

दक्षिण बिहार केन्द्रीय विश्वविद्यालय

CENTRAL UNIVERSITY OF SOUTH BIHAR

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वार्षिक लेखा

Annual Accounts

2021 - 22

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 कोषांक

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 2021-22

CENTRAL UNIVERSITY OF SOUTH BIHAR

BALANCE SHEET AS AT 31st MARCH 2022

(Figures shown, Rs. in Lakhs)

SOURCES OF FUNDS	Schedule	Current Year	Previous Year
		(2021-22)	(2020-21)
CORPUS / CAPITAL FUND	1	38,339.47	36,158.02
DESIGNATED / EARMARKED / ENDOWMENT FUNDS	2	1,059.53	1,071.23
UNSECURED LOAN (FROM HEFA)	2.1	3,495.04	4,706.47
CURRENT LIABILITES & PROVISIONS	3	2,317.55	1,818.42
TOTAL		45,211.60	43,754.13
APPLICATION OF FUNDS	Schedule	Current Year	Previous Year
		(2021-22)	(2020-21)
FIXED ASSETS	4		
Tangible Assets		31,639.47	31,474.07
Intangible Assets		55.55	155.62
Capital Works In Progress		1,712.13	12.95
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	10,398.07	10,331.99
LOANS, ADVANCES & DEPOSITS	8	1,406.39	1,779.50
TOTAL		45,211.60	43,754.1

SIGNIFICANT ACCOUNTING POLICIES

23

CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS

24

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

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

Samy
17/3/22
Finance Officer
वित्त पदाधिकारी / Finance Officer
दक्षिण बिहार केन्द्रीय विश्वविद्यालय
Central University of South Bihar

CENTRAL UNIVERSITY OF SOUTH BIHAR

INCOME & EXPENDITURE ACCOUNT FOR THE PERIOD/YEAR ENDED 31.03.2022

(Figures shown, Rs. in Lakhs)

Particulars	Schedule	Current Year (2021-22)	Previous Year (2020-21)
INCOME			
Academic Receipts	9	544.07	337.68
Grants / Subsidies	10	4,134.21	4,813.86
Income from Investments	11	412.97	359.59
Interest Earned	12	15.61	74.99
Other Incomes	13	43.08	41.71
Prior Period Income	14	0.00	11.70
TOTAL (A)		5,149.94	5,639.54
EXPENDITURE			
Staff Payments and Benefits (Establishment Expenses)	15	3,860.40	3,590.09
Academic Expenses	16	299.43	218.93
Administrative and General Expenses	17	871.58	841.84
Transportation Expenses	18	5.94	4.88
Repairs & Maintenance	19	67.00	72.45
Finance Costs	20	274.33	182.88
Depreciation	4	1,133.05	1,220.54
Other Expenses	21	0.00	0.00
Prior Period Expenses	22	27.36	85.62
TOTAL (B)		6,539.08	6,217.24
Balance being excess of Income over Expenditure (A-B)		-1,389.14	-577.70
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)		-1,389.14	-577.70

SIGNIFICANT ACCOUNTING POLICIES 23

CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS 24

[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]
17/8/22

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

CENTRAL UNIVERSITY OF SOUTH BIHAR

BALANCE SHEET AS AT 31st MARCH 2022

(Amount in Rs.)

SOURCES OF FUNDS	Schedule	Current Year	Previous Year
		(2021-22)	(2020-21)
CORPUS / CAPITAL FUND	1	3,83,39,47,496.60	3,61,58,01,714.79
DESIGNATED / EARMARKED / ENDOWMENT FUNDS	2	10,59,52,953.00	10,71,22,617.00
Unsecured Loan (HEFA)	2.1	34,95,04,184.00	47,06,46,727.00
CURRENT LIABILITES & PROVISIONS	3	23,17,55,085.05	18,18,42,140.17
TOTAL		4,52,11,59,718.65	4,37,54,13,198.96
APPLICATION OF FUNDS	Schedule	Current Year	Previous Year
		(2021-22)	(2020-21)
FIXED ASSETS	4		
Tangible Assets		3,16,39,46,715.08	3,14,74,07,384.08
Intangible Assets		55,54,656.60	1,55,61,749.60
Capital Works In Progress		17,12,12,560.00	12,94,595.00
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	1,03,98,06,504.16	1,03,31,99,233.35
LOANS, ADVANCES & DEPOSITS	8	14,06,39,282.81	17,79,50,236.93
TOTAL		4,52,11,59,718.65	4,37,54,13,198.96

SIGNIFICANT ACCOUNTING POLICIES

23

CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS

24

[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]
17/3/22

Finance Officer

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

CENTRAL UNIVERSITY OF SOUTH BIHAR
INCOME & EXPENDITURE ACCOUNT FOR THE PERIOD/YEAR ENDED 31.03.2022

(Amount in Rs.)

Particulars	Schedule	Current Year (2021-22)	Previous Year (2020-21)
INCOME			
Academic Receipts	9	5,44,07,492.11	3,37,68,423.16
Grants / Subsidies	10	41,34,20,664.00	48,13,86,409.30
Income from Investments	11	4,12,97,125.00	3,59,58,618.00
Interest Earned	12	15,60,807.00	74,99,325.00
Other Incomes	13	43,07,614.88	41,71,220.62
Prior Period Income	14	105.00	11,70,220.00
TOTAL (A)		51,49,93,807.99	56,39,54,216.08
EXPENDITURE			
Staff Payments and Benefits (Establishment Expenses)	15	38,60,40,238.00	35,90,09,255.00
Academic Expenses	16	2,99,42,928.00	2,18,92,771.00
Administrative and General Expenses	17	8,71,58,152.00	8,41,84,416.50
Transportation Expenses	18	5,93,644.00	4,88,469.00
Repairs & Maintenance	19	66,99,600.00	72,45,082.00
Finance Costs	20	2,74,32,899.90	1,82,88,041.80
Depreciation	4	11,33,04,535.00	12,20,53,717.00
Other Expenses	21	0.00	0.00
Prior Period Expenses	22	27,35,729.00	85,62,374.00
TOTAL (B)		65,39,07,725.90	62,17,24,126.30
Balance being excess of Income over Expenditure (A-B)		-13,89,13,917.91	-5,77,69,910.22
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)		-13,89,13,917.91	-5,77,69,910.22

SIGNIFICANT ACCOUNTING POLICIES 23
CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS 24

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

H. J. Singh
Section Officer
(Finance)
Section Officer (F & A)
Central University Of South Bihar

B. Singh
17/8/22
Finance Officer
वित्त पदाधिकारी / 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 31.03.2022

SCHEDULE -1 CORPUS/CAPITAL FUND

Particulars		(Amount in Rs.)	
		Current Year (2021-22)	Previous Year (2020-21)
	Balance at the beginning of the year	3,61,58,01,714.79	3,44,11,49,915.01
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	9,40,66,281.00	5,31,04,228.00
Add :	Assets Purchased out of Earmarked Funds (4_EM)	30,000.00	56,77,831.00
Add :	Assets Purchased out of sponsored projects, where ownership vests in the institution	0.00	0.00
Add :	Assets Donated/Gifts Received	0.00	1.00
Add :	Repayment of HEFA Loan from Grant Received from MOE	24,68,34,000.00	16,45,56,000.00
Add :	Repayment of HEFA Loan from Internal Receipts	2,74,26,000.00	1,82,84,000.00
Less:	Other Adjustments	-1,12,96,581.28	-92,00,350.00
Add :	Excess of Income over expenditure transferred from the Income & expenditure account	-13,89,13,917.91	-5,77,69,910.22
	Total	3,83,39,47,496.60	3,61,58,01,714.79
(Deduct)	Deficit transferred from the Income & expenditure Account	0.00	0.00
	Balance at the year end	3,83,39,47,496.60	3,61,58,01,714.79

H. Prasad
Section Officer
(Accounts)

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

H. Prasad
Section Officer
(Finance)

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

Prasad
Finance Officer

वित्त पदाधिकारी / 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 31.03.2022

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

Particulars	FUND WISE BREAK UP								Current Year (2021-22)	Previous Year (2020-21)
	FUND A (PMMNMTT Scheme)	FUND B (NRC SWAYAM)	FUND C (For Installation of Wifi)	FUND D (EWS Scheme)	FUND E (Campus & Building Development Fund)	FUND F (Capital Assets/DST/ Biotech)	FUND G (Endowment Fund)	FUND H (University Research Fund)		
A.										
a) Opening balance	-90,51,314.00	6,62,979.00	58,91,503.00	1,73,00,000.00	8,78,19,449.00	45,00,000.00	0.00	0.00	10,71,22,617.00	2,21,63,102.00
b) Additions during the year	1,40,000.00	3,75,273.00	0.00	0.00	0.00	0.00	77,004.00	1,88,000.00	7,80,277.00	9,23,19,449.00
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
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
e) Interest on Savings Bank a/c	1,07,829.00	0.00	0.00	0.00	26,34,584.00	0.00	0.00	0.00	27,42,413.00	0.00
f) 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
TOTAL (A)	-88,03,485.00	10,38,252.00	58,91,503.00	1,73,00,000.00	9,04,54,033.00	45,00,000.00	77,004.00	1,88,000.00	11,06,45,307.00	11,44,82,551.00
B.										
Utilisation/Expenditure towards objectives of funds										
i. Capital Expenditure	30,000.00	0.00	0.00	0.00	0.00	45,00,000.00	0.00	0.00	45,30,000.00	56,77,831.00
ii. Revenue Expenditure	1,62,354.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,62,354.00	16,82,103.00
iii. Grant Release to Other Agency	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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
TOTAL (B)	1,92,354.00	0.00	0.00	0.00	0.00	45,00,000.00	0.00	0.00	46,92,354.00	73,59,934.00
Closing balance at the year end (A - B)	-89,95,839.00	10,38,252.00	58,91,503.00	1,73,00,000.00	9,04,54,033.00	0.00	77,004.00	1,88,000.00	10,59,52,953.00	10,71,22,617.00
Represented by										
Cash and Bank Balances/Debit Balance	-89,95,839.00	10,38,252.00	58,91,503.00	1,73,00,000.00	9,04,54,033.00	0.00	77,004.00	1,88,000.00	10,59,52,953.00	10,71,22,617.00
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
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
TOTAL	-89,95,839.00	10,38,252.00	58,91,503.00	1,73,00,000.00	9,04,54,033.00	0.00	77,004.00	1,88,000.00	10,59,52,953.00	10,71,22,617.00

Handwritten Signature
Section Officer
(Accounts)

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

Handwritten Signature
Section Officer
(Finance)

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

Handwritten Signature
Finance Officer

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

CENTRAL UNIVERSITY OF SOUTH BIHAR

SCHEDULE FORMING PART OF THE BALANCE SHEET AS AT 31.03.2022

SCHEDULE -2.1 Unsecured Loan (HEFA)


(Amount in Rs.)

Particulars		Current Year	Previous Year
		(2021-22)	(2020-21)
Balance at the beginning of the year		47,06,46,727.00	53,14,64,736.00
Add	HEFA LOAN Released during the Year	15,31,17,457.00	12,20,21,991.00
Less	Repayment of HEFA Loan from Grant from MOE (90% of Loan Amount Payable during the Year)	24,68,34,000.00	16,45,56,000.00
Less	Repayment of HEFA Loan from Internal Receipts of the University (10% Margin Money)	2,74,26,000.00	1,82,84,000.00
Balance Outstanding Loan Amount		34,95,04,184.00	47,06,46,727.00
Balance at the year end		34,95,04,184.00	47,06,46,727.00

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.


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 पदाधिकारी / Finance Officer
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CENTRAL UNIVERSITY OF SOUTH BIHAR

SCHEDULE FORMING PART OF THE BALANCE SHEET AS AT 31.03.2022


SCHEDULE 3 - CURRENT LIABILITES & PROVISIONS

(Amount in Rs.)

Particulars	Current Year	Previous Year
	(2021-22)	(2020-21)
A. CURRENT LIABILITIES		
1. Deposits from Staff		
2. Security Deposits from Students (For hostel & Admission)	1,00,30,600.00	85,08,280.00
3. Sundry Creditors		
a) For Goods & Services	73,15,747.00	2,18,60,697.00
b) Others	0.00	0.00
4. Deposit-Others (including EMD, Security Deposit)	76,07,958.00	76,21,032.00
5. Statutory Liabilities (GPF, TDS,WC Tax,CPF, GIS, NPS)		
a) Overdue	0.00	0.00
b) Others	87,20,598.00	94,76,333.00
6. Other Current Liabilites		
a) Salaries and Wages	2,67,00,938.00	2,22,46,858.00
b) Receipts against sponsored projects (Sch-3A)	2,36,87,658.35	83,01,872.75
c) Receipts against sponsored fellowships and scholarships (Sch-3B)	0.00	0.00
d) Unutilised Grants (Sch-3C)	0.00	-47,83,883.28
e) Expenses Payable under PMMMNMTT Scheme	0.00	1,74,030.00
f) Other fund (Schedule 3 A(i) (a))	1,22,02,043.00	1,56,24,769.00
g) Other liabilities	1,17,90,483.70	1,26,39,380.70
h) Interest Refundable from Grant	1,16,25,421.00	0.00
TOTAL (A)	11,96,81,447.05	10,16,69,369.17
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	11,20,73,638.00	8,01,72,771.00
5. Trade warrenties/claims	0.00	0.00
6. Others (Accrued Expense payable)	0.00	0.00
TOTAL (B)	11,20,73,638.00	8,01,72,771.00
TOTAL (A+B)	23,17,55,085.05	18,18,42,140.17


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

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CENTRAL UNIVERSITY OF SOUTH BIHAR

SCHEDULE FORMING PART OF THE BALANCE SHEET AS AT 31.03.2022
SCHEDULE 3 A- SPONSORED PROJECT

Particulars	Status	Project Name with PI	Sanctioning Authority	Opening Balance as on 01.04.2021	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 31.03.2022
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	98,357.00	0.00	0.00	2,682.00	1,01,039.00	0.00	0.00	0.00	0.00	1,01,039.00
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	88,393.00	0.00	0.00	2,412.00	90,805.00	0.00	0.00	0.00	0.00	90,805.00
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	91,719.00	0.00	0.00	2,501.00	94,220.00	0.00	0.00	0.00	0.00	94,220.00
RP-35	Running	DR GAUTAM KUMAR SERB	SERB	59,790.00	0.00	75,000.00	1,483.00	1,36,273.00	86,935.00	0.00	0.00	0.00	49,338.00

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Approved

Section Officer
(Accounts)

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

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Section Officer
(Finance)

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

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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 31.03.2022
SCHEDULE 3 A- SPONSORED PROJECT

Particulars	Status	Project Name with PI	Sanctioning Authority	Opening Balance as on 01.04.2021	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 31.03.2022
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 UGC Startup	UGC SU	1,69,317.60	0.00	0.00	4,617.00	1,73,934.60	0.00	0.00	0.00	0.00	1,73,934.60
RP-38	Running	DR VIJAY KUMAR SINGH SERB	SERB	5,12,035.60	0.00	0.00	13,313.00	5,25,348.60	43,376.00	0.00	0.00	6,000.00	4,75,972.60
RP-39	Running	DR DURG VIJAY SINGH SERB	SERB	41,284.30	0.00	0.00	1,152.00	42,436.30	0.00	0.00	0.00	41,284.30	1,152.00
RP-40	Running	DR TARA KESHAV, MST	MST	50,777.00	0.00	0.00	1,385.00	52,162.00	0.00	0.00	0.00	0.00	52,162.00
RP-41	Running	DR N.L. Devi, SERB	SERB	3,94,714.90	0.00	0.00	3,905.00	3,98,619.90	1,72,696.00	0.00	0.00	2,24,898.90	1,025.00
RP-42	Running	DR. PP Sarthi, DST	DST	8,55,860.20	0.00	3,723.00	24,539.00	8,84,122.20	1,24,113.00	0.00	0.00	0.00	7,60,009.20
RP-43	Running	DR. HK Nigam, SERB	SERB	4,11,284.00	1,50,000.00	0.00	10,652.00	5,71,936.00	34,187.00	0.00	0.00	0.00	5,37,749.00
RP-44	Running	DR. Ram Kumar/MST	MST	2,30,388.20	0.00	1,34,069.00	6,267.00	3,70,724.20	1,35,042.00	0.00	0.00	0.00	2,35,682.20
RP-45	Running	Anju Helan bara/ICSSR	ICSSR	3,04,008.00	8,20,000.00	0.00	7,670.00	11,31,678.00	6,50,100.00	0.00	0.00	0.00	4,81,578.00
RP-46	Running	Praveen Kumar/ICSSR	ICSSR	40,252.00	1,30,000.00	0.00	598.00	1,70,850.00	15,000.00	0.00	0.00	24,986.00	1,30,864.00
RP-47	Running	Narsingh Kumar & PP Sarthi/ICSSR	ICSSR	71,788.00	0.00	0.00	1,961.00	73,749.00	0.00	0.00	0.00	0.00	73,749.00
RP-48	Running	Atish Prash/ICSSR	ICSSR	79,334.00	0.00	0.00	2,164.00	81,498.00	0.00	0.00	0.00	0.00	81,498.00
RP-51	Running	Rizwanul Haque/SERB	ICSSR	36,186.50	11,15,000.00	50,000.00	8,042.00	12,09,228.50	11,32,430.00	0.00	0.00	0.00	76,798.50
RP-52	Running	Gautam Kumar/SERB	SERB	1,08,106.50	6,00,000.00	80,000.00	5,151.00	7,93,257.50	5,48,597.00	0.00	0.00	0.00	2,48,660.50
RP-53	Running	Dr Ravi Kant/PMMNMTT Uni of Kerala	PMMNMTT	450.45	0.00	0.00	5.00	455.45	0.00	0.00	0.00	450.45	5.00
RP-54	Running	Dr S Mohapatra/ICSSR	ICSSR	9,625.00	0.00	1,00,000.00	284.00	1,09,909.00	88.50	0.00	0.00	0.00	1,09,820.50
RP-55	Running	Dr Chandra Prabha Pandey/ICSSR	ICSSR	2,11,766.00	2,40,000.00	1,15,000.00	4,907.00	5,71,673.00	3,17,822.50	80,000.00	0.00	0.00	1,73,850.50
RP-56	Running	Dr Ajay Kumar Singh/ICMR	ICMR	2,93,200.50	1,78,861.00	0.00	6,016.25	4,78,077.75	4,55,240.00	0.00	0.00	0.00	22,837.75
RP-57	Running	Dr Puneet Mishra/FRP Startup	UGC SU	8,26,330.00	0.00	0.00	22,537.00	8,48,867.00	88.50	0.00	0.00	0.00	8,48,778.50
RP-58	Running	Dr Rinki/PMMNMTT BHU	PMMNMTT	68,476.00	0.00	0.00	1,867.00	70,343.00	88.50	0.00	0.00	0.00	70,254.50
RP-59	Running	Dr Rohit Ranjan Shashi/SERB	SERB	7,77,980.00	0.00	48,940.00	12,345.00	8,39,265.00	1,07,844.50	5,84,080.00	0.00	0.00	1,47,340.50
RP-60	Running	Dr Durg Vijay Singh/ICMR	ICMR	14,36,622.00	0.00	13,950.00	32,808.00	14,83,380.00	5,08,270.50	4,65,000.00	0.00	0.00	5,10,109.50
RP-61	Running	Dr Vijay Raj Singh/IUAC	IUAC	-	2,08,867.00	0.00	827.00	2,09,694.00	1,73,379.50	0.00	0.00	0.00	36,314.50
RP-62	Running	Dr Vijay Raj Singh/ SERB	SERB	1,34,304.00	0.00	0.00	3,240.00	1,37,544.00	61,430.50	0.00	0.00	0.00	76,113.50
RP-63	Running	Dr Ram Pratap Singh/ SERB	SERB	-	30,00,000.00	0.00	50,189.00	30,50,189.00	5,01,275.50	0.00	0.00	0.00	25,48,913.50
RP-64	Running	Dr Puneet Mishra/ SERB	SERB	8,99,523.00	23,00,000.00	43,810.00	67,872.00	33,11,205.00	2,20,408.50	22,99,992.00	0.00	0.00	7,90,804.50
RP-65	Running	Dr Puneet Mishra/ SERB	SERB	-	15,45,000.00	0.00	23,536.00	15,68,536.00	0.00	0.00	0.00	0.00	15,68,536.00
RP-66	Running	Dr Puneet Mishra/ SERB	SERB	0.00	22,69,500.00	0.00	0.00	22,69,500.00	1,25,070.00	0.00	0.00	0.00	21,44,430.00
RP-67	Running	Dr Puneet Mishra/ SERB	SERB	0.00	32,69,600.00	0.00	8,949.00	32,78,549.00	0.00	0.00	0.00	0.00	32,78,549.00
RP-68	Running	Dr Puneet Mishra/ SERB	SERB	0.00	8,00,000.00	0.00	1,829.00	8,01,829.00	11,268.00	0.00	0.00	0.00	7,90,561.00
RP-69	Running	Dr Puneet Mishra/ SERB	SERB	0.00	8,00,000.00	0.00	1,835.00	8,01,835.00	0.00	0.00	0.00	0.00	8,01,835.00
RP-70	Running	Dr Puneet Mishra/ SERB	SERB	0.00	8,00,000.00	0.00	533.00	8,00,533.00	0.00	0.00	0.00	0.00	8,00,533.00
RP-71	Running	Dr Puneet Mishra/ SERB	SERB	0.00	8,00,000.00	0.00	1,835.00	8,01,835.00	0.00	0.00	0.00	0.00	8,01,835.00
DRP-01	Running	Dr Puneet Mishra/ SERB	SERB	0.00	45,00,000.00	0.00	0.00	45,00,000.00	0.00	0.00	0.00	0.00	45,00,000.00
Total				83,01,872.75	2,35,26,828.00	6,64,492.00	3,41,908.25	3,28,35,101.00	54,20,751.00	34,29,072.00	0.00	2,97,619.65	2,36,87,658.35

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

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

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Central University of South Bihar

CENTRAL UNIVERSITY OF SOUTH BIHAR

SCHEDULE FORMING PART OF THE BALANCE SHEET AS AT 31.03.2022

(Schedule 3 A(i) (a)): Other fund

Sl. No.	Name	Opening Balance as on 01.04.2021	Received/Transfer/Adjustment During the Year	Utilized for Specified Expenditure/Transfer to Respective Head	Closing Balance as on 31.03.2022
1	BRAIN STORMING SESSION (DST) (DR PP SARTHI)	3,00,000.00	0.00	3,00,000.00	0.00
2	CONTIN./CONS. GRANTS (DR VIJAY RAJ SINGH) (IUAC)	25,000.00	0.00	25,000.00	0.00
3	CUSB/RP/04 (BALANCE GRANTS)	2,72,403.00	0.00	0.00	2,72,403.00
4	CUSB/RP/07 (BALANCE GRANTS)	5,77,414.00	0.00	0.00	5,77,414.00
5	CUSB/RP/11 (BALANCE GRANTS)	3,10,517.00	0.00	0.00	3,10,517.00
6	CUSB/RP/12 (BALANCE GRANTS)	3,05,213.00	0.00	0.00	3,05,213.00
7	CUSB/RP/16 (BALANCE GRANTS)	5,21,673.00	0.00	0.00	5,21,673.00
8	CUSB/RP/18 (BALANCE GRANTS)	5,84,876.00	0.00	0.00	5,84,876.00
9	CUSB/RP/24 (BALANCE GRANTS)	37,27,575.00	0.00	0.00	37,27,575.00
10	CUSB/RP/26 (BALANCE GRANTS)	10,939.00	0.00	0.00	10,939.00
11	CUSB/RP/27 (BALANCE GRANTS)	7,669.00	0.00	0.00	7,669.00
12	FELLOWSHIP GRANTS (IUAC) (VIJAY RAJ SINGH)	15,867.00	1,68,000.00	1,83,867.00	0.00
13	GRANTS IN AID GENERAL (SERB) (DR H K NIGAM)	1,50,000.00	0.00	1,50,000.00	0.00
14	CENTRAL POLLUTION CONTROL BOARD (PROF. UMESH KR SIN	0.00	3,18,600.00	0.00	3,18,600.00
15	FELLOWSHIP GRANTS (RP/36) (DR. RAJESH KR RANJAN)	0.00	86,370.00	86,370.00	0.00
16	GRANT IN AID CAPITAL (SERB) (DR RAJESH KR RANJAN)	0.00	3,65,000.00	0.00	3,65,000.00
17	GRANT IN AID GENERAL (SERB) (DR RAJESH KR RANJAN)	0.00	11,35,000.00	0.00	11,35,000.00
18	ICMR GRANTS (DR. AJAY KUMAR SINGH)	0.00	1,78,861.00	1,78,861.00	0.00
19	ICMR GRANTS (DR. DURG VIJAY SINGH)	0.00	5,77,687.00	0.00	5,77,687.00
20	INDIAN COUNCIL OF HISTORICAL RESEARCH GRANTS	0.00	80,000.00	0.00	80,000.00
21	INSPIRE PROJECT GRANTS (ROHIT RANJAN SHAHI)	54,415.00	0.00	0.00	54,415.00
22	NATIONAL COMMISSION FOR WOMEN (GRANTS)	0.00	30,000.00	30,000.00	0.00
23	NCTE GRANTS (SAMAGRA SHIKSHA)	0.00	1,00,000.00	0.00	1,00,000.00
24	NON RECURRING GRANTS, DEPT OF BIOTEC. (DURG VIJAY S	0.00	20,52,000.00	20,52,000.00	0.00
25	NON RECURRING GRANTS-ICMR (DR. MANOJ PANCHAL)	0.00	16,00,000.00	16,00,000.00	0.00
26	NON-RECURRING GRANTS-ICMR (DR. VIJAY KR SINGH)	0.00	10,00,000.00	10,00,000.00	0.00
27	NPL CSIR GRANTS	20,000.00	0.00	20,000.00	0.00
28	POST DOCTORAL FELLOWSHIP (DR. ANU CHAUHAN)	4,800.00	0.00	0.00	4,800.00
29	RECURRING GRANTS, DEPT OF BIOTECH. (DURG VIJAY SING	0.00	12,17,600.00	12,17,600.00	0.00
30	RECURRING GRANTS-ICMR (DR MANOJ PANCHAL)	0.00	6,69,500.00	6,69,500.00	0.00
31	RECURRING GRANTS-ICMR (DR VIJAY KR SINGH)	0.00	5,45,000.00	5,45,000.00	0.00
32	RECURRING GRANTS SERB(DR. RIZWANUL HAQUE)	11,15,000.00	0.00	11,15,000.00	0.00
33	SERB GRANTS (DR. PUNEET MISHRA)	23,00,000.00	0.00	23,00,000.00	0.00
34	SERB GRANTS (DR. RAM PRATAP SINGH)	30,00,000.00	0.00	30,00,000.00	0.00
35	STATE HEALTH SOCIETY, BIHAR GRANTS (HEALTH CENTRE)	1,00,000.00	49,207.00	1,11,296.00	37,911.00
36	UGC DAE CSR GRANTS (DR ROHIT RANJAN SHAHI)	0.00	2,26,440.00	0.00	2,26,440.00
37	UGC DAE CSR GRANTS (DR VIJAY RAJ SINGH)	0.00	2,26,440.00	0.00	2,26,440.00
38	UGC START UP GRANTS (DR ANGAD KR SINGH)	0.00	8,00,000.00	8,00,000.00	0.00
39	UGC START UP GRANTS (DR. LAKHWINDER SINGH)	0.00	8,00,000.00	8,00,000.00	0.00
40	UGC START UP GRANTS (DR NAVEEN KR SINGH, LIFE SCI)	0.00	8,00,000.00	8,00,000.00	0.00
41	UGC START UP GRANTS (DR. SANJAY KR, LIFE SCIENCE)	0.00	8,00,000.00	8,00,000.00	0.00
42	AEM 2014	62,035.00	0.00	0.00	62,035.00
43	ICHIB WORKSHOP	-490.00	0.00	0.00	-490.00
44	INSPIRE FELLOWSHIP (RASHMI RANJAN, JRF)	4,47,680.00	0.00	4,47,680.00	0.00
45	INSPIRE FELLOWSHIP(SHEKHAR SUMAN, JRF)	0.00	4,21,760.00	0.00	4,21,760.00
46	MISCELLANEOUS LIABILITY	16,94,719.00	20,01,210.00	15,38,837.00	21,57,092.00
47	NATIONAL COUNCIL OF RURAL INSTITUTE (Ph D Fellowshi	17,464.00	0.00	17,464.00	0.00
48	NIDM GRANTS TRAINING PROG. (DR. PRANAV KUMAR)	0.00	1,50,000.00	32,926.00	1,17,074.00
Total		1,56,24,769.00	1,63,98,675.00	1,98,21,401.00	1,22,02,043.00

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Section Officer

Section Officer (F & A)
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 AS AT 31.03.2022

SCHEDULE 3 B

SPONSORED FELLOWSHIP AND SCHOLARSHIP

(Amount in Rs.)

1. Sr No.	2. Name of the Sponsor	Opening Balance as on 01.04.2021		Transactions during the year		Closing Balance as on 31.03.2022		
		3. Credit	4. Debit	5. Credit	6. Debit	7. Credit	8. debit	9. Total
1	Fellowship from UGC	-	-	-	-	-	-	-
	Total	-	-	-	-	-	-	-

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Section Officer
(Accounts)

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

Hjohi
Section Officer
(Finance)

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

Bunni
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 31.03.2022

Schedule 3 C:

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

(Amount in Rs.)

Particulars	Current Year	Previous Year
	(2021-22)	(2020-21)
A) Grant for Repayment of HEFA Loan and Interest		
Balance B/F	0.00	0.00
Add: Receipts during the year (HEFA Loan)	24,68,34,000.00	16,45,56,000.00
Add: Receipts during the year (Interest)	3,47,43,724.00	4,47,56,184.00
Total (a)	28,15,77,724.00	20,93,12,184.00
Less: Refunds		
Less: Interest paid against HEFA Loan	3,47,43,724.00	4,47,56,184.00
Less: Repayment of HEFA Loan	24,68,34,000.00	16,45,56,000.00
Total (b)	28,15,77,724.00	20,93,12,184.00
Unutilized carried forward (a-b)	0.00	0.00
B) UGC grants: Plan		
Balance B/F	-47,83,883.28	6,39,31,253.02
Receipts during the year	50,74,96,000.00	50,58,54,000.00
Add: Adjustment/Rectification during the year	47,83,883.28	91,42,000.00
Total (c)	50,74,96,000.00	57,89,27,253.02
Less: Reversal on account of TSA RBI	9,055.00	4,92,20,499.00
Less: Utilized for Revenue exp. (Sch-10)	41,34,20,664.00	48,13,86,409.30
Less: Utilized for capital expr. (Sch- 10)	9,40,66,281.00	5,31,04,228.00
Total (d)	50,74,96,000.00	58,37,11,136.30
Unutilised carried forward (c-d)	0.00	-47,83,883.28
C) UGC Grants Non Plan		
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)	0.00	-47,83,883.28

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

CENTRAL UNIVERSITY OF SOUTH BIHAR

SCHEDULE FORMING PART OF THE BALANCE SHEET AS AT 31.03.2022
SCHEDULE - 4 - Fixed Assets: Assets Purchased from UGC Grant

(Amount in Rs.)

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 31.03.2022	As on 31.03.2021
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	0.00	22,26,61,037.00	22,26,61,037.00
2	Campus Development	2.00%	71,77,60,174.00	3,07,76,544.00	0.00	74,85,36,718.00	4,30,65,609.00	1,49,70,734.00	0.00	5,80,36,343.00	69,05,00,375.00	67,46,94,565.00
3	Buildings	2.00%	1,98,48,05,099.00	0.00	0.00	1,98,48,05,099.00	11,17,36,378.00	3,96,96,102.00	0.00	15,14,32,480.00	1,83,33,72,619.00	1,07,30,68,721.00
4	Roads & Bridges	2.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5	Vehicle	10.00%	72,47,257.37	0.00	0.00	72,47,257.37	56,14,556.70	4,82,709.00	0.00	60,97,265.70	11,49,991.67	16,32,700.67
6	Furniture and Fixture	7.50%	13,32,08,418.00	82,67,055.00	0.00	14,14,75,473.00	4,47,91,671.45	1,06,08,290.00	0.00	5,53,99,961.45	8,60,75,511.55	8,84,16,746.55
7	Office Equipment	7.50%	49,38,495.00	22,450.00	0.00	49,60,945.00	31,27,117.26	3,72,071.00	0.00	34,99,188.26	14,61,756.74	18,11,377.74
8	Kitchen Appliances	7.50%	50,02,368.00	8,299.00	0.00	50,10,667.00	6,85,707.00	3,75,799.00	0.00	10,61,506.00	39,49,161.00	43,16,661.00
9	Smart Class Room	7.50%	2,08,60,000.00	10,948.00	0.00	2,08,70,948.00	46,93,500.00	15,65,321.00	0.00	62,58,821.00	1,46,12,127.00	1,61,66,500.00
10	Computer & Peripherals	20.00%	4,94,64,910.00	53,03,987.00	0.00	5,47,68,897.00	3,64,54,975.00	24,34,353.00	0.00	3,88,89,328.00	1,58,79,569.00	1,30,09,935.00
11	Electrical Installation	5.00%	2,09,40,464.00	21,40,842.00	0.00	2,30,81,306.00	74,30,608.80	11,54,064.00	0.00	85,84,672.80	1,44,96,633.20	1,35,09,855.20
12	Library Books	10.00%	10,92,56,484.11	1,00,08,830.00	0.00	11,92,65,314.11	5,90,16,141.17	84,69,729.00	0.00	6,74,85,870.17	5,17,79,443.94	5,02,40,342.94
13	Laboratory Equipment	8.00%	10,82,87,467.75	6,16,24,622.00	0.00	16,99,12,089.75	5,79,10,590.92	1,35,47,026.00	7,14,983.00	7,21,72,599.92	9,77,39,489.83	5,03,76,876.83
14	Others	5.00%	27,18,339.00	2,31,985.00	0.00	29,50,324.00	2,57,105.85	1,47,517.00	0.00	4,04,622.85	25,45,701.15	24,61,233.15
15	CCCP Electrical Installation	5.00%	17,180.00	0.00	0.00	17,180.00	9,449.00	839.00	0.00	10,308.00	6,872.00	7,731.00
16	Plant & Machinery	5.00%	95,54,000.00	0.00	0.00	95,54,000.00	16,08,260.00	4,77,700.00	0.00	20,85,960.00	74,68,040.00	79,45,740.00
17	Tube wells & Water Supply	2.00%	6,26,575.00	0.00	0.00	6,26,575.00	26,572.00	12,531.00	0.00	39,103.00	5,87,472.00	6,00,003.00
18	Audio Visual Equipment	7.50%	2,72,71,266.00	1,24,159.00	0.00	2,73,95,425.00	21,21,953.00	20,54,657.00	0.00	41,76,610.00	2,32,18,815.00	2,51,49,313.00
19	Horticulture Equipment	5.00%	2,86,857.00	42,300.00	0.00	3,29,157.00	24,523.00	16,458.00	0.00	40,981.00	2,88,176.00	2,62,334.00
20	MOOCS Studio	7.50%	2,13,28,500.00	0.00	0.00	2,13,28,500.00	31,99,276.00	15,99,638.00	0.00	47,98,914.00	1,65,29,586.00	1,81,29,224.00
21	Library RFID Security Solution system	20.00%	16,05,980.00	0.00	0.00	16,05,980.00	3,21,196.00	3,21,196.00	0.00	6,42,392.00	9,63,588.00	12,84,784.00
22	Sports Equipment	7.50%	20,48,589.00	8,47,392.00	0.00	28,95,981.00	1,53,644.00	2,17,198.00	0.00	3,70,842.00	25,25,139.00	18,94,945.00
Total (A)			3,44,98,89,460.23	11,94,09,413.00	0.00	3,56,92,98,873.23	38,22,48,834.15	9,85,23,952.00	7,14,983.00	48,14,87,769.15	3,08,78,11,104.08	3,06,76,40,626.08
Capital Work In Progress (B)												
23	CWIP Lab Equipment		12,94,595.00	0.00	12,94,595.00	0.00	0.00	0.00	0.00	0.00	0.00	12,94,595.00
24	CWIP		0.00	17,12,12,560.00	0.00	17,12,12,560.00	0.00	0.00	0.00	0.00	17,12,12,560.00	0.00
Total (B)			12,94,595.00	17,12,12,560.00	0.00	17,12,12,560.00	0.00	0.00	0.00	0.00	17,12,12,560.00	12,94,595.00
Intangible Assets (C)												
25	Computer Software	40.00%	41,82,105.00	3,97,360.00	0.00	45,79,465.00	31,89,118.40	6,91,947.00	0.00	38,81,065.40	6,98,399.60	9,92,986.60
26	E-Journals/ E-Books	40.00%	2,49,41,824.00	0.00	0.00	2,49,41,824.00	1,03,73,061.00	97,12,506.00	0.00	2,00,85,567.00	48,56,257.00	1,45,68,763.00
Total (C)			2,91,23,929.00	3,97,360.00	0.00	2,95,21,289.00	1,35,62,179.40	1,04,04,453.00	0.00	2,39,66,632.40	55,54,656.60	1,55,61,749.60
Grand Total (A+B+C)			3,48,03,07,984.23	29,10,19,333.00	12,94,595.00	3,77,00,32,722.23	39,58,11,013.55	10,89,28,405.00	7,14,983.00	50,54,54,401.55	3,26,45,78,320.68	3,08,44,96,970.68

Handwritten Signature
Section Officer
(Accounts)

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

Handwritten Signature
Section Officer
(Finance)

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

Handwritten Signature
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 31.03.2022

SCHEDULE - 4 - Fixed Assets Purchased from Earmarked Funds and Donated/Gifted Assets

(Amount in Rs.)

Sl No.	Assets Heads	Rate of Depreciation	GROSS BLOCK			DEPRECIATION			NET BLOCK		
			Cost/Valuation as at beginning of the year on 01.04.2021	Addition during the year	Deletion	Total (Closing Balance)	Depreciation Opening Balance	Depreciation for the year	Total Depreciation	As on 31.03.2022	As on 31.03.2021
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	4,45,782.00	2,22,891.00	6,68,673.00	1,04,75,900.00	1,06,98,791.00
3	Buildings	2.00%	4,06,46,595.00	0.00	0.00	4,06,46,595.00	16,25,864.00	8,12,932.00	24,38,796.00	3,82,07,799.00	3,90,20,731.00
4	FURNITURE AND FIXTURES	7.50%	1,78,68,556.00	0.00	0.00	1,78,68,556.00	23,16,805.00	13,40,142.00	36,56,947.00	1,42,11,609.00	1,55,51,751.00
5	EST. OF HOT SPOT/WI FI	7.50%	1,61,54,832.00	0.00	0.00	1,61,54,832.00	24,23,224.00	12,11,612.00	36,34,836.00	1,25,19,996.00	1,37,31,608.00
6	Computer & Peripherals (PMMMNMTT)	20.00%	41,696.00	30,000.00	0.00	71,696.00	8,339.00	14,339.00	22,678.00	49,018.00	33,357.00
7	Office Equipment(PMMMNMTT)	7.50%	7,89,750.00	0.00	0.00	7,89,750.00	59,231.00	59,231.00	1,18,462.00	6,71,288.00	7,30,519.00
Total (A)			8,66,46,003.00	30,000.00	0.00	8,66,76,003.00	68,79,245.00	36,61,147.00	1,05,40,392.00	7,61,35,611.00	7,97,66,758.00
Capital Work In Progress (B)											
8	CWIP-Rites Limited(PMMMNMTT)		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)			8,66,46,003.00	30,000.00	0.00	8,66,76,003.00	68,79,245.00	36,61,147.00	1,05,40,392.00	7,61,35,611.00	7,97,66,758.00

Advised
Section Officer
(Accounts)

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

M. J. Singh
Section Officer
(Finance)

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

Sumit
Finance Officer

वित्त पदाधिकारी / Finance Officer
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Central University of South Bihar

-15-

CENTRAL UNIVERSITY OF SOUTH BIHAR

SCHEDULE FORMING PART OF THE BALANCE SHEET AS AT 31.03.2022

SCHEDULE 5

Investment from Earmarked/Endowment Fund

Particulars	Current Year (2021-22)	Previous Year (2020-21)
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 (2021-22)	Previous Year (2020-21)
Endowment fund Investment	0.00	0.00
TOTAL	0.00	0.00

SCHEDULE 6

Investment Short Term

Particulars	Current Year (2021-22)	Previous Year (2020-21)
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
(Accounts)

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



Section Officer
(Finance)

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



Finance Officer

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Central University of South Bihar

CENTRAL UNIVERSITY OF SOUTH BIHAR

SCHEDULE FORMING PART OF THE BALANCE SHEET

SCHEDULE 7 - CURRENT ASSETS

(Amount in Rs.)

Particulars	Current Year	Previous Year
	(2021-22)	(2020-21)
1. Stock :		
a) Lab Chemicals, Consumables Stock(CIF Lab)	7,19,970.00	79,000.00
b) Lab Chemicals, Consumables Stock(Chemistry)	16,90,264.00	4,98,301.00
c) Lab Chemicals, Consumables Stock (Pharmacy)	18,74,512.00	4,97,389.00
d) Lab Chemicals, Consumable & Glassware (Biotech)	4,71,948.00	7,01,774.00
e) Lab Chemicals, Consumable & Glassware (EVS)	8,88,645.00	8,83,233.00
f) Lab Chemicals, Consumable & Glassware (Life Sc)	10,24,776.00	10,70,086.00
g) Lab Chemicals, Consumable & Glassware (Physics)	4,56,992.00	5,96,952.00
h) Lab Chemicals, Consumable & Glassware (Geology)	3,400.00	0.00
i) Stationary	19,04,499.00	11,87,965.00
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-Receivable	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 (GD Account)	27,78,53,503.81	32,12,45,455.60
- in Short term Deposits with SBI	64,83,11,978.00	62,08,71,932.00
- in Short term Deposits- LC Capital	1,96,910.00	0.00
- in Term Deposits- GD Account	8,07,21,448.00	7,72,65,273.00
- in Saving Accounts (Research Project Account)	2,36,87,658.35	83,01,872.75
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	1,03,98,06,504.16	1,03,31,99,233.35

Majumdar

Section Officer
(Accounts)

Section Officer (F & A)

Central University Of South Bihar

Mishra

Section Officer
(Finance)

Section Officer (F & A)

Central University Of South Bihar

Jain

Finance Officer

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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
	(2021-22)	(2020-21)
1. Advances to employees (Non- interest bearing)		
a) Salary	0.00	0.00
b) Festival	4,500.00	2,54,500.00
c) Medical Advance	0.00	0.00
d) Others: i) LTC	0.00	1,50,000.00
ii) TA	0.00	0.00
iii) General Advance	13,28,612.00	27,28,720.50
iv) Imprest Advance	1,10,000.00	25,000.00
2. Long Term Advances to employees		
a) Vehicle Loan	0.00	0.00
b) Home Loan	0.00	0.00
c) Others (to be specified)	0.00	0.00
3. Advances and other amounts recoverable in cash or in kind or for value to be received:		
a) On Captial Account		
b) Suppliers	1,59,09,846.00	1,37,67,947.00
c) Amount released on Deposit basis for ongoing construction work		
1) CPWD, Building (Adv)	9,78,00,000.00	11,00,00,000.00
2) CPWD, GoI,Patna	27,72,615.00	3,94,68,958.00
d) Amout released to NICSI, GoI for Wi-Fi Campus Connevity	3,64,263.00	3,64,263.00
4. Prepaid Expenses		
a) Insurance	82,932.00	91,977.00
b) Other Expenses- BSNL	48,675.00	0.00
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	1,09,90,783.00	3,79,841.36
7. Other-Current Assets Receivable from UGC/Sponsored Projects		
a) Debit balances in Sponsored Projects :	0.00	0.00
b) Debit balances in Fellowship & Scholarship	0.00	0.00
c) Grants Receivable under FRP from UGC	54,57,979.00	49,19,776.00
8. Claims Receivable:		
a) TDS	2,57,138.81	2,87,315.07
TOTAL	14,06,39,282.81	17,79,50,236.93
Previous Year figure which has been regrouped as per the format in this year (Note:10)		
TOTAL	14,06,39,282.81	17,79,50,236.93

Manish
Section Officer
(Accounts)

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

Hoshi
Section Officer
(Finance)

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

Manish
Finance Officer

वित्त पदाधिकारी / Finance Officer
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Central University of South Bihar

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
	(2021-22)	(2020-21)
Fee from Students		
Academic		
1. Tuition Fee	1,78,65,600.00	1,18,94,680.00
2. Admission Fee	5,68,100.00	5,83,000.00
3. Enrolment and Application Fee	55,44,841.00	28,81,871.16
4. Library Fee	28,55,500.00	18,18,500.00
5. Laboratory Fee	36,42,000.00	19,64,000.00
6. Computer Lab Fee	42,18,500.00	28,57,900.00
7. Course Work Fee	3,44,000.00	6,00,000.00
8. Games/athletic Fee	28,56,500.00	18,18,500.00
9. Academic activity fee	19,03,501.00	14,73,000.00
10. Cultural Activity Fee	22,18,000.00	14,74,600.00
TOTAL(A)	4,20,16,542.00	2,73,66,051.16
Examinations		
1. Admission Test Fee	0.00	6,18,400.00
2. Examination Fee	9,97,500.00	8,53,100.00
3. Mark sheet, certificate Fee	11,900.00	6,250.00
4. Evaluation Fee	21,94,000.00	15,30,500.00
TOTAL(B)	32,03,400.00	30,08,250.00
Other Fees		
1. Identify card Charges	1,12,300.00	1,14,200.00
2. Fine/Miscellaneous Fee	2,42,932.11	33,072.00
3. Thesis Evaluation Fee	1,85,000.00	98,000.00
4. Transportation Charges	4,092.00	0.00
5. Hostel Fee	59,95,000.00	12,50,500.00
6. Development Fee	10,33,000.00	9,86,000.00
7. Transcript Fee	2,200.00	3,050.00
8. Econometric Lab Fee	41,000.00	37,500.00
9. Convocation Fee	0.00	0.00
10. Additional Professional Enrichment Fee	1,21,100.00	86,100.00
11. Production Fee	74,000.00	44,000.00
12. Field Visit Fee	9,82,000.00	4,00,000.00
13. Psychological/Resource/Pedagogy Lab. Fee	3,58,000.00	3,26,000.00
14. Mess Fees	7,476.00	0.00
TOTAL(C)	91,58,100.11	33,78,422.00
Sale of publications		
1. Sale of Admission Forms/Entrance Forms	0.00	0.00
2. Sale of publication	0.00	0.00
3. Sale of prospectus including admission forms	0.00	0.00
TOTAL(D)	0.00	0.00
Other Academic Receipts		
1. Registration Fee for workshops, programmes	25,450.00	15,700.00
2. Alumni Registration Fee	4,000.00	0.00
TOTAL(E)	29,450.00	15,700.00
GRAND TOTAL(A+B+C+D+E)	5,44,07,492.11	3,37,68,423.16

Chafaud
Section Officer
(Accounts)

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

Section Officer (F & A)
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Kumar
Finance Officer

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SCHEDULE FORMING PART OF THE INCOME AND EXPENDITURE A/C
SCHEDULE 10- GRANTS/Subsidies (Irrevocable Grants & Subsidies Received)

Particulars	Plan			Total Plan	Non-Plan UGC	Current Year (2021-22)	Previous Year (2020-21)
	Govt. of India	UGC					
		Plan	Non Plan				
Balance B/F	0.00	-47,83,883.28	0.00	-47,83,883.28	0.00	-47,83,883.28	6,39,31,253.02
Add: Receiptes During the Year	0.00	50,74,96,000.00	0.00	50,74,96,000.00	0.00	50,74,96,000.00	50,58,54,000.00
Add: Adjustment/Rectification during the year	0.00	47,83,883.28	0.00	47,83,883.28	0.00	47,83,883.28	91,42,000.00
Total	0.00	50,74,96,000.00	0.00	50,74,96,000.00	0.00	50,74,96,000.00	57,89,27,253.02
Less: Reversal on account of TSA RBI	0.00	9,055.00	0.00	9,055.00	0.00	9,055.00	4,92,20,499.00
Balance	0.00	50,74,86,945.00	0.00	50,74,86,945.00	0.00	50,74,86,945.00	52,97,06,754.02
Less: Utilized for Capital Expenditure (A)	0.00	9,40,66,281.00	0.00	9,40,66,281.00	0.00	9,40,66,281.00	5,31,04,228.00
Balance	0.00	41,34,20,664.00	0.00	41,34,20,664.00	0.00	41,34,20,664.00	47,66,02,526.02
Less: Utilized for Revenue Expenditure (B)	0.00	41,34,20,664.00	0.00	41,34,20,664.00	0.00	41,34,20,664.00	48,13,86,409.30
Balance C/F (C)	0.00	0.00	0.00	0.00	0.00	0.00	-47,83,883.28

Hajised
Section Officer
(Accounts)

Section Officer (F & A)
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(Finance)

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Hajised
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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 (2021-22)	Previous Year (2020-21)	Current Year (2021-22)	Previous Year (2020-21)
1. Interest				
a) On Govt. Securities				
b) Other Bonds/ Debentures				
2. Interest on Term Deposits			4,12,97,125.00	3,59,58,618.00
3. Income Accrued but not due on Term Deposits/Interest bearing advances to employees				
4. Interest on Savings Bank Accounts				
5. Others (Specify)				
TOTAL			4,12,97,125.00	3,59,58,618.00
Transferred to Earmarked/Endowment Funds				
Balance			4,12,97,125.00	3,59,58,618.00

SCHEDULE 12- INTEREST EARNED

(Amount in Rs.)

Particulars	Current Year (2021-22)	Previous Year (2020-21)
1. On Saving Accounts with Scheduled Banks	15,60,807.00	74,99,325.00
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	15,60,807.00	74,99,325.00

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Section Officer
(Accounts)

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Section Officer
(Finance)

[Signature]
Finance Officer

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CENTRAL UNIVERSITY OF SOUTH BIHAR

**SCHEDULE FORMING PART OF THE INCOME AND EXPENDITURE A/C
SHCHEDULE 13- OTHER INCOME**

(Amount in Rs.)

Particulars	Current Year (2021-22)	Previous Year (2020-21)
A. Income from Land & Building		
1. Hostel Room Rent	0.00	0.00
2. License fee	346.00	594.00
3. Rentals for Space	3,80,284.00	1,74,960.00
4. Electricity Charges Recovered	1,54,450.00	69,107.00
5. Water Charges Recovered	0.00	0.00
6. Accumulated Interest (Deposit work RITES)	0.00	0.00
Total(A)	5,35,080.00	2,44,661.00
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		
1. Income from consultancy	0.00	0.00
2. RTI fees	130.00	0.00
3. Income from Royalty	0.00	0.00
4. Recruitment Fees	9,92,500.00	0.00
5. Misc. receipts (Auction Charges)	31,560.00	1,83,946.00
6. Profit on Sale/Disposal of Assets:	0.00	0.00
a) Owned Assets	0.00	0.00
b) Assets received free of cost	0.00	0.00
7. Grants/Donations from institutions, Welfare Bodies and International Organizations	0.00	0.00
8. Others: CUBCHS Contribution	19,33,674.00	19,45,477.00
Garbage disposal Charges	46,957.00	0.00
Test Centre Fees	0.00	39,040.00
Guest House Charges	1,88,823.00	3,23,600.00
Liquidated Damage/Forfeited EMDs	71,378.00	11,48,884.00
Interest on TDS Refund	5,008.00	0.00
Other Receipt	1,88,347.50	0.00
Tender Fees	1,39,000.00	55,000.00
Interest on Securities Deposit (SBPDCL)	1,75,157.38	2,30,612.62
Total(D)	37,72,534.88	39,26,559.62
Grand Total(A+B+C+D)	43,07,614.88	41,71,220.62

SCHEDULE 14 - Prior Period Income

Particulars	Current Year (2021-22)	Previous Year (2020-21)
Academic Receipt	0.00	1,18,247.00
Income from Investments	105.00	10,29,293.00
Misc. Liability	0.00	22,680.00
Expenses & Liability Written off	0.00	0.00
TOTAL	105.00	11,70,220.00

Majumdar
Section Officer
(Accounts)

Hoshi
Section Officer
(Finance)

Singh
Finance Officer

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Section Officer (F & A)
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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 (2021-22)			Previous Year (2020-21)		
	(Amount in Rs.)					
	Plan	Non-Plan	Total	Plan	Non-Plan	Total
a) Salaries & wages	31,04,23,612.00	0.00	31,04,23,612.00	29,54,01,269.00	0.00	29,54,01,269.00
b) Allowance and Bonus	3,43,10,035.00	0.00	3,43,10,035.00	2,99,74,014.00	0.00	2,99,74,014.00
c) Leave Salary Contribution	0.00	0.00	0.00	1,83,335.00	0.00	1,83,335.00
d) Pension Contribution	0.00	0.00	0.00	49,521.00	0.00	49,521.00
e) E.L. ENCASHMENT	14,86,431.00	0.00	14,86,431.00	19,12,627.00	0.00	19,12,627.00
f) Leave Travel Concession	5,75,612.00	0.00	5,75,612.00	69,55,327.00	0.00	69,55,327.00
g) Medical Reimbursement and Expenses	28,67,557.00	0.00	28,67,557.00	15,72,765.00	0.00	15,72,765.00
h) EPF EMPLOYER CONTRIBUTION	1,78,624.00	0.00	1,78,624.00	3,09,948.00	0.00	3,09,948.00
i) Children Education Allowance	42,97,500.00	0.00	42,97,500.00	29,45,419.00	0.00	29,45,419.00
j) Retirement & Termination Benefits Expenses	3,19,00,867.00	0.00	3,19,00,867.00	1,97,05,030.00	0.00	1,97,05,030.00
TOTAL	38,60,40,238.00	0.00	38,60,40,238.00	35,90,09,255.00	0.00	35,90,09,255.00

SCHEDULE 16 - ACADEMIC EXPENSES

Particulars	Current Year (2021-22)			Previous Year (2020-21)		
	(Amount in Rs.)					
	Plan	Non-Plan	Total	Plan	Non-Plan	Total
a) Laboratory expenses	46,85,884.00	0.00	46,85,884.00	15,00,515.00	0.00	15,00,515.00
b) Field work/ Participation	1,63,599.00	0.00	1,63,599.00	1,28,739.00	0.00	1,28,739.00
c) Seminar/ Workshop (Hosp + Honor +TA+Other)	6,14,257.00	0.00	6,14,257.00	3,39,267.00	0.00	3,39,267.00
d) Payment to visiting faculty	0.00	0.00	0.00	0.00	0.00	0.00
e) Examination expenses	3,85,290.00	0.00	3,85,290.00	1,45,557.00	0.00	1,45,557.00
f) Student Welfare expenses	2,69,938.00	0.00	2,69,938.00	2,86,407.00	0.00	2,86,407.00
g) Departmental/Center expenses	63,641.00	0.00	63,641.00	0.00	0.00	0.00
h) Sports Activity Expenses	2,73,316.00	0.00	2,73,316.00	7,20,676.00	0.00	7,20,676.00
i) Scholarship/Stipend/EWYL	0.00	0.00	0.00	2,48,000.00	0.00	2,48,000.00
j) Books, Journals & Subscription Expenses	34,45,475.00	0.00	34,45,475.00	72,65,307.00	0.00	72,65,307.00
k) Admission Expenses	1,79,824.00	0.00	1,79,824.00	3,02,919.00	0.00	3,02,919.00
L) Others:						
Hospitality Academic	8,500.00	0.00	8,500.00	7,065.00	0.00	7,065.00
Statutory Fees	90,000.00	0.00	90,000.00	5,50,015.00	0.00	5,50,015.00
Travelling & Conveyance (Acad)	1,22,440.00	0.00	1,22,440.00	0.00	0.00	0.00
Publication Expenses	0.00	0.00	0.00	0.00	0.00	0.00
CUCET - EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00
Patent Application Fees	0.00	0.00	0.00	0.00	0.00	0.00
BOS Expenses	23,671.00	0.00	23,671.00	42,600.00	0.00	42,600.00
Inspection Charges	65,677.00	0.00	65,677.00	50,422.00	0.00	50,422.00
Honorarium(acad)	30,000.00	0.00	30,000.00	21,200.00	0.00	21,200.00
Non-NET M.PHIL/PH.D Fellowship Exp.	1,94,95,793.00	0.00	1,94,95,793.00	1,02,17,989.00	0.00	1,02,17,989.00
Merit Scholarship	1,000.00	0.00	1,000.00	50,000.00	0.00	50,000.00
Hostel Expense(Mess)	24,623.00	0.00	24,623.00	16,093.00	0.00	16,093.00
TOTAL	2,99,42,928.00	0.00	2,99,42,928.00	2,18,92,771.00	0.00	2,18,92,771.00

(Signature)
Section Officer
(Accounts)

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

(Signature)
Section Officer
(Finance)

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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 - 17 ADMINISTRATIVE EXPENSES AND GENERAL EXPENSES

Particulars	Current Year (2021-22)			Previous Year (2020-21)		
	Plan	Non-Plan	Total	Plan	Non-Plan	Total
(A) Infrastructure						
a) Electricity and Power	70,47,477.00	0.00	70,47,477.00	54,03,368.00	0.00	54,03,368.00
b) Water Charges	0.00	0.00	0.00	0.00	0.00	0.00
c) Rent, Rates and Taxes (including property tax)	0.00	0.00	0.00	0.00	0.00	0.00
(B) Communication						
d) Postage, Telephone & Communication Charges	22,215.00	0.00	22,215.00	33,375.00	0.00	33,375.00
e) Telephone, Fax & Internet Charges	2,22,309.00	0.00	2,22,309.00	2,10,815.00	0.00	2,10,815.00
(C) Others						
f) Printing and Stationery	3,79,678.00	0.00	3,79,678.00	7,73,144.50	0.00	7,73,144.50
g) Travelling and conveyance Expenses	88,545.00	0.00	88,545.00	54,971.00	0.00	54,971.00
h) Hospitality	1,29,159.00	0.00	1,29,159.00	1,16,989.00	0.00	1,16,989.00
i) Consultancy Fees	0.00	0.00	0.00	0.00	0.00	0.00
j) Professional/Legal Fees	2,13,000.00	0.00	2,13,000.00	4,69,046.00	0.00	4,69,046.00
k) Advertisement Expenses	0.00	0.00	0.00	0.00	0.00	0.00
l) NPS (Employer) Contribution	4,45,15,880.00	0.00	4,45,15,880.00	4,14,86,911.00	0.00	4,14,86,911.00
m) Salary to Contractual Employees	0.00	0.00	0.00	1,67,488.00	0.00	1,67,488.00
n) Training Expenses	19,908.00	0.00	19,908.00	0.00	0.00	0.00
n) Others:						
Web hosting Charges	1,49,792.00	0.00	1,49,792.00	68,662.00	0.00	68,662.00
Day care expenses	24,975.00	0.00	24,975.00	0.00	0.00	0.00
Other Expenses	1,77,384.00	0.00	1,77,384.00	57,885.00	0.00	57,885.00
Recruitment Expenses	0.00	0.00	0.00	6,48,048.00	0.00	6,48,048.00
Guest house Expenses	6,700.00	0.00	6,700.00	3,195.00	0.00	3,195.00
Expenses on fees	1,03,684.00	0.00	1,03,684.00	45,792.00	0.00	45,792.00
Rajbhasha Expenditure	18,859.00	0.00	18,859.00	13,120.00	0.00	13,120.00
TA, DA, Honorarium & Others (EC/FC/AC Court)	99,540.00	0.00	99,540.00	62,015.00	0.00	62,015.00
Security & Housekeeping Services	3,36,57,427.00	0.00	3,36,57,427.00	3,40,44,606.00	0.00	3,40,44,606.00
Shifting Expenses	0.00	0.00	0.00	18,500.00	0.00	18,500.00
Horticulture Expenses	97,170.00	0.00	97,170.00	3,10,285.00	0.00	3,10,285.00
Land Registry Fees Expenses	0.00	0.00	0.00	12,500.00	0.00	12,500.00
News Paper Reimbursement	10,450.00	0.00	10,450.00	8,024.00	0.00	8,024.00
Hostel Maintenance	0.00	0.00	0.00	6,237.00	0.00	6,237.00
Transfer Grant	1,68,000.00	0.00	1,68,000.00	1,69,440.00	0.00	1,69,440.00
Transfer TA Expenses	6,000.00	0.00	6,000.00	0.00	0.00	0.00
TOTAL	8,71,58,152.00	0.00	8,71,58,152.00	8,41,84,416.50	0.00	8,41,84,416.50

SCHEDULE 18- TRANSPORTATION EXPENSES

Particulars	Current Year (2021-22)			Previous Year (2020-21)		
	Plan	Non-Plan	Total	Plan	Non-Plan	Total
1. Vehicles (owned by educational institutions)						
a) Running expenses	2,96,349.00	0.00	2,96,349.00	1,88,667.00	0.00	1,88,667.00
b) Repairs & Maintenance	1,57,756.00	0.00	1,57,756.00	1,40,015.00	0.00	1,40,015.00
c) Insurance Expenses	1,39,539.00	0.00	1,39,539.00	1,59,787.00	0.00	1,59,787.00
2. Vehicles taken on rent/lease						
a) Rent/ lease expenses	0.00	0.00	0.00	0.00	0.00	0.00
2. Vehicles (Taxi) hiring expenses	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	5,93,644.00	0.00	5,93,644.00	4,88,469.00	0.00	4,88,469.00

Adjaeed
Section Officer
(Accounts)

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

Hjohi
Section Officer
(Finance)

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Samy
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CENTRAL UNIVERSITY OF SOUTH BIHAR

SCHEDULE FORMING PART OF THE INCOME AND EXPENDITURE A/C

SCHEDULE -19 REPAIRS & MAINTENANCE

Particulars	Current Year (2021-22)			Previous Year (2020-21)		
	Plan	Non-Plan	Total	Plan	Non-Plan	Total
a) Building	1,26,734.00	0.00	1,26,734.00	6,90,306.00	0.00	6,90,306.00
b) Furniture & Fixture	85,180.00	0.00	85,180.00	5,16,587.00	0.00	5,16,587.00
c) Plant & Machinery	31,63,875.00	0.00	31,63,875.00	32,52,375.00	0.00	32,52,375.00
d) Office Equipments	5,65,993.00	0.00	5,65,993.00	50,465.00	0.00	50,465.00
f) Computer & Peripherals	9,17,975.00	0.00	9,17,975.00	7,95,203.00	0.00	7,95,203.00
e) Lab Equipment	1,30,238.00	0.00	1,30,238.00	3,06,868.00	0.00	3,06,868.00
g) Electric Equipment	8,96,022.00	0.00	8,96,022.00	2,74,566.00	0.00	2,74,566.00
i) Cleaning Material & Service	5,66,351.00	0.00	5,66,351.00	11,44,731.00	0.00	11,44,731.00
j) Generator running and maintenance	1,76,678.00	0.00	1,76,678.00	1,34,802.00	0.00	1,34,802.00
k) Others	550.00	0.00	550.00	0.00	0.00	0.00
l) Campus Development & Maintenance	70,004.00	0.00	70,004.00	79,179.00	0.00	79,179.00
TOTAL	66,99,600.00	0.00	66,99,600.00	72,45,082.00	0.00	72,45,082.00

SCHEDULE 20 - FINANCE COSTS

Particulars	Current Year (2021-22)			Previous Year (2020-21)		
	Plan	Non-Plan	Total	Plan	Non-Plan	Total
a) Bank Charges	6,899.90	0.00	6,899.90	4,041.80	0.00	4,041.80
b) Repayment of HEFA Loan from Internal Receipt Margin Amount i.e 10%	2,74,26,000.00	0.00	2,74,26,000.00	1,82,84,000.00	0.00	1,82,84,000.00
TOTAL	2,74,32,899.90	0.00	2,74,32,899.90	1,82,88,041.80	0.00	1,82,88,041.80

SCHEDULE 21 - OTHER EXPENSES

Particulars	Current Year (2021-22)			Previous Year (2020-21)		
	Plan	Non-Plan	Total	Plan	Non-Plan	Total
a) Provisions for Bad and Doubtful Debts/ Advances	0.00	0.00	0.00	0.00	0.00	0.00
b) Irrecoverable Balances Written off	0.00	0.00	0.00	0.00	0.00	0.00
c) Grants/Subsidies to other institutions/organizations	0.00	0.00	0.00	0.00	0.00	0.00
d) Other:	0.00	0.00	0.00	0.00	0.00	0.00
Freight	0.00	0.00	0.00	0.00	0.00	0.00
Other Exp	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	0.00	0.00	0.00	0.00	0.00	0.00

SCHEDULE 22 - Prior Period Expenses

Particulars	Current Year (2021-22)			Previous Year (2020-21)		
	Plan	Non-Plan	Total	Plan	Non-Plan	Total
Establishment Expenses	0.00	0.00	0.00	0.00	0.00	0.00
Academic Expenses	0.00	0.00	0.00	21,22,477.00	0.00	21,22,477.00
Administrative Expenses	8,738.00	0.00	8,738.00	51,50,462.00	0.00	51,50,462.00
Transportation Expenses	0.00	0.00	0.00	0.00	0.00	0.00
Repair & Maintenance	27,26,991.00	0.00	27,26,991.00	12,89,435.00	0.00	12,89,435.00
TOTAL	27,35,729.00	0.00	27,35,729.00	85,62,374.00	0.00	85,62,374.00

Atyaved
Section Officer
(Accounts)

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

Hoshi
Section Officer
(Finance)

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

Janab
Finance Officer

वित्त प्रदाधिकारी / 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: 23

SIGNIFICANT ACCOUNTING POLICIES

Annexed to and forming part of Balance Sheet as at 31.03.2022

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	Roads & Bridges	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 2021 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'2021 has been taken, and the provisions made as per the Leave encashment Rule.

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.

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 31.03.2022, 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. Bank Details

3.1 The details of balances in Saving Bank Accounts, Current Accounts and Fixed Deposit Accounts with Banks are enclosed as attachment (Refer Note 3) to the Schedule of Investment (others) and Current Assets.

4. The University is having the New Pension Scheme only. A Balance sheet, Income and expenditure account and Receipts & Payments Account, of the New Pension Scheme – Tier 1 for the Year have been attached to the University's Accounts.
5. Previous year's figures have been regrouped wherever necessary.
6. Schedules 1 to 24 are annexed to and form an integral part of the Balance Sheet at 31 March 2021 and the Income & Expenditure account for the year ended on that date.



Finance Officer
Central University of South Bihar

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

SCHEDULE FORMING PART OF THE INCOME AND EXPENDITURE A/C
SCHEDULE 15 A- EMPLOYEES RETIREMENT AND TERMINAL BENEFITS

	Penson	Gratuity	Leave Encashment	Total
Opening Balance as on 01.04.2021			8,01,72,771.00	6,04,67,741.00
Addition: Capitalized value of Contributions received from other organizations	0.00	0.00	0.00	0.00
Total (a)	0.00	0.00	0.00	0.00
Less : Actual Payment during the year (b)	0.00	0.00	0.00	0.00
Balance available on 31.03 c(a-b)	0.00	0.00	8,01,72,771.00	8,01,72,771.00
Provision required on 31.03.2022 as per actuarial valuation (d)	0.00	0.00	3,19,00,867.00	3,19,00,867.00
A. Provision to be made in the Current year (d-c)	0.00	0.00	0.00	0.00
B. Contribution to New Pension Scheme	0.00	0.00	0.00	0.00
C. Medical Reimbursement to Retired Employees	0.00	0.00	0.00	0.00
D. Travel to Hometown on Retirement	0.00	0.00	0.00	0.00
E. Deposit Linked Insurance Payment	0.00	0.00	0.00	0.00
Total (A+B+C+D+E)	0.00	0.00	11,20,73,638.00	11,20,73,638.00

[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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दक्षिण बिहार केन्द्रीय विश्वविद्यालय
Central University of South Bihar

CENTRAL UNIVERSITY OF SOUTH BIHAR
RECEIPT & PAYMENT ACCOUNT FOR THE PERIOD FROM 01.04.2021 TO 31.03.2022

Receipts	Current Year (2021-22)	Payments	Current Year (2021-22)
I. Opening Balance:		I. Expenses:	
a) Cash Balances	0.00	a) Establishment Expenses	27,25,88,548.00
b) Bank Balances:	0.00	b) Academic Expenses	2,94,80,854.00
i) In Bank Accounts and FDs (Regrouped)	1,02,76,84,533.35	c) Administrative Expenses	3,91,08,703.00
II. Grants Received:		d) Transportation Expenses	4,80,899.00
a) From UGC	50,74,96,000.00	e) Repairs & Maintenance	64,86,197.00
b) From MOE (For Refund of HEFA Loan and Interest)	28,15,77,724.00	f) Finance Cost	6,899.00
c) From other sources	0.00	g) Prior Period Expenses	27,35,729.00
III. Academic Receipts	5,44,07,492.11	II. Payments against Earmarked/Endowment Funds	38,61,894.00
IV. Receipts against Earmarked/Endowment Funds	7,80,277.00	III. Payments of HEF Loan and Interest	30,90,03,724.00
V. Receipt against Sponsored Projects/Schemes	2,35,26,828.00	IV. Payments against Sponsored Project/ Fellowships/Scholarships	0.00
VI. HEFA Loan	15,31,17,457.00	V. Investments and Deposits made:	
VII. Income on Investments from:		a) Out of Earmarked/Endowment Funds	0.00
a) Earmarked/Endowment Funds	27,42,413.00	b) Out of own funds (Investment-others)	0.00
b) Other Investments	2,83,50,572.00	VI. Term Deposits with Scheduled Banks	0.00
VIII. Interest received on:		VII. Expenditure on Fixed Assets and Capital Works-in-Progress:	17,12,12,560.00
a) Bank Deposits	0.00	a) Fixed Assets	9,24,56,846.00
b) Loans and Advances	0.00	b) Capital Works-in-Progress	0.00
c) Savings Bank Accounts	62,61,679.00	VIII. Other Payments including statutory payments	13,56,38,149.11
IX. Investment Encashed-Earmarked Funds	0.00	IX. Refunds of Grants	9,055.00
X. Term Deposits with Scheduled Banks Encashed	0.00	X. Deposits and Advances	0.00
XI. Other Income (including Prior Period Income)	18,33,310.00	XI. Other Payments	0.00
XII. Deposits, Advances and Liabilities	29,76,305.00	XII. Closing Balances:	
XIII. Miscellaneous Receipts including Statutory Receipts	0.00	a) Cash in Hand	0.00
XIV. Any Other Receipts	0.00	b) In Bank Accounts and FDs (Regrouped)	1,02,76,84,533.35
Total	2,09,07,54,590.46	Total	2,09,07,54,590.46

[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

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

**CENTRAL UNIVERSITY OF SOUTH BIHAR
RECEIPT & PAYMENT ACCOUNT -PROJECT
PERIOD FROM 01.04.2021 TO 31.03.2022**

PARTICULARS	Amt. in Rs.	PARTICULARS	Amt. in Rs.
Opening Balance (A) Cash and Cash Equivalent	83,01,872.75	Payment During The Year (D) Revenue Expenditure	54,20,751.00
Addition During The Year (B) Grant Received During the Year	2,35,26,828.00	Project Advance & Other Adjustment	-
Other Income/ Liabilities	6,64,492.00	Capital Expenditure	34,29,072.00
Interest Earned & Other Receipt during the year	3,41,908.25	Refund/Transfer of Unutilized Grant	2,97,619.65
Total C = (A+B)	3,28,35,101.00	Closing Balance (E) Cash and Cash Equivalent	2,36,87,658.35
		Total F = (D+E)	3,28,35,101.00

Hajawad
Section Officer
(Accounts)

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

Haji
Section Officer
(Finance)

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


Bansal
Finance Officer

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

CENTRAL UNIVERSITY OF SOUTH BIHAR
NPS TIER I ACCOUNT
BALANCE SHEET
PERIOD FROM 01.04.2021 TO 31.03.2022

Liabilities	Current Year 2021-22	Previous Year 2020-21	Assets	Current Year 2021-22	Previous Year 2020-21
NPS Tier - I Account			NPS Tier-I Account		
Opening Balance	66,94,055.00	58,52,449.00	Subscription and contribution due Current FY	66,65,975.00	66,94,055.00
Less: Sub. For current FY	7,55,64,340.00	7,52,44,633.00	Investment		
Add: Sub+U Contribution	7,55,36,260.00	7,60,86,239.00	Interest Accrued but not due		
Add: Interest Credited			Balance at Bank		
Less: Transferred to NSDL	66,65,975.00	66,94,055.00			
Add: Opening Sub+ U C for 03/2016					
Excess of Income over Expenditure					
Add: During the year					
Total	66,65,975.00	66,94,055.00	Total	66,65,975.00	66,94,055.00


Section Officer
(Accounts)


Section Officer
(Finance)


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
NPS TIER I ACCOUNT
INCOME AND EXPENDITURE ACCOUNT
PERIOD FROM 01.04.2021 TO 31.03.2022**

Expenditure	Current Year 2021-22	Previous Year 2020-21	Income	Current Year 2021-22	Previous Year 2020-21
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
(Accounts)


Section Officer
(Finance)


Finance Officer

वित्त पदाधिकारी / 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
NPS TIER I ACCOUNT
RECEIPT & PAYMENT ACCOUNT FOR THE FINANCIAL YEAR 2021-22

Receipt	Current Year 2021-22	Previous Year 2020-21	Payment	Current Year 2021-22	Previous Year 2020-21
OPENING BALANCE			PAYMENT		
NPS Employees Contribution	24,34,338.00	24,75,938.00	Investment	0.00	0.00
NPS Employers Contribution	34,08,045.00	33,34,889.00	Deposit of NPS to NSDL		
Arrear NPS Employees Contribution	3,26,355.00	20,196.00	NPS Employees Contribution	2,99,46,444.00	2,83,35,303.00
Arrear NPS Employers Contribution	5,25,317.00	21,426.00	NPS Employers Contribution	4,19,24,985.00	3,95,35,927.00
Total Opening	66,94,055.00	58,52,449.00	Arrear NPS Employees	9,05,391.00	31,23,722.00
NPS Tier I Account			Arrear NPS Employers	27,87,520.00	42,49,681.00
NPS Employees Contribution	3,02,78,136.00	2,82,93,703.00		0.00	
NPS Employers Contribution	4,23,89,367.00	3,96,09,083.00	CLOSING BALANCE	0.00	
Arrear NPS Employees Contribution	5,92,412.00	34,29,881.00	NPS Employees Contribution	27,66,030.00	24,34,338.00
Arrear NPS Employers Contribution	22,76,345.00	47,53,572.00	NPS Employers Contribution	38,72,427.00	34,08,045.00
Interest Received on Investment	0.00	0.00	Arrear NPS Employees	13,376.00	3,26,355.00
Interest on Saving bank A/c	0.00	0.00	Arrear NPS Employers	14,142.00	5,25,317.00
Investment Encashed	0.00	0.00	Total Closing Balance	66,65,975.00	66,94,055.00
TOTAL	8,22,30,315.00	8,19,38,688.00	TOTAL	8,22,30,315.00	8,19,38,688.00

Approved
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

Jambh
Finance Officer

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

35-

दक्षिण बिहार केन्द्रीय विश्वविद्यालय

CENTRAL UNIVERSITY OF SOUTH BIHAR

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

Financial Year 2021-22



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

Address

सं- लोकहित सचिवालय/SAR/2022-23/472(B)



लोकहितार्थं सचिवालय
Dedicated to Truth in Public Interest

Ltr No: EXPENDITURE/2022-2023/DIS-697137

Date: 24 Mar 2023

To,

1. The Vice- Chancellor, Central University of South Bihar, Gaya, Panchanpur Road, Village- Karhara, Post- Fatehpur, Gaya-324236(Bihar)

Subject: Separate Audit Report on the accounts of a Central University of South Bihar, Gaya for the year 2021-22

Sir/Madam,

Sir,

I am sending the Separate Audit Report of Central University of South Bihar, Gaya for the year ended 31st March, 2022 for necessary action at your end.

2. The audited accounts and the Separate Audit Report should be duly considered and adopted by the Institute before these are laid on the table of both the Houses of the Parliament.
3. 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.
4. The receipt of the letter may kindly be acknowledged.

Yours faithfully,
Asi/wini 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 2022.

We have audited the attached Balance Sheet of **Central University of South Bihar, Gaya**, as on 31 March 2022, 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, 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.**

iv. We further report that:-

A. Income and Expenditure

A.1 Prior Period Expenses (Schedule-22)

The University incurred of ₹24.13 lakh on subscription of Journal in March 2022. The CUSB exhibited of ₹24.13 lakh in Books, Journals & Subscription Expenses under Academic Expenses (Schedule-16). Out of this ₹24.13 lakh, expenditure of ₹17.34 lakh was related to the year 2020-2. This amount of ₹17.34 lakh should be exhibited in Prior Period Expenses (schedule -22).

This resulted in understatement of Prior Period Expenses by ₹17.33 lakh and overstatement of subscription of Journal under Academic Expenses (Schedule-16) to the same extent.

A.2 The University incurred of ₹12.41 lakh on purchase of Chemical/consumable Chemistry Lab. The CUSB exhibited this amount in Laboratory Expenses under Academic Expenses (Schedule-16). But this expenditure was related to the year 2020-21. This amount should be exhibited in Prior Period Expenses (schedule -22).

This resulted in understatement of Prior Period Expenses by ₹12,40,564.00 and overstatement of Laboratory Expenses under Academic Expenses (Schedule-16) to the same extent .

B Grants-in-Aid

The University received Grants-in- aid ₹5074.96 lakh from the Ministry of Education during the year. Taking the unutilized grants of previous year amounting to ₹Nil and the university earned interest there on ₹20.66 lakh. The University utilized ₹5095.62.lakh during the year leaving a balance of ₹NIL as on 31.03.2022.

C 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 2022; 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:

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 Registrar 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 26% in staff/officers strength as on March 2022.
- 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/-

Deputy Director (Central Expenditure)



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