

दक्षिण बिहार केन्द्रीय विश्वविद्यालय

CENTRAL UNIVERSITY OF SOUTH BIHAR

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वार्षिक लेखा

Annual Accounts

2022 - 23



दक्षिण बिहार केन्द्रीय विश्वविद्यालय
CENTRAL UNIVERSITY OF SOUTH BIHAR

भारत का संविधान
उद्देशिका

हम भारत के लोग, भारत को एक संपूर्ण प्रभुत्व-संपन्न समाजवादी पंथनिरपेक्ष लोकतंत्रात्मक गणराज्य बनाने के लिए, तथा उसके समस्त नागरिकों को:

सामाजिक, आर्थिक और राजनैतिक न्याय,
विचार, अभिव्यक्ति, विश्वास, धर्म
और उपासना की स्वतंत्रता,
प्रतिष्ठा और अवसर की समता

प्राप्त कराने के लिए तथा उन सब में व्यक्ति की गरिमा और राष्ट्र की एकता और अखंडता सुनिश्चित करने वाली बंधुता बढ़ाने के लिए हृदयसंकल्प होकर अपनी इस संविधान सभा में आज तारीख 26 नवम्बर, 1949 ई० (मिति मार्गशीर्ष शुक्ला सप्तमी संवत् दो हजार छह विक्रमी) को एतद्वारा इस संविधान को अंगीकृत, अधिनियमित और आत्मार्पित करे।

भारत के संविधान की शिलापत्थिका का कोषागार

Part A - Annual Accounts

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

दक्षिण बिहार केन्द्रीय विश्वविद्यालय

CENTRAL UNIVERSITY OF SOUTH BIHAR

Part A - Annual Accounts

Financial Year 2022-23

CENTRAL UNIVERSITY OF SOUTH BIHAR

BALANCE SHEET AS AT 31st MARCH 2023

(Figures shown, Rs. in Lakhs)

SOURCES OF FUNDS	Schedule	Current Year	Previous Year
		(2022-23)	(2021-22)
CORPUS / CAPITAL FUND	1	39,608.24	38,339.47
DESIGNATED / EARMARKED / ENDOWMENT FUNDS	2	1,074.24	1,059.53
UNSECURED LOAN (FROM HEFA)	2.1	5,701.42	3,495.04
CURRENT LIABILITES & PROVISIONS	3	3,327.11	2,317.55
TOTAL		49,711.01	45,211.60
APPLICATION OF FUNDS	Schedule	Current Year	Previous Year
		(2022-23)	(2021-22)
FIXED ASSETS	4		
Tangible Assets		31,107.63	31,639.47
Intangible Assets		29.84	55.55
Capital Works In Progress		4,361.00	1,712.13
INVESTMENTS FROM EARMARKED / ENDOWMENT	5		
LONG TERM		0.00	0.00
SHORT TERM		0.00	0.00
INVESTMENTS - OTHERS	6	0.00	0.00
CURRENT ASSETS	7	12,360.09	10,398.07
LOANS, ADVANCES & DEPOSITS	8	1,852.44	1,406.39
TOTAL		49,711.01	45,211.60

SIGNIFICANT ACCOUNTING POLICIES

23

CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS

24

[Signature]
Section Officer

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

[Signature]
Section Officer

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

[Signature]
15/6/2023
Finance Officer

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

CENTRAL UNIVERSITY OF SOUTH BIHAR

INCOME & EXPENDITURE ACCOUNT FOR THE PERIOD/YEAR ENDED 31.03.2023

(Figures shown, Rs. in Lakhs)

Particulars	Schedule	Current Year (2022-23)	Previous Year (2021-22)
INCOME			
Academic Receipts	9	690.70	544.07
Grants / Subsidies	10	5,597.26	4,134.21
Income from Investments	11	355.26	412.97
Interest Earned	12	49.18	15.61
Other Incomes	13	48.56	43.08
Prior Period Income	14	62.15	0.00
TOTAL (A)		6,803.10	5,149.94
EXPENDITURE			
Staff Payments and Benefits (Establishment Expenses)	15	4,258.49	3,860.40
Academic Expenses	16	288.66	299.43
Administrative and General Expenses	17	999.19	871.58
Transportation Expenses	18	8.85	5.94
Repairs & Maintenance	19	125.21	67.00
Finance Costs	20	182.87	274.33
Depreciation	4	1,217.48	1,133.05
Other Expenses	21	0.00	0.00
Prior Period Expenses	22	24.03	27.36
TOTAL (B)		7,104.78	6,539.08
Balance being excess of Income over Expenditure (A-B)		-301.67	-1,389.14
Transfer to / from Designated fund		0.00	0.00
Building fund		0.00	0.00
Others (specify)		0.00	0.00
Balance being Surplus/(Deficit) Carried to Capital Funds (Sch 1)		-301.67	-1,389.14

SIGNIFICANT ACCOUNTING POLICIES 23

CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS 24

[Signature]
Section Officer

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

[Signature]

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

[Signature]
15/6/2023

Finance Officer

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

CENTRAL UNIVERSITY OF SOUTH BIHAR

BALANCE SHEET AS AT 31st MARCH 2023

(Amount in Rs.)

SOURCES OF FUNDS	Schedule	Current Year	Previous Year
		(2022-23)	(2021-22)
CORPUS / CAPITAL FUND	1	3,96,08,23,928.34	3,83,39,47,496.60
DESIGNATED / EARMARKED / ENDOWMENT FUNDS	2	10,74,23,864.00	10,59,52,953.00
Unsecured Loan (HEFA)	2.1	57,01,42,041.00	34,95,04,184.00
CURRENT LIABILITES & PROVISIONS	3	33,27,10,850.92	23,17,55,085.05
TOTAL		4,97,11,00,684.26	4,52,11,59,718.65
APPLICATION OF FUNDS	Schedule	Current Year	Previous Year
		(2022-23)	(2021-22)
FIXED ASSETS	4		
Tangible Assets		3,11,07,62,970.08	3,16,39,46,715.08
Intangible Assets		29,84,419.60	55,54,656.60
Capital Works In Progress		43,61,00,190.00	17,12,12,560.00
INVESTMENTS FROM EARMARKED / ENDOWMENT FUNDS	5		
Long Term		0.00	0.00
Short Term		0.00	0.00
INVESTMENTS - OTHERS (Short Term)	6	0.00	0.00
CURRENT ASSETS	7	1,23,60,08,683.77	1,03,98,06,504.16
LOANS, ADVANCES & DEPOSITS	8	18,52,44,420.81	14,06,39,282.81
TOTAL		4,97,11,00,684.26	4,52,11,59,718.65

SIGNIFICANT ACCOUNTING POLICIES

23

CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS

24


Section Officer

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


Section Officer

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


Finance Officer

मि. प्रदीप कुमार / Finance Officer
दक्षिण बिहार केन्द्रीय विश्वविद्यालय
Central University of South Bihar

CENTRAL UNIVERSITY OF SOUTH BIHAR
INCOME & EXPENDITURE ACCOUNT FOR THE PERIOD/YEAR ENDED 31.03.2023

(Amount in Rs.)

Particulars	Schedule	Current Year (2022-23)	Previous Year (2021-22)
INCOME			
Academic Receipts	9	6,90,69,622.00	5,44,07,492.11
Grants / Subsidies	10	55,97,25,980.00	41,34,20,664.00
Income from Investments	11	3,55,26,280.00	4,12,97,125.00
Interest Earned	12	49,18,303.00	15,60,807.00
Other Incomes	13	48,55,688.00	43,07,614.88
Prior Period Income	14	62,14,597.40	105.00
TOTAL (A)		68,03,10,470.40	51,49,93,807.99
EXPENDITURE			
Staff Payments and Benefits (Establishment Expenses)	15	42,58,48,961.20	38,60,40,238.00
Academic Expenses	16	2,88,65,988.11	2,99,42,928.00
Administrative and General Expenses	17	9,99,19,382.00	8,71,58,152.00
Transportation Expenses	18	8,84,729.00	5,93,644.00
Repairs & Maintenance	19	1,25,20,802.00	66,99,600.00
Finance Costs	20	1,82,86,601.02	2,74,32,899.90
Depreciation	4	12,17,48,337.00	11,33,04,535.00
Other Expenses	21	0.00	0.00
Prior Period Expenses	22	24,02,985.00	27,35,729.00
TOTAL (B)		71,04,77,785.33	65,39,07,725.90
Balance being excess of Income over Expenditure (A-B)		-3,01,67,314.93	-13,89,13,917.91
Transfer to / from Designated fund		0.00	0.00
Building fund		0.00	0.00
Others (specify)		0.00	0.00
Balance being Surplus/(Deficit) Carried to Capital Funds (Sch 1)		-3,01,67,314.93	-13,89,13,917.91

SIGNIFICANT ACCOUNTING POLICIES 23
CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS 24


Section Officer

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


Section Officer

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


Finance Officer

द्वितीय पदाधिकारी / 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 31.03.2023

SCHEDULE -1 CORPUS/CAPITAL FUND

Particulars		(Amount in Rs.)	
		Current Year (2022-23)	Previous Year (2021-22)
	Balance at the beginning of the year	3,83,39,47,496.60	3,61,58,01,714.79
Add :	Contributions towards Corpus/Capital Fund	0.00	0.00
Add :	Grants from UGC, Govt. of India and State Government to the extent utilized for Capital Expenditure	5,00,00,000.00	9,40,66,281.00
Add :	Assets Purchased out of Earmarked Funds (4_EM)	0.00	30,000.00
Add :	Assets Purchased out of sponsored projects, where ownership vests in the institution	0.00	0.00
Add :	Assets Donated/Gifts Received	0.00	0.00
Add :	Repayment of HEFA Loan from Grant Received from MOE	8,22,78,000.00	24,68,34,000.00
Add :	Repayment of HEFA Loan from Internal Receipts	1,82,84,000.00	2,74,26,000.00
Add :	Rectification on account of EL Encashment	69,11,385.67	0.00
Less :	Other Adjustments	-4,29,639.00	-1,12,96,581.28
Add :	Excess of Income over expenditure transferred from the Income & expenditure account	-3,01,67,314.93	-13,89,13,917.91
	Total	3,96,08,23,928.34	3,83,39,47,496.60
(Deduct)	Deficit transferred from the Income & expenditure Account	0.00	0.00
	Balance at the year end	3,96,08,23,928.34	3,83,39,47,496.60

[Signature]
Section Officer

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

[Signature]
Section Officer

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

[Signature]
15/6/2023
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 31.03.2023

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

Particulars	FUND WISE BREAK UP										Previous Year (2021-22)	
	FUND A (PMMINMTT Scheme)	FUND B (NRC SWAYAM)	FUND C (For Installation of Wifi)	FUND D (EWS Scheme)	FUND E (Campus & Building Development Fund)	FUND G (Endowment Fund)	FUND H (University Research Fund)	FUND I (DACE)	Current Year (2022-23)			
A.												
a) Opening balance	-89,95,839.00	10,38,252.00	58,91,503.00	1,73,00,000.00	9,04,54,033.00	77,004.00	1,88,000.00	0.00	10,59,52,953.00	0.00	10,71,22,617.00	
b) Additions during the year	0.00	0.00	0.00	0.00	0.00	2,23,051.00	0.00	37,50,000.00	39,73,051.00	0.00	7,80,277.00	
c) Transfer of Opening Balance from Sch 3	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
d) Accrued interest on Investments/Advances	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
e) Interest on Savings Bank a/c	1,15,236.00	0.00	0.00	0.00	27,13,621.00	0.00	0.00	0.00	28,28,857.00	0.00	27,42,413.00	
f) Expenses Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,37,581.00	3,37,581.00	0.00	0.00	
TOTAL (A)	-88,80,603.00	10,38,252.00	58,91,503.00	1,73,00,000.00	9,31,67,654.00	3,00,055.00	1,88,000.00	40,87,581.00	11,30,92,442.00	0.00	11,06,45,307.00	
B.												
Utilisation/Expenditure towards objectives of funds												
i. Capital Expenditure	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	45,30,000.00	
ii. Revenue Expenditure	0.00	5,89,991.00	0.00	0.00	0.00	0.00	50,400.00	10,88,163.00	17,28,554.00	0.00	1,62,354.00	
iii. Grant Refunded	39,40,024.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	39,40,024.00	0.00	0.00	
iv. Refund of Interest Earned on Grant	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL (B)	39,40,024.00	5,89,991.00	0.00	0.00	0.00	0.00	50,400.00	10,88,163.00	56,68,578.00	0.00	46,92,354.00	
Closing balance at the year end (A - B)	-1,28,20,627.00	4,48,261.00	58,91,503.00	1,73,00,000.00	9,31,67,654.00	3,00,055.00	1,37,600.00	29,99,418.00	10,74,23,864.00	10,74,23,864.00	10,59,52,953.00	
Represented by												
Cash and Bank Balances/Debit Balance	-1,28,20,627.00	4,48,261.00	58,91,503.00	1,73,00,000.00	9,31,67,654.00	3,00,055.00	1,37,600.00	29,99,418.00	10,74,23,864.00	0.00	10,59,52,953.00	
To the Extent of Advance to Party	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Interest accrued but not due	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL	-1,28,20,627.00	4,48,261.00	58,91,503.00	1,73,00,000.00	9,31,67,654.00	3,00,055.00	1,37,600.00	29,99,418.00	10,74,23,864.00	10,74,23,864.00	10,59,52,953.00	

Signature
15/6/2023

Finance Officer

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

Signature

Section Officer

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

Signature

Section Officer

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

CENTRAL UNIVERSITY OF SOUTH BIHAR

SCHEDULE FORMING PART OF THE BALANCE SHEET AS AT 31.03.2023

SCHEDULE -2.1 Unsecured Loan (HEFA)

Particulars		(Amount in Rs.)	
		Current Year (2022-23)	Previous Year (2021-22)
Balance at the beginning of the year		34,95,04,184.00	47,06,46,727.00
Add	HEFA LOAN Released during the Year	30,10,49,569.00	15,31,17,457.00
Add	Interest Payable on Grant Accrued but not Paid	1,10,08,437.00	0.00
Less	Rectification on account of reconciliation	149.00	0.00
Less	Repayment of HEFA Loan from Grant from MOE (90% of Loan Amount Payable during the Year)	8,22,78,000.00	24,68,34,000.00
Less	Repayment of HEFA Loan from Internal Receipts of the University (10% Margin Money)	91,42,000.00	2,74,26,000.00
Balance Outstanding Loan Amount		57,01,42,041.00	34,95,04,184.00
Balance at the year end		57,01,42,041.00	34,95,04,184.00

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 MOE & 10% will be paid by University from its own Internal Receipts.

Ujjwal
Section Officer

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

Hyoh
Section Officer

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

Q. Jyoti
15/6/2023
Finance Officer

फिन्स एक्साइजिडिन्स/Finance Officer
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Central University of South Bihar

CENTRAL UNIVERSITY OF SOUTH BIHAR

SCHEDULE FORMING PART OF THE BALANCE SHEET AS AT 31.03.2023

SCHEDULE 3 - CURRENT LIABILITES & PROVISIONS

Particulars	(Amount in Rs.)	
	Current Year (2022-23)	Previous Year (2021-22)
A. CURRENT LIABILITIES		
1. Deposits from Staff	0.00	0.00
2. Security Deposits from Students (For hostel & Admission)	1,07,58,920.00	1,00,30,600.00
3. Sundry Creditors		
a) For Goods & Services	13,55,688.00	73,15,747.00
b) Others	0.00	0.00
4. Deposit-Others (including EMD, Security Deposit)	62,26,590.00	76,07,958.00
5. Statutory Liabilities (GPF, TDS,WC Tax,CPF, GIS, NPS)		
a) Overdue	0.00	0.00
b) Others	77,19,513.00	87,20,598.00
6. Other Current Liabilites		
a) Salaries and Wages	3,03,11,667.00	2,67,00,938.00
b) Receipts against sponsored projects (Sch-3A)	1,79,62,524.14	2,36,87,658.35
c) Other fund (Sch-3B)	1,44,74,099.00	1,22,02,043.00
d) Unutilised Grants (Sch-3C)	8,22,78,000.00	0.00
e) Fellow Ship Grant (Sch-3D)	6,11,650.00	0.00
g) Other liabilities	1,46,95,095.45	1,17,90,483.70
h) Interest Refundable from Grant	1,40,65,987.00	1,16,25,421.00
TOTAL (A)	20,04,59,733.59	11,96,81,447.05
B. PROVISIONS		
1. Taxation	0.00	0.00
2. Gratuity	0.00	0.00
3. Superannuation Pension	0.00	0.00
4. Accumulated Leave Encashment	13,22,51,117.33	11,20,73,638.00
5. Trade warrenties/claims	0.00	0.00
6. Others (Accrued Expense payable)	0.00	0.00
TOTAL (B)	13,22,51,117.33	11,20,73,638.00
TOTAL (A+B)	33,27,10,850.92	23,17,55,085.05

Mahmood
Section Officer

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

Mohi
Section Officer

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

R. Jaiswal
15/6/2023
Finance Officer
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Central University of South Bihar

CENTRAL UNIVERSITY OF SOUTH BIHAR

SCHEDULE FORMING PART OF THE BALANCE SHEET AS AT 31.03.2023
SCHEDULE 3 A - SPONSORED PROJECT

Particulars	Status	Project Name with PI	Sanctioning Authority	Opening Balance as on 01.04.2022	Grant Received During the Year	Other Income/ Liabilities/ Advance Adjustment	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 31.03.2023
RP-1	Closed	DR. P. P. SARTH/ SERB DST PROJECT	SERB	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
RP-2	Closed	DR. ANTRESH KUMAR/ SERB DST PROJECT	SERB	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
RP-3	Closed	DR. AMIT KR. MISRA/ START UP GRANT UGC	UGC SU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
RP-4	Closed	DR. RAJESH KR RANJAN/ START UP GRANT UGC	UGC SU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
RP-5	Closed	DR. VIVEK KR JAIN/ START UP GRANT UGC	UGC SU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
RP-6	Closed	DR. JITENDRA KR/ START UP GRANT UGC	UGC SU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
RP-7	Closed	DR. ROUSHAN KR/ START UP GRANT UGC	UGC SU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
RP-8	Closed	DR. RAJESH PRATAP SIN/ START UP GRANT UGC	UGC SU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
RP-9	Closed	DR. DURG VIJAY SINGH/ START UP GRANT UGC	UGC SU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
RP-10	Closed	DR. NITISH KUMAR/ START UP GRANT UGC	UGC SU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
RP-11	Closed	DR. KRISHNA PRAKASH/ START UP GRANT UGC	UGC SU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
RP-12	Closed	DR. GAUTAM KUMAR/ START UP GRANT UGC	UGC SU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
RP-13	Closed	DR. ANTRESH KR/ START UP GRANT UGC	UGC SU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
RP-14	Closed	DR. JITENDRA SINGH/ START UP GRANT UGC	UGC SU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
RP-15	Closed	DR. NAMITA RANI DAS/ START UP GRANT UGC	UGC SU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
RP-16	Closed	DR. JAWAID AHSAN/ START UP GRANT UGC	UGC SU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
RP-17	Closed	DR. MANOJ PANCHAL/ START UP GRANT UGC	UGC SU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
RP-18	Closed	DR. PRASHANT/ START UP GRANT UGC	UGC SU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
RP-19	Closed	DR. NITISH KUMAR/ SERB DST	SERB	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
RP-20	Closed	DR. RAM KUMAR DST PROJECT	SERB	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
RP-21	Closed	DR. ANTRESH KUMAR/ SERB DST	SERB	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
RP-22	Closed	DR. PP SARTH/ IBM PROJECT	IBM	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
RP-23	Closed	DR. AMIYA PRIYAM SERB	SERB	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
RP-24	Closed	DR. AMIYA PRIYAM DST	SERB	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
RP-25	Closed	DR. LOKENDRA SHARMA DST SERB	SERB	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
RP-26	Closed	DR. GIRISH CHANDRA SERB	SERB	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
RP-27	Closed	DR. NITISH KUMAR. BRNS. DAE	DAE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
RP-28	Running	DR. RAJESH KR RANJAN SERB	SERB	1,01,039.00	0.00	0.00	1,179.00	1,02,218.00	0.00	0.00	0.00	92,167.00	10,051.00
RP-29	Closed	JULI KUMARI	NASI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
RP-30	Closed	DR. N. L. DEVI/ STARTUP GRANT	UGC SU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
RP-31	Running	DR. AMIYA PRIYAM/ UGC DAE CSR	UGC-DAE	90,805.00	0.00	0.00	2,477.00	93,282.00	0.00	0.00	0.00	0.00	93,282.00
RP-32	Closed	DR. LOKENDRA SHARMA/ STARTUP GRANT	UGC SU	-	0.00	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00
RP-33	Closed	DR. SUSANTA DAS/ UGC StartUp	UGC SU	-	0.00	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00
RP-34	Running	DR. P. P. SARTH/ SERB	SERB	94,220.00	0.00	0.00	2,570.00	96,790.00	0.00	0.00	0.00	0.00	96,790.00
RP-35	Running	DR. GAUTAM KUMAR SERB	SERB	49,338.00	1,69,685.00	0.00	2,145.00	2,21,169.00	1,84,607.00	0.00	0.00	0.00	36,561.00

A. Jaispathi
 Finance Officer
 15/6/2023

Hyoli
 Section Officer

Chandana
 Section Officer

कित्त प्रशासक/ 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

CENTRAL UNIVERSITY OF SOUTH BIHAR

SCHEDULE FORMING PART OF THE BALANCE SHEET AS AT 31.03.2023
SCHEDULE 3 A- SPONSORED PROJECT

Particulars	Status	Project Name with PI	Sanctioning Authority	Opening Balance as on 01.04.2022	Grant Received During the Year	Other Income/Liabilities/Advance Adjustment	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 31.03.2023
RP-36	Closed	DR RAJESH KR RANJAN DAE	DAE	-	0.00	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00
RP-37	Running	DR HARE KRISHNA NIGAM UCC Startup	UCC SU	1,75,934.60	0.00	0.00	4,745.00	1,76,679.60	0.00	0.00	0.00	0.00	1,76,679.60
RP-38	Running	DR VIJAY KUMAR SINGH SERB	SERB	4,75,972.60	0.00	0.00	12,982.00	4,88,954.60	0.00	0.00	0.00	0.00	4,88,954.60
RP-39	Running	DR DURG VIJAY SINGH SERB	SERB	1,152.00	0.00	0.00	32.00	1,184.00	0.00	0.00	0.00	0.00	1,184.00
RP-40	Running	DR TARA KESHAV, MST	MST	52,162.00	0.00	0.00	1,422.00	53,584.00	0.00	0.00	0.00	0.00	53,584.00
RP-41	Running	DR N L Devi, SERB	SERB	1,025.00	0.00	0.00	28.00	1,053.00	0.00	0.00	0.00	0.00	1,053.00
RP-42	Running	DR PP Sathish, DST	DST	7,60,009.20	0.00	0.00	16,579.00	7,76,588.20	0.00	0.00	0.00	2,82,208.00	4,94,380.20
RP-43	Running	DR HK Nigam, SERB	SERB	5,37,749.00	0.00	0.00	7,822.00	5,45,571.00	1,39,000.00	0.00	0.00	4,01,954.00	4,617.00
RP-44	Running	DR Ram Kumar, MST	MST	2,35,682.20	0.00	0.00	6,428.00	2,42,110.20	0.00	0.00	0.00	0.00	2,42,110.20
RP-45	Running	Anju Helan bara/ICSSR	ICSSR	4,81,578.00	24,20,000.00	0.00	17,298.00	29,18,876.00	18,95,840.00	0.00	0.00	0.00	10,23,036.00
RP-46	Running	Praveen Kumar/ICSSR	ICSSR	1,30,864.00	0.00	0.00	1,333.00	1,32,197.00	1,30,000.00	0.00	0.00	0.00	2,197.00
RP-47	Running	Narsingh Kumar & PP Sathish/ICSSR	ICSSR	81,498.00	0.00	42,000.00	1,847.00	3,43,418.00	45,000.00	0.00	0.00	0.00	2,98,418.00
RP-48	Running	Alish Prash/ICSSR	ICSSR	73,749.00	0.00	0.00	1,328.00	1,17,596.00	46,331.00	0.00	0.00	0.00	71,265.00
RP-51	Running	Rizwanul Haque/SERB	ICSSR	76,798.50	25,000.00	0.00	1,328.00	1,03,126.50	98,467.00	0.00	0.00	0.00	4,659.50
RP-52	Running	Gautam Kumar/SERB	SERB	2,48,660.50	4,00,000.00	0.00	7,988.00	6,56,648.50	5,15,886.00	0.00	0.00	5,175.00	1,35,587.50
RP-53	Running	Dr Ravi Kant/PMMNMTT Uni. of Kerala	PMMNMTT	5.00	0.00	0.00	0.00	5.00	0.00	0.00	0.00	0.00	5.00
RP-54	Running	Dr S Mohapatra/ICSSR	ICSSR	1,09,820.50	2,10,000.00	0.00	2,291.00	3,22,111.50	1,90,000.00	0.00	1,00,000.00	0.00	42,111.50
RP-55	Running	Dr Chandra Prabha Pandey/ICSSR	ICSSR	1,73,850.50	0.00	0.00	1,742.00	1,75,592.50	0.00	0.00	1,10,000.00	0.00	65,592.50
RP-56	Running	Dr Ajay Kumar Singh/ICMR	ICMR	22,897.75	0.00	0.00	398.00	23,295.75	20,000.00	0.00	0.00	3,169.25	66.50
RP-57	Running	Dr Puneet Mishra/FRP Startup	UCC SU	8,46,778.50	0.00	0.00	22,711.00	8,71,489.50	0.00	36,192.00	25,000.00	0.00	8,10,297.50
RP-58	Running	Dr Rinki/PMMNMTT BHU	PMMNMTT	70,254.50	0.00	0.00	1,915.00	72,169.50	0.00	0.00	0.00	0.00	72,169.50
RP-59	Running	Dr Durg Vijay Singh/ICMR	SERB	1,47,340.50	5,00,000.00	0.00	7,078.00	6,54,418.50	30,594.36	5,49,526.00	0.00	0.00	74,298.14
RP-60	Running	Dr Rohit Ranjan Shash/SERB	ICMR	5,10,109.50	5,77,697.00	619.00	15,181.00	11,05,596.50	3,26,905.00	4,59,860.00	0.00	0.00	3,16,827.50
RP-61	Running	Dr Vijay Raj Singh/ IUAC	IUAC	36,314.50	1,92,694.00	0.00	1,637.00	2,30,645.50	2,01,663.00	0.00	0.00	0.00	28,982.50
RP-62	Running	Dr Vijay Raj Singh/ SERB	SERB	76,113.50	0.00	0.00	1,012.00	77,125.50	0.00	0.00	0.00	76,631.50	494.00
RP-63	Running	Dr Ram Pratap Singh/ SERB	SERB	25,48,913.50	0.00	0.00	61,494.00	26,10,407.50	4,21,482.00	0.00	0.00	0.00	21,88,925.50
RP-64	Running	Dr Puneet Mishra/ SERB	SERB	7,90,804.50	0.00	0.00	16,561.00	8,07,365.50	3,69,598.00	0.00	66,810.00	0.00	3,68,957.50
RP-65	Running	Dr Puneet Mishra/ SERB	SERB	15,68,536.00	0.00	0.00	21,633.00	15,90,169.00	4,20,676.00	0.00	0.00	0.00	1,72,053.00
RP-66	Running	Dr Puneet Mishra/ SERB	SERB	21,44,430.00	1,39,215.00	12,451.00	34,949.00	23,31,045.00	5,97,767.22	15,71,844.00	0.00	0.00	1,61,433.78
RP-67	Running	Dr Puneet Mishra/ SERB	SERB	32,78,549.00	0.00	2,243.00	81,478.00	33,62,270.00	5,84,002.00	13,11,148.38	0.00	0.00	14,67,119.62
RP-68	Running	Dr Puneet Mishra/ SERB	SERB	7,90,561.00	0.00	0.00	12,677.00	8,03,238.00	3,88,311.00	4,04,718.00	0.00	0.00	10,209.00
RP-69	Running	Dr Puneet Mishra/ SERB	SERB	8,01,935.00	0.00	31,052.00	20,819.00	8,53,706.00	18,276.00	3,81,916.00	0.00	0.00	4,53,514.00
RP-70	Running	Dr Puneet Mishra/ SERB	SERB	8,00,333.00	0.00	113.00	17,589.00	8,18,235.00	94,500.00	3,39,641.00	0.00	0.00	3,84,094.00

Signature
19/6/2023
Finance Officer
Central University of South Bihar

Signature
Section Officer
Central University of South Bihar

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

CENTRAL UNIVERSITY OF SOUTH BIHAR

SCHEDULE FORMING PART OF THE BALANCE SHEET AS AT 31.03.2023
SCHEDULE 3 A - SPONSORED PROJECT

Particulars	Status	Project Name with PI	Sanctioning Authority	Opening Balance as on 01.04.2022	Grant Received During the Year	Other Income/ Liabilities/ Advance Adjustment	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 31.03.2023
RP-71	Running	Dr. Puneet Mishra/ SERB	SERB	6,01,835.00	0.00	0.00	10,134.00	8,11,969.00	4,57,008.50	3,42,688.00	0.00	0.00	12,272.50
RP-72	Running	Dr. Rajesh Kumar Ranjan/ SERB	SERB	0.00	15,00,000.00	90,000.00	15,500.00	16,05,500.00	6,68,531.00	3,64,548.00	90,000.00	0.00	4,82,431.00
RP-73	Running	Vijay Raj Singh/UGC-DAE CSR	DAE	0.00	2,26,440.00	0.00	2,455.00	2,28,895.00	1,75,113.00	0.00	0.00	0.00	53,782.00
RP-74	Running	Dr. Rohit Ranjan Shahi/UGC-DAE	DAE	0.00	2,26,440.00	0.00	3,312.00	2,29,752.00	1,64,439.00	0.00	0.00	0.00	65,313.00
RP-75	Running	Dr. Das Ambika Bhardi/ICSSR	ICSSR	0.00	2,80,000.00	64,000.00	3,843.00	3,47,843.00	1,48,444.00	72,709.00	64,000.00	0.00	62,690.00
RP-76	Running	Dr. Tapan Kr. Basamba/ IKS AICTE	AICTE	0.00	7,00,000.00	0.00	11,719.00	7,11,719.00	65,136.75	0.00	0.00	6,43,224.25	3,358.00
RP-77	Running	Dr. Suleet Kumar	ICSSR	0.00	2,40,000.00	0.00	4,219.00	2,44,219.00	86,451.00	0.00	33,000.00	0.00	1,24,768.00
RP-78	Running	Dr. Rachna Wiswakarma	CSIR	0.00	2,00,000.00	0.00	3,571.00	2,03,571.00	0.00	0.00	0.00	0.00	2,03,571.00
RP-79	Running	Dr. Ram Prateep Singh	DST	0.00	3,40,000.00	0.00	0.00	3,40,000.00	0.00	0.00	0.00	0.00	3,40,000.00
RP-82	Running	Dr. Praveen Gupta	ICSSR	0.00	2,40,000.00	0.00	1,136.00	2,41,136.00	0.00	0.00	0.00	0.00	2,41,136.00
RP-83	Running	Dr. Naveen Kumar Singh	SERB	0.00	19,44,999.00	0.00	9,640.00	19,54,639.00	0.00	0.00	0.00	0.00	19,54,639.00
RP-84	Running	Dr. Mahendra Khatravath	SERB	0.00	17,82,500.00	0.00	3,428.00	17,85,928.00	24,244.00	0.00	0.00	0.00	17,61,684.00
RP-85	Running	Dr. Mahendra Khatravath	SERB	0.00	12,70,800.00	0.00	0.00	12,70,800.00	51,026.00	0.00	0.00	0.00	12,19,774.00
CUS- CORPOR ATE FUNDING A/C	Running	Dr. Rizwanul Haque	VV BIOTECH, GAYA	0.00	1,25,000.00	0.00	2,770.00	1,27,770.00	0.00	0.00	25,000.00	0.00	1,02,770.00
DRP-01	Running	Dr. Puneet Mishra/ SERB	SERB	45,00,000.00	0.00	0.00	76,530.00	45,76,530.00	0.00	30,95,745.00	0.00	0.00	14,80,785.00
		Total		2,36,87,658.35	1,39,70,460.00	2,42,478.00	5,59,545.00	3,84,60,141.35	85,49,302.83	99,27,975.38	5,15,810.00	15,04,529.00	1,79,62,524.14

Hypis
Section Officer

Q. Jaispathi
15/6/2023
Finance Officer

theppasad
Section Officer

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

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

CENTRAL UNIVERSITY OF SOUTH BIHAR

SCHEDULE FORMING PART OF THE BALANCE SHEET AS AT 31.03.2023

(Schedule 3B: Other fund)

Sl. No.	Name	Opening Balance as on 01.04.2022	Received/Transfer/Adjustment During the Year	Utilized for Specified Expenditure/Transfer to Respective Head	Closing Balance as on 31.03.2023
1	02-CONTIN./CONS. GRANTS (DR VIJAY RAJ SINGH) (IUAC)	0.00	24,261.00	24,261.00	0.00
2	03-CUSB/RP/04 (BALANCE GRANTS)	2,72,403.00	0.00	0.00	2,72,403.00
3	04-CUSB/RP/07 (BALANCE GRANTS)	5,77,414.00	0.00	0.00	5,77,414.00
4	05-CUSB/RP/11 (BALANCE GRANTS)	3,10,517.00	0.00	0.00	3,10,517.00
5	06-CUSB/RP/12 (BALANCE GRANTS)	3,05,213.00	0.00	0.00	3,05,213.00
6	07-CUSB/RP/16 (BALANCE GRANTS)	5,21,673.00	0.00	0.00	5,21,673.00
7	08-CUSB/RP/18 (BALANCE GRANTS)	5,84,876.00	0.00	0.00	5,84,876.00
8	09-CUSB/RP/24 (BALANCE GRANTS)	37,27,575.00	0.00	0.00	37,27,575.00
9	10-CUSB/RP/26 (BALANCE GRANTS)	10,939.00	0.00	0.00	10,939.00
10	11-CUSB/RP/27 (BALANCE GRANTS)	7,669.00	0.00	0.00	7,669.00
11	12-FELLOWSHIP GRANTS (IUAC) (VIJAY RAJ SINGH)	0.00	1,68,433.00	1,68,433.00	0.00
12	CENTRAL POLLUTION CONTROL BOARD (PROF. UMESH KR SIN)	3,18,600.00	2,61,960.00	4,38,583.00	1,41,977.00
13	GRANT IN AID CAPITAL (SERB) (DR NAVEEN KR SINGH)	0.00	9,49,999.00	9,49,999.00	0.00
14	GRANT IN AID CAPITAL (SERB) (DR RAJESH KR RANJAN)	3,65,000.00	0.00	3,65,000.00	0.00
15	GRANT IN AID GENERAL (SERB) (DR RAJESH KR RANJAN)	11,35,000.00	0.00	11,35,000.00	0.00
16	GRANTS IN AID CAPITAL (SERB) (DR VIJAY RAJ SINGH)	0.00	20,00,000.00	0.00	20,00,000.00
17	GRANTS IN AID GENERAL (SERB) (DR NAVEEN KR SINGH)	0.00	9,95,000.00	9,95,000.00	0.00
18	GRANTS IN AID GENERAL (SERB) (DR RAKESH KUMAR)	0.00	70,000.00	0.00	70,000.00
19	GRANTS IN AID GENERAL (SERB) (DR VIJAY RAJ SINGH)	0.00	9,19,500.00	0.00	9,19,500.00
20	GRANTS IN AID NON-RECURRING (SERB) (DR PP SARTHI)	0.00	5,97,000.00	0.00	5,97,000.00
21	GRANTS IN AID NON-RECURRING (SERB) (DR RAKESH KUMAR)	0.00	5,99,971.00	0.00	5,99,971.00
22	GRANTS IN AID RECURRING (SERB) (DR PP SARTHI)	0.00	53,000.00	0.00	53,000.00
23	ICMR GRANTS (DR. DURG VIJAY SINGH)	5,77,687.00	0.00	5,77,687.00	0.00
24	INDIAN COUNCIL OF HISTORICAL RESEARCH GRANTS	80,000.00	0.00	80,000.00	0.00
25	INSPIRE PROJECT GRANTS (ROHIT RANJAN SHAHI)	54,415.00	0.00	54,415.00	0.00
26	NON RECURRING GRANTS (IKS AICTE) DR TAPAN KR BASANT	0.00	4,00,000.00	4,00,000.00	0.00
27	NON-RECURRING GRANTS-SERB (DR MAHENDER KHATRAVATH)	0.00	8,99,900.00	8,99,900.00	0.00
28	POST DOCTORAL FELLOWSHIP (DR. ANU CHAUHAN)	4,800.00	0.00	0.00	4,800.00
29	PRO BONO CLUB SCHEME GRANTS (NYAYA BANDHU)	0.00	2,00,000.00	1,00,000.00	1,00,000.00
30	RECURRING GRANTS-ICMR (DR MANOJ PANCHAL)	0.00	1,39,215.00	1,39,215.00	0.00
31	RECURRING GRANTS (IKS AICTE) (DR TAPAN KR BASANTIA)	0.00	3,00,000.00	3,00,000.00	0.00
32	RECURRING GRANTS-SERB (DR MAHENDER KHATRAVATH)	0.00	21,53,400.00	21,53,400.00	0.00
33	SERB GRANTS (DR. RAM PRATAP SINGH)	0.00	4,00,000.00	0.00	4,00,000.00
34	SERB GRANTS (DR ROHIT RANJAN SHAHI)	0.00	5,00,000.00	5,00,000.00	0.00
35	STATE HEALTH SOCIETY, BIHAR GRANTS (HEALTH CENTRE)	37,911.00	12,089.00	0.00	50,000.00
36	UGC DAE CSR GRANTS (DR ROHIT RANJAN SHAHI)	2,26,440.00	0.00	2,26,440.00	0.00
37	UGC DAE CSR GRANTS (DR VIJAY RAJ SINGH)	2,26,440.00	0.00	2,26,440.00	0.00
38	UNICEF GRANTS (DR. PRASHANT)	0.00	6,69,812.00	6,69,812.00	0.00
39	AEM 2014	62,035.00	0.00	0.00	62,035.00
40	DOCTORAL FELLOWSHIP GRANTS (KISHLAY KIRTI)	0.00	5,36,475.00	5,36,475.00	0.00
41	ICHIB WORKSHOP	-490.00	0.00	0.00	-490.00
42	INSPIRE FELLOWSHIP (GAURAV RANJAN)	0.00	4,25,480.00	4,25,480.00	0.00
43	INSPIRE FELLOWSHIP (RASHMI RANJAN, JRF)	0.00	4,21,760.00	4,21,760.00	0.00
44	INSPIRE FELLOWSHIP (SHEKHAR SUMAN, JRF)	4,21,760.00	0.00	4,21,760.00	0.00
45	MISCELLANEOUS LIABILITY	21,57,092.00	14,48,772.00	6,86,911.00	29,18,953.00
46	NATIONAL TESTING AGENCY GRANTS	0.00	5,18,540.00	5,18,540.00	0.00
47	NCTE GRANTS (SAMAGRA SHIKSHA)	1,00,000.00	99,927.00	1,99,927.00	0.00
48	NIDM GRANTS TRAINING PROG. (DR. PRANAV KUMAR)	1,17,074.00	0.00	0.00	1,17,074.00
49	SELF DEFENCE TRAINING PROG GRANT (SIGHTSAVERS INDIA)	0.00	1,22,000.00	0.00	1,22,000.00
	Total	1,22,02,043.00	1,58,86,494.00	1,36,14,438.00	1,44,74,099.00

[Signature]
Section Officer

[Signature]
Section Officer

[Signature]
Finance Officer

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

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

वित्त पदाधिकारी / 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 31.03.2023

Schedule 3 C:

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

(Amount in Rs.)

Particulars	Current Year	Previous Year
	(2022-23)	(2021-22)
A) Grant for Repayment of HEFA Loan and Interest		
Balance B/F	0.00	0.00
Add: Receipts during the year (HEFA Loan)	16,45,56,000.00	24,68,34,000.00
Add: Receipts during the year (Interest)	3,67,58,777.00	3,47,43,724.00
Total (a)	20,13,14,777.00	28,15,77,724.00
Less: Refunds		
Less: Interest paid against HEFA Loan	3,67,58,777.00	3,47,43,724.00
Less: Repayment of HEFA Loan	8,22,78,000.00	24,68,34,000.00
Total (b)	11,90,36,777.00	28,15,77,724.00
Unutilized carried forward (a-b)	8,22,78,000.00	0.00
B) UGC grants: Plan		
Balance B/F	0.00	-47,83,883.28
Receipts during the year	64,58,00,000.00	50,74,96,000.00
Add: Adjustment/Rectification during the year	0.00	47,83,883.28
Total (c)	64,58,00,000.00	50,74,96,000.00
Less: Reversal on account of TSA RBI	3,60,74,020.00	9,055.00
Less: Utilized for Revenue exp. (Sch-10)	55,97,25,980.00	41,34,20,664.00
Less: Utilized for capital expr. (Sch- 10)	5,00,00,000.00	9,40,66,281.00
Total (d)	64,58,00,000.00	50,74,96,000.00
Unutilised carried forward (c-d)	0.00	0.00
C) Fellow Ship Grant		
Balance B/F	0.00	0.00
Receipts during the year:	0.00	0.00
Total (e)	0.00	0.00
Less: Refunds	0.00	0.00
Less: Utilized for Revenue exp.	0.00	0.00
Less: Utilized for capital expr.	0.00	0.00
Total (f)	0.00	0.00
Unutilised carried forward (e-f)	0.00	0.00
D) Grants from State Govt		
Balance B/F	0.00	0.00
Add: Receipts during the year	0.00	0.00
Total (g)	0.00	0.00
Less: utilized for Revenue expr	0.00	0.00
Less: utilized for Capital expr.	0.00	0.00
Total (h)	0.00	0.00
Unutilized carried forward (g-h)	0.00	0.00
Grand Total (A+B+C+D)	8,22,78,000.00	0.00

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

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

R. Jyoti
15/6/2023
Finance Officer
वित्त अधिकारी / 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 31.03.2023
SCHEDULE 3D
SPONSORED FELLOWSHIP AND SCHOLARSHIP**

1. Sr No.	2. Name of the Sponsor	Opening Balance as on 01.04.2022		Transactions during the year			Closing Balance as on 31.03.2023	
		3. Credit	4. Debit	5. Grant Received	6. Expenses Incurred	7. Credit	8. debit	9. Total
1	CSIR Grant	0.00	0.00	74,849.00	61,402.00	13,447.00	0.00	13,447.00
2	ICMR Fellowship	0.00	0.00	8,80,000.00	4,20,000.00	4,60,000.00	0.00	4,60,000.00
3	DBT RA Fellowship	0.00	0.00	1,38,203.00	0.00	1,38,203.00	0.00	1,38,203.00
4	Total	0.00	0.00	10,93,052.00	4,81,402.00	6,11,650.00	0.00	6,11,650.00

Chandra Prasad

Section Officer

Section Officer (F & A)

Central University Of South Bihar

Hyderi

Section Officer

Section Officer (F & A)

Central University Of South Bihar

Chandra Prasad

Finance Officer

Section Officer (F & A)

Central University Of South Bihar

15/6/2023

CENTRAL UNIVERSITY OF SOUTH BIHAR

SCHEDULE FORMING PART OF THE BALANCE SHEET AS AT 31.03.2023
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	Addition during the year	Deletion/Reversal	Total (Closing Balance)	Depreciation Opening Balance	Depreciation for the year	Prior Period Adjustments	Total Depreciation	As on 31.03.2023	As on 31.03.2022
Tangible Fixed Assets (A)												
1	Land	0.00%	22,26,61,037.00	0.00	0.00	22,26,61,037.00	0.00	0.00	0.00	22,26,61,037.00	22,26,61,037.00	
2	Campus Development	2.00%	74,85,36,718.00	9,56,111.00	0.00	74,94,92,829.00	5,80,36,343.00	1,49,89,856.00	0.00	7,30,26,199.00	67,64,66,630.00	
3	Buildings	2.00%	1,98,48,05,099.00	0.00	0.00	1,98,48,05,099.00	15,14,32,480.00	3,96,96,102.00	0.00	19,11,28,582.00	1,79,36,76,517.00	
4	Sports Complex	2.00%	0.00	1,28,80,624.00	0.00	1,28,80,624.00	0.00	2,57,612.00	0.00	2,57,612.00	1,26,23,012.00	
5	Vehicle	10.00%	72,47,257.37	7,12,194.00	0.00	79,59,451.37	60,97,265.70	5,53,929.00	0.00	66,51,194.70	13,08,256.67	
6	Furniture and Fixture	7.50%	14,14,75,473.00	1,26,41,051.00	0.00	15,41,16,524.00	5,53,99,961.45	1,15,56,370.00	35,438.00	6,69,91,769.45	8,71,24,754.55	
7	Office Equipment	7.50%	49,60,945.00	8,44,370.00	0.00	58,05,315.00	34,99,188.26	4,35,400.00	0.00	39,34,588.26	18,70,726.74	
8	Kitchen Appliances	7.50%	50,10,667.00	0.00	0.00	50,10,667.00	10,61,506.00	3,75,799.00	0.00	14,37,305.00	35,73,362.00	
9	Smart Class Room	7.50%	2,08,70,948.00	3,70,520.00	0.00	2,12,41,468.00	62,58,821.00	15,93,110.00	0.00	78,51,931.00	1,33,89,537.00	
10	Computer & Peripherals	20.00%	5,47,68,897.00	30,71,722.00	13,815.00	5,78,26,804.00	3,88,89,328.00	30,45,934.00	0.00	4,19,35,262.00	1,58,91,542.00	
11	Electrical Installation	5.00%	2,30,81,306.00	22,77,506.00	0.00	2,53,58,812.00	85,84,672.80	12,67,939.00	0.00	98,52,611.80	1,55,06,200.20	
12	Library Books	10.00%	11,92,65,314.11	50,74,707.00	0.00	12,43,40,021.11	6,74,85,870.17	89,77,201.00	0.00	7,64,63,071.17	4,78,79,949.94	
13	Laboratory Equipment	8.00%	16,99,12,089.75	1,37,10,976.00	0.00	18,36,23,065.75	7,21,72,599.92	1,46,43,905.00	1,53,535.00	8,69,70,039.92	9,66,53,025.83	
14	Others	5.00%	29,50,324.00	0.00	0.00	29,50,324.00	4,04,622.85	1,47,517.00	0.00	5,52,139.85	23,98,184.15	
15	CCCP Electrical Installation	5.00%	17,180.00	0.00	0.00	17,180.00	10,308.00	859.00	0.00	11,167.00	6,013.00	
16	Plant & Machinery	5.00%	95,54,000.00	0.00	0.00	95,54,000.00	20,85,960.00	4,77,700.00	0.00	25,63,660.00	69,90,340.00	
17	Tube wells & Water Supply	2.00%	6,26,575.00	0.00	0.00	6,26,575.00	39,103.00	12,531.00	0.00	51,634.00	5,74,941.00	
18	Audio Visual Equipment	7.50%	2,73,95,425.00	3,43,460.00	0.00	2,77,38,885.00	41,76,610.00	20,80,417.00	0.00	62,57,027.00	2,14,81,858.00	
19	Horticulture Equipment	5.00%	3,29,157.00	62,000.00	0.00	3,91,157.00	40,981.00	19,558.00	0.00	60,539.00	3,30,618.00	
20	MOOGS Studio	7.50%	2,13,28,500.00	5,900.00	0.00	2,13,28,500.00	47,98,914.00	15,99,638.00	0.00	63,98,552.00	1,49,29,948.00	
21	Library RFID Security Solution system	20.00%	16,05,980.00	0.00	0.00	16,11,880.00	6,42,392.00	3,22,376.00	0.00	9,64,768.00	6,47,112.00	
22	Sports Equipment	7.50%	28,95,981.00	0.00	0.00	28,95,981.00	3,70,842.00	2,17,198.00	0.00	5,88,040.00	23,07,941.00	
Total (A)			3,56,92,98,873.23	5,29,51,141.00	13,815.00	3,62,22,36,199.23	48,14,87,769.15	10,22,70,951.00	1,88,973.00	58,39,47,693.15	3,03,82,88,506.08	3,08,78,11,104.08
Capital Work In Progress (B)												
23	CWIP Lab Equipment	0.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
24	CWIP	0.00%	17,12,12,560.00	27,77,68,254.00	1,28,80,624.00	43,61,00,190.00	0.00	0.00	0.00	43,61,00,190.00	17,12,12,560.00	17,12,12,560.00
Total (B)			17,12,12,560.00	27,77,68,254.00	1,28,80,624.00	43,61,00,190.00	0.00	0.00	0.00	43,61,00,190.00	17,12,12,560.00	17,12,12,560.00
Intangible Assets (C)												
25	Computer Software	40.00%	45,79,465.00	26,21,341.00	0.00	72,00,806.00	38,81,065.40	17,40,484.00	0.00	56,21,549.40	15,79,256.60	6,98,399.60
26	E-Journals/ E-Books	40.00%	2,49,41,824.00	1,04,35,688.00	0.00	3,53,77,512.00	2,00,85,567.00	1,38,86,782.00	0.00	3,39,72,349.00	14,05,163.00	48,56,257.00
Total (C)			2,95,21,289.00	1,30,57,029.00	0.00	4,25,78,318.00	2,39,66,632.40	1,56,27,266.00	0.00	3,95,93,898.40	29,84,419.60	55,54,656.60
Grand Total (A+B+C)			3,77,00,32,722.23	34,37,76,424.00	1,28,94,439.00	4,10,09,14,707.23	50,54,54,401.55	11,78,98,217.00	1,88,973.00	62,35,41,591.55	3,47,73,73,115.68	3,26,45,78,320.68

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

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

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

CENTRAL UNIVERSITY OF SOUTH BIHAR

SCHEDULE FORMING PART OF THE BALANCE SHEET AS AT 31.03.2023
SCHEDULE - 4 - Fixed Assets Purchased from Earmarked Funds and Donated/Gifted Assets

Sl No.	Assets Heads	Rate of Depreciation	GROSS BLOCK			DEPRECIATION			NET BLOCK		
			Cost/Valuation as at beginning of the year	Addition during the year	Deletion	Total (Closing Balance)	Depreciation Opening Balance	Depreciation for the year	Total Depreciation	As on 31.03.2023	As on 31.03.2022
Tangible Fixed Assets (A)											
1	Laboratory Equipment (Gifted)	8.00%	1.00	0.00	0.00	1.00	0.00	0.00	0.00	1.00	1.00
2	Site Development	2.00%	1,11,44,573.00	0.00	0.00	1,11,44,573.00	6,68,673.00	2,22,891.00	8,91,564.00	1,02,53,009.00	1,04,75,900.00
3	Buildings	2.00%	4,06,46,595.00	0.00	0.00	4,06,46,595.00	24,38,796.00	8,12,932.00	32,51,728.00	3,73,94,867.00	3,82,07,799.00
4	FURNITURE AND FIXTURES	7.50%	1,78,68,556.00	0.00	0.00	1,78,68,556.00	36,56,947.00	13,40,142.00	49,97,089.00	1,28,71,467.00	1,42,11,609.00
5	EST. OF HOT SPOT/WI FI	7.50%	1,61,54,832.00	0.00	0.00	1,61,54,832.00	36,34,836.00	12,11,612.00	48,46,448.00	1,13,08,384.00	1,25,19,996.00
6	Computer & Peripherals (PMMNMTT)	20.00%	71,696.00	0.00	0.00	71,696.00	22,678.00	14,339.00	37,017.00	34,679.00	49,018.00
7	Office Equipment(PMMNMTT)	7.50%	7,89,750.00	0.00	0.00	7,89,750.00	1,18,462.00	59,231.00	1,77,693.00	6,12,057.00	6,71,288.00
Total (A)			8,66,76,003.00	0.00	0.00	8,66,76,003.00	1,05,40,392.00	36,61,147.00	1,42,01,539.00	7,24,74,464.00	7,61,35,611.00
Capital Work In Progress (B)											
8	CWIP-Rites Limited(PMMNMTT)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total (B)			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Intangible Assets (C)											
9	Computer Software	40.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10	E-Journals	40.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total (C)			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Grand Total (A+B+C)			8,66,76,003.00	0.00	0.00	8,66,76,003.00	1,05,40,392.00	36,61,147.00	1,42,01,539.00	7,24,74,464.00	7,61,35,611.00

Hpb

Section Officer

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

R. Jyoti
15/6/2023
Finance Officer

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

Shilpa
Section Officer

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

CENTRAL UNIVERSITY OF SOUTH BIHAR

SCHEDULE FORMING PART OF THE BALANCE SHEET AS AT 31.03.2023

SCHEDULE 5

Investment from Earmarked/Endowment Fund

Particulars	Current Year (2022-23)	Previous Year (2021-22)
1. In Central Government Securities	0.00	0.00
2. In State Government Securities	0.00	0.00
3. Other approved securities	0.00	0.00
4. Shares	0.00	0.00
5. Debentures and Bonds	0.00	0.00
5. Term Deposits with Banks		
A) FD	0.00	0.00
7. Others (Specify)	0.00	0.00
TOTAL	0.00	0.00

SCHEDULE 5 A

Investment from Earmarked/Endowment Fund (Fund wise)

Particulars	Current Year (2022-23)	Previous Year (2021-22)
Endowment fund Investment	0.00	0.00
TOTAL	0.00	0.00

SCHEDULE 6

Investment Short Term

Particulars	Current Year (2022-23)	Previous Year (2021-22)
1. In Central Government Securities	0.00	0.00
2. In State Government Securities	0.00	0.00
3. Other approved securities	0.00	0.00
4. Shares	0.00	0.00
5. Debentures and Bonds	0.00	0.00
6. Others (Specify):		
FIXED DEPOSIT (INTERNAL RECEIPT)	0.00	0.00
FIXED DEPOSIT (SBI)-	0.00	0.00
TOTAL	0.00	0.00


Section Officer

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


Section Officer

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


Finance Officer 15/6/2023

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

CENTRAL UNIVERSITY OF SOUTH BIHAR

SCHEDULE FORMING PART OF THE BALANCE SHEET

SCHEDULE 7 - CURRENT ASSETS

Particulars	(Amount in Rs.)	
	Current Year (2022-23)	Previous Year (2021-22)
1. Stock :		
a) Lab Chemicals, Consumables Stock(CIF Lab)	6,41,636.00	7,19,970.00
b) Lab Chemicals, Consumables Stock(Chemistry)	9,79,293.00	16,90,264.00
c) Lab Chemicals, Consumables Stock (Pharmacy)	18,45,945.00	18,74,512.00
d) Lab Chemicals, Consumable & Glassware (Biotech)	4,58,028.00	4,71,948.00
e) Lab Chemicals, Consumable & Glassware (EVS)	8,10,212.00	8,88,645.00
f) Lab Chemicals, Consumable & Glassware (Life Sc)	9,73,996.00	10,24,776.00
g) Lab Chemicals, Consumable & Glassware (Physics)	4,07,210.00	4,56,992.00
h) Lab Chemicals, Consumable & Glassware (Geology)	3,400.00	3,400.00
i) Stationary	32,38,533.00	19,04,499.00
j) Water supply materials	0.00	0.00
2. Sundry Debtors :		
a) Debts outstanding for a period exceeding 6 months	0.00	0.00
b) Others	0.00	0.00
c) Others-Receiveable	0.00	0.00
3. Cash and Bank Balances	0.00	0.00
A. Cash balances in hand	0.00	0.00
B. Bank Balances	0.00	0.00
a) With Scheduled banks		
- in Current Accounts	0.00	0.00
- in Saving Accounts	44,70,13,857.63	27,78,53,503.81
- in Short term Deposits with SBI	67,71,34,882.00	64,83,11,978.00
- in Short term Deposits- LC Capital	2,06,942.00	1,96,910.00
- in Term Deposits	8,43,32,225.00	8,07,21,448.00
- in Saving Accounts (Research Project Account)	1,79,62,524.14	2,36,87,658.35
b) With Non-scheduled banks		
- in Current Accounts	0.00	0.00
- in Term deposits	0.00	0.00
- in Saving Accounts	0.00	0.00
4. Post Office- Savings Accounts	0.00	0.00
TOTAL	1,23,60,08,683.77	1,03,98,06,504.16

[Signature]
Section Officer

[Signature]
Section Officer

[Signature]
Finance Officer
15/6/2023
वित्त प्रदाधिकारी / Finance Officer
दक्षिण बिहार केन्द्रीय विश्वविद्यालय
Central University of South Bihar

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

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CENTRAL UNIVERSITY OF SOUTH BIHAR

SCHEDULE FORMING PART OF THE BALANCE SHEET

SCHEDULE 8- LOANS, ADVANCES & DEPOSITS

Particulars	Current Year	Previous Year
	(2022-23)	(2021-22)
1. Advances to employees (Non- interest bearing)		
a) General Advance	19,19,776.00	13,08,773.00
b) Festival Advance	0.00	4,500.00
c) Imprest Advance	90,156.00	1,10,000.00
d) LTC Advance	1,63,892.00	0.00
2. CUSB Departmental Advances	24,89,519.00	19,839.00
3. Advances and other amounts recoverable in cash or in kind or for value to be received:		
a) On Captial Account	0.00	0.00
b) Suppliers	1,09,55,379.00	1,59,09,846.00
c) Amount released on Deposit basis for ongoing construction work		
1) CPWD, Building (Adv)	12,95,76,000.00	9,78,00,000.00
2) CPWD, GoI, Patna	23,30,000.00	27,72,615.00
d) Amout released to NICSI, GoI for Wi-Fi Campus Connevity	3,64,263.00	3,64,263.00
4. Prepaid Expenses		
a) Prepaid Insurance	78,629.00	82,932.00
b) Prepaid Subscription & Others	1,74,701.00	48,675.00
5. Deposit		
a) Telephone	24,375.00	24,375.00
b) Rent	5,47,266.00	5,47,266.00
c) Electricity	44,28,398.00	44,28,398.00
d) BAR Council	5,00,000.00	5,00,000.00
e) Gas Connection	11,900.00	11,900.00
6. Income Accured:		
a) On investment from Earmarked/Endowment Funds		
b) On Investment	0.00	0.00
c) On Loans and Advances	0.00	0.00
d) Fixed Deposit	1,42,43,285.00	1,09,90,783.00
7. Other-Current Assets Receivable from UGC/Sponsored Projects		
a) Grant Receivable- HEFA Interest Payment	1,10,08,437.00	0.00
b) Grants Receivable (NFCH)	1,00,000.00	0.00
c) Grants Receivable under FRP from UGC	59,63,760.00	54,57,979.00
8. Claims Receivable:		
a) TDS	2,74,684.81	2,57,138.81
TOTAL	18,52,44,420.81	14,06,39,282.81

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Section Officer

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

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Section Officer
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15/6/2023
Finance Officer

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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
	(2022-23)	(2021-22)
Fee from Students		
Academic		
01. Tuition Fee	2,19,46,550.00	1,78,65,600.00
02. Admission Fee	5,50,200.00	5,68,100.00
03. Enrolment and Application Fee	40,65,512.00	55,44,841.00
04. Library Fee	34,79,000.00	28,55,500.00
05. Laboratory Fee	45,94,500.00	36,42,000.00
06. Computer Lab Fee	52,33,500.00	42,18,500.00
07. Course Work Fee	3,80,000.00	3,44,000.00
08. Games/athletic Fee	34,79,000.00	28,56,500.00
09. Academic activity fee	24,27,500.00	19,03,501.00
10. Cultural Activity Fee	28,40,000.00	22,18,000.00
TOTAL(A)	4,89,95,762.00	4,20,16,542.00
Examinations		
01. Evaluation Fee	27,45,500.00	21,94,000.00
02. Examination Fee	24,17,900.00	9,97,500.00
03. Mark sheet, certificate Fee	16,500.00	11,900.00
TOTAL(B)	51,79,900.00	32,03,400.00
Other Fees		
01. Identify card Charges	1,08,300.00	1,12,300.00
02. Fine/Miscellaneous Fee	2,09,346.00	2,42,932.11
03. Thesis Evaluation Fee	3,78,000.00	1,85,000.00
04. Transportation Charges	0.00	4,092.00
05. Hostel Fee	1,11,51,850.00	59,95,000.00
06. Development Fee	9,84,000.00	10,33,000.00
07. Transcript Fee	3,350.00	2,200.00
08. Econometric Lab Fee	63,000.00	41,000.00
09. Mess Fees	0.00	7,476.00
10. Additional Professional Enrichment Fee	1,86,200.00	1,21,100.00
11. Production Fee	32,864.00	74,000.00
12. Field Visit Fee	12,53,000.00	9,82,000.00
13. Psychological/Resource/Pedagogy Lab. Fee	3,48,000.00	3,58,000.00
TOTAL(C)	1,47,17,910.00	91,58,100.11
Sale of publications		
01. Sale of Admission Forms/Entrance Forms	0.00	0.00
02. Sale of publication	0.00	0.00
03. Sale of prospectus including admission forms	0.00	0.00
TOTAL(D)	0.00	0.00
Other Academic Receipts		
01. Registration Fee for workshops, programmes	1,34,800.00	25,450.00
02. Alumni Registration Fee	41,250.00	4,000.00
TOTAL(E)	1,76,050.00	29,450.00
GRAND TOTAL(A+B+C+D+E)	6,90,69,622.00	5,44,07,492.11

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Section Officer

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

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Section Officer

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Central University Of South Bihar

[Signature]
15/6/2023
Finance Officer

वित्त प्रशासक/Finance Officer
दक्षिण बिहार केन्द्रीय विश्वविद्यालय
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**SCHEDULE FORMING PART OF THE INCOME AND EXPENDITURE A/C
SCHEDULE 10- GRANTS/Subsidies (Irrevocable Grants & Subsidies Received)**

Particulars	Non Recurring Grant	Recurring & Salary Grant	HEFA Principal Repayment	HEFA Interest Payment	Current Year (2022-23)	Previous Year (2021-22)
Balance B/F	0.00	0.00	0.00	0.00	0.00	-47,83,883.28
Add: Receipts During the Year	5,00,00,000.00	59,58,00,000.00	16,45,56,000.00	3,67,58,777.00	84,71,14,777.00	50,74,96,000.00
Add: Adjustment/Rectification during the year	0.00	0.00	0.00	0.00	0.00	47,83,883.28
Total	5,00,00,000.00	59,58,00,000.00	16,45,56,000.00	3,67,58,777.00	84,71,14,777.00	50,74,96,000.00
Less: Reversal on account of TSA RBI	0.00	3,60,74,020.00	0.00	0.00	3,60,74,020.00	9,055.00
Balance	5,00,00,000.00	55,97,25,980.00	16,45,56,000.00	3,67,58,777.00	81,10,40,757.00	50,74,86,945.00
Less: Utilized for Capital Expenditure (A)	5,00,00,000.00	0.00	0.00	0.00	5,00,00,000.00	9,40,66,281.00
Balance	0.00	55,97,25,980.00	16,45,56,000.00	3,67,58,777.00	76,10,40,757.00	41,34,20,664.00
Less: Utilized for Revenue Expenditure (B)	0.00	55,97,25,980.00	0.00	0.00	55,97,25,980.00	41,34,20,664.00
Less: Utilized for Repayment (C)	0.00	0.00	8,22,78,000.00	3,67,58,777.00	11,90,36,777.00	0.00
Balance C/F (D)	0.00	0.00	8,22,78,000.00	0.00	8,22,78,000.00	0.00

H.S.

Section Officer

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

R. Jaisankar
15/6/2023
Finance Officer

वित्त प्रशासक/Finance Officer
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[Signature]
Section 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 (2022-23)	Previous Year (2021-22)	Current Year (2022-23)	Previous Year (2021-22)
1. Interest				
a) On Govt. Securities	0.00	0.00	0.00	0.00
b) Other Bonds/ Debentures	0.00	0.00	0.00	0.00
2. Interest on Term Deposits	0.00	0.00	3,55,26,280.00	4,12,97,125.00
3. Income Accrued but not due on Term Deposits/Interest bearing advances to employees	0.00	0.00	0.00	0.00
4. Interest on Savings Bank Accounts	0.00	0.00	0.00	0.00
5. Others (Specify)	0.00	0.00	0.00	0.00
TOTAL	0.00	0.00	3,55,26,280.00	4,12,97,125.00
Transferred to Earmarked/Endowment Funds				
Balance	0.00	0.00	3,55,26,280.00	4,12,97,125.00

SCHEDULE 12- INTEREST EARNED

(Amount in Rs.)

Particulars	Current Year (2022-23)	Previous Year (2021-22)
1. On Saving Accounts with Scheduled Banks	49,18,303.00	15,60,807.00
2. Interest on Loans:		
a) Employees/Staff	0.00	0.00
b) Others	0.00	0.00
4. On Debtors and Other Receivable	0.00	0.00
Total	49,18,303.00	15,60,807.00

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Section Officer

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Section Officer

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Finance Officer

15/6/2023
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CENTRAL UNIVERSITY OF SOUTH BIHAR

SCHEDULE FORMING PART OF THE INCOME AND EXPENDITURE A/C

SCHEDULE 13- OTHER INCOME

(Amount in Rs.)

Particulars	Current Year (2022-23)	Previous Year (2021-22)
A. Income from Land & Building		
01. License fee	0.00	346.00
02. Rentals for Space	5,88,355.00	3,80,284.00
03. Electricity Charges Recovered	2,43,076.00	1,54,450.00
Total(A)	8,31,431.00	5,35,080.00
B. Sale of Institute's publications (B)	0.00	0.00
C. Income from holding events		
1. Gross Receipts from annual function/ sports carnival	0.00	0.00
Less: Direct Expenditure incurred on the annual function/ sports carnival	0.00	0.00
2. Gross Receipts for fetes	0.00	0.00
Less: Direct Expenditure incurred on fetes	0.00	0.00
3. Gross Receipts for education tours	0.00	0.00
Less: Direct Expenditure incurred on the tours	0.00	0.00
4. Others (to be specified and separately disclosed)	0.00	0.00
Total(C)	0.00	0.00
D. Others		
01. Income from consultancy	0.00	0.00
02. RTI fees	280.00	130.00
03. Income from Royalty	0.00	0.00
04. Recruitment Fees	0.00	9,92,500.00
05. Misc. receipts (Auction Charges)	84,122.00	31,560.00
06. Profit on Sale/Disposal of Assets	0.00	0.00
a) Owned Assets	46,150.00	0.00
b) Assets received free of cost	0.00	0.00
07. Grants/Donations from institutions, Welfare Bodies and International Organizations	0.00	0.00
08. CUBCHS Contribution	19,93,999.00	19,33,674.00
09. Garbage disposal Charges	2,02,882.00	46,957.00
10. Test Centre Fees	2,34,240.00	0.00
11. Guest House Charges	0.00	1,88,823.00
12. Liquidated Damage/Forfeited EMDs	11,84,361.00	71,378.00
13. Interest on TDS Refund	0.00	5,008.00
14. Other Receipt	33,271.00	1,88,347.50
15. Tender Fees	72,500.00	1,39,000.00
16. Interest on Securities Deposit (SBPDCL)	1,72,452.00	1,75,157.38
Total(D)	40,24,257.00	37,72,534.88
Grand Total(A+B+C+D)	48,55,688.00	43,07,614.88

SCHEDULE 14 - Prior Period Income

Particulars	Current Year (2022-23)	Previous Year (2021-22)
Academic Receipt	62,14,597.40	0.00
Income from Investments	0.00	105.00
Misc. Liability	0.00	0.00
Expenses & Liability Written off	0.00	0.00
TOTAL	62,14,597.40	105.00

Mojawed
Section Officer

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

Hjoli
Section Officer

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

Rupattu
Finance Officer
15/6/2023

CENTRAL UNIVERSITY OF SOUTH BIHAR

SCHEDULE FORMING PART OF THE INCOME AND EXPENDITURE A/C

SCHEDULE 15- STAFF PAYMENTS & BENEFITS (ESTABLISHMENT EXPENSES)

Particulars	Current Year (2022-23)	Previous Year (2021-22)
a) Salaries & wages	34,55,76,997.00	31,04,23,612.00
b) Allowance and Bonus	4,14,45,889.00	3,43,10,035.00
c) E.L. ENCASHMENT	0.00	14,86,431.00
d) Leave Travel Concession	18,67,195.20	5,75,612.00
e) Medical Reimbursement and Expenses	27,09,072.00	28,67,557.00
f) EPF EMPLOYER CONTRIBUTION	0.00	1,78,624.00
g) Children Education Allowance	51,36,750.00	42,97,500.00
h) Retirement & Termination Benefits Expenses	2,91,13,058.00	3,19,00,867.00
TOTAL	42,58,48,961.20	38,60,40,238.00

SCHEDULE 15 A- EMPLOYEES RETIREMENT AND TERMINAL BENEFITS

Particulars for Leave Encashment	Current Year (2022-23)	Previous Year (2021-22)
Opening Balance as on 01.04.2022	11,20,73,638.00	8,01,72,771.00
Addition: Capitalized value of Contributions received from other organizations	0.00	0.00
Total (a)	0.00	0.00
Less : Actual Payment during the year including rectification, if Any (b)	89,35,578.67	0.00
Balance available on 31.03 c(a-b)	10,31,38,059.33	8,01,72,771.00
Provision required on 31.03.2023 as per actuarial valuation (d)	13,22,51,117.33	11,20,73,638.00
A. Provision to be made in the Current year (d-c)	2,91,13,058.00	3,19,00,867.00


Section Officer

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Central University Of South Bihar


Section Officer

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


Finance Officer 15/6/2023

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

CENTRAL UNIVERSITY OF SOUTH BIHAR

SCHEDULE FORMING PART OF THE INCOME AND EXPENDITURE A/C

SCHEDULE 16 - ACADEMIC EXPENSES

Particulars	Current Year (2022-23)	Previous Year (2021-22)
a) Laboratory expenses	43,55,892.00	46,85,884.00
b) Field work/ Participation	5,28,442.00	1,63,599.00
c) Seminar/ Workshop (Hosp + Honor +TA+Other)	13,30,973.00	6,14,257.00
d) Admission Expenses	89,302.00	1,79,824.00
e) Examination expenses	8,01,131.50	3,85,290.00
f) Student Welfare expenses	11,47,699.00	2,69,938.00
g) Departmental/Center expenses	2,69,052.00	63,641.00
h) Sports Activity Expenses	8,47,702.00	2,73,316.00
i) Scholarship/Stipend/EWYL	1,62,20,611.00	1,94,96,793.00
j) Books, Journals & Subscription Expenses	12,48,861.00	34,45,475.00
k) Contingency & Other Academic Expenses	9,17,345.61	3,64,911.00
l) Inspection & NAAC Expenses	11,08,977.00	0.00
TOTAL	2,88,65,988.11	2,99,42,928.00

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Section Officer

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Section Officer

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15/6/2023
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CENTRAL UNIVERSITY OF SOUTH BIHAR

SCHEDULE FORMING PART OF THE INCOME AND EXPENDITURE A/C

SCHEDULE - 17 ADMINISTRATIVE EXPENSES AND GENERAL EXPENSES

Particulars	Current Year (2022-23)	Previous Year (2021-22)
(A) Infrastructure		
a) Electricity and Power	96,16,269.00	70,47,477.00
b) Water Charges	0.00	0.00
c) Rent, Rates and Taxes(including property tax)	0.00	0.00
(B) Communication		
d) Postage, Telephone & Communication Charges	56,929.00	22,215.00
e) Telephone, Fax & Internet Charges	6,21,172.00	2,22,309.00
(C) Others		
f) Printing and Stationery	5,54,152.00	3,79,678.00
g) Travelling and conveyance Expenses	2,51,411.00	88,545.00
h) Hospitality	1,65,706.00	1,29,159.00
i) Consultancy/Professional/Legal Fees	3,67,950.00	2,13,000.00
j) Advertisement Expenses	0.00	0.00
k) NPS (Employer) Contribution	4,85,27,347.00	4,45,15,880.00
l) Salary to Contractual Employees	5,57,333.00	0.00
m) Training Expenses	1,19,614.00	19,908.00
o) Web hosting Charges	2,80,517.00	1,49,792.00
p) Honorarium & Meeting Expenses	1,94,832.00	99,540.00
q) Security & Housekeeping Services	3,56,69,466.00	3,36,57,427.00
r) Recruitment Expenses	21,84,650.00	0.00
s) Contingency & Other Admin Expenses	752034	6,13,222.00
TOTAL	9,99,19,382.00	8,71,58,152.00

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

[Signature]
15/6/2023
Finance Officer
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CENTRAL UNIVERSITY OF SOUTH BIHAR

SCHEDULE FORMING PART OF THE INCOME AND EXPENDITURE A/C SCHEDULE 18- TRANSPORTATION EXPENSES

Particulars	Current Year (2022-23)	Previous Year (2021-22)
1. Vehicles (owned by educational institutions)		
a) Running expenses	5,26,600.00	2,96,349.00
b) Repairs & Maintenance	2,30,875.00	1,57,756.00
c) Insurance Expenses	1,27,254.00	1,39,539.00
2. Vehicles taken on rent/lease		
a) Rent/ lease expenses	0.00	0.00
2. Vehicles (Taxi) hiring expenses	0.00	0.00
TOTAL	8,84,729.00	5,93,644.00

SCHEDULE -19 REPAIRS & MAINTENANCE

Particulars	Current Year (2022-23)	Previous Year (2021-22)
a) Building	9,99,487.00	1,26,734.00
b) Furniture & Fixture	62,158.00	85,180.00
c) Plant & Machinery	40,14,551.00	31,63,875.00
d) Office Equipments	4,49,652.00	5,65,993.00
e) Computer & Peripherals	8,52,867.00	9,17,975.00
f) Lab Equipment	4,38,915.00	1,30,238.00
g) Electric Equipment	30,82,999.00	8,96,022.00
h) Campus Development & Maintenance	8,29,128.00	70,004.00
i) Cleaning Material & Service	13,71,045.00	5,66,351.00
j) Generator running and maintenance	4,20,000.00	1,76,678.00
k) Others	0.00	550.00
TOTAL	1,25,20,802.00	66,99,600.00

Chakraborty
Section Officer

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

H. S. S.
Section Officer

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

R. Jaisathi
Finance Officer

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CENTRAL UNIVERSITY OF SOUTH BIHAR

SCHEDULE FORMING PART OF THE INCOME AND EXPENDITURE A/C

SCHEDULE 20 - FINANCE COSTS

Particulars	Current Year (2022-23)	Previous Year (2021-22)
a) Bank Charges	2,601.02	6,899.90
b) Repayment of HEFA Loan from Internal Receipt Margin Amount i.e 10%	1,82,84,000.00	2,74,26,000.00
TOTAL	1,82,86,601.02	2,74,32,899.90

SCHEDULE 21 - OTHER EXPENSES

Particulars	Current Year (2022-23)	Previous Year (2021-22)
a) Provisions for Bad and Doubtful Debts/ Advances	0.00	0.00
b) Irrecoverable Balances Written off	0.00	0.00
c) Grants/Subsidies to other institutions/organizations	0.00	0.00
d) Other:	0.00	
Freight	0.00	0.00
Other Exp	0.00	0.00
TOTAL	0.00	0.00

SCHEDULE 22 - Prior Period Expenses

Particulars	Current Year (2022-23)	Previous Year (2021-22)
Establishment Expenses	0.00	0.00
Academic Expenses	2,12,919.00	0.00
Adminstrative Expenses	16,84,664.00	8,738.00
Transportation Expenses	0.00	0.00
Repair & Maintenance	5,05,402.00	27,26,991.00
TOTAL	24,02,985.00	27,35,729.00


Section Officer

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


Section Officer

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


Finance Officer
15/6/2023

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CENTRAL UNIVERSITY OF SOUTH BIHAR

SH-7, Gaya Panchanpur Road, Village – Karhara, Post. Fatehpur, Gaya – 824236 (Bihar)

SCHEDULE: 23

SIGNIFICANT ACCOUNTING POLICIES

Annexed to and forming part of Balance Sheet as at 31.03.2023

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 MOE.
- 1.2 For classification of the expenditure under Capital & Revenue, the University follows the General Financial Rules, orders issued by the Government of India, University Grants Commission and as suggested by office of the CAG from time to time.

2. Revenue Recognition

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

3. Fixed Assets and Depreciation

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

Tangible Assets:

S.N.	Items (Fixed Assets)	Rate of Depreciation
1	Land	0.00%
2	Campus Development	2.00%
3	Buildings	2.00%
4	Sports Complex	2.00%
5	Vehicle	10.00%
6	Furniture and Fixture	7.50%
7	Office Equipment	7.50%
8	Kitchen Appliances	7.50%
9	Smart Class Room	7.50%
10	Computer & Peripherals	20.00%
11	Electrical Installation	5.00%
12	Library Books	10.00%
13	Laboratory Equipment	8.00%

CENTRAL UNIVERSITY OF SOUTH BIHAR

SH-7, Gaya Panchanpur Road, Village – Karhara, Post. Fatehpur, Gaya – 824236 (Bihar)

14	Others	5.00%
15	CCCP Electrical Installation	5.00%
16	Plant & Machinery	5.00%
17	Tube wells & Water Supply	2.00%
18	Audio Visual Equipment	7.50%
19	Horticulture Equipment	5.00%
20	MOOCS Studio	7.50%
21	Library RFID Security Solution system	20.00%
22	Sports Equipment	7.50%

Intangible Assets:

1	Computer Software	40%
2	E Journals	40%

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

4. Stocks

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

5. Retirement Benefits:

- 5.1 The regular employees have got their PRAN no. allotted by NSDL. Both employees and employer's contributions are being regularly deposited in NPS Trust A/c and uploaded with NSDL. The contribution (Leave Salary/Pension Contribution) of other employees who are on deputation to the University is directly sent to their parent organization along with employer's contribution.
- 5.2 The University has been established in the year 2009 as such old Pension Scheme is not applicable in the university and hence no provision has been made.
- 5.3 The provision for Accumulated Earned Leave & HPL of all the Employees as on 31st December 2022 has been taken as per 7th CPC Pay Scale. Since the Earned Leave & HPL are credited on 1st January every year as such the leave credited up to 31st Dec 2022 has been taken, and the provisions made as per the Leave encashment Rule.

R. Shripathi
15/6/2023

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

CENTRAL UNIVERSITY OF SOUTH BIHAR

SH-7, Gaya Panchanpur Road, Village – Karhara, Post. Fatehpur, Gaya – 824236 (Bihar)

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.
- 6.4 Unutilized grants, including advances paid out of such grants are carried forward and exhibited as a liability in the balance sheet.

7. Research and Development Expenses

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

8. Investments

All investments are valued at cost. To the extent immediately not required for expenditure, the amount available against such funds are invested in fixed Deposits 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.

 15/6/2023

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

CENTRAL UNIVERSITY OF SOUTH BIHAR

SH-7, Gaya Panchanpur Road, Village – Karhara, Post. Fatehpur, Gaya – 824236 (Bihar)

SCHEDULE: 24

CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS

1. CONTINGENT LIABILITIES:

As on 31.03.2023, 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. 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.

3. 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 have been attached to the University's Accounts.

4. Previous year's figures have been regrouped wherever necessary.

6. Schedules 1 to 24 are annexed to and form an integral part of the Balance Sheet at 31 March 2023 and the Income & Expenditure account for the year ended on that date.

R. Singh
15/6/2023

Finance Officer
Central University of South Bihar

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

CENTRAL UNIVERSITY OF SOUTH BIHAR
RECEIPT & PAYMENT ACCOUNT FOR THE PERIOD FROM 01.04.2022 TO 31.03.2023

Receipts	Current Year (2022-23)	Payments	Current Year (2022-23)
I. Opening Balance:		I. Expenses:	
a) Cash Balances	0.00	a) Establishment Expenses	30,58,63,173.20
b) Bank Balances:	0.00	b) Academic Expenses	2,17,65,352.00
i) In Bank Accounts and FDs (Regrouped)	1,03,07,71,498.16	c) Administrative Expenses	4,80,01,870.00
II. Grants Received:		d) Transportation Expenses	7,46,325.00
a) From UGC	64,58,00,000.00	e) Repairs & Maintenance	1,16,36,696.00
b) From MOE (For Refund of HEFA Loan and Interest)	20,13,14,777.00	f) Finance Cost	2,601.02
		g) Prior Period Expenses	23,51,346.00
III. Academic Receipts	6,90,02,508.00	II. Payments against Earmarked/Endowment Funds	17,28,554.00
IV. Receipts against Earmarked/Endowment Funds	39,73,051.00	III. Payments of HEF Loan and Interest	21,04,56,777.00
V. Receipt against Sponsored Projects/Schemes	1,39,70,460.00	IV. Payments against Sponsored Project/ Fellowships/Scholarships	1,84,77,278.21
VI. HEFA Loan	30,10,49,569.00	V. Investments and Deposits made:	
VII. Income on Investments from:		a) Out of Earmarked/Endowment Funds	0.00
a) Earmarked/Endowment Funds	28,28,857.00	b) Out of own funds(Investment-others)	0.00
b) Other Investments	1,97,36,482.00	VI. Term Deposits with Scheduled Banks	0.00
VIII. Interest received on:		VII. Expenditure on Fixed Assets and Capital Works-in-Progress:	
a) Bank Deposits	0.00	a) Fixed Assets	5,38,51,703.00
b) Loans and Advances	0.00	b) Capital Works-in-Progress	27,77,68,254.00
c) Savings Bank Accounts	76,31,924.00	VIII. Other Payments including statutory payments	
IX. Investment Encashed-Earmarked Funds	0.00	IX. Refunds of Grants	3,60,74,020.00
X. Term Deposits with Scheduled Banks Encashed	0.00	X. Deposits and Advances	0.00
XI. Other Income(including Prior Period Income)	74,71,059.40	XI. Payment towards Liabilities	9,11,52,110.36
XII. Deposits, Advances and Liabilities	29,76,305.00	XII. Closing Balances:	
		a) Cash in Hand	0.00
		b) In Bank Accounts and FDs (Regrouped)	1,22,66,50,430.77
Total	2,30,65,26,490.56	Total	2,30,65,26,490.56

[Signature]
Section Officer

[Signature]
Section Officer

[Signature]
Finance Officer 15/6/2023

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

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

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

**CENTRAL UNIVERSITY OF SOUTH BIHAR
RECEIPT & PAYMENT ACCOUNT -PROJECT
PERIOD FROM 01.04.2022 TO 31.03.2023**

PARTICULARS	Amt. in Rs.	PARTICULARS	Amt. in Rs.
Opening Balance (A) Cash and Cash Equivalent	2,36,87,658.35	Payment During The Year (D) Revenue Expenditure	85,49,302.83
Addition During The Year (B) Grant Received During the Year	1,39,70,460.00	Project Advance & Other Adjustment	5,15,810.00
Other Income/ Liabilities	2,42,478.00	Capital Expenditure	99,27,975.38
Interest Earned & Other Receipt during the year	5,59,545.00	Refund/Transfer of Unutilized Grant	15,04,529.00
Total C = (A+B)	3,84,60,141.35	Closing Balance (E) Cash and Cash Equivalent	1,79,62,524.14
		Total F = (D+E)	3,84,60,141.35


Section Officer

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



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


Finance Officer

Section Officer (Finance Officer)
दक्षिण बिहार केन्द्रीय विश्वविद्यालय
Central University of South Bihar

CENTRAL UNIVERSITY OF SOUTH BIHAR
NPS TIER I ACCOUNT
BALANCE SHEET
PERIOD FROM 01.04.2022 TO 31.03.2023

Liabilities	Current Year (2022-23)	Previous Year (2021-22)	Assets	Current Year (2022-23)	Previous Year (2021-22)
NPS Tier - I Account			NPS Tier-I Account		
Opening Balance	66,65,975.00	58,52,449.00	Subscription and contribution due Current FY	76,63,926.00	66,65,975.00
Less: Sub. For current FY	8,91,03,461.00	7,52,72,713.00	Investment		
Add: Sub+U Contribution	9,01,01,412.00	7,60,86,239.00	Interest Accrued but not due		
Add: Interest Credited			Balance at Bank		
Less: Transferred to NSDL	76,63,926.00	66,65,975.00			
Add: Opening Sub+ U C for 03/2016					
Excess of Income over Expenditure					
Add: During the year					
Total	76,63,926.00	66,65,975.00	Total	76,63,926.00	66,65,975.00


Section Officer

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



Section Officer

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


Finance Officer

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 01.04.2022 TO 31.03.2023

Expenditure	Current Year (2022-23)	Previous Year (2021-22)	Income	Current Year (2022-23)	Previous Year (2021-22)
Interest Credited to Subscribers' Account	0.00	0.00	Interest Earned on Investment	0.00	0.00
Bank Charges (NSDL Fee)	0.00	0.00			
Excess of Income over Expenditure	0.00	0.00	Less : Interest Accrued	0.00	0.00
			Interest Accrued but not due.	0.00	0.00
Total	0.00	0.00	Total	0.00	0.00

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


Section Officer

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



Section Officer

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Finance Officer

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

CENTRAL UNIVERSITY OF SOUTH BIHAR
NPS TIER I ACCOUNT
RECEIPT & PAYMENT ACCOUNT FOR THE FINANCIAL YEAR 2022-23

Receipt	Current Year (2022-23)	Previous Year (2021-22)	Payment	Current Year (2022-23)	Previous Year (2021-22)
OPENING BALANCE			PAYMENT		
NPS Employees Contribution	27,66,030.00	24,34,338.00	Investment	0.00	0.00
NPS Employers Contribution	38,72,427.00	34,08,045.00	Deposit of NPS to NSDL		
Arrear NPS Employees Contribution	13,376.00	3,26,355.00	NPS Employees Contribution	3,66,66,985.00	2,99,46,444.00
Arrear NPS Employers Contribution	14,142.00	5,25,317.00	NPS Employers Contribution	5,13,33,674.00	4,19,24,985.00
Total Opening	66,65,975.00	66,94,055.00	Arrear NPS Employees	4,61,433.00	9,05,391.00
NPS Tier I Account			Arrear NPS Employers	6,41,369.00	27,87,520.00
NPS Employees Contribution	3,70,93,414.00	3,02,78,136.00		0.00	
NPS Employers Contribution	5,19,30,702.00	4,23,89,367.00	CLOSING BALANCE	0.00	
Arrear NPS Employees Contribution	4,48,895.00	5,92,412.00	NPS Employees Contribution	31,92,459.00	27,66,030.00
Arrear NPS Employers Contribution	6,28,401.00	22,76,345.00	NPS Employers Contribution	44,69,455.00	38,72,427.00
Interest Received on Investment	0.00	0.00	Arrear NPS Employees	838.00	13,376.00
Interest on Saving bank A/c	0.00	0.00	Arrear NPS Employers	1,174.00	14,142.00
Investment Encashed	0.00	0.00	Total Closing Balance	76,63,926.00	66,65,975.00
TOTAL	9,67,67,387.00	8,22,30,315.00	TOTAL	9,67,67,387.00	8,22,30,315.00


Section Officer

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



Section Officer

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


Finance Officer

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

दक्षिण बिहार केन्द्रीय विश्वविद्यालय

CENTRAL UNIVERSITY OF SOUTH BIHAR

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

Financial Year 2022-23



BRANCH: DIRECTOR GENERAL OF AUDIT (CENTRAL), LUCKNOW AT PATNA

Address



लोकहितार्थं सत्यनिष्ठा
Dedicated to Truth in Public Interest

Ltr No: EXPENDITURE/2023-2024/DIS-1080263

Date: 01 Sep 2023

To,

1. The Vice- Chancellor,
Central University of South Bihar, Gaya,
Panchanpur Road, Village- Karhara,
Post- Fatehpur, Gaya-824236(Bihar)

Subject: Separate Audit Report on the accounts of a Central University of South Bihar (CUSB), Gaya for the year 2022-23.

Sir/Madam,

I am sending the Separate Audit Report of Central University of South Bihar (CUSB), Gaya for the year ended 31st March, 2023 for necessary action at your end.

2. 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.

3. The receipt of this letter may please be acknowledged.

Yours faithfully,

Encls: As above

Ashwini Kumar
Sr. Audit Officer



Separate Audit Report of the Comptroller & Auditor General of India on the Accounts of Central University of South Bihar, Gaya, Bihar for the year ended 31 March 2023.

We have audited the attached Balance Sheet of Central University of South Bihar, Gaya, as on 31 March 2023, 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 misstatements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosure in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by 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.

iv. We further report that: -

A Balance Sheet

A.1 Fixed Assets

A.1.1. Capital Work in Progress ₹43.61 crore.

The university has incurred ₹199.91 lakh on architect fee on construction of Admin Building and Boundary Wall & Gate which works has already been completed during 2019-20 & 2018-19. Hence, architect fee should be capitalized under the head Building.

Out of ₹199.91 lakh, the University capitalized only ₹158.24 lakh under head Building and balance of ₹41.67 lakh was exhibited under Capital Work in Progress instead of the head Building in the Fixed Assets.

Further, depreciation on amount (₹41.67 lakh) should have been charged of ₹3.37 lakh (₹3969523.00 x 4 year x 2% + ₹197503.00 x 5 year x 2%).

This resulted in understatement of Fixed Assets (schedule 4) by ₹41.67 lakh and overstatement of Capital Work in Progress by the same amount. Consequently, depreciation was understated by ₹3.37 lakh.

B. Income and Expenditure

B.1 Depreciation ₹10.22 crore.

The uniform format of accounts of autonomous bodies stipulates that - “Where an asset is fully depreciated, it will be carried at a residual value of ₹1.00 in the Balance Sheet and will not be further depreciated. Thereafter, depreciation is calculated on the additions of each year separately at the rate of depreciation applicable for that asset head”.

The University has installed computer software and E-journals/E-books amounting to ₹256.14 lakh (₹1332509.00 + ₹24281268.00) during the year 2020-21. The depreciation calculated as per straight-line method in accordance with MHRD format at the rate of 40%.

The value of computer software and E-journals/E-books as on 01.04.2022 is ₹51.22 lakh and depreciation of ₹51.22 lakh should be charged during the year 2022-23. However, the

University has charged depreciation ₹102.45 lakh instead of ₹51.22 lakh in the Annual Account for the year 2022-23.

This resulted in understatement of fixed asset (schedule 4) by ₹51.23 lakh (₹102.45 lakh - ₹51.22 lakh) and overstatement of depreciation under income and expenditure account by same amount.

B.2 Administrative and General expenses (Schedule-17)

An amount of ₹999.19 lakh was depicted under the head Administrative and General expenses (schedule-17). Out of which, an amount of ₹485.27 lakh was paid for NPS-Employers' contribution. This should be exhibited under Staff Payment & Benefits (Establishment Expenses, Schedule-15).

This resulted in overstatement of Administrative and General expenses (Schedule-17) by ₹485.27 lakh and understatement of Staff Payment & Benefits (Establishment Expenses, Schedule-15) by the same amount.

C. Grants-in-Aid

The University received Grants-in- aid ₹8471.15 lakh from the UGC and Ministry of Education during the year. Taking the unutilized grants of previous year amounting to Nil. The University utilized ₹7287.63 lakh and ₹360.74 lakh lapse/reverse during the year leaving a balance of ₹822.78 lakh as on 31.03.2023.

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 in 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 on 31 March 2023; and
- b. In so far as it relates to the Income and Expenditure Account, the deficit for the year ended on that date.

For and on behalf of the C&AG of India

Place:

Date:

Sd/-

Principal Director of Audit (Central)

Annexure

1. Adequacy of Internal Audit System

No internal audit wing is put in place in the University. However, an Independent CA firm has conducted the Internal Audit. Further, a Standing Audit Committee under the Chairmanship of Vice-Chancellor has already been constituted. An internal Audit Manual is yet to be approved.

2. Adequacy of Internal Control System

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

- There was significant shortfall of more than 19.5% in staff/officers strength as on March 2023.
- Office procedure Manual was yet to be formulated.
- Inadequate follow-up of adjustment of advance as the huge amount was unadjusted.
- There was a huge amount kept in Saving Accounts.

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.

Sd/-

Dy. Director (Central)



Central University of South Bihar

NH 120, P.O. – Fatehpur, Dist:- Gaya, Bihar - 824236