-
2. Sale of publication	-	-
3. Sale of prospectus including admission forms	-	-
<b>TOTAL(D)</b>	<b>-</b>	<b>-</b>
<b>Other Academic Receipts</b>		
1. Registration Fee for workshops, programmes	2,25,300.00	25,500.00
2. Registration Fee (Academic Staff College)	-	-
<b>TOTAL(E)</b>	<b>2,25,300.00</b>	<b>25,500.00</b>
<b>GRAND TOTAL(A+B+C+D+E)</b>	<b>4,50,86,055.00</b>	<b>3,43,76,825.00</b>

  
Section Officer  
(Accounts)

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Section Officer  
(Finance)

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

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

Particulars	Plan			Total Plan	Non-Plan UGC	Current Year (2019-20)	Previous Year (2018-19)
	Govt. of India	Plan	Non Plan				
Balance B/F	-	18,08,98,980.40	-	18,08,98,980.40	-	18,08,98,980.40	53,32,35,315.67
Add: Receipts During the Year	-	51,40,72,000.00	-	51,40,72,000.00	-	51,40,72,000.00	55,34,76,000.00
<b>Total</b>	-	<b>69,49,70,980.40</b>	-	<b>69,49,70,980.40</b>	-	<b>69,49,70,980.40</b>	<b>1,08,67,11,315.67</b>
Less: Refund to UGC	-	-	-	-	-	-	-
Balance	-	69,49,70,980.40	-	69,49,70,980.40	-	69,49,70,980.40	1,08,67,11,315.67
Less: Utilized for Capital Expenditure (A)	-	19,52,66,656.00	-	<b>19,52,66,656.00</b>	-	19,52,66,656.00	58,14,19,839.00
Balance	-	49,97,04,324.40	-	49,97,04,324.40	-	49,97,04,324.40	50,52,91,476.67
<b>Less: Utilized for Revenue Expenditure (B)</b>	-	<b>43,57,73,071.38</b>	-	<b>43,57,73,071.38</b>	-	<b>43,57,73,071.38</b>	<b>32,43,92,496.27</b>
<b>Balance C/F (C)</b>	-	<b>6,39,31,253.02</b>	-	<b>6,39,31,253.02</b>	-	<b>6,39,31,253.02</b>	<b>18,08,98,980.40</b>

*[Signature]*  
Section Officer  
(Accounts)

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

*[Signature]*  
Section Officer  
(Finance)

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

*[Signature]*  
Finance Officer  
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**CENTRAL UNIVERSITY OF SOUTH BIHAR**  
**SCHEDULE FORMING PART OF THE INCOME AND EXPENDITURE A/C**

**SCHEDULE 11- INCOME FROM INVESTMENT**

(Amount in Rs.)

Particulars	Earmarked/Endowment Funds		Other Investments	
	Current Year (2019-20)	Previous Year (2018-19)	Current Year (2019-20)	Previous Year (2018-19)
1. Interest				
a) On Govt. Securities				
b) Other Bonds/ Debentures				
2. Interest on Term Deposits			39,43,841.17	2,80,02,875.82
3. Income Accrued but not due on Term Deposits/Interest bearing advances to employees				18,75,686.00
4. Interest on Savings Bank Accounts				
5. Others (Specify)				
<b>TOTAL</b>			<b>39,43,841.17</b>	<b>2,98,78,561.82</b>
<b>Transferred to Earmarked/Endowment Funds</b>				
<b>Balance</b>			39,43,841.17	2,98,78,561.82

**SCHEDULE 12- INTEREST EARNED**

(Amount in Rs.)

Particulars	Current Year (2019-20)	Previous Year (2018-19)
1. On Saving Accounts with Scheduled Banks	1,36,63,990.00	49,01,837.02
2. Interest on Loans:		
a) Employees/Staff	-	-
b) Others	-	-
4. On Debtors and Other Receivable	-	-
<b>Total</b>	<b>1,36,63,990.00</b>	<b>49,01,837.02</b>

*[Signature]*  
Section Officer  
(Accounts)

*[Signature]*  
Section Officer  
(Finance)

*[Signature]*  
Finance Officer  
बिसे पैदाविकारी/Finance Officer  
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*[Signature]*  
Section Officer (F & A)  
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**SHCHEDULE 13- OTHER INCOME**

(Amount in Rs.)

Particulars	Current Year (2019-20)	Previous Year (2018-19)
<b>A. Income from Land &amp; Building</b>		
1. Hostel Room Rent	-	-
2. License fee	456.00	-
3. Rentals for Space	4,05,107.00	1,13,274.00
4. Electricity Charges Recovered	1,08,470.00	-
5. Water Charges Recovered	-	-
<b>Total(A)</b>	<b>5,14,033.00</b>	<b>1,13,274.00</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>-</b>	<b>-</b>
<b>D. Others</b>		
1. Income from consultancy	-	-
2. RTI fees	180.00	290.00
3. Income from Royalty	-	-
4. Recruitment Fees	35,14,000.00	13,96,500.00
5. Misc. receipts (tender form, waste paper, etc)	3,44,026.00	2,59,500.00
6. Profit on Sale/Disposal of Assets:	-	-
a) Owned Assets	-	-
b) Assets received free of cost	-	-
7. Grants/Donations from institutions, Welfare Bodies and International Organizations	-	-
8. Others: CUBCHS Contribution	11,82,734.00	6,84,275.00
Photocopy Charges and Other test Charges	94,540.00	2,75,909.00
Guest House Charges	3,767.00	8,886.00
Liquidated Damage	1,81,817.00	1,88,613.00
Notice Pay	2,45,280.00	2,12,565.00
Other Receipt	2,06,220.30	55,401.00
Interest on TDS	-	5,748.00
<b>Total(D)</b>	<b>57,72,564.30</b>	<b>30,87,687.00</b>
<b>Grand Total(A+B+C+D)</b>	<b>62,86,597.30</b>	<b>32,00,961.00</b>

**SCHEDULE 14 - Prior Period Income**

Particulars	Current Year (2019-20)	Previous Year (2018-19)
Academic Receipt	-	-
Income from Investments	-	-
Expenses & Liability Written off	1,55,991.00	22,24,896.00
<b>TOTAL</b>	<b>1,55,991.00</b>	<b>22,24,896.00</b>

  
 Section Officer  
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 Section Officer  
 (Finance)

  
 Finance Officer

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

Particulars	Current Year (2019-20)			(Amount In Rs.) Previous Year (2018-19)		
	Plan	Non-Plan	Total	Plan	Non-Plan	Total
a) Salaries & wages	23,70,46,623.00	-	23,70,46,623.00	16,14,73,485.00	-	16,14,73,485.00
b) Allowance and Bonus	3,76,91,265.00	-	3,76,91,265.00	3,32,57,287.00	-	3,32,57,287.00
c) Leave Salary Contribution	2,77,200.00	-	2,77,200.00	8,60,941.00	-	8,60,941.00
d) Pension Contribution	1,98,084.00	-	1,98,084.00	5,45,661.00	-	5,45,661.00
e) E.L. ENCASHMENT	21,82,185.00	-	21,82,185.00	10,00,636.00	-	10,00,636.00
f) Leave Travel Concession	10,31,573.00	-	10,31,573.00	24,62,560.00	-	24,62,560.00
g) Medical Reimbursement and Expenses	18,00,027.00	-	18,00,027.00	16,97,958.50	-	16,97,958.50
h) EPF EMPLOYER CONTRIBUTION	1,65,702.00	-	1,65,702.00	-	-	-
i) Children Education Allowance	25,48,884.00	-	25,48,884.00	19,81,912.00	-	19,81,912.00
j) Retirement & Termination Benefits Expenses	1,53,88,792.00	-	1,53,88,792.00	1,14,97,019.00	-	1,14,97,019.00
<b>TOTAL</b>	<b>29,83,30,335.00</b>	<b>-</b>	<b>29,83,30,335.00</b>	<b>21,47,77,459.50</b>	<b>-</b>	<b>21,47,77,459.50</b>

**SCHEDULE 16 - ACADEMIC EXPENSES**

Particulars	Current Year (2019-20)			Previous Year (2018-19)		
	Plan	Non-Plan	Total	Plan	Non-Plan	Total
a) Laboratory expenses	13,03,448.90	-	13,03,448.90	28,25,849.40	-	28,25,849.40
b) Field work/ Participation	68,451.00	-	68,451.00	2,69,562.00	-	2,69,562.00
c) Seminar/ Workshop (Hosp + Honor +TA+Other)	4,91,546.00	-	4,91,546.00	6,11,900.00	-	6,11,900.00
d) Payment to visiting faculty	2,70,000.00	-	2,70,000.00	4,78,000.00	-	4,78,000.00
e) Examination expenses	4,64,783.00	-	4,64,783.00	12,51,488.00	-	12,51,488.00
f) Student Welfare expenses	9,24,583.00	-	9,24,583.00	4,99,612.70	-	4,99,612.70
g) Convocation expenses	-	-	-	3,50,989.00	-	3,50,989.00
h) Sports Activity Expenses	5,25,078.00	-	5,25,078.00	-	-	-
i) Scholarship/Stipend/EWYL	2,45,535.00	-	2,45,535.00	8,64,834.00	-	8,64,834.00
j) Books, Journal & Subscription Expenses	98,93,332.00	-	98,93,332.00	8,38,544.00	-	8,38,544.00
k) Others:						
Hospitality Academic	-	-	-	23,778.00	-	23,778.00
Statutory Fees	2,10,129.00	-	2,10,129.00	-	-	-
Travelling & Conveyance (Acad)	1,33,740.00	-	1,33,740.00	3,70,786.00	-	3,70,786.00
Academic Activity Expenses	88,461.00	-	88,461.00	-	-	-
Hostel Expenses (Misc.)	-	-	-	2,50,743.00	-	2,50,743.00
CUCET - 2019 EXPENSE	22,19,892.00	-	22,19,892.00	3,49,010.00	-	3,49,010.00
Patent Application Fees	20,500.00	-	20,500.00	-	-	-
BOS Expenses	1,08,972.00	-	1,08,972.00	4,51,780.00	-	4,51,780.00
Inspection Charges	76,763.00	-	76,763.00	5,50,000.00	-	5,50,000.00
Honorarium(acad)	11,000.00	-	11,000.00	-	-	-
Non-NET M.PHIL/PH.D Fellowship Exp.	98,60,979.00	-	98,60,979.00	50,48,974.00	-	50,48,974.00
Others(Academic)	6,854.00	-	6,854.00	2,47,297.00	-	2,47,297.00
Hostel Expense(Mess)	1,16,971.00	-	1,16,971.00	3,67,915.00	-	3,67,915.00
<b>TOTAL</b>	<b>2,70,41,017.90</b>	<b>-</b>	<b>2,70,41,017.90</b>	<b>1,56,51,062.10</b>	<b>-</b>	<b>1,56,51,062.10</b>

Section Officer  
(Accounts)

Section Officer  
(Finance)

Finance Officer

Central University Of South Bihar

Central University Of South Bihar

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

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

Particulars	Current Year (2019-20)			Previous Year (2018-19)		
	Plan	Non-Plan	Total	Plan	Non-Plan	Total
<b>(A) Infrastructure</b>			-			-
a) Electricity and Power	90,09,833.87	-	90,09,833.87	66,79,805.00	-	66,79,805.00
b) Water Charges	-	-	-	14,596.00	-	14,596.00
c) Rent, Rates and Taxes(Including property tax)	28,102.00	-	28,102.00	76,89,861.00	-	76,89,861.00
<b>(B) Communication</b>			-			-
d) Postage, Telephone & Communication Charges	91,003.00	-	91,003.00	3,68,722.00	-	3,68,722.00
e) Telephone, Fax & Internet Charges	1,97,844.00	-	1,97,844.00	1,51,622.00	-	1,51,622.00
<b>(C) Others</b>			-			-
f) Printing and Stationery	56,55,755.50	-	56,55,755.50	16,90,434.00	-	16,90,434.00
g) Travelling and conveyance Expenses	5,02,912.00	-	5,02,912.00	7,10,110.00	-	7,10,110.00
h) Hospitality	1,29,385.00	-	1,29,385.00	1,76,857.00	-	1,76,857.00
i) Consultancy Fees	43,096.00	-	43,096.00	43,096.00	-	43,096.00
j) Professional/Legal Charges	3,98,900.00	-	3,98,900.00	4,54,716.00	-	4,54,716.00
k) Advertisement Expenses	4,13,406.00	-	4,13,406.00	33,86,118.00	-	33,86,118.00
l) NPS (Employer) Contribution	2,73,63,894.00	-	2,73,63,894.00	1,50,65,771.00	-	1,50,65,771.00
m) Salary to Contractual Employees	37,94,652.00	-	37,94,652.00	-	-	-
n) Training Expenses	83,292.00	-	83,292.00	-	-	-
o) Others:			-			-
Web hosting Charges	73,618.00	-	73,618.00	66,302.00	-	66,302.00
Honorarium (Adm)	28,000.00	-	28,000.00	99,000.00	-	99,000.00
Other Expenses	19,881.00	-	19,881.00	-	-	-
Recruitment Expenses	39,16,761.00	-	39,16,761.00	33,01,129.00	-	33,01,129.00
Training expenses	-	-	-	80,678.00	-	80,678.00
Guest house Expenses	8,11,366.00	-	8,11,366.00	3,796.00	-	3,796.00
Expenses on fees	10,80,489.00	-	10,80,489.00	46,234.00	-	46,234.00
Rajbhasha Expenditure	83,753.00	-	83,753.00	21,954.00	-	21,954.00
TA, DA & Honorarium (EC/FC/AC Court)	3,12,849.00	-	3,12,849.00	2,67,775.00	-	2,67,775.00
Others	-	-	-	2,05,393.00	-	2,05,393.00
Security & Housekeeping Services	3,12,12,612.00	-	3,12,12,612.00	2,77,95,662.00	-	2,77,95,662.00
Shifting Expenses	2,90,313.00	-	2,90,313.00	55,22,396.00	-	55,22,396.00
HORTICULTURE EXPENSES	7,15,260.00	-	7,15,260.00	8,89,944.00	-	8,89,944.00
LAND REGISTRY FEE EXPENSES	74,423.00	-	74,423.00	40,261.00	-	40,261.00
NEWS PAPER REIMBURSEMENT	34,637.00	-	34,637.00	17,022.00	-	17,022.00
Overtime Allowance	-	-	-	25,815.00	-	25,815.00
TRANSFER GRANT	47,600.00	-	47,600.00	41,56,750.00	-	41,56,750.00
TRANSFER TA EXP.	19,850.00	-	19,850.00	2,27,040.00	-	2,27,040.00
<b>TOTAL</b>	<b>8,64,33,487.37</b>	<b>-</b>	<b>8,64,33,487.37</b>	<b>7,91,98,859.00</b>	<b>-</b>	<b>7,91,98,859.00</b>

**SCHEDULE 18- TRANSPORTATION EXPENSES**

Particulars	Current Year (2019-20)			Previous Year (2018-19)		
	Plan	Non-Plan	Total	Plan	Non-Plan	Total
<b>1. Vehicles (owned by educational institutions)</b>						
a) Running expenses	3,38,790.00	-	3,38,790.00	5,24,212.43	-	5,24,212.43
b) Repairs & Maintenance	93,601.00	-	93,601.00	1,27,232.00	-	1,27,232.00
c) Insurance Expenses	1,66,691.00	-	1,66,691.00	1,48,908.00	-	1,48,908.00
<b>2. Vehicles taken on rent/lease</b>						
a) Rent/ lease expenses	-	-	-	-	-	-
<b>2. Vehicles (Taxi) hiring expenses</b>						
	-	-	-	2,29,256.00	-	2,29,256.00
<b>TOTAL</b>	<b>5,99,082.00</b>	<b>-</b>	<b>5,99,082.00</b>	<b>10,29,608.43</b>	<b>-</b>	<b>10,29,608.43</b>

Section Officer  
(Accounts)

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

Section Officer  
(Finance)

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

Finance Officer

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

#### SCHEDULE -19 REPAIRS & MAINTENANCE

Particulars	Current Year (2019-20)			Previous Year (2018-19)		
	Plan	Non-Plan	Total	Plan	Non-Plan	Total
a) Building	1,45,754.00	-	1,45,754.00	5,46,534.00	-	5,46,534.00
b) Furniture & Fixture	5,54,304.00	-	5,54,304.00	5,24,189.00	-	5,24,189.00
c) Plant & Machinery	31,86,000.00	-	31,86,000.00	9,066.00	-	9,066.00
d) Office Equipments	55,375.00	-	55,375.00	10,572.00	-	10,572.00
f) Computer & Peripherals	8,72,811.00	-	8,72,811.00	5,57,619.00	-	5,57,619.00
e) Lab Equipment	11,11,681.00	-	11,11,681.00	1,05,941.00	-	1,05,941.00
g) Electric Equipment	7,64,888.00	-	7,64,888.00	3,74,227.00	-	3,74,227.00
i) Cleaning Material & Service	15,30,487.00	-	15,30,487.00	4,71,498.00	-	4,71,498.00
j) Generator running and maintenance	3,63,603.00	-	3,63,603.00	5,48,436.50	-	5,48,436.50
k) Others	200.00	-	200.00	6,226.00	-	6,226.00
<b>TOTAL</b>	<b>85,85,103.00</b>	<b>-</b>	<b>85,85,103.00</b>	<b>31,54,308.50</b>	<b>-</b>	<b>31,54,308.50</b>

#### SCHEDULE 20 - FINANCE COSTS

Particulars	Current Year (2019-20)			Previous Year (2018-19)		
	Plan	Non-Plan	Total	Plan	Non-Plan	Total
a) Bank Charges	3,660.11	-	3,660.11	1,71,898.74	-	1,71,898.74
b) Repayment of HEFA Loan from Internal Receipt Margin Amount i.e 10%	91,42,000.00	-	91,42,000.00	-	-	-
<b>TOTAL</b>	<b>91,45,660.11</b>	<b>-</b>	<b>91,45,660.11</b>	<b>1,71,898.74</b>	<b>-</b>	<b>1,71,898.74</b>

#### SCHEDULE 21 - OTHER EXPENSES

Particulars	Current Year (2019-20)			Previous Year (2018-19)		
	Plan	Non-Plan	Total	Plan	Non-Plan	Total
a) Provisions for Bad and Doubtful Debts/ Advances	-	-	-	-	-	-
b) Irrecoverable Balances Written off	-	-	-	-	-	-
c) Grants/Subsidies to other institutions/organizations	-	-	-	-	-	-
d) Other:	-	-	-	-	-	-
Freight	-	-	-	-	-	-
Other Exp	-	-	-	-	-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

#### SCHEDULE 22 - Prior Period Expenses

Particulars	Current Year (2019-20)			Previous Year (2018-19)		
	Plan	Non-Plan	Total	Plan	Non-Plan	Total
Establishment Expenses	2,585.00	-	2,585.00	-	-	-
Academic Expenses	37,24,759.00	-	37,24,759.00	-	-	-
Administrative Expenses	16,65,006.00	-	16,65,006.00	1,04,09,300.00	-	1,04,09,300.00
Transportation Expenses	-	-	-	-	-	-
Repair & Maintenance	2,46,036.00	-	2,46,036.00	-	-	-
Other Expenses	-	-	-	-	-	-
<b>TOTAL</b>	<b>56,38,386.00</b>	<b>-</b>	<b>56,38,386.00</b>	<b>1,04,09,300.00</b>	<b>-</b>	<b>1,04,09,300.00</b>

*H. J. Singh*  
Section Officer  
(Accounts)

*H. J. Singh*  
Section Officer  
(Finance)

*Sanjay*  
Finance Officer

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

Section Officer (F & A)

Central University Of South Bihar

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

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

	Pension	Gratuity	Leave Encashment	Total
Opening Balance as on 01.04.2019			4,50,78,949.00	3,35,81,930.00
Addition: Capitalized value of Contributions received from other organizations	-	-	-	-
Total (a)	-	-	-	-
Less : Actual Payment during the year (b)	-	-	-	-
Balance available on 31.03 c(a-b)	-	-	4,50,78,949.00	4,50,78,949.00
Provision required on 31.03.2020 as per actuarial valuation (d)	-	-	-	-
A. Provision to be made in the Current year (d-c)	-	-	1,53,88,792.00	1,53,88,792.00
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>	-	-	<b>6,04,67,741.00</b>	<b>6,04,67,741.00</b>

*Harjood*

Section Officer  
(Accounts)

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

*Hyder*

Section Officer  
(Finance)

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

*Sanjay Kumar*

Finance Officer

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

## **SCHEDULE: 23**

### **SIGNIFICANT ACCOUNTING POLICIES**

**Annexed to and forming part of Balance Sheet as at 31.03.2020**

#### **1. Basis for preparation of account**

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

#### **2. Revenue Recognition**

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

#### **3. Fixed Assets and Depreciation**

- 3.1 Fixed Assets are stated at cost of the acquisition including inward freight, duties and taxes and incidental and direct expenses related to acquisition, installation and commissioning as per AS-10, as prescribed by the institute of chartered accountants of India.
- 3.2 Fixed assets are valued at cost less accumulated depreciation. Depreciation on Fixed Assets has been provided on Straight Line method.
- 3.3 The partial Assets which has not been installed is kept under the heading capital work in progress and accordingly no depreciation has been charged.
- 3.4 Depreciation has been charged at the following rates:-

##### **Tangible Assets:**

<b>S.N.</b>	<b>Items (Fixed Assets)</b>	<b>Rate of Depreciation</b>
1.	Land	0%
2.	Site Development	0%
3.	Building	2%
4.	Roads and bridges	2%
5.	Tube well and water supply	2%
6.	Electrical installation and equipment	5%
7.	Plant and machinery	5%
8.	Scientific and laboratory equipment	8%
9.	Office equipment	7.5%
10.	Audio visual equipment	7.5%
11.	MOOCS Studio	7.5%
12.	Computers and Peripherals	20%
13.	Furniture fixtures and fittings	7.5%
14.	Vehicles	10%

15.	Library books and scientific journals	10%
16.	Kitchen Utensils	7.5%
17.	Others	5%

**Intangible Assets:**

1	Computer Software	40%
2	E Journals	40%

3.5 Depreciation for additions during the year has been computed for the whole year. Thereafter, depreciation is calculated on the addition of each year separately at the rates of depreciation for respective assets.

3.6 Where an asset is fully depreciated it has been carried at a residual of Rs. 2.00 in the Balance Sheet and will not be further depreciated.

3.7 Fixed assets as stated in **Schedule 4** do not include assets purchased out of funds of sponsored projects, held and used by the University, as project contracts stipulations that all such assets purchased out of projects funds will remain the property of the sponsors, hence same have been adjusted from respective grant and depreciation has not been charged on those assets.

**4. Stocks**

Expenditure on purchase of chemicals, glassware, publications and other stores is accounted as revenue expenditure, except that the value of closing stocks held on 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:**

5.1 The regular employees have got their PRAN no. allotted by NSDL. Both employees and employer's contributions are being regularly deposited in NPS Trust A/c and uploaded with NSDL. The contribution (Leave Salary/Pension Contribution) of other employees who are on deputation to the University is directly sent to their parent organization along with employer's contribution.

5.2 The University has been established in the year 2009 as such old Pension Scheme is not applicable in the university and hence no provision has been made.

5.3 The provision for Accumulated Earned Leave & HPL of all the Employees as on 31<sup>st</sup> December 2019 has been taken as per 7<sup>th</sup> CPC Pay Scale. Since the Earned Leave & HPL are credited on 1<sup>st</sup> January every year as such the leave credited up to 31<sup>st</sup> Dec'2019 has been taken, and the provisions made as per the Leave encashment Rule and in accordance with Accounting Standard AS -15,

5.4 In respect of provision for payment of Gratuity to the employees of the university it has been kept on hold as per the UGC directives till further order, hence the provision has not been made.

## **6. Government / UGC Grant**

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

## **7. Research and Development Expenses**

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

## **8. Investments**

All investments are valued at cost. The Accrued Income from tuition fees & other income from inception of the university, to the extent not spent so far and other funds which could not be utilised, are invested in fixed Deposits with Banks, leaving balance in Auto sweep Flexi Savings Bank.

## **9. Foreign exchange**

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

## **10. Sponsored Projects**

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

## **11. Income tax**

The income of the University is exempted from Income Tax as per provisions of **Section 10 (23C) (iiiab)** of the Income Tax Act 1961.

No provision for tax is therefore made in the accounts.

## **SCHEDULE: 24**

### **CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS**

#### **1. CONTINGENT LIABILITIES:**

As on 31.03.2020, two Court case already filed against the University, by employees; is pending for decisions. The suit filed by employee was related to termination/employment. The quantum of the claims is not ascertainable. The claim in the suits and arbitration cases by contractors amounted to **Rs. NIL** (Previous Year **Rs. NIL**).

#### **2. Capital Commitments**

During the XII Plan Period, the University has awarded the construction work of Rs.283.89 Crores (including PMC Fee and Architectural Fee including service tax) on DEPOSIT BASIS to M/s RITES Ltd, a government of India organization and CPWD for external Development works. In reference to that, the University has released a sum of Rs. 277.85 (including Rs.3.75 crores from PMMMNTT Scheme) Crores including service tax/GST up to 31.03.2020 to these agencies including Architectural Fee to M/s DDF consultants.

Out of the total amount released of Rs. 277.85 Crores, building which have been completed and taken into possession of the university & external development works which has been completed amounting to Rs 274.96 Crore has been booked under the head Buildings & campus Development as per the previous year Audit observation to capitalize the completed projects including the PMC fee & Architectural fee paid on completed projects. Rest amount of Rs 2.89 Crore have been shown Schedule -8 as Advances to CPWD for ongoing external development works on Deposit basis.

The remaining amount of Rs.5.93 Crores (approx.) including GST, PMC Fees and Architect Fees has to be paid.

During the year MHRD has approved a sum of Rs. 182.84 Crores from HEFA Loan to university i.e. Rs.93.96 for payment against committed liabilities & Rs. 88.88 crores for construction of New Building Projects. C&DS UP Jal Nigam has been appointed as PMC on EPC Mode for the said Construction and accordingly a sum of Rs. 1.00 Crore has been released as advance for initiation of works and the rest amount of Rs. 87.88 Crores is payable in due course.

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

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

### 4. Bank Details

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

5. The University is having the New Pension Scheme only. A Balance sheet, Income and expenditure account and Receipts & Payments Account, of the New Pension Scheme - Tier 1 for the Year 201-20 have been attached to the University's Accounts.
6. Previous year's figures have been regrouped wherever necessary.
7. Schedules 1 to 24 are annexed to and form an integral part of the Balance Sheet at 31 March 2020 and the Income & Expenditure account for the year ended on that date.

*Amjani*  
30/6/2020

Finance Officer

Central University of South Bihar

वित्त प्रदाधिकारी / Finance Officer

दक्षिण बिहार केन्द्रीय विश्वविद्यालय

Central University of South Bihar

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


<b>SECURITY DEPOSIT PAID (Note-1)</b>	<b>Current Year (2019-20)</b>	<b>Previous Year (2018-19)</b>
B.S.N.L. SECURITY DEPOSIT	24,375.00	24,375.00
PRABHU NANDAN PRASAD	4,04,740.00	4,04,740.00
PRAKASH YADAV & SNEH PRABHA		-
RENUKA PALIT	17,024.00	17,024.00
RESHAM KUMAR	30,246.00	30,246.00
KAUSHAL KUMAR (GAYA)	95,256.00	95,256.00
<b>Total</b>	<b>5,71,641.00</b>	<b>5,71,641.00</b>

**Advance to Supplier (Note - 2)**


<b>Particulars</b>	<b>Current Year (2019-20)</b>	<b>Previous Year (2018-19)</b>
Association of Indian Universities	-	56,000.00
BPCL (Smart Fleet)	55,036.00	53,036.00
Cinema Service Centre	-	13,191.00
JEOL ASIA PTE LTD.	98,48,324.00	98,48,324.00
DAVP	-	2,00,000.00
M/S AIR INFOTECH SERVICES (P) LTD	-	5,500.00
M/S SUNRISE PERIODICALS & SUPPLIERS PVT LTD.	-	37,17,799.00
ALANKAR AUTO SALES & SERVICE PVT LTD	35,326.00	-
BPCL (SMART FLEET) (GENSET)	50,000.00	-
M/S MAHAVIR FURNISHING (ADV.)	1,81,521.00	-
OHIO TECHNOLOGIES (ADV.)	17,700.00	-
Prasar Bharati (AIR) (Adv.)	2,71,872.00	-
RAJ AUTO ENTERPRISES	6,296.00	-
<b>Total</b>	<b>1,04,66,075.00</b>	<b>1,38,93,850.00</b>

  
Section Officer  
(Accounts)

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

  
Section Officer  
(Finance)

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**BALANCE WITH BANK (Note - 3)**

Particulars	Current Year (2019-20)	Previous Year (2018-19)
<b>On Savings Accounts- (Of University Funds)</b>		
CUSB GAYA FEE RECEIVABLE A/C (SBI) (ES1)	7,84,039.50	-
CUSB GAYA GRANT RECEIVABLE A/C (SBI) (ES2)	4,52,076.50	-
CUSB PRINCIPAL REPAYMENT A/C (CANARA BANK) (ES3)	12,17,387.00	-
SBI ADMISSION BANK A/C NO. 34807920951 (FS4)	1,23,03,339.13	3,18,40,555.77
CANARA BANK A/C GAYA (GD7)	2,60,173.45	2,49,388.09
CANARA BANK MESS A/C GAYA (MS3)	-	5,554.00
PNB SAVINGS A/C GAYA (GD6)	76,77,381.40	98,31,516.20
PNB CUSB SCHOOL OF LAW A/C	13,08,283.30	12,27,852.10
SBI GD A/C (NO. 30705735501) (GD2) (REC.)	65,37,337.60	2,34,93,618.00
CUSB CAPITAL A/C (NO. 37972071619) (CAP)	14,72,29,770.00	39,14,36,905.00
CUSB GENERAL A/C (38260744699) (GEN)	53,74,791.13	9,81,240.00
CUSB - OH UNIVERSITY SHARE A/C (SBI CUSB) OH A/C	22,48,934.70	17,16,608.00
CUSB PMMMNMTT A/C (SBI CUSB) PMMT	2,20,25,569.50	96,75,012.00
CUSB PROJECT GRANTS A/C (SBI CUSB) PRO A/C	87,68,959.00	20,55,922.00
CUSB SALARY (A/C NO. 37974110795) (SAL.)	7,71,44,159.19	7,57,15,138.69
PNB CCCP A/C (NO. 4458000100038979)	61,26,849.34	66,68,899.14
SBI MESS A/C (NO. 34319192291) (MS)	-	1,42,26,599.27
<b>Total (A)</b>	<b>29,94,59,050.74</b>	<b>56,91,24,808.26</b>
<b>On Savings Accounts- (Of Research Project Funds)</b>		
BANK CUSB RP-1	-	1,51,810.00
BANK CUSB RP-2	-	1,885.00
BANK CUSB RP-3	-	7,821.00
BANK CUSB RP-4	-	2,71,778.00
BANK CUSB RP-5	-	7,217.00
BANK CUSB RP-6	-	27.00
BANK CUSB RP-7	-	5,76,088.00
BANK CUSB RP-8	-	7,821.00
BANK CUSB RP-9	-	98,023.00
BANK CUSB RP-10	-	312.00
BANK CUSB RP-11	-	3,09,804.00
BANK CUSB RP-12	-	3,04,512.00
BANK CUSB RP-13	-	94.00
BANK CUSB RP-14	-	6,459.00
BANK CUSB RP-15	-	7,821.00
BANK CUSB RP-16	-	5,20,475.00
BANK CUSB RP-17	-	8,489.00
BANK CUSB RP-18	-	5,83,533.00
BANK CUSB RP-19	-	16,317.00
BANK CUSB RP-20	-	1,032.00
BANK CUSB RP-21	-	-
BANK CUSB RP-22	-	39,254.00
BANK CUSB RP-23	-	87,509.00
BANK CUSB RP-24	-	37,17,797.00
BANK CUSB RP-25	-	290.00
BANK CUSB RP-26	-	11,03,292.00
BANK CUSB RP-27	-	6,828.00
BANK CUSB RP-28	95,727.00	1,79,986.00
BANK CUSB RP-29	-	-
BANK CUSB RP-30	-	75,127.00
BANK CUSB RP-31	86,029.00	83,164.00
BANK CUSB RP-32	-	1,275.00
BANK CUSB RP-33	-	31,351.00
BANK CUSB RP-34	89,266.00	2,99,919.00

*[Signature]*  
Section Officer  
(Accounts)

*[Signature]*  
Section Officer  
(Finance)

*[Signature]*  
Finance Officer

Section Officer (Accounts)  
Central University Of South Bihar

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

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

BANK CUSB RP-35	58,191.00	5,19,372.00
BANK CUSB RP-36	-	2,66,559.70
BANK CUSB RP-37	1,64,789.60	1,59,487.60
BANK CUSB RP-38	4,98,342.60	5,05,748.60
BANK CUSB RP-39	4,74,749.30	2,08,469.30
BANK CUSB RP-40	49,419.00	1,68,366.00
BANK CUSB RP-41	8,10,345.90	11,41,881.90
BANK CUSB RP-42	9,45,912.20	24,01,606.20
BANK CUSB RP-43	4,44,602.00	5,75,119.00
BANK CUSB RP-44	7,32,484.20	15,98,125.20
BANK CUSB RP-45	8,12,324.00	1,32,994.00
BANK CUSB RP-46	39,925.00	9,155.00
BANK CUSB RP-47	1,42,885.00	96,181.00
BANK CUSB RP-48	77,211.00	1,29,824.00
BANK CUSB RP-51	3,73,915.50	9,99,000.00
BANK CUSB RP-52	19,69,602.50	-
BANK CUSB RP-53	388.45	-
BANK CUSB RP-54	2,86,020.00	-
BANK CUSB RP-55	2,06,103.00	-
BANK CUSB RP-56	21,71,069.00	-
BANK CUSB RP-57	8,04,232.00	-
BANK CUSB RP-58	79,351.00	-
<b>Total (B)</b>	<b>1,14,12,884.25</b>	<b>1,74,18,999.50</b>
<b>Total (A+B)</b>	<b>31,08,71,934.99</b>	<b>58,65,43,807.76</b>

<b>NOTE:4: Other Receivable from UGC under FRP</b>	<b>Current Year (2019-20)</b>	<b>Previous Year (2018-19)</b>
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<b>UGC FACULTY RECHARGE PROG (DR. LOKENDRA SHARMA)</b>		
Balance B/F	-20,50,530.00	-13,20,256.00
Add: Receipts during the year	-	-
<b>Total (a)</b>	<b>-20,50,530.00</b>	<b>-13,20,256.00</b>
Less: utilized for Salary expenses	-	7,30,274.00
Less: utilized for Capital expenses	-	-
<b>Total (b)</b>	<b>-</b>	<b>7,30,274.00</b>
<b>Unutilized carried forward Total (A)</b>	<b>-20,50,530.00</b>	<b>-20,50,530.00</b>
<b>UGC FACULTY RECHARGE PROG (DR. SUSANTA DAS)</b>		
Balance B/F	-17,59,621.00	-22,26,724.00
Add: Receipts during the year	-	8,54,412.00
<b>Total (a)</b>	<b>-17,59,621.00</b>	<b>-13,72,312.00</b>
Less: utilized for Salary expenses	38,878.00	3,87,309.00
Less: utilized for Capital expenses	-	-
<b>Total (b)</b>	<b>38,878.00</b>	<b>3,87,309.00</b>
<b>Unutilized carried forward Total (B)</b>	<b>-17,98,499.00</b>	<b>-17,59,621.00</b>
<b>UGC FACULTY RECHARGE PROG (DR. PUNEET MISHRA)</b>		
Balance B/F	-3,48,887.00	-2,81,140.00
Add: Receipts during the year	11,93,548.00	8,55,962.00
<b>Total (a)</b>	<b>8,44,661.00</b>	<b>5,74,822.00</b>
Less: utilized for Salary expenses	11,03,668.00	9,23,709.00
Less: utilized for Capital expenses	-	-
<b>Total (b)</b>	<b>11,03,668.00</b>	<b>9,23,709.00</b>
<b>Unutilized carried forward Total (C)</b>	<b>-2,59,007.00</b>	<b>-3,48,887.00</b>
<b>TOTAL RECEIVABLE TOTAL (A+B+C)</b>	<b>41,08,036.00</b>	<b>41,59,038.00</b>

*Hypis*  
Section Officer  
(Accounts)

*Hypis*  
Section Officer  
(Finance)

*Sanjay*  
Finance Officer

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

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

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

<b>NOTE:4: HEFA Loan</b>	<b>Current Year (2019-20)</b>	<b>Previous Year (2018-19)</b>
<b>Total HEFA Loan During The Year</b>	<b>62,28,84,736.00</b>	-
<b>Less: Advances to Vendors from HEFA Loan</b>		-
DIRECTOR C&DS UNIT-12 UP JAL NIGAM/CUSB CAMPUS	1,00,00,000.00	-
CPWD, Gol, Patna	2,89,39,756.00	-
<b>Assets Capitalized during the Year from HEFA Loan</b>	<b>58,39,44,980.00</b>	-
<b>Less: Reimbursement from HEFA</b>	<b>21,10,00,000.00</b>	-
<b>Amount Utilized as Capital Expenditure from HEFA Loan</b>	<b>37,29,44,980.00</b>	-

<b>Total Assets Capitalized during FY 2019-20 (Main Account)</b>	<b>1,62,03,21,482.00</b>	-
<b>Less: Assets Transferred from CWIP to Assets A/c</b>	<b>1,05,21,09,846.00</b>	-
<b>Total Assets Purchased/Capitalized during FY 2019-20</b>	<b>56,82,11,636.00</b>	-

<b>Assets from from UGC Grant</b>	<b>19,52,66,656.00</b>	-
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<b>Assets Purchased/Capitalized from Earmarked Fund</b>	<b>8,09,68,171.00</b>	-
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Section Officer  
(Accounts)

  
Section Officer  
(Finance)  
Section Officer (P & A)  
Central University Of South Bihar

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

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

**CENTRAL UNIVERSITY OF SOUTH BIHAR**  
**RECEIPT & PAYMENT ACCOUNT FOR THE PERIOD FROM 01.04.2019 TO 31.03.2020**

Receipts	Current Year (2019-20)	Payments	Current Year (2019-20)
<b>I. Opening Balance:</b>		<b>I. Expenses:</b>	
a) Cash Balances	-	a) Establishment Expenses	22,51,29,922.00
b) Bank Balances:		b) Academic Expenses	2,33,86,589.00
In Bank Accounts and FDs	58,65,43,807.76	c) Administrative Expenses	4,86,67,989.87
<b>II. Grants Received:</b>		d) Transportation Expenses	5,60,133.00
a) From UGC	51,40,72,000.00	e) Repairs & Maintenance	73,52,590.00
b) From MHRD (For Refund of HEFA Loan and Interest)	8,73,77,384.00	f) Finance Cost	3,660.11
c) From other sources		g) Prior Period Expenses	29,15,867.00
<b>III. Academic Receipts</b>	4,50,99,555.00	<b>II. Payments against Earmarked/Endowment Funds</b>	
<b>IV. Receipts against Earmarked/Endowment Funds</b>	3,50,88,403.00	<b>III. Payments of HEF Loan and Interest</b>	9,14,20,000.00
<b>V. Receipt against Sponsored Projects/Schemes</b>	92,17,467.00	<b>IV. Payments against Sponsored Fellowships/Scholarships</b>	1,55,67,151.25
<b>VI. HEFA Loan</b>	62,28,84,736.00	<b>V. Investments and Deposits made:</b>	
<b>VII. Income on Investments from:</b>		a) Out of Earmarked/Endowment Funds	-
a) Earmarked/Endowment Funds	3,80,80,000.00	b) Out of own funds (Investment- others)	59,00,00,000.00
b) Other Investments	6,82,340.36	<b>VI. Term Deposits with Scheduled Banks</b>	-
<b>VIII. Interest received on:</b>		<b>VII. Expenditure on Fixed Assets and Capital Works-in-Progress:</b>	
a) Bank Deposits	-	a) Fixed Assets	56,82,48,436.00
b) Loans and Advances	-	b) Capital Works-in-Progress	
c) Savings Bank Accounts	1,22,84,408.00	<b>VIII. Other Payments including statutory payments</b>	-
<b>IX. Investment Encashed-Earmarked Funds</b>	-	<b>IX. Refunds of Grants</b>	-
<b>X. Term Deposits with Scheduled Banks Encashed</b>	-	<b>X. Deposits and Advances</b>	4,30,75,221.90
<b>XI. Other Income (including Prior Period Income)</b>	49,80,857.30	<b>XI. Other Payments</b>	2,91,17,696.30
<b>XII. Deposits, Advances and Liabilities</b>	-	<b>XII. Closing Balances:</b>	
<b>XIII. Miscellaneous Receipts including Statutory Receipts</b>	-	a) Cash in Hand	-
<b>XIV. Any Other Receipts</b>	-	b) In Savings Accounts (Including Project Account Balance)	31,08,65,701.99
<b>Total</b>	<b>1,95,63,10,958.42</b>	<b>Total</b>	<b>1,95,63,10,958.42</b>

*[Signature]*  
Section Officer  
(Accounts)

*[Signature]*  
Section Officer  
(Finance)

*[Signature]*  
Finance Officer

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

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

वित्त प्रदाधिकारी / Finance Officer  
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Central University of South Bihar

**CENTRAL UNIVERSITY OF SOUTH BIHAR**  
**RECEIPT & PAYMENT ACCOUNT -PROJECT**  
**PERIOD FROM 01.04.2019 TO 31.03.2020**

PARTICULARS	Amt. in Rs.	PARTICULARS	Amt. in Rs.
<b>Opening Balance (A)</b> Cash and Cash Equivalent	1,74,18,999.50	<b>Payment During The Year (D)</b> Revenue Expenditure	41,43,108.25
<b>Addition During The Year (B)</b> Grant Received During the Year		Project Advance & Other Adjustment	5,59,988.00
Other Income/ Liabilities	91,32,520.00	Capital Expenditure	25,98,597.00
Interest Earned & Other Receipt during the year	17,282.00	Refund/Transfer of Unutilized Grant	81,97,793.00
<b>Total C = (A+B)</b>	<b>2,69,12,370.50</b>	<b>Closing Balance (E)</b> Cash and Cash Equivalent	1,14,12,884.25
		<b>Total F = (D+E)</b>	<b>2,69,12,370.50</b>

  
Section Officer  
(Accounts)

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

  
Section Officer  
(Finance)

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Finance Officer  
पित्त पदाधिकारी / Finance Officer  
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Central University of South Bihar

**CENTRAL UNIVERSITY OF SOUTH BIHAR**  
**NPS TIER I ACCOUNT**  
**BALANCE SHEET**  
**PERIOD FROM 01.04.2019 TO 31.03.2020**

Liabilities	Current Year 2019-20	Previous Year 2018-19	Assets	Current Year 2019-20	Previous Year 2018-19
NPS Tier - I Account					
Opening Balance	35,72,844.00	1,13,97,644.00	NPS Tier-I Account Subscription and contribution due Current FY	58,52,449.00	35,72,844.00
Less: Sub. For current FY	4,66,44,608.00	4,01,00,528.00	Investment		-
Add: Sub+U Contribution	4,89,24,213.00	3,22,75,728.00	Interest Accrued but not due		-
Add: Interest Credited			Balance at Bank		-
Less: Transferred to NSDL	58,52,449.00	35,72,844.00			
Add: Opening Sub+ U C for 03/2016					
Excess of Income over Expenditure		-			
Add: During the year		-			
<b>Total</b>	<b>₹ 58,52,449.00</b>	<b>₹ 35,72,844.00</b>	<b>Total</b>	<b>₹ 58,52,449.00</b>	<b>₹ 35,72,844.00</b>

*Signature*  
Section Officer  
(Accounts)

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

*Hydra*  
Section Officer  
(Finance)

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

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

**CENTRAL UNIVERSITY OF SOUTH BIHAR**  
**NPS TIER I ACCOUNT**  
**INCOME AND EXPENDITURE ACCOUNT**  
**PERIOD FROM 01.04.2019 TO 31.03.2020**

Expenditure	Current Year 2019-20	Previous Year 2018-19	Income	Current Year 2019-20	Previous Year 2018-19
Interest Credited to Subscribers' Account	-	-	Interest Earned on Investment	-	-
Bank Charges (NSDL Fee)	-	-			
Excess of Income over Expenditure	-	-	Less : Interest Accrued	-	-
			Interest Accrued but not due.	-	-
<b>Total</b>	-	-	<b>Total</b>	-	-

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

  
Section Officer  
(Accounts)

  
Section Officer  
(Finance)

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

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

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

**CENTRAL UNIVERSITY OF SOUTH BIHAR**  
**NPS TIER I ACCOUNT**  
**RECEIPT & PAYMENT ACCOUNT FOR THE FINANCIAL YEAR 2019-20**

Receipt	Current Year 2019-20	Previous Year 2018-19	Payment	Current Year 2019-20	Previous Year 2018-19
<b>OPENING BALANCE</b>			<b>PAYMENT</b>		
NPS Employees Contribution	17,68,310.00	16,07,589.00	Investment		-
NPS Employers Contribution	17,68,310.00	16,07,589.00	<b>Deposit of NPS to NSDL</b>		-
Arrear NPS Employees Contribution	18,112.00	40,91,233.00	NPS Employees Contribution	1,97,58,208.00	1,56,78,663.00
Arrear NPS Employers Contribution	18,112.00	40,91,233.00	NPS Employers Contribution	2,48,02,869.00	1,56,78,663.00
Total Opening	<b>35,72,844.00</b>	<b>1,13,97,644.00</b>	Arrear NPS Employees	9,82,403.00	43,71,601.00
<b>NPS Tier I Account</b>			Arrear NPS Employers	11,01,128.00	43,71,601.00
NPS Employees Contribution	2,04,65,836.00	1,58,39,384.00			
NPS Employers Contribution	2,63,69,448.00	1,58,39,384.00	<b>CLOSING BALANCE</b>		
Arrear NPS Employees Contribution	9,84,487.00	2,98,480.00	NPS Employees Contribution	24,75,938.00	17,68,310.00
Arrear NPS Employers Contribution	11,04,442.00	2,98,480.00	NPS Employers Contribution	33,34,889.00	17,68,310.00
Interest Received on Investment	-	-	Arrear NPS Employees	20,196.00	18,112.00
Interest on Saving bank A/c	-	-	Arrear NPS Employers	21,426.00	18,112.00
Investment Encashed	-	-	Total Closing Balance	<b>58,52,449.00</b>	<b>35,72,844.00</b>
<b>TOTAL</b>	<b>5,24,97,057.00</b>	<b>4,36,73,372.00</b>	<b>TOTAL</b>	<b>5,24,97,057.00</b>	<b>4,36,73,372.00</b>

*H. K. Prasad*  
Section Officer  
(Accounts)

*H. K. Prasad*  
Section Officer  
(Finance)

*H. K. Prasad*  
Finance Officer  
वित्त प्रशासक / Finance Officer  
दक्षिण बिहार केन्द्रीय विश्वविद्यालय  
Central University of South Bihar

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Central University Of South Bihar

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

2. Audit Paras as raised by office of CAG for the financial year 2018-19	Reply & Action taken by University
A 1.1.1 The University has shown prior period expenses of Rs. 32.97 lakh under administrative expenditure instead of Prior Period Expenditure. This Resulted in understatement of Prior Period Expenditure by Rs. 32,96,777/- and overstatement of Administrative Expenditure to the same extent.	Although both are covered under Recurring expenses, however special Attention has been given in this Financial Year while preparing the Final Accounts.
A. 1.1.2 The University has made payment of Rs. 99,600/- dated 12.3.2019 on AMC Charges for RO Water Purifier at CUSB, Patna Campus for the Period from 1.4.2017 to 31.3.2018. However, University has shown that expenditure under Repair & Maintenance instead of Prior Period. This resulted in understatement of Prior Period Expenses by Rs. 99,600/- and Repair & Maintenance was overstated by the same amount.	Although both are covered under Recurring expenses. However special Attention has been given in this Financial Year while preparing the Final Accounts.
B. 1.1 University had charged depreciation on Kitchen Appliances at the rate of 5% instead of 7.5 %. This has resulted in understatement of depreciation by 1.04 lakh and overstatement of Fixed Assets by the same amount.	This has been rectified in the current financial year Annual Accounts and adjustment has been made.
B. 1.2 The University incurred an amount of Rs. 2,08,60,000/- for installation of Digital Teaching Device for Class Room. University depicted this amount under smart class room and charged depreciation of 20 % instead under the head Audio Visual Equipment which carries depreciation of 7.5 % . This resulted in overstatement of depreciation by Rs. 26,07,500/- and under statement of fixed assets by the same amount	This has been rectified in the current financial year Annual Accounts and adjustment has been made.
C. 1.1 The University has shown unutilized grant of Rs. 18,08,98,980.40 under Current Liabilities & Provisions. But the University has shown Rs. 17,45,95,405/- as unutilised Grant under Grant / Subsidies (Schedule 10). The difference has been reconciled.	The amount as shown under Current Liabilities is correct. Under Schedule 10 there is a typographical mistake. Rectified in the Current Financial year.
C. 1.2 University has made provisions of Leave Encashment on actuarial basis in contravention of Accounting Standard.	This Actuarial Valuation is as per the directives of CAG in earlier financial year & FC as well as MHRD directives, so nothing in contravention.
C 2.1 The University incurred an amount of Rs. 43,83,790/- for transfer Grant and Transfer TA. The University depicted this amount under Administrative and General Expenses instead of Staff payments and benefits (Establishment Expenses). This resulted in overstatement of Administrative and General Expenses by Rs. 43.84 lakh and understatement of Staff Payments & benefits (Establishment expenses) Schedule 15 to the same extent.	In the recent introduced format for Salary expenditure the UGC has categorically mentioned heads of expenditure under Establishment Expenses and there is no head of Expenditure for Transfer TA. Hence, it has not been taken in Establishment expenses and rather taken in Administrative expenses.
Adequacy of Internal Audit system There was no Internal Audit wing in the University. However, a Standing Audit Committee has been constituted to review & consider Separate Audit Report. The Internal Audit was carried by a Private Chartered Accountant Firm. Besides No Internal Audit Manual has been prepared.	An Internal Auditor on deputation has been appointed in August 2019. Internal Audit Manual has already been prepared by the University and put up in the Finance Committee Meeting of the University. But as advised certain modification is required. Yet to be approved after modification.

<p>The Internal Control System in the Institute reflected the following deficiencies: Office Procedure was yet to be formulated</p> <p>University has incurred more than Rs. 40.97 Crore additional expenditure against total allotment in Capital head.</p>	<p>It is under preparation.</p> <p>The Phase-I construction work of CUSB which was started in September 2018, was in its final stage during the financial year 2018-19. Due to this our committed liabilities for payment to construction agencies was Rs. 93.96 Crores. We had sought grant of this amount but, the MHRD has communicated to the University vide letter No. 44-5/2018-CU-I dated 25.01.2019 to apply for HEFA (Higher Education funding Agency) Loan only amounting to Rs. 182.84 Crores <u>for meeting the committed liabilities</u> of Rs. 93.96 Crores &amp; Rs. 88.88 Crores for new projects viz. Construction of 02 Nos. Hostels, Health Centre, Library &amp; Staff Quarter.</p> <p>In accordance with the directives of MHRD, the University has submitted a proposal to HEFA vide letter No. CUSB/FO/2019/34 dated 21.02.2019, which has been approved by the HEFA vide its letter No. SAN/CUSB/82/2019-20 dated 30.06.2019 with terms &amp; conditions as mentioned in the approval letter. This loan has still not materialized.</p> <p>In order to avoid delay in the delivery of buildings which the University needed immediately and to avoid any dispute with agencies that would have arisen due to non-payment, we were compelled to make payments from the Grant received from UGC amounting to Rs. 25.00 Crores in the Financial year 2018-19 and internal savings / accruals of the University since its inception and as such more than Rs. 40.97 Crores additional expenditure has been made in Financial Years 2018-19.</p>
<p>System of Physical Verification of Fixed Assets and Inventory</p>	<p>Acknowledged</p>
<p>Physical verification of Fixed Assets was carried out during this year.</p> <p>The University is regular in paying its Statutory taxes.</p>	<p>Acknowledged.</p>



# **Part B**

## **Separate Audit Report (SAR)**

**CENTRAL UNIVERSITY OF SOUTH BIHAR**

# भारतीय लेखापरीक्षा और लेखा विभाग

कार्यालय महानिदेशक लेखापरीक्षा (केन्द्रीय) लखनऊ



## INDIAN AUDIT AND ACCOUNTS DEPARTMENT

Office of the Director General of Audit (Central) Lucknow

No. DGAC/BR Patna/CUSB-SAR -(2019-20)/2021-22/ 21 Dated: 01.07.2021

Copy of the Separate Audit Report, Certified Audited accounts for the year 2019-20 are forwarded to:-

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

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

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

01/07/21  
Director (CRA)

**Separate Audit Report of the Comptroller & Auditor General of India on the Accounts of Central University of South Bihar, Gaya for the year ended 31 March 2020.**

We have audited the attached Balance Sheet of **Central University of South Bihar, Gaya**, as on 31 March 2020, the Income and Expenditure Account and Receipts and Payments Accounts for the year ended on that date under Section 19 (2) of the Comptroller & Auditor General's (Duties, Power & Conditions of Service) Act, 1971 read with Section 31(1) of the Central University Act, 2009 (Amendment) Act 2014. These financial statements are the responsibility of the management of Central University of South Bihar, Gaya. Our responsibility is to express an opinion on these financial statements based on our audit.

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

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

4. Based on our audit, we report that:

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

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

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

iv. We further report that:-

**A. Balance Sheet**

**A. 1.1 Fixed Asset (Schedule -4): Tangible Asset: ₹321.07 crore**

The work amounting to ₹71.71 crore relating to Construction of Stupa, Development of site, Internal & External Water supply, Sanitary, Drainage, Roads etc. at permanent campus of Central University of South Bihar at Gaya, (constructed by CPWD) has been completed and being used by the University during the year 2018-19 and it was booked as campus development under Fixed Assets Schedule-4 and charged depreciation @0%. It should be depicted as building under the schedule-4 and charged depreciation @2%.

This resulted in understatement of depreciation ₹2.86 crore (2018-19 ₹1.43 crore + 2019-20 ₹1.43 crore) and overstatement of excess of Income over Expenditure to the same extent.

**A.1.2** The University has given a work order for Supply, Installation, and Testing & Commissioning of IP Based CCTV Surveillance System at the cost of ₹24005645.00 exclusive of GST. As per clause 6.4 of Agreement payment was to make 60% of the contract value on successful delivery and acceptance of the CCTV Surveillance Equipment and rest 40% on successful installation.

Further, an amount of ₹1.42 crore has been paid for the above work in the year 2019-20 and this was capitalized under Fixed Assets. As the CCTV Surveillance Equipment has not been installed in the year 2019-20 so it should be kept under Capital Work in Progress.

This resulted in understatement of Capital Work in Progress and overstatement of Fixed Asset by ₹2.13 crore. Depreciation amounting to ₹1058896.00 has also been overcharged.

## **A.2 Current Liabilities & Provisions: ₹26.32 crore.**

The University has made twice Provisions as Outstanding Fixed Asset for the payment of the same bills of M/s Diamond Creation, Angel Scientific Stores and Rose Medicare Pvt. Ltd. amounting to ₹12932351.00, ₹104580.00 and ₹176715.00 respectively.

This resulted in overstatement of Current Liabilities & Provisions (Schedule-3) amounting to ₹1.32 crore and overstatement of Fixed Assets to the same extent. Further, depreciation amounting to ₹992430.00 has also been overcharged.

## **B Income & Expenditure Account:**

### **B.1 Repair and Maintenance ₹85.85 lakh.**

The University has been taking services for Collection, Segregation, Storage, Transportation, Loading and Unloading, Disposal of Biodegradable & Non-biodegradable Waste from M/s AIM of People at the monthly rate of ₹162840.00. Further, the University has made payment to the Service provider for the above work up to the month of December 2019 but the University did not make provision for payment of the Service Provider for the month from January 2020 to March 2020.

This resulted in understatement of Current Liabilities & Provisions (Schedule-3) amounting to ₹488520.00 and understatement of Repairs & Maintenance (Schedule-19) to the same extent.

## **(C) Grants-in-Aid**

During the financial year 2019-20, the University received grants of ₹51.40 Crore from the Ministry of Human Resources Development, Government of India. Taking the unspent balance of the previous year of ₹18.09 crore, the Institute utilized ₹63.10 Crore during the year leaving a balance of ₹6.39 Crore as on 31.03.2020.

## **D) Management letter.**

Deficiencies which have not been included in the Audit Report have been brought to the notice of the Director through a Management letter issued separately for remedial /corrective action.

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

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

a. In so far as it relates to the Balance Sheet, of the state of affairs of the Central University of South Bihar, Gaya as at 31 March 2020; and

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

**For and on behalf of the C&AG of India**

**Place: Lucknow**

**Date: 1.7.2021**



**Director General of Audit (Central)**

## **Annexure-I**

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

There is no Internal Audit Wing. Further, an Internal Audit was carried out by a Private Chartered Accountant Firm. Besides, Internal Audit Manual have been prepared by the University and put up in the Finance Committee meeting but the same has not been approved yet.

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

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

- Office procedure Manual was yet to be formulated

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

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

### **4. Regularity in Payment of statutory dues**

The University is regular in paying its statutory taxes.

  
21/03/21  
Director (CRA)

To,

The Registrar,  
Central University of South Bihar,  
Gaya.

**Sub: Management letter – Deficiencies noticed in accounting records/internal control system etc. regarding,**

Sir,

We have audited the annual accounts of Central University of South Bihar Gaya for the financial year 2019-20. During the course of audit, the following deficiencies were noticed which were not included in Draft Report and are brought to the notice of management for appropriate corrective measures at the earliest.

**1. Other Income (Schedule-13)**

During test check of Accounts of Central University of South Bihar, Gaya for the year 2019-20 it was revealed that the University has received an amount of ₹32200.00 as Canteen rent for the month of February and March 2019. The University depicted this receipt under Other Income. This should be exhibited under Prior Period Income (Schedule-14).

This has resulted in overstatement of Other Income amounting to ₹32200.00 and understatement of Prior Period Income to the same extent.

**2. Income & Expenditure Account:**

**2.1 Depreciation. ₹826.80 lakh**

The University purchased Laboratory Equipment amounting to ₹534555. The items have been installed in the year 2013-14 but, the University capitalized this equipment in the year 2019-20 and allowed depreciation for the year 2019-20 only. Details are as under:

Sl No.	Name of item	Amount	Date of Installation	Rate of Depreciation	Depreciation allowed	Depreciation should be allowed	Difference
1	Laboratory Equipment	534555	19.02.2014 & 07.03.2014	8%	42764	299351	256587
						<b>Total</b>	<b>256587</b>

This resulted in understatement of depreciation by ₹2.57 Lakh. Consequently, excess of income over expenditure to the same extent.

**3. Administrative Expenses & General Expenses: ₹864.33 lakh**

The University has incurred expenditure of an amount of ₹96135.00 as Horticulture Expenses for the month of January and February 2019. The University depicted this under Administrative Expenses and General Expenses (Schedule -17). This should be exhibited under Prior Period Expenses (Schedule-22).

This resulted in overstatement of Administrative Expenses and General Expenses amounting to ₹96135.00 and understatement of Prior Period Expenses to the same amount.

  
Director (CRA)



# **CENTRAL UNIVERSITY OF SOUTH BIHAR**

(Established under the Central Universities Act, 2009)

SH-7, Gaya - Panchanpur Road,  
P.O. - Fatehpur, Gaya - 824236 (Bihar)

 [www.cusb.ac.in](http://www.cusb.ac.in)  0631-2229509