



दक्षिण बिहार केन्द्रीय विश्वविद्यालय

CENTRAL UNIVERSITY OF SOUTH BIHAR



Address: NH 120, Gaya-Panchanpur Road, P.O.:- Fatehpur, Gaya, Bihar, 824236

वार्षिक लेखा

Annual Accounts

2024 - 25



Part A - Annual Accounts

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

Part A - Annual Accounts
Financial Year 2024-25

CENTRAL UNIVERSITY OF SOUTH BIHAR

BALANCE SHEET AS AT 31st MARCH 2025

(Figures shown, Rs. in Lakhs)

SOURCES OF FUNDS	Schedule	Current Year	Previous Year
		(2024-25)	(2023-24)
CORPUS / CAPITAL FUND	1	38,957.85	40,786.18
DESIGNATED / EARMARKED / ENDOWMENT FUNDS	2	1,283.86	1,075.21
UNSECURED LOAN (FROM HEFA)	2.1	5,244.48	8,084.24
CURRENT LIABILITES & PROVISIONS	3	9,566.97	3,842.70
TOTAL		55,053.16	53,788.34
APPLICATION OF FUNDS	Schedule	Current Year	Previous Year
		(2024-25)	(2023-24)
FIXED ASSETS	4		
Tangible Assets		29,912.85	30,508.31
Intangible Assets		31.29	64.94
Capital Works In Progress		7,326.27	6,150.29
INVESTMENTS FROM EARMARKED / ENDOWMENT	5		
LONG TERM		5.57	5.20
SHORT TERM		0.00	0.00
INVESTMENTS - OTHERS	6	0.00	0.00
CURRENT ASSETS	7	14,370.91	13,892.79
LOANS, ADVANCES & DEPOSITS	8	3,406.26	3,166.81
TOTAL		55,053.16	53,788.34

SIGNIFICANT ACCOUNTING POLICIES 23

CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS 24



CENTRAL UNIVERSITY OF SOUTH BIHAR

INCOME & EXPENDITURE ACCOUNT FOR THE PERIOD/YEAR ENDED 31.03.2025

(Figures shown, Rs. in Lakhs)

Particulars	Schedule	Current Year (2024-25)	Previous Year (2023-24)
INCOME			
Academic Receipts	9	988.29	779.89
Grants / Subsidies	10	7,090.32	6,225.88
Income from Investments	11	641.88	436.69
Interest Earned	12	60.44	57.10
Other Incomes	13	81.71	61.14
Prior Period Income	14	10.87	3.17
TOTAL (A)		8,873.51	7,563.88
EXPENDITURE			
Staff Payments and Benefits (Establishment Expenses)	15	10,461.91	4,830.62
Academic Expenses	16	418.59	320.86
Administrative and General Expenses	17	1,280.03	1,198.80
Transportation Expenses	18	10.38	8.15
Repairs & Maintenance	19	326.30	174.60
Finance Costs	20	282.80	182.92
Depreciation	4	1,175.28	1,098.84
Other Expenses	21	0.00	0.00
Prior Period Expenses	22	66.01	75.48
TOTAL (B)		14,021.30	7,890.26
Balance being excess of Income over Expenditure (A-B)		-5,147.79	-326.38
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)		-5,147.79	-326.38

SIGNIFICANT ACCOUNTING POLICIES	23
CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS	24



CENTRAL UNIVERSITY OF SOUTH BIHAR

BALANCE SHEET AS AT 31st MARCH 2025

(Amount in Rs.)

SOURCES OF FUNDS	Schedule	Current Year	Previous Year
		(2024-25)	(2023-24)
CORPUS / CAPITAL FUND	1	3,89,57,84,752.93	4,07,86,18,326.91
DESIGNATED / EARMARKED / ENDOWMENT FUNDS	2	12,83,86,313.35	10,75,20,940.45
Unsecured Loan (HEFA)	2.1	52,44,47,569.00	80,84,24,129.00
CURRENT LIABILITES & PROVISIONS	3	95,66,97,005.95	38,42,70,265.21
TOTAL		5,50,53,15,641.23	5,37,88,33,661.57
APPLICATION OF FUNDS	Schedule	Current Year	Previous Year
		(2024-25)	(2023-24)
FIXED ASSETS	4		
Tangible Assets		2,99,12,84,937.11	3,05,08,30,932.91
Intangible Assets		31,29,392.60	64,94,206.60
Capital Works In Progress		73,26,27,000.00	61,50,28,540.00
INVESTMENTS FROM EARMARKED / ENDOWMENT FUNDS	5		
Long Term		5,57,285.00	5,19,507.00
Short Term		0.00	0.00
INVESTMENTS - OTHERS (Short Term)	6	0.00	0.00
CURRENT ASSETS	7	1,43,70,91,266.57	1,38,92,79,487.93
LOANS, ADVANCES & DEPOSITS	8	34,06,25,759.95	31,66,80,987.13
TOTAL		5,50,53,15,641.23	5,37,88,33,661.57

SIGNIFICANT ACCOUNTING POLICIES 23

CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS 24

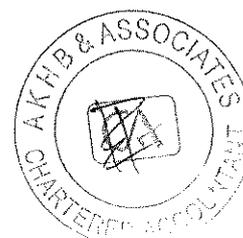


CENTRAL UNIVERSITY OF SOUTH BIHAR
INCOME & EXPENDITURE ACCOUNT FOR THE PERIOD/YEAR ENDED 31.03.2025

(Amount in Rs.)

Particulars	Schedule	Current Year (2024-25)	Previous Year (2023-24)
INCOME			
Academic Receipts	9	9,88,29,146.00	7,79,88,884.00
Grants / Subsidies	10	70,90,31,635.00	62,25,88,483.00
Income from Investments	11	6,41,87,872.00	4,36,69,381.00
Interest Earned	12	60,43,792.10	57,10,255.55
Other Incomes	13	81,71,386.67	61,13,817.32
Prior Period Income	14	10,86,810.00	3,17,300.00
TOTAL (A)		88,73,50,641.77	75,63,88,120.87
EXPENDITURE			
Staff Payments and Benefits (Establishment Expenses)	15	1,04,61,91,174.40	48,30,61,642.00
Academic Expenses	16	4,18,59,199.84	3,20,85,655.02
Administrative and General Expenses	17	12,80,03,380.21	11,98,79,682.11
Transportation Expenses	18	10,37,708.00	8,14,724.00
Repairs & Maintenance	19	3,26,29,707.00	1,74,59,708.00
Finance Costs	20	2,82,79,653.00	1,82,92,338.00
Depreciation	4	11,75,27,747.80	10,98,84,314.17
Other Expenses	21	0.00	0.00
Prior Period Expenses	22	66,01,479.00	75,47,967.00
TOTAL (B)		1,40,21,30,049.25	78,90,26,030.30
Balance being excess of Income over Expenditure (A-B)		-51,47,79,407.48	-3,26,37,909.43
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)		-51,47,79,407.48	-3,26,37,909.43

SIGNIFICANT ACCOUNTING POLICIES	23
CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS	24



CENTRAL UNIVERSITY OF SOUTH BIHAR

SCHEDULE FORMING PART OF THE BALANCE SHEET AS AT 31.03.2025

SCHEDULE -1 CORPUS/CAPITAL FUND

(Amount in Rs.)

Particulars		Current Year	Previous Year
		(2024-25)	(2023-24)
	Balance at the beginning of the year	4,07,86,18,326.91	3,96,08,23,928.34
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	4,00,00,000.00	5,00,00,000.00
Add :	Assets Purchased out of Khelo India (MYA&S)	1,13,64,000.00	0.00
Add :	Assets Donated/Gifts Received	258.00	250.00
Add :	Repayment of HEFA Loan from Grant Received from MOE	25,45,11,000.00	8,22,78,000.00
Add :	Repayment of HEFA Loan from Internal Receipts	2,82,79,000.00	1,82,84,000.00
Add:	Rectification (Credit Entries)	265.50	80,969.00
Less:	Rectification (Debit Entries)	-22,08,690.00	-2,10,911.00
Add :	Excess of Income over expenditure transferred from the Income & expenditure account	-51,47,79,407.48	-3,26,37,909.43
Total		3,89,57,84,752.93	4,07,86,18,326.91
(Deduct)	Deficit transferred from the Income & expenditure Account	0.00	0.00
Balance at the year end		3,89,57,84,752.93	4,07,86,18,326.91

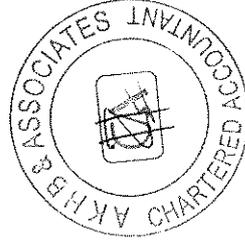


CENTRAL UNIVERSITY OF SOUTH BIHAR

SCHEDULE FORMING PART OF THE BALANCE SHEET AS AT 31.03.2025

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

Sl No	Funds Name	Available funds for utilization				Utilisation/Expenditure towards objectives of funds				Closing balance at the year end 31.03.2025 (A - B)		Represented by		TOTAL	
		Opening balance as on 01.04.2024	Additions during the year	Interest Earned	Total (A)	Capital Expenditure	Revenue Expenditure	Grant Refunded	Refund of Interest Earned on Grant	TOTAL (B)	Cash and Bank Balances/Debit Balance	To the Extent of Advance to Party	Interest accrued but not due		
FUND A	PMMMNMTT Scheme	-1,29,27,322.00	1,30,21,170.00	57,946.00	1,51,794.00	0.00	0.00	0.00	0.00	0.00	1,51,794.00	0.00	0.00	1,51,794.00	
FUND B	NRC SWAYAM	4,48,261.00	0.00	0.00	4,48,261.00	0.00	0.00	0.00	0.00	0.00	4,48,261.00	0.00	0.00	4,48,261.00	
FUND C	For Installation of WJFI	58,91,503.00	0.00	0.00	58,91,503.00	0.00	0.00	0.00	0.00	0.00	58,91,503.00	0.00	0.00	58,91,503.00	
FUND D	EWS Scheme	1,73,00,000.00	0.00	22,08,200.00	1,95,08,200.00	0.00	0.00	1,73,00,000.00	22,08,200.00	1,95,08,200.00	0.00	0.00	0.00	0.00	
FUND E	Campus & Building Development Fund	9,57,47,844.45	0.00	2,45,20,064.90	12,02,67,909.35	0.00	0.00	0.00	0.00	12,02,67,909.35	12,02,67,909.35	0.00	0.00	12,02,67,909.35	
FUND F	Capital Assets/DST/ Biotech	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
FUND G	Endowment Fund	8,00,355.00	94,230.00	0.00	8,94,605.00	0.00	12,000.00	0.00	0.00	12,000.00	8,82,605.00	0.00	0.00	8,82,605.00	
FUND H	University Research Fund	1,37,600.00	0.00	0.00	1,37,600.00	0.00	0.00	0.00	0.00	0.00	1,37,600.00	0.00	0.00	1,37,600.00	
FUND I	DACE	1,999.00	0.00	42.00	2,041.00	0.00	0.00	0.00	0.00	0.00	2,041.00	0.00	0.00	2,041.00	
FUND J	CUSBEF	1,20,700.00	4,83,900.00	0.00	6,04,600.00	0.00	0.00	0.00	0.00	0.00	6,04,600.00	0.00	0.00	6,04,600.00	
	Total	10,75,20,940.45	1,35,99,320.00	2,67,86,252.90	14,79,06,513.35	0.00	12,000.00	1,73,00,000.00	22,08,200.00	1,95,20,200.00	12,89,86,313.35	12,89,86,313.35	0.00	0.00	12,89,86,313.35



CENTRAL UNIVERSITY OF SOUTH BIHAR

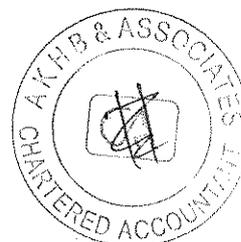
SCHEDULE FORMING PART OF THE BALANCE SHEET AS AT 31.03.2025

SCHEDULE -2.1 Unsecured Loan (HEFA)

Particulars		(Amount in Rs.)	
		Current Year (2024-25)	Previous Year (2023-24)
Balance at the beginning of the year		70,84,43,733.00	57,01,42,041.00
Add	HEFA LAN 10000069- Released during the Year	86,891.00	23,16,84,557.00
Add	Interest Payable on Grant Accrued but not Paid	71,34,987.00	90,45,572.00
Less	Rectification/Reversal on account of reconciliation	90,45,423.00	1,10,08,437.00
Less	Repayment of HEFA Loan from Grant from MOE (90% of Loan Amount Payable during the Year)	16,45,56,000.00	8,22,78,000.00
Less	Repayment of HEFA Loan from Internal Receipts of the University (10% Margin Money)	1,82,84,000.00	91,42,000.00
Balance Outstanding Loan Amount		52,37,80,188.00	70,84,43,733.00
Balance at the year end (A)		52,37,80,188.00	70,84,43,733.00

Particulars		Current Year	Previous Year
		(2024-25)	(2023-24)
Balance at the beginning of the year		9,99,80,396.00	0.00
Add	HEFA LAN 10000189- Released during the Year	0.00	9,99,50,000.00
Add	Interest Payable on Grant Accrued but not Paid	6,67,381.00	30,396.00
Less	Rectification/Reversal on account of reconciliation	30,396.00	0.00
Less	Repayment of HEFA Loan from Grant from MOE	8,99,55,000.00	0.00
Less	Repayment of HEFA Loan from Internal Receipts of the University (10% Margin Money)	99,95,000.00	0.00
Balance Outstanding Loan Amount		6,67,381.00	9,99,80,396.00
Balance at the year end (B)		6,67,381.00	9,99,80,396.00

Balance at the year end (A+B)	52,44,47,569.00	80,84,24,129.00
--------------------------------------	------------------------	------------------------



CENTRAL UNIVERSITY OF SOUTH BIHAR

SCHEDULE FORMING PART OF THE BALANCE SHEET AS AT 31.03.2025

SCHEDULE 3 - CURRENT LIABILITES & PROVISIONS

(Amount in Rs.)

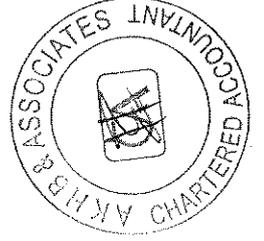
Particulars	Current Year	Previous Year
	(2024-25)	(2023-24)
A. CURRENT LIABILITIES		
1. Deposits from Staff	0.00	0.00
2. Security Deposits from Students (For hostel & Admission)	2,04,59,270.00	1,61,57,280.00
3. Sundry Creditors		
a) For Goods & Services	0.00	0.00
b) Others	0.00	0.00
4. Deposit-Others (including EMD, Security Deposit)	61,52,706.00	53,25,304.00
5. Statutory Liabilities (GPF, TDS,WC Tax,CPF, GIS, NPS)		
a) Overdue	0.00	0.00
b) Others	1,32,11,214.00	94,65,174.00
6. Other Current Liabilites		
a) Salaries and Wages	3,76,89,679.00	3,29,59,544.00
b) Receipts against sponsored projects (Sch-3A)	1,15,89,233.57	1,39,75,913.93
c) Other fund (Sch-3B)	1,68,24,540.00	1,19,89,292.00
d) Unutilised Grants (Sch-3C)	11,58,77,128.00	11,18,17,472.00
e) Fellow Ship Grant (Sch-3D)	9,91,902.00	12,93,760.00
g) Other liabilities	2,97,97,589.05	1,49,18,349.95
h) Interest Refundable from Grant	1,40,28,100.00	1,08,68,101.00
TOTAL (A)	26,66,21,361.62	22,87,70,190.88
B. PROVISIONS		
1. Taxation	0.00	0.00
2. Gratuity	49,87,85,360.00	0.00
3. Superannuation Pension	0.00	0.00
4. Accumulated Leave Encashment	19,12,90,284.33	15,55,00,074.33
5. Trade warrenties/claims	0.00	0.00
6. Others (Accrued Expense payable)	0.00	0.00
TOTAL (B)	69,00,75,644.33	15,55,00,074.33
TOTAL (A+B)	95,66,97,005.95	38,42,70,265.21



CENTRAL UNIVERSITY OF SOUTH BIHAR

SCHEDULE FORMING PART OF THE BALANCE SHEET AS AT 31.03.2025
SCHEDULE 2 A- SPONSORED PROJECT

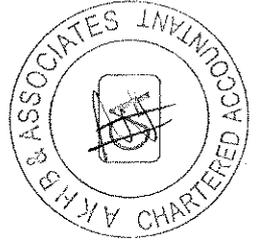
Particulars	Status	Project Name with PI	Sponsoring Authority	Opening Balance as on 01.04.2024	Grant Received During the Year	Other Income/ Liabilities/ Advance Adjustment	Interest Earned & Other Receipts during the year.	Total	Revenue Expenditure	Capital Expenditure	Other Adjustments/ Advance Paid	Refund/Transfer of Unutilized Grant	Closing Balance as on 31.03.2025
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. RAMJAN/ 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 KSV/ 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 PHATAP 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 KANI 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 AHAN/ 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. RAMJAN SERB	SERB	10,326.00	0.00	0.00	281.00	10,607.00	0.00	0.00	0.00	0.00	10,607.00
RP-29	Closed	JULI KUMARI	IASI	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	95,652.00	0.00	0.00	2,608.00	98,440.00	0.00	0.00	0.00	0.00	98,440.00
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	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	0.00	0.00
RP-34	Running	DR. P. P. SARTH/ SERB	SERB	99,435.00	0.00	0.00	2,706.00	1,02,141.00	0.00	0.00	0.00	0.00	1,02,141.00



CENTRAL UNIVERSITY OF SOUTH BIHAR

SCHEDULE FORMING PART OF THE BALANCE SHEET AS AT 31.03.2025
SCHEDULE 3 A- SPONSORED PROJECT

Particulars	Status	Project Name with PI	Sanctioning Authority	Opening Balance as on 01.04.2024	Grant Received During the Year	Other Income/ Liabilities/ Advance Adjustment	Interest Earned & Other Receipts during the year	Total	Revenue Expenditure	Capital Expenditure	Other Adjustments/ Advance Paid	Refund/ Transfer of Unutilized Grant	Closing Balance as on 31.03.2025
RP-35	Running	DR GAUTAMA KUMAR SERB	SERB	36,600.00	0.00	0.00	1,051.00	39,651.00	0.00	0.00	0.00	0.00	39,651.00
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	0.00	0.00
RP-37	Running	DR HARE KRISHNA NIGAM UGC Startup	UGC SU	1,83,562.60	0.00	0.00	4,161.00	1,87,723.60	9,081.00	0.00	0.00	1,37,456.00	41,186.60
RP-38	Running	DR VIJAY KUMAR SINGH SERB	SERB	5,02,318.60	0.00	0.00	10,723.00	5,13,041.60	0.00	0.00	0.00	4,74,472.00	38,569.60
RP-39	Running	DR DURGO VIJAY SINGH SERB	SERB	1,216.00	0.00	0.00	32.00	1,248.00	0.00	0.00	0.00	0.00	1,248.00
RP-40	Running	DR TARA KESHAV/ MST	MST	55,045.00	0.00	0.00	1,495.00	56,540.00	0.00	0.00	0.00	0.00	56,540.00
RP-41	Running	DR N L Devi SERB	SERB	1,081.00	0.00	0.00	28.00	1,109.00	0.00	0.00	0.00	0.00	1,109.00
RP-42	Running	DR P P Sanchi DST	DST	5,07,891.20	0.00	0.00	13,823.00	5,21,714.20	0.00	0.00	0.00	0.00	5,21,714.20
RP-43	Running	DR HK Nigam SERB	SERB	4,744.00	0.00	0.00	128.00	4,872.00	0.00	0.00	0.00	0.00	4,872.00
RP-44	Running	DR Ram Kumar/ MST	MST	2,48,728.20	0.00	0.00	6,769.00	2,55,497.20	0.00	0.00	0.00	0.00	2,55,497.20
RP-45	Running	Aaja Helan bura/ICSSR	ICSSR	25,59,080.50	29,64,317.00	0.00	29,298.00	55,32,695.50	43,21,174.00	0.00	0.00	0.00	12,11,521.50
RP-46	Running	Pravsen Kumar/ICSSR	ICSSR	2,257.00	1,30,000.00	0.00	549.00	1,32,806.00	1,30,000.00	0.00	0.00	0.00	2,806.00
RP-47	Running	Narsingh Kumar & PP Sanchi/ICSSR	ICSSR	27,890.00	0.00	0.00	745.00	28,635.00	0.00	0.00	0.00	0.00	28,635.00
RP-48	Running	Aish Prashy/ICSSR	ICSSR	41,067.00	0.00	0.00	1,118.00	42,185.00	0.00	0.00	0.00	0.00	42,185.00
RP-51	Running	Bhawanil Haque/SERB	SERB	4,787.50	40,841.50	0.00	36.00	45,665.00	0.00	0.00	500.00	45,729.00	36.00
RP-52	Running	Gauram Kumar/SERB	SERB	1,39,969.50	0.00	0.00	3,793.00	1,43,762.50	0.00	0.00	0.00	0.00	1,43,762.50
RP-53	Running	Dr Ravi Kani/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	43,263.50	0.00	1,00,000.00	1,160.00	1,44,423.50	1,02,244.00	0.00	0.00	0.00	42,179.50
RP-55	Running	Dr Chandra Prabha Pandey/ICSSR	ICSSR	67,384.50	0.00	0.00	1,834.00	69,218.50	0.00	0.00	0.00	0.00	69,218.50
RP-56	Running	Dr Alay Kumar Singh/ICMR	ICMR	66.50	0.00	0.00	0.00	66.50	0.00	0.00	0.00	0.00	66.50
RP-57	Running	Dr Puneet Mishra/FRP Startup	UGC SU	8,31,675.50	0.00	0.00	22,635.00	8,54,310.50	0.00	0.00	0.00	0.00	8,54,310.50
RP-58	Running	Dr Runk/PMMNMTT BHU	PMMNMTT	74,140.50	0.00	0.00	2,018.00	76,158.50	0.00	0.00	0.00	0.00	76,158.50
RP-59	Running	Dr Rohit Ranjan Shashi/SERB	SERB	76,225.14	0.00	0.00	2,077.00	78,302.14	0.00	0.00	0.00	0.00	78,302.14
RP-60	Running	Dr Durg Vijay Singh/ICMR	ICMR	1,30,546.50	0.00	0.00	2,682.00	1,33,228.50	33,700.00	0.00	13,950.00	0.00	85,578.50
RP-61	Running	Dr Vijay Raj Singh/ IUAC	IUAC	905.00	0.00	0.00	10.00	915.00	0.00	0.00	0.00	905.00	10.00
RP-62	Running	Dr Vijay Raj Singh/ IUAC	SERB	506.00	0.00	0.00	12.00	518.00	0.00	0.00	0.00	0.00	518.00
RP-63	Running	Dr Ram Pratap Singh/ SERB	SERB	9,92,476.50	0.00	7,11,038.00	10,382.00	17,13,896.50	16,17,785.00	0.00	0.00	0.00	96,111.50
RP-64	Running	Dr Puneet Mishra/ SERB	SERB	2,86,535.50	0.00	0.00	5,411.00	2,91,946.50	1,13,088.00	0.00	0.00	0.00	1,78,858.50
RP-65	Running	Dr Puneet Mishra/ SERB	SERB	1,46,695.00	0.00	0.00	3,396.00	1,50,091.00	26,550.00	0.00	0.00	0.00	1,23,541.00
RP-66	Running	Dr Puneet Mishra/ SERB	SERB	2,51,178.78	7,34,996.00	1,776.00	9,286.00	9,97,238.78	8,48,525.00	0.00	0.00	0.00	1,48,713.78
RP-67	Running	Dr Puneet Mishra/ SERB	SERB	26,646.00	0.00	4,52,754.00	722.00	4,80,022.00	3,89,957.00	0.00	0.00	0.00	90,065.00
RP-68	Running	Dr Puneet Mishra/ SERB	SERB	1,35,616.00	0.00	50,000.00	2,501.00	1,88,117.00	1,66,011.50	0.00	0.00	0.00	20,105.50
RP-69	Running	Dr Puneet Mishra/ SERB	SERB	3,51,623.00	0.00	0.00	7,673.00	3,59,296.00	66,574.00	77,989.00	31,052.00	0.00	1,83,681.00
RP-70	Running	Dr Puneet Mishra/ SERB	SERB	3,14,204.00	0.00	0.00	7,516.00	3,21,720.00	2,82,716.00	0.00	0.00	0.00	39,004.00



CENTRAL UNIVERSITY OF SOUTH BIHAR

SCHEDULE FORMING PART OF THE BALANCE SHEET AS AT 31.03.2025
 SCHEDULE 3 A- SPONSORED PROJECT

Particulars	Status	Project Name with PI	Sponsoring Authority	Opening Balance as on 01.04.2024	Grant Received During the Year	Other Income/ Liabilities/ Advances Adjustment	Interest Earned & Other Receipt during the year	Total	Revenue Expenditure	Capital Expenditure	Other Adjustments/ Advances Paid	Refund/Transfer of Unutilized Grant	Closing Balance as on 31.03.2025
RP-71	Running	Dr. Puneet Mishra/ SERB	SERB	12,745.50	0.00	0.00	348.00	13,093.50	0.00	0.00	0.00	0.00	13,093.50
RP-72	Running	Dr. Rajesh Kumar Raajan/ SERB	SERB	1,12,459.00	8,50,000.00	0.00	8,032.00	9,70,491.00	8,32,740.00	0.00	0.00	0.00	1,38,751.00
RP-73	Running	Vijay Raj Singh/UGC-DAE CSR	DAE	71,527.10	1,56,595.00	0.00	1,696.00	2,29,818.10	2,09,808.00	0.00	0.00	0.00	20,010.10
RP-74	Running	Dr. Dhe Anubha Bhanu/UDC DAE	DAE	23,262.10	7,56,360.00	0.00	3,388.00	7,83,012.10	4,85,042.00	0.00	0.00	0.00	2,99,970.10
RP-75	Running	Dr. Rohit Banijan Shashi/ICSSR	ICSSR	924.10	0.00	0.00	76.00	1,000.10	0.00	0.00	0.00	0.00	1,000.10
RP-76	Running	Dr. Tajan K. Bessaha/ICS AICTE	AICTE	3,450.00	0.00	0.00	93.00	3,543.00	0.00	0.00	0.00	0.00	3,543.00
RP-77	Running	Dr. Suresh Kumar	ICSSR	9,306.00	1,20,000.00	0.00	293.00	1,29,599.00	0.00	0.00	1,01,200.00	0.00	28,399.00
RP-78	Running	Dr. Rachna Wishwakarma	CSIR	14,043.00	1,00,000.00	0.00	420.00	1,14,463.00	94,365.00	14,239.00	0.00	0.00	5,859.00
RP-79	Running	Dr. Ham Prasad Singh	DST	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
RP-82	Running	Dr. Pragna Gupta	ICSSR	2,47,726.00	0.00	0.00	6,743.00	2,54,469.00	0.00	0.00	0.00	0.00	2,54,469.00
RP-83	Running	Dr. Navleen Kumar Singh	SERB	1,05,040.00	8,00,000.00	5,040.00	9,664.00	9,19,744.00	7,15,914.50	0.00	0.00	0.00	2,03,829.50
RP-84	Running	Dr. Mahendra Khatri/vath	SERB	47,108.70	8,00,000.00	0.00	837.10	8,55,945.80	6,51,061.00	0.00	0.00	0.00	2,04,884.80
RP-85	Running	Dr. Mahendra Khatri/vath	SERB	45,252.50	9,00,000.00	10.00	6,655.00	9,51,917.50	9,40,320.00	0.00	0.00	0.00	11,597.50
CSIR-CORPORATE FUNDING	Running	Dr. Rievanal Haque	VV BIOTECH, GAYA	51,704.00	0.00	35,445.00	627.00	87,766.00	47,142.00	0.00	35,435.00	0.00	5,189.00
RP-86	Running	Dr. Puneet Mishra/ SERB	SERB	1,06,956.00	0.00	0.00	2,911.00	1,09,867.00	0.00	0.00	0.00	0.00	1,09,867.00
RP-87	Running	Dr. Vinay Rai Singh	SERB	82,820.10	8,00,000.00	60,000.00	6,421.00	9,49,241.10	6,63,201.00	3,440.00	0.00	0.00	2,48,760.10
RP-88	Running	Dr. Rakesh Kumar	SERB	33,520.50	0.00	0.00	440.00	33,960.50	19,765.50	0.00	0.00	0.00	14,195.00
RP-89	Running	Prof. PP Sauri	SERB	3,94,832.70	0.00	0.00	6,037.00	4,00,869.70	3,23,878.00	0.00	0.00	0.00	76,991.70
RP-90	Running	Dr. Ravindra Kumar	ICSSR	97,075.00	2,40,000.00	1,10,000.00	964.00	4,48,039.00	3,91,238.00	50,891.00	0.00	0.00	5,910.00
RP-91	Running	Dr. Prashant Kumar	UNICEF	3,101.00	6,44,280.00	3,35,000.00	2,471.00	9,94,852.00	5,19,274.75	0.00	3,35,000.00	1,25,271.00	5,906.25
RP-92	Running	Dr. Ram Chandra Rajak	ICSSR	1,181.00	1,00,000.00	47,820.00	265.00	1,48,846.00	1,39,820.00	0.00	0.00	0.00	28.00
RP-93	Running	Dr. Pradip Kumar Das	ICSSR	12,509.00	1,25,000.00	2,59,079.00	364.00	3,96,952.00	2,11,641.00	49,500.00	1,20,000.00	15,689.00	122.00
RP-94	Running	Dr. Tarun Kumar Tyagi	NCERT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
RP-95	Running	Dr. Abhishek Kumar	ICSSR	26,564.00	1,12,500.00	0.00	1,217.00	1,40,281.00	85,350.00	44,900.00	0.00	0.00	10,031.00
RP-96	Running	Dr. Sanjay Kumar	ICSSR	6,452.00	1,00,000.00	0.00	1,101.00	1,07,553.00	1,03,685.00	0.00	0.00	0.00	3,868.00
RP-97	Running	Dr. Anil Kumar Singh Jha	ICSSR	22,093.00	1,00,000.00	1,730.00	374.00	1,24,140.00	1,17,287.00	950.00	0.00	0.00	5,893.00
RP-98	Running	Dr. Tarun Kumar Tyagi	ICSSR	7,403.00	1,25,000.00	0.00	2,724.00	1,35,127.00	62,727.00	47,575.00	0.00	0.00	24,825.00
RP-99	Running	Dr. Sailesh Prakash Srivastava	ICSSR	2,32,397.00	3,00,000.00	1,00,000.00	8,241.00	6,40,778.00	3,45,835.50	1,08,108.00	0.00	0.00	1,86,842.50
MOU-01	Running	Dr. 230,942.00	MOU	19,12,128.00	3,31,480.00	0.00	18,408.00	24,92,956.00	14,83,565.90	2,99,009.00	3,50,000.00	0.00	3,60,386.10
RP-103	Running	Dr. Balish Kumar Ranjan	UGC SU	7,69,835.00	0.00	0.00	3,771.00	7,73,606.00	7,69,450.00	0.00	0.00	0.00	4,156.00
RP-104	Running	Dr. Prashant Kumar	SERB	9,00,000.00	3,50,000.00	61,273.00	26,087.00	13,38,060.00	7,85,903.00	2,40,000.00	50,000.00	0.00	2,52,763.00
RP-105	Running	Dr. Nishit Kumar	SERB	20,70,395.51	0.00	1,50,000.00	47,148.00	22,48,376.51	7,74,437.61	1,43,782.00	1,25,000.00	0.00	2,00,161.00
RP-106	Running	Prof. Raviwanshu Haque	CCRM	0.00	9,71,760.00	0.00	9,232.00	10,80,992.00	2,05,016.00	0.00	1,00,000.00	0.00	7,75,976.00
RP-107	Running	Dr. Sonam Bera	CDRI	0.00	6,26,744.00	0.00	4,482.00	6,31,226.00	5,29,679.60	0.00	0.00	0.00	1,01,546.40
RP-108	Running	Dr. Rohit Ranjan Shukla	MAC	0.00	66,548.00	0.00	0.00	66,548.00	52,546.00	0.00	0.00	0.00	14,002.00
RP-109	Running	Dr. K Milan Kumar Sharma	SERB & CUP	0.00	21,37,373.00	1,94,750.00	21,522.00	23,54,245.00	1,86,651.00	0.00	3,40,240.00	0.00	18,27,564.00
DBTRD	Running	CENTRAL UNIVERSITY OF SOUTH BIHAR-DBT-SPRD SCHEME (150)	DBT BRD	0.00	37,58,869.00	16,618.00	59,393.00	38,28,769.00	16,83,705.00	6,69,955.00	300.00	268.00	14,74,602.00
Total				1,39,75,913.93	2,09,48,917.50	31,00,228.00	4,23,337.00	3,84,48,496.43	21,60,507.86	27,60,378.00	15,36,517.00	8,01,460.00	1,15,89,233.57



CENTRAL UNIVERSITY OF SOUTH BIHAR

SCHEDULE FORMING PART OF THE BALANCE SHEET AS AT 31.03.2025					
(Schedule 3B: Other fund)					
Sl. No.	Name	Opening Balance as on 01.04.2024	Received/Transfer/Adjustment During the Year	Utilized for Specified Expenditure/Transfer to Respective Head	Closing Balance as on 31.03.2025
1	IIRS/ISRO GRANTS (DR. PRAFULL KUMAR SINGH)	5,32,350.00	-	5,32,350.00	0.00
2	02-COUNTIN/CONS.GRANTS (DR ROHIT RAN SHAHI)(IUGC)	0.00	66,548.00	66,548.00	0.00
3	03-CUSB/RP/04 (BALANCE GRANTS)	2,72,403.00	0.00	0.00	2,72,403.00
4	04-CUSB/RP/07 (BALANCE GRANTS)	5,77,414.00	0.00	0.00	5,77,414.00
5	05-CUSB/RP/11 (BALANCE GRANTS)	3,10,517.00	0.00	0.00	3,10,517.00
6	06-CUSB/RP/12 (BALANCE GRANTS)	3,05,213.00	0.00	0.00	3,05,213.00
7	07-CUSB/RP/16 (BALANCE GRANTS)	5,21,673.00	0.00	0.00	5,21,673.00
8	08-CUSB/RP/18 (BALANCE GRANTS)	5,84,876.00	0.00	0.00	5,84,876.00
9	09-CUSB/RP/24 (BALANCE GRANTS)	37,27,575.00	0.00	0.00	37,27,575.00
10	10-CUSB/RP/26 (BALANCE GRANTS)	10,939.00	0.00	0.00	10,939.00
11	11-CUSB/RP/27 (BALANCE GRANTS)	7,669.00	0.00	0.00	7,669.00
12	ANRF GRANTS (DR.ASHBESH SHANKAR)	0.00	2,00,000.00		2,00,000.00
13	ANRPGRANT (DR.K.MILAN KUAMR SHARMA)	0.00	4,50,000.00	4,50,000.00	0.00
14	CCRUM GRANTS (DR.RIZWANUL HAQUE)	0.00	19,43,520.00	19,43,520.00	0.00
15	CDRI GRANTS (DR.SOMNATH BERA)	0.00	6,26,744.00	6,26,744.00	0.00
16	CENTRAL POLLUTION CONTROL BOARD (PROF. UMESH KR SIN	1,41,977.00	0.00	37,415.00	1,04,562.00
17	CENT UNIVER.PUN.GRANTS(DR.K.MILAN KR.SHARMA)	0.00	16,87,979.00	16,87,979.00	0.00
18	DBT-PG-BT GRANTS (DR.DURG VIJAI SINGH)	0.00	46,52,258.00	46,52,258.00	0.00
19	GRANT-IN-AID-GENERAL (SERB) DR. PRASHANT	0.00	3,50,000.00	3,50,000.00	0.00
20	GRANT IN AID GENERAL (SERB) (DR RAJESH KR RANJAN)	0.00	8,50,000.00	8,50,000.00	0.00
21	GRANTS IN AID GENERAL (NISD) DR.H.N.PANDEY	0.00	3,78,621.00	0.00	3,78,621.00
22	GRANT-IN-AID GENERAL (SERB) DR. NAVEEN KR SINGH	0.00	8,00,000.00	8,00,000.00	0.00
23	GRANTS-IN-AID-GENERAL (SERB) DR. PRAFULL KUMAR SING	5,00,000.00	0.00	5,00,000.00	0.00
24	GRANTS IN AID GENERAL (SERB) (DR VIJAY RAJ SINGH)	0.00	8,00,000.00	8,00,000.00	0.00
25	GRANTS-IN-RECURRING(SRC)(RAJESH KUMAR RANJAN)	0.00	19,12,128.00	19,12,128.00	0.00
26	ICMR GRANTS (PROF. RIZWANUL HAQUE)	0.00	53,30,876.00	0.00	53,30,876.00
27	MMTP GRANTS (PROF.ASHOK KUMAR	0.00	6,00,000.00	6,00,000.00	0.00
28	NATIONAL SEMINAR -SERB-(PROF. P.P.SARTHI)	0.00	5,00,000.00	4,67,866.00	32,134.00
29	NATMO GRANTS (PROF.KIRAN KUMARI)	0.00	1,00,000.00	0.00	1,00,000.00
30	NEHRU YUVA KENRA GRANTS (DR. BUDHNDRA SINGH)	0.00	1,44,553.00	1,44,553.00	0.00
31	POST DOCTORAL FELLOWSHIP (DR. ANU CHAUHAN)	4,800.00	0.00	0.00	4,800.00
32	PRO BONO CLUB SCHEME GRANTS (NYAYA BANDHU)	1,00,000.00	0.00	1,00,000.00	0.00
33	RECURRING GRANTS-ICMR (DR MANOJ PANCHAL)	0.00	7,34,998.00	7,34,998.00	0.00
34	RECURRING GRANTS -SERB(DR MAHENDRA KHATRAVATH)	0.00	17,00,000.00	17,00,000.00	0.00
35	STATE HEALTH SOCIETY, BIHAR GRANTS (HEALTH CENTRE)	28,067.00	0.00	28,067.00	0.00
36	UGC DAE CSR GRANTS (DR ROHIT RANJAN SHAHI)	4,46,760.00	3,09,600.00	7,56,360.00	0.00
37	UGC DAE CSR GRANTS (DR VIJAY RAJ SINGH)	0.00	1,56,593.00	1,56,593.00	0.00
38	UNICEF GRANTS (DR. PRASHANT)	0.00	6,44,280.00	6,44,280.00	0.00
39	AEM 2014	62,035.00	0.00	0.00	62,035.00
40	ICHB WORKSHOP	-490.00	490.00	0.00	0.00
41	MISCELLANEOUS LIABILITY	36,42,570.00	19,95,608.00	15,57,889.00	40,80,289.00
42	NIDM GRANTS TRAINING PROG. (DR. PRANAV KUMAR)	1,17,074.00	0.00	0.00	1,17,074.00
43	SELF DEFENCE TRAINING PROG GRANT (SIGHTSAVERS INDIA	95,870.00	0.00	0.00	95,870.00
	Total	1,19,89,292.00	2,69,34,796.00	2,20,99,548.00	1,68,24,540.00



CENTRAL UNIVERSITY OF SOUTH BIHAR

SCHEDULE FORMING PART OF THE BALANCE SHEET AS AT 31.03.2025

Schedule 3 C:

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

(Amount in Rs.)

Particulars	Current Year	Previous Year
	(2024-25)	(2023-24)
A) Grant for Repayment of HEFA Loan and Interest		
Balance B/F	11,18,17,472.00	8,22,78,000.00
Add: Receipts during the year for repayment of HEFA Loan	21,59,14,233.00	8,22,78,000.00
Add: Rectification	3,85,96,767.00	0.00
Add: Receipts during the year (Interest)	3,70,27,197.00	6,40,55,987.00
Total (a)	40,33,55,669.00	22,86,11,987.00
Less: Rectification	3,85,96,767.00	
Less: Interest paid against HEFA Loan	2,79,81,774.00	3,45,16,515.00
Less: Repayment of HEFA Loan	25,45,11,000.00	8,22,78,000.00
Total (b)	32,10,89,541.00	11,67,94,515.00
Unutilized carried forward (a-b)	8,22,66,128.00	11,18,17,472.00
B) UGC grants: Plan		
Balance B/F	0.00	0.00
Receipts during the year	76,00,00,000.00	69,50,00,000.00
Add: Adjustment/Rectification during the year	0.00	0.00
Total (c)	76,00,00,000.00	69,50,00,000.00
Less: Reversal on account of TSA RBI	1,09,68,365.00	2,24,11,517.00
Less: Utilized for Revenue exp. (Sch-10)	70,90,31,635.00	62,25,88,483.00
Less: Utilized for capital expr. (Sch- 10)	4,00,00,000.00	5,00,00,000.00
Total (d)	76,00,00,000.00	69,50,00,000.00
Unutilised carried forward (c-d)	0.00	0.00
C) Grant from Ministry of Youth Affairs & Sports		
Balance B/F	0.00	0.00
Receipts during the year	4,49,75,000.00	0.00
Total (e)	4,49,75,000.00	0.00
Less: Utilized for capital expr.	1,13,64,000.00	0.00
Total (f)	1,13,64,000.00	0.00
Unutilised carried forward (e-f)	3,36,11,000.00	0.00
Grand Total (A+B+C)	11,58,77,128.00	11,18,17,472.00



CENTRAL UNIVERSITY OF SOUTH BIHAR

SCHEDULE FORMING PART OF THE BALANCE SHEET AS AT 31.03.2025
SCHEDULE 3D
SPONSORED FELLOWSHIP AND SCHOLARSHIP

(Amount in Rs.)

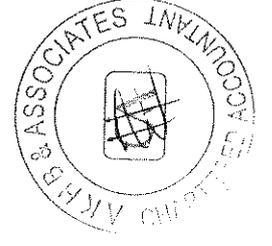
1. Sr No.	2. Name of the Sponsor	Opening Balance as on 01.04.2022		Transactions during the year			Closing Balance as on 31.03.2025	
		3. Credit	4. Debit	5. Grant Received	6. Expenses Incurred	7. Credit	8. debit	9. Total
1	CSIR GRANTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2	DBT FELLOWSHIP (DIBYANKAR BARIK)	6,15,600.00	0.00	5,13,960.00	9,78,570.00	1,50,990.00	0.00	1,50,990.00
3	DBT FELLOWSHIP (VIKAS KUMAR)	2,61,120.00	0.00	5,13,960.00	6,64,420.00	1,10,660.00	0.00	1,10,660.00
4	DBT JRF FELLOWSHIP (KRISHNENDU BARIK)	1,09,085.00	0.00	5,13,960.00	5,52,715.00	70,330.00	0.00	70,330.00
5	DBT JRF FELLOWSHIP (NIHARIKA)	1,06,677.00	0.00	4,74,000.00	5,13,677.00	67,000.00	0.00	67,000.00
6	ICMR FELLOWSHIP GRANTS (GYAN PRAKASH RAI, SRF)	1,84,500.00	0.00	7,01,870.00	7,41,630.00	1,44,740.00	0.00	1,44,740.00
7	ICMR FELLOWSHIP GRANTS (SHASHI RANJAN, SRF)	0.00	0.00	10,76,000.00	7,62,000.00	3,14,000.00	0.00	3,14,000.00
8	RA FELLOWSHIP GRANTS (SAHANA BASU)	16,778.00	0.00	3,12,783.00	1,95,379.00	1,34,182.00	0.00	1,34,182.00
9	Total	12,93,760.00	0.00	41,06,533.00	44,08,391.00	9,91,902.00	0.00	9,91,902.00



CENTRAL UNIVERSITY OF SOUTH BIHAR

SCHEDULE FORMING PART OF THE BALANCE SHEET AS AT 31.03.2025
SCHEDULE - 4 - Fixed Assets: Assets Purchased from GOI Grant

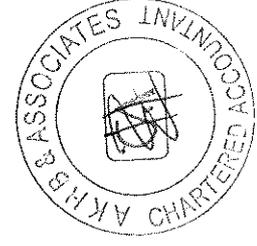
Sl No.	Assets Heads	Rate of Depreciation	GROSS BLOCK			DEPRECIATION			NET BLOCK		
			Cost/Valuation as at beginning of the year	Addition during the year	Detention/Reversal	Total (Closing Balance)	Depreciation Opening Balance	Depreciation for the year	Prior Period Adjustments	Total Depreciation	As on 31.03.2025
1	Tangible Fixed Assets (A)		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	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
3	Campus Development	2.00%	75,10,93,554.00	7,73,780.00	0.00	75,88,73,334.00	8,80,49,070.00	1,50,37,347.00	0.00	10,30,85,417.00	64,87,19,137.00
4	Buildings	2.00%	1,98,97,37,006.00	1,60,01,704.00	0.00	2,00,57,38,710.00	23,12,60,634.00	4,01,14,774.00	11,77,144.80	27,25,52,552.80	1,73,31,86,157.20
5	Sports Complex	2.00%	1,28,80,624.00	0.00	0.00	1,28,80,624.00	5,15,224.00	2,57,612.00	0.00	7,72,936.00	1,21,07,788.00
6	Vehicle	10.00%	79,59,451.37	12,34,493.00	0.00	91,93,944.37	69,01,800.70	3,32,492.00	891.00	72,34,292.70	19,59,651.67
7	Furniture and Fixtures	7.50%	16,56,01,207.00	47,35,657.00	0.00	17,03,36,864.00	7,88,01,764.45	1,21,40,731.00	0.00	9,09,43,386.45	7,93,93,477.55
8	Office Equipment	7.50%	58,05,315.00	62,118.00	0.00	58,67,433.00	45,07,499.93	3,57,233.00	0.00	46,64,732.93	12,02,700.07
9	Kitchen Appliances	7.50%	52,58,750.00	6,669.00	0.00	53,25,419.00	16,31,710.00	3,94,905.00	0.00	22,26,615.00	30,38,804.00
10	Smart Class Room	7.50%	2,18,88,925.00	0.00	0.00	2,18,88,925.00	95,21,853.00	16,41,669.00	0.00	1,11,63,522.00	1,07,25,403.00
11	Computer & Peripherals	20.00%	6,55,52,271.00	46,52,829.00	0.00	7,02,05,100.00	4,55,93,593.00	46,82,736.00	0.00	5,02,76,329.00	1,99,28,771.00
12	Electrical Installation	5.00%	3,03,53,476.00	31,64,752.00	0.00	3,35,18,228.00	1,13,70,608.80	1,67,519.00	0.00	1,30,46,518.80	2,04,71,709.20
13	Library Books	10.00%	12,93,85,979.11	79,85,929.00	0.00	13,73,71,908.11	848,88,908.17	89,24,104.00	0.00	9,37,13,004.17	4,44,97,078.94
14	Laboratory Equipment	8.00%	19,06,85,414.75	1,16,60,978.00	0.00	20,23,25,792.75	10,19,84,032.42	1,51,12,886.00	0.00	11,70,96,918.42	8,66,81,382.33
15	Others	5.00%	29,65,015.00	0.00	0.00	29,65,015.00	7,00,391.85	1,48,252.00	0.00	8,48,643.85	21,16,371.15
16	CCCP Electrical Installation	5.00%	17,180.00	0.00	0.00	17,180.00	12,026.00	859.00	0.00	12,885.00	4,295.00
17	Plant & Machinery	5.00%	95,54,000.00	0.00	0.00	95,54,000.00	30,41,366.00	4,77,100.00	0.00	35,19,060.00	60,34,940.00
18	Tube wells & Water Supply	2.00%	14,78,093.00	3,18,641.00	0.00	17,96,734.00	81,195.00	35,934.00	0.00	1,17,129.00	16,79,605.00
19	Audio Visual Equipment	7.50%	2,80,36,282.00	33,521.00	0.00	2,80,69,803.00	83,58,549.00	21,05,236.00	0.00	1,04,63,785.00	1,96,77,733.00
20	Horticulture Equipment	5.00%	6,12,367.00	0.00	0.00	6,12,367.00	91,158.00	30,619.00	0.00	1,21,777.00	4,90,580.00
21	MODCS Studio	7.50%	2,14,06,300.00	78,700.00	0.00	2,14,85,000.00	80,04,025.00	16,11,376.00	0.00	96,15,401.00	1,18,69,599.00
22	Library RFID Security Solution system	20.00%	16,11,880.00	0.00	0.00	16,11,880.00	12,87,144.00	3,22,375.00	0.00	16,09,519.00	2,361.00
23	Sports Equipment	7.50%	35,90,557.00	0.00	0.00	35,90,557.00	8,57,331.00	2,69,291.00	0.00	11,26,622.00	24,63,935.00
24	Hot Spot WIFI	5.00%	7,33,819.00	0.00	0.00	7,33,819.00	36,691.00	36,691.00	0.00	73,882.00	6,60,437.00
25	Agriculture Equipments	5.00%	6,99,394.00	2,41,536.00	0.00	9,40,930.00	34,970.00	47,047.00	0.00	82,017.00	8,58,913.00
26	Live Stock	100.00%	0.00	8,21,578.00	0.00	8,21,578.00	0.00	8,21,577.00	0.00	8,21,577.00	6,64,424.00
	Total (A)		3,66,95,47,897.23	5,17,72,285.00	0.00	3,72,13,20,182.23	68,75,30,531.32	10,64,79,356.00	11,78,035.80	79,51,87,925.12	2,92,61,32,259.11
	Capital Work In Progress (B)										
25	CWIP		61,50,28,540.00	11,80,05,908.00	1,17,71,448.00	72,12,63,000.00	0.00	0.00	0.00	72,12,63,000.00	61,50,28,540.00
26	CWIP-Khelo India		0.00	1,13,64,000.00	0.00	1,13,64,000.00	0.00	0.00	0.00	1,13,64,000.00	0.00
	Total (B)		61,50,28,540.00	12,93,69,908.00	1,17,71,448.00	73,26,27,000.00	0.00	0.00	0.00	73,26,27,000.00	61,50,28,540.00
	Intangible Assets (C)										
26	Computer Software	40.00%	85,63,835.00	8,50,000.00	0.00	94,13,835.00	72,94,768.40	14,09,479.00	0.00	87,04,247.40	7,09,587.60
27	E-journals/ E-Books	40.00%	4,01,64,599.00	19,94,395.00	0.00	4,21,58,994.00	3,49,39,459.00	47,99,730.00	0.00	3,97,39,789.00	24,19,805.00
	Total (C)		4,87,28,434.00	28,44,395.00	0.00	5,15,72,829.00	4,22,34,227.40	62,09,209.00	0.00	4,84,43,936.40	31,29,392.60
	Grand Total (A+B+C)		4,33,33,04,871.23	18,39,86,588.00	1,17,71,448.00	4,50,55,20,011.23	72,97,64,758.72	11,26,86,565.00	11,78,035.80	84,36,31,359.52	3,66,18,86,651.71
										2,92,61,32,259.11	3,66,18,86,651.71



CENTRAL UNIVERSITY OF SOUTH BIHAR

SCHEDULE FORMING PART OF THE BALANCE SHEET AS AT 31.03.2025
 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 31.03.2025	As on 31.03.2024
Fixed Assets (Gifted) (A)											
1	Laboratory Equipment (Gifted)	NA	1.00	0.00	0.00	1.00	0.00	0.00	0.00	1.00	1.00
2	Electrical Equipment (Gifted)	NA	1.00	3.00	0.00	4.00	0.00	0.00	0.00	4.00	1.00
3	Library Books (Gifted)	NA	236.00	255.00	0.00	491.00	0.00	0.00	0.00	491.00	236.00
4	Site Development (Gifted)	NA	2.00	0.00	0.00	2.00	0.00	0.00	0.00	2.00	2.00
5	Vehicle (Gifted)	NA	11.00	0.00	0.00	11.00	0.00	0.00	0.00	11.00	11.00
	Total (A)		251.00	258.00	0.00	509.00	0.00	0.00	0.00	509.00	251.00
Fixed Assets (Ear Marked) (B)											
1	Site Development (PMMNMTT)	2.00%	1,11,44,573.00	0.00	0.00	1,11,44,573.00	11,14,455.00	2,22,891.00	13,37,345.00	98,07,227.00	1,00,30,118.00
2	Buildings (School of Education)	2.00%	4,06,46,595.00	0.00	0.00	4,06,46,595.00	40,64,660.00	8,12,932.00	48,77,522.00	3,57,69,003.00	3,65,81,935.00
3	Furniture & Fixtures (PMMNMTT)	7.50%	1,78,68,556.00	0.00	0.00	1,78,68,556.00	63,37,231.00	13,40,142.00	76,77,373.00	1,01,91,183.00	1,15,31,325.00
4	EST. OF HOT SPOT/WIFI (Fund C)	7.50%	1,61,54,832.00	0.00	0.00	1,61,54,832.00	60,58,060.00	12,11,612.00	72,69,672.00	88,85,160.00	1,00,96,772.00
5	Computer & Peripherals (PMMNMTT)	20.00%	71,696.00	0.00	0.00	71,696.00	51,356.00	14,339.00	65,695.00	6,001.00	20,340.00
6	Office Equipment (PMMNMTT)	7.50%	7,89,750.00	0.00	0.00	7,89,750.00	2,36,924.00	59,231.00	2,96,155.00	4,93,595.00	5,52,826.00
	Total (B)		8,66,76,002.00	0.00	0.00	8,66,76,002.00	1,78,62,686.00	36,61,147.00	2,15,23,833.00	6,51,52,169.00	6,88,13,316.00
	Total (A+B)		8,66,76,253.00	258.00	0.00	8,66,76,511.00	1,78,62,686.00	36,61,147.00	2,15,23,833.00	6,51,52,678.00	6,88,13,567.00



CENTRAL UNIVERSITY OF SOUTH BIHAR

SCHEDULE FORMING PART OF THE BALANCE SHEET AS AT 31.03.2025

SCHEDULE 5

Investment from Earmarked/Endowment Fund

Particulars	Current Year (2024-25)	Previous Year (2023-24)
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) Fund G FD including accrued interest	5,57,285.00	5,19,507.00
7. Others (Specify)	0.00	0.00
TOTAL	5,57,285.00	5,19,507.00

SCHEDULE 5 A

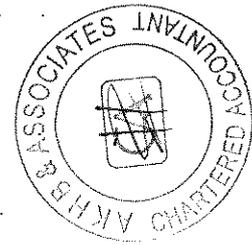
Investment from Earmarked/Endowment Fund (Fund wise)

Particulars	Current Year (2024-25)	Previous Year (2023-24)
Endowment fund Investment	0.00	0.00
TOTAL	0.00	0.00

SCHEDULE 6

Investment Short Term

Particulars	Current Year (2024-25)	Previous Year (2023-24)
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):		
TOTAL	0.00	0.00



CENTRAL UNIVERSITY OF SOUTH BIHAR

SCHEDULE FORMING PART OF THE BALANCE SHEET

SCHEDULE 7 - CURRENT ASSETS

(Amount in Rs.)

Particulars	Current Year	Previous Year
	(2024-25)	(2023-24)
1. Stock :		
a) Lab Chemicals, Consumables Stock (CIF Lab)	1,61,193.00	2,16,741.00
b) Lab Chemicals, Consumables Stock (Chemistry)	8,46,755.88	6,30,019.43
c) Lab Chemicals, Consumables Stock (Pharmacy)	7,41,433.49	13,41,990.91
d) Lab Chemicals, Consumable & Glassware (Biotech)	3,23,881.00	4,14,796.00
e) Lab Chemicals, Consumable & Glassware (EVS)	6,77,975.37	4,63,105.00
f) Lab Chemicals, Consumable & Glassware (Life Sc)	4,92,305.60	5,39,068.00
g) Lab Chemicals, Consumable & Glassware (Physics)	0.00	2,76,109.84
h) Lab Chemicals, Consumable & Glassware (Geology)	0.00	1,400.00
i) Stationary	46,17,272.68	37,00,926.89
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	76,84,79,752.98	50,27,34,166.93
- in Short term Deposits with SBI	35,99,21,760.00	47,13,59,759.00
- in Short term Deposits- LC Capital	0.00	0.00
- in Term Deposits	28,92,39,703.00	39,36,25,491.00
- in Saving Accounts (Research Project Account)	1,15,89,233.57	1,39,75,913.93
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	1,43,70,91,266.57	1,38,92,79,487.93



CENTRAL UNIVERSITY OF SOUTH BIHAR

SCHEDULE FORMING PART OF THE BALANCE SHEET

SCHEDULE 8- LOANS, ADVANCES & DEPOSITS

Particulars	Current Year	Previous Year
	(2024-25)	(2023-24)
1. Advances to employees (Non- interest bearing)		
a) General Advance	14,01,993.00	6,96,006.00
b) Festival Advance	0.00	0.00
c) Imprest Advance	25,000.00	0.00
d) LTC Advance	1,44,335.00	66,739.00
2. CUSB Departmental Advances	19,97,400.00	3,04,300.00
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	1,01,66,619.00	1,01,45,833.00
c) Amount released on Deposit basis for ongoing construction work		
1) CPWD, Building (Adv)	6,04,14,000.00	17,66,56,017.00
2) CPWD, Patna	23,30,000.00	23,30,000.00
3) CPWD- School Building	9,97,05,000.00	9,99,50,000.00
4) CPWD-Sport Complex Stores	5,57,983.00	19,89,983.00
4) CPWD-Khelo India	9,72,36,000.00	0.00
d) Amout released to NICSI, GoI for Wi-Fi Campus Connevit	3,64,263.00	3,64,263.00
4. Prepaid Expenses		
a) Prepaid Insurance	1,01,779.00	80,647.00
b) Prepaid Subscription & Others	10,38,326.00	10,08,515.00
b) Prepaid Expenses (Telephone)	1,24,912.00	0.00
5. Deposit		
a) Telephone	24,375.00	24,375.00
b) Rent	4,52,010.00	4,52,010.00
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	3,22,27,838.14	1,40,59,399.99
7. Other-Current Assets Receivable from UGC/Sponsored Projects/Govt of India		
a) Grant Receivable- HEFA Interest Payment	78,02,368.00	30,396.00
b) Grants Receivable (Khelo India)	1,90,75,000.00	0.00
c) Grants Receivable under FRP from UGC	86,837.00	29,62,756.00
d) PDDU-CIHSP GRANTS (DR. SUDHANSHU JHA)	1,50,000.00	0.00
8. Claims Receivable:		
a) TDS	2,59,423.81	6,19,449.14
TOTAL	34,06,25,759.95	31,66,80,987.13



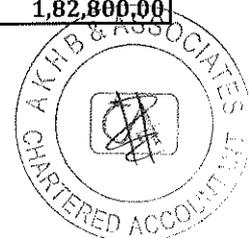
CENTRAL UNIVERSITY OF SOUTH BIHAR

SCHEDULE FORMING PART OF THE INCOME AND EXPENDITURE A/C

SCHEDULE 9 - ACADEMIC RECEIPTS

(Amount in Rs.)

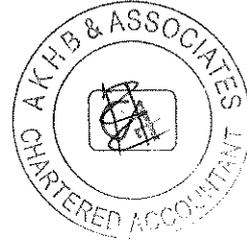
Particulars	Current Year	Previous Year
	(2024-25)	(2023-24)
Fee from Students		
Academic		
01. Tuition Fee	2,75,85,300.00	2,03,25,922.00
02. Admission Fee	8,01,830.00	5,54,400.00
03. Enrolment and Application Fee	75,38,299.00	56,54,500.00
04. Library Fee	37,14,750.00	29,90,000.00
05. Laboratory Fee	56,24,050.00	42,65,000.00
06. Computer Lab Fee	65,36,700.00	48,14,050.00
07. Course Work Fee	3,98,800.00	4,96,000.00
08. Games/athletic Fee	37,21,250.00	29,90,000.00
09. Academic activity fee	23,56,450.00	21,30,000.00
10. Cultural Activity Fee	29,45,250.00	23,98,500.00
11. NSS/NCC/Community Engagement Fee	62,080.00	0.00
12. Regulatory Inspection Fee	50,250.00	0.00
13. Student Aid/Welfare Fund Fee	62,080.00	0.00
TOTAL(A)	6,13,97,089.00	4,66,18,372.00
Examinations		
01. Evaluation Fee	23,35,650.00	23,95,000.00
02. Examination Fee	18,20,405.00	16,29,500.00
03. Mark sheet, certificate Fee	72,500.00	60,500.00
TOTAL(B)	42,28,555.00	40,85,000.00
Other Fees		
01. Identify card Charges	1,58,380.00	1,08,700.00
02. Fine/Miscellaneous Fee	2,03,357.00	1,58,978.00
03. Thesis Evaluation Fee	4,80,000.00	4,00,000.00
05. Hostel Fee	2,75,36,266.00	2,42,30,100.00
06. Development Fee	14,84,100.00	9,60,500.00
07. Transcript Fee	0.00	2,500.00
08. Econometric Lab Fee	63,000.00	53,500.00
10. Additional Professional Enrichment Fee	4,25,015.00	1,64,500.00
11. Production Fee	4,000.00	0.00
12. Field Visit Fee	18,33,411.00	7,41,934.00
13. Psychological/Resource/Pedagogy Lab. Fee	4,80,223.00	2,82,000.00
14. Annual Fee	25,000.00	0.00
15. Certificate Verification Fee	500.00	0.00
16. Convocation Fee	1,73,000.00	0.00
TOTAL(C)	3,28,66,252.00	2,71,02,712.00
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	69,700.00	1,18,300.00
02. Alumni Registration Fee	2,67,550.00	64,500.00
TOTAL(E)	3,37,250.00	1,82,800.00



CENTRAL UNIVERSITY OF SOUTH BIHAR

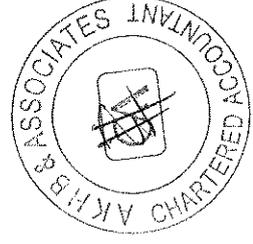
SCHEDULE FORMING PART OF THE INCOME AND EXPENDITURE A/C

GRAND TOTAL(A+B+C+D+E)	9,88,29,146.00	7,79,88,884.00



**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	Non Recurring Grant- Khelo India	HEFA Principal & Interest Repayment	Current Year (2024-25)	Previous Year (2023-24)
Balance B/F	0.00	0.00	0.00	11,18,17,472.00	11,18,17,472.00	8,22,78,000.00
Add: Receipts During the Year	4,00,00,000.00	72,00,00,000.00	4,49,75,000.00	25,29,41,430.00	1,05,79,16,430.00	84,13,33,987.00
Add: Adjustment/Rectification during the year	0.00	0.00	0.00	3,85,96,767.00	3,85,96,767.00	0.00
Total	4,00,00,000.00	72,00,00,000.00	4,49,75,000.00	40,33,55,669.00	1,20,83,30,669.00	92,36,11,987.00
Less: Reversal on account of TSA RBI/Rectification	0.00	1,09,68,365.00	0.00	3,85,96,767.00	4,95,65,132.00	2,24,11,517.00
Balance	4,00,00,000.00	70,90,31,635.00	4,49,75,000.00	36,47,58,902.00	1,15,87,65,537.00	90,12,00,470.00
Less: Utilized for Capital Expenditure (A)	4,00,00,000.00	0.00	1,13,64,000.00	0.00	5,13,64,000.00	5,00,00,000.00
Balance	0.00	70,90,31,635.00	3,36,11,000.00	36,47,58,902.00	1,10,74,01,537.00	85,12,00,470.00
Less: Utilized for Interest/Revenue payment (B)	0.00	70,90,31,635.00	0.00	2,79,81,774.00	73,70,13,409.00	62,25,88,483.00
Less: Utilized for Repayment (C)	0.00	0.00	0.00	25,45,11,000.00	25,45,11,000.00	11,67,94,515.00
Balance C/F (D)	0.00	0.00	3,36,11,000.00	8,22,66,128.00	11,58,77,128.00	11,18,17,472.00



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 (2024-25)	Previous Year (2023-24)	Current Year (2024-25)	Previous Year (2023-24)
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	37,778.00	19,507.00	6,41,50,094.00	4,36,49,874.00
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	37,778.00	19,507.00	6,41,50,094.00	4,36,49,874.00
Transferred to Earmarked/Endowment Funds	0.00	0.00	0.00	0.00
Balance	37,778.00	19,507.00	6,41,50,094.00	4,36,49,874.00

SCHEDULE 12- INTEREST EARNED

(Amount in Rs.)

Particulars	Current Year (2024-25)	Previous Year (2023-24)
1. On Saving Accounts with Scheduled Banks	60,43,792.10	57,10,255.55
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	60,43,792.10	57,10,255.55



CENTRAL UNIVERSITY OF SOUTH BIHAR

SCHEDULE FORMING PART OF THE INCOME AND EXPENDITURE A/C

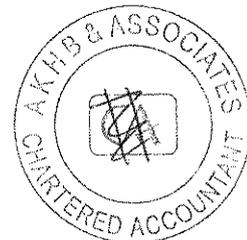
SHCHEDULE 13- OTHER INCOME

(Amount in Rs.)

Particulars	Current Year (2024-25)	Previous Year (2023-24)
A. Income from Land & Building		
01. License fee	0.00	0.00
02. Rentals for Space	14,02,170.00	10,72,826.00
03. Electricity Charges Recovered	2,83,155.00	2,70,711.00
Total(A)	16,85,325.00	13,43,537.00
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	140.00	170.00
03. Income from Royalty	0.00	0.00
04. Recruitment Fees	24,69,000.00	14,24,000.00
05. Misc. receipts (Auction Charges)	5,61,716.00	1,34,532.00
06. 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
07. Grants/Donations from institutions, Welfare Bodies and International Organizations	0.00	0.00
08. CUBCHS Contribution	22,26,931.00	22,22,857.00
09. Garbage disposal Charges	6,56,936.00	6,25,146.00
10. Test Centre Fees	0.00	0.00
11. Guest House Charges	0.00	0.00
12. Liquidated Damage/Forfeited EMDs	1,14,482.00	27,649.00
13. Interest on TDS Refund	21,759.67	0.00
14. Other Receipt	73,812.00	27,123.00
15. Tender Fees	60,000.00	76,500.00
16. Interest on Securities Deposit (SBPDCL)	3,01,285.00	2,32,303.32
Total(D)	64,86,061.67	47,70,280.32
Grand Total(A+B+C+D)	81,71,386.67	61,13,817.32

SCHEDULE 14 - Prior Period Income

Particulars	Current Year (2024-25)	Previous Year (2023-24)
Academic Receipt	0.00	3,17,300.00
Interest Income	10,86,810.00	0.00
Misc. Liability	0.00	0.00
Expenses & Liability Written off	0.00	0.00
TOTAL	10,86,810.00	3,17,300.00



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 (2024-25)	Previous Year (2023-24)
a) Salaries & wages	44,13,22,163.00	39,58,11,227.00
b) Allowance and Bonus	5,23,01,049.00	4,80,76,035.00
c) Salary from IRG	12,00,000.00	3,06,667.00
d) Leave Travel Concession	27,01,127.40	34,04,810.00
e) Medical Reimbursement and Expenses	39,28,038.00	29,86,348.00
f) Children Education Allowance	59,72,500.00	49,85,274.00
g) Retirement & Termination Benefits Expenses	53,87,66,297.00	2,74,91,281.00
TOTAL	1,04,61,91,174.40	48,30,61,642.00

SCHEDULE 15 A- EMPLOYEES RETIREMENT AND TERMINAL BENEFITS

Particulars for Leave Encashment	Current Year (2024-25)	Previous Year (2023-24)
Opening Balance as on 01.04.2024	15,55,00,074.33	13,22,51,117.33
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)	31,62,379.00	22,42,644.00
Balance available on 31.03.2025 c(a-b)	15,23,37,695.33	13,00,08,473.33
Provision required on 31.03.2025(d)	19,12,90,284.33	15,55,00,074.33
A. Provision to be made in the Current year (d-c)	3,89,52,589.00	2,54,91,601.00

Particulars for Leave Encashment	Current Year (2024-25)	Previous Year (2023-24)
Opening Balance as on 01.04.2024	0.00	0.00
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)	8,77,423.00	0.00
Balance available on 31.03.2025 c(a-b)	-8,77,423.00	0.00
Gross Provision required on 31.03.2025 (d)	49,96,62,783.00	0.00
A. Provision to be made in the Current year (d-c)	49,87,85,360.00	0.00



CENTRAL UNIVERSITY OF SOUTH BIHAR

SCHEDULE FORMING PART OF THE INCOME AND EXPENDITURE A/C

SCHEDULE 16 - ACADEMIC EXPENSES

Particulars	Current Year (2024-25)	Previous Year (2023-24)
a) Laboratory expenses	26,70,468.84	31,07,516.82
b) Field work/ Participation	68,717.00	3,81,245.95
c) Seminar/ Workshop (Hosp + Honor +TA+Other)	37,87,313.00	22,33,570.00
d) Admission Expenses	0.00	97,232.00
e) Examination expenses	46,86,199.00	8,61,562.25
f) Student Welfare expenses	45,89,697.00	33,50,982.00
g) Departmental/Center expenses	21,48,511.00	15,13,306.00
h) Sports Activity Expenses	11,68,718.00	9,25,338.00
i) Scholarship/Stipend/EWYL	1,26,31,853.00	1,17,56,429.00
j) Books, Journals & Subscription Expenses	46,79,380.00	22,25,993.00
k) Contingency & Other Academic Expenses	45,63,482.00	46,70,416.00
l) Inspection, NAAC Etc Expenses	3,50,018.00	9,62,064.00
l) Academic Expenses (IRG)	5,14,843.00	0.00
TOTAL	4,18,59,199.84	3,20,85,655.02

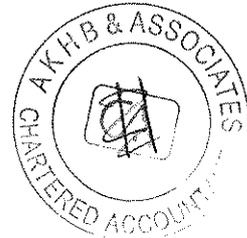


CENTRAL UNIVERSITY OF SOUTH BIHAR

SCHEDULE FORMING PART OF THE INCOME AND EXPENDITURE A/C

SCHEDULE - 17 ADMINISTRATIVE EXPENSES AND GENERAL EXPENSES

Particulars	Current Year (2024-25)	Previous Year (2023-24)
(A) Infrastructure		
a) Electricity and Power	1,27,74,107.00	1,32,09,656.00
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	62,501.00	66,161.00
e) Telephone, Fax & Internet Charges	4,75,093.00	1,70,608.00
(C) Others		
f) Printing and Stationery	23,06,030.21	22,87,915.11
g) Travelling and conveyance Expenses	6,18,250.00	4,81,142.00
h) Hospitality	93,070.00	86,881.00
i) Consultancy/Professional/Legal Fees	10,31,686.00	12,19,050.00
k) NPS (Employer) Contribution	6,25,03,692.00	5,68,31,987.00
l) Salary to Contractual Employees	38,40,000.00	22,50,000.00
m) Training Expenses	33,885.00	0.00
o) Web hosting Charges	5,49,578.00	2,86,645.00
p) Honorarium & Meeting Expenses	1,27,040.00	1,39,492.00
q) Security & Housekeeping Services	3,95,05,033.00	3,85,96,346.00
r) Recruitment Expenses	18,78,925.00	16,57,595.00
s) Contingency & Other Admin Expenses	22,04,490.00	25,96,204.00
TOTAL	12,80,03,380.21	11,98,79,682.11



CENTRAL UNIVERSITY OF SOUTH BIHAR

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

Particulars	Current Year (2024-25)	Previous Year (2023-24)
1. Vehicles (owned by educational institutions)		
a) Running expenses	4,77,594.00	5,30,974.00
b) Repairs & Maintenance	2,91,816.00	1,54,232.00
c) Insurance Expenses	1,25,047.00	1,29,518.00
2. Vehicles taken on rent/lease		
a) Rent/ lease expenses	1,43,251.00	0.00
TOTAL	10,37,708.00	8,14,724.00

SCHEDULE -19 REPAIRS & MAINTENANCE

Particulars	Current Year (2024-25)	Previous Year (2023-24)
a) Building	41,37,973.00	12,79,533.00
b) Furniture & Fixture	10,64,154.00	3,39,660.00
c) Plant & Machinery	35,84,352.00	37,63,964.00
d) Office Equipments	2,06,388.00	1,23,453.00
e) Computer & Peripherals	13,59,138.00	5,90,896.00
f) Lab Equipment	21,25,293.00	3,64,246.00
g) Electric Equipment	1,50,75,076.00	71,83,904.00
h) Campus Development & Maintenance	18,30,062.00	11,06,050.00
i) Cleaning Material & Service	26,76,751.00	22,51,609.00
j) Generator running and maintenance	4,67,707.00	4,56,393.00
k) Tubewells & Water Supply	1,02,813.00	0.00
TOTAL	3,26,29,707.00	1,74,59,708.00



CENTRAL UNIVERSITY OF SOUTH BIHAR

SCHEDULE FORMING PART OF THE INCOME AND EXPENDITURE A/C

SCHEDULE 20 - FINANCE COSTS

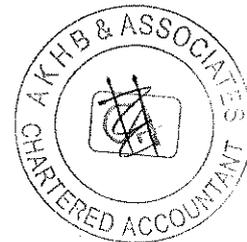
Particulars	Current Year (2024-25)	Previous Year (2023-24)
a) Bank Charges	653.00	8,338.00
b) Repayment of HEFA Loan from Internal Receipt Margin Amount i.e 10%	2,82,79,000.00	1,82,84,000.00
TOTAL	2,82,79,653.00	1,82,92,338.00

SCHEDULE 21 - OTHER EXPENSES

Particulars	Current Year (2024-25)	Previous Year (2023-24)
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

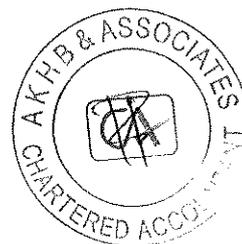
SCHEDULE 22 - Prior Period Expenses

Particulars	Current Year (2024-25)	Previous Year (2023-24)
Establishment Expenses	0.00	0.00
Academic Expenses	33,58,517.00	41,58,767.00
Administrative Expenses	21,29,363.00	32,07,715.00
Repair & Maintenance	11,13,599.00	1,81,485.00
TOTAL	66,01,479.00	75,47,967.00



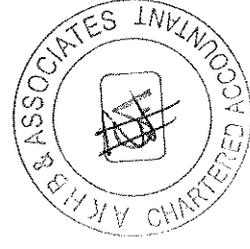
CENTRAL UNIVERSITY OF SOUTH BIHAR
RECEIPT & PAYMENT ACCOUNT FOR THE FINANCIAL YEAR 2024-25

Receipts	Current Year (2024-25)	Payments	Current Year (2024-25)
I. Opening Balance:		I. Expenses:	
a) Cash Balances	0.00	a) Establishment Expenses	51,12,93,027.40
b) Bank Balances:	0.00	b) Academic Expenses	4,03,74,186.84
i) In Bank Accounts and FDs (Regrouped)	1,38,16,95,330.86	c) Administrative Expenses	12,84,00,202.21
II. Grants Received:		d) Transportation Expenses	9,53,527.00
a) From UGC	76,00,00,000.00	e) Repairs & Maintenance	2,54,17,752.00
b) From MOE (For Refund of HEFA Loan and Interest)	40,33,55,669.00	f) Finance Cost	2,82,79,653.00
b) For Khelo India	4,49,75,000.00	g) Prior Period Expenses	66,01,479.00
III. Academic Receipts	9,88,29,146.00	II. Payments against Earmarked/Endowment Funds	12,000.00
IV. Receipts against Earmarked/Endowment Funds	1,35,99,320.00	III. Payments of HEFA Loan and Interest	32,10,89,541.00
V. Receipt against Sponsored Projects/Schemes	2,09,48,917.50	IV. Payments against Sponsored Project/ Fellowships/Scholarships	2,44,21,285.86
VI. HEFA Loan Disbursement	86,891.00	V. Investments and Deposits made:	
VII. Income on Investments from:		a) Out of Earmarked/Endowment Funds	37,778.00
a) Earmarked/Endowment Funds	2,67,86,252.90	IV. Refund From Earmarked/Endowment Funds	1,95,08,200.00
VIII. Interest received on:		VI. Expenditure on Fixed Assets and Capital Works-in-Progress:	
a) Bank Deposits	6,41,87,872.00	a) Fixed Assets	5,17,36,927.00
b) Loans and Advances	0.00	b) Capital Works-in-Progress	12,93,69,908.00
c) Savings Bank Accounts	60,43,792.10	VII. Other Payments including statutory payments	
IX. Investment Encashed-Earmarked Funds	0.00	VIII. Refunds of Grants	1,09,68,365.00
X. Term Deposits with Scheduled Banks Encashed	0.00	IX. Payment towards Liabilities	16,93,53,095.43
XI. Other Income(including Prior Period Income)	92,58,196.67	X. Closing Balances:	
XII. Deposits, Advances and Liabilities	6,72,80,989.26	a) Cash in Hand	0.00
		b) In Bank Accounts and FDs (Regrouped)	1,42,92,30,449.55
Total	2,89,70,47,377.29	Total	2,89,70,47,377.29



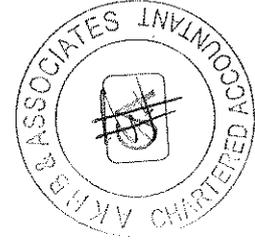
**CENTRAL UNIVERSITY OF SOUTH BIHAR
 RECEIPT & PAYMENT ACCOUNT - PROJECT
 RECEIPT & PAYMENT ACCOUNT FOR THE FINANCIAL YEAR 2024-25**

PARTICULARS	Amt. in Rs.	PARTICULARS	Amt. in Rs.
Opening Balance (A) Cash and Cash Equivalent	1,39,75,913.93	Payment During The Year (D) Revenue Expenditure	2,16,60,907.86
Addition During The Year (B) Grant Received During the Year	2,09,48,917.50	Project Advance & Other Adjustment	16,36,517.00
Other Income/ Liabilities	31,00,328.00	Capital Expenditure	27,60,378.00
Interest Earned & Other Receipt during the year	4,23,337.00	Refund/Transfer of Unutilized Grant	8,01,460.00
Total C = (A+B)	3,84,48,496.43	Closing Balance (E) Cash and Cash Equivalent	1,15,89,233.57
		Total F = (D+E)	3,84,48,496.43



CENTRAL UNIVERSITY OF SOUTH BIHAR
NPS TIER I ACCOUNT
RECEIPT & PAYMENT ACCOUNT FOR THE FINANCIAL YEAR 2024-25
PERIOD FROM 01.04.2024 TO 31.03.2025

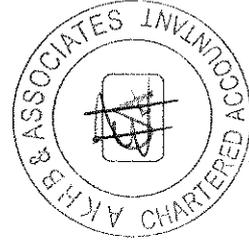
Liabilities	Current Year (2024-25)	Previous Year (2023-24)	Assets	Current Year (2024-25)	Previous Year (2023-24)
NPS Tier - I Account Opening Balance	81,30,226.00	76,63,926.00	NPS Tier-I Account Subscription and contribution due Current FY	92,93,776.00	81,30,226.00
Less: Sub. For current FY	10,71,16,857.00	9,73,00,083.00	Investment Interest Accrued but not due Balance at Bank		
Add: Sub+U Contribution Add: Interest Credited	10,82,80,407.00	9,77,66,383.00			
Less: Transferred to NSDL	92,93,776.00	81,30,226.00			
Add: Opening Sub+ U C for 03/2016 Excess of Income over Expenditure					
Add: During the year					
Total	92,93,776.00	81,30,226.00	Total	92,93,776.00	81,30,226.00



CENTRAL UNIVERSITY OF SOUTH BIHAR
NPS TIER I ACCOUNT
RECEIPT & PAYMENT ACCOUNT FOR THE FINANCIAL YEAR 2024-25
PERIOD FROM 01.04.2024 TO 31.03.2025

Expenditure	Current Year (2024-25)	Previous Year (2023-24)	Income	Current Year (2024-25)	Previous Year (2023-24)
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.



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 31.03.2025

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

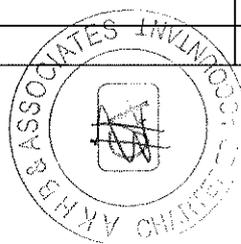
- 2.1 Fees from students, sale of admission forms are accounted for on cash basis.
- 2.2 Interest on Investments is accounted on accrual basis.

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:

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%



CENTRAL UNIVERSITY OF SOUTH BIHAR

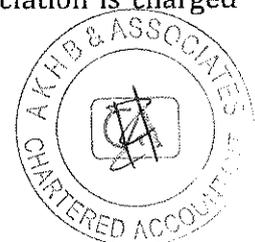
SH-7, Gaya Panchanpur Road, Village - Karhara, Post. Fatehpur, Gaya - 824236 (Bihar)

11	Electrical Installation	5.00%
12	Library Books	10.00%
13	Laboratory Equipment	8.00%
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%
23	Hot Spot WiFi	5.00%
24	Agriculture Equipments	5.00%
25	Live Stocks	100.00%

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.
- 3.7 Gifted/ Donated Assets are valued at Rs 1 and they are set-up by credit to capital fund and merge with the fixed assets of the Institute, NIL depreciation is charged these assets.
- 3.8 Books received as gifts, are valued at Rs 1, NIL depreciation is charged these assets.



CENTRAL UNIVERSITY OF SOUTH BIHAR

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

3.9 Wherever the final reports/documents have not been submitted by the concerned agencies for construction works, the same have been shown as capital work-in-progress in annual accounts.

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 Provision for leave encashment and Gratuity to employees are accounted for on the basis of accounting estimates.

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, government grants and grants from UGC are transferred to the Capital fund.

6.3 Government and UGC grants for meeting Revenue Expenditure are treated to the extent utilized, as income of the year in which they are realized.



CENTRAL UNIVERSITY OF SOUTH BIHAR

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

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:

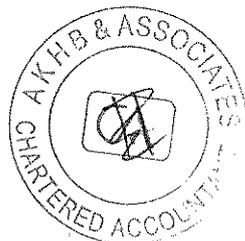
As on 31.03.2025, Fourteen Court case already filed against the University, by employees; is pending for decisions. The suit filed by employee was related to termination/ employment. The quantum of the claims is not ascertainable. The claim in the suits and arbitration cases by contractors amounted to **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. Contribution made by university as NPS employer contribution have been shown under schedule 17 Administrative and General Expenses for the purpose of representation of utilization of grant from the respective head.
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 2025 and the Income & Expenditure account for the year ended on that date.

Finance Officer
Central University of South Bihar



CENTRAL UNIVERSITY OF SOUTH BIHAR (2023-24)

SH-7, GAYA PANCHANPUR ROAD

VILL: KARHARA, PO: FATEHPUR

PS: TEKARI, DIST: GAYA

Balance Sheet

1-Apr-24 to 31-Mar-25

Liabilities	as at 31-Mar-25	Assets	as at 31-Mar-25
01. CORPUS/ CAPITAL FUND	3,89,57,84,752.93	04. Fixed Assets	3,72,70,41,329.71
Loans (Liability)		05. Investment From Earmarked/Endowment Fund	5,57,285.00
03. CURRENT LIABILITIES & PROVISIONS	95,66,97,005.95	07. Current Assets	1,43,70,91,266.57
Suspense A/c		06. Investment- Others	
02.1 Unsecured HEFA Loan	52,44,47,569.00	08. Loans, Advance & Deposits	34,06,25,759.95
02. DESIGNATED/EARMARKED FUNDS	12,83,86,313.35	Excess of expenditure over income	
		Opening Balance	
		Current Period	51,47,79,407.48
		Less: Transferred	(-51,47,79,407.48)
Total	5,50,53,15,641.23	Total	5,50,53,15,641.23



CENTRAL UNIVERSITY OF SOUTH BIHAR (2023-24)

SH-7, GAYA PANCHANPUR ROAD

VILL: KARHARA, PO: FATEHPUR

PS: TEKARI, DIST: GAYA

Income and Expenditure Statement

1-Apr-24 to 31-Mar-25

Particulars	1-Apr-24 to 31-Mar-25	Particulars	1-Apr-24 to 31-Mar-25
02. Earmarked Expenses		Direct Incomes	
Indirect Expenses		Indirect Incomes	
04. Depreciation	11,75,27,747.80	02. Earmarked Investment	
15. STAFF PAYMENTS & BENEFITS	1,04,61,91,174.40	09. ACADEMIC RECEIPTS	9,88,29,146.00
16. ACADEMIC EXPENSES	4,18,59,199.84	10. Grants / Subsidies (To the Extent of Exp)	70,90,31,635.00
17. ADMINISTRATIVE EXPENSES AND GENERAL EXPENSES	12,80,03,380.21	11. INCOME FROM INVESTMENT	6,41,87,872.00
18. TRANSPORTATION EXPENSES	10,37,708.00	12. INTEREST EARNED	60,43,792.10
19. REPAIRS & MAINTENANCE	3,26,29,707.00	13. OTHER INCOME	81,71,386.67
20. FINANCE COSTS	2,82,79,653.00	14. Prior Period Income	10,86,810.00
22. Prior Period Expenses	66,01,479.00	Excess of expenditure over income	51,47,79,407.48
Total	1,40,21,30,049.25	Total	1,40,21,30,049.25



CENTRAL UNIVERSITY OF SOUTH BIHAR (2023-24)

SH-7, GAYA PANCHANPUR ROAD

VILL: KARHARA, PO: FATEHPUR

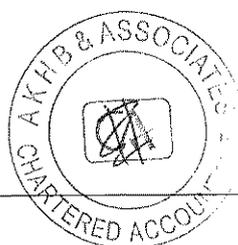
PS: TEKARI, DIST: GAYA

Trial Balance

1-Apr-24 to 31-Mar-25

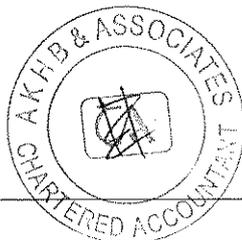
Page 1

	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
01. CORPUS/ CAPITAL FUND	4,07,86,18,326.91 Cr	51,69,88,097.48	33,41,54,523.50	3,89,57,84,752.93 Cr
<i>Capital Fund- Khelo India</i>			1,13,64,000.00	1,13,64,000.00 Cr
<i>Corpus / Capital Fund</i>	4,07,86,18,326.91 Cr	51,69,88,097.48	32,27,90,523.50	3,88,44,20,752.93 Cr
02.1 Unsecured HEFA Loan	80,84,24,129.00 Cr	29,18,65,819.00	78,89,259.00	52,44,47,569.00 Cr
01- HEFA Loan Account 0010110000069	70,84,43,733.00 Cr	19,18,85,423.00	72,21,878.00	52,37,80,188.00 Cr
02- HEFA Loan Account 0010110000189	9,99,80,396.00 Cr	9,99,80,396.00	6,67,381.00	6,67,381.00 Cr
02. DESIGNATED/EARMARKED FUNDS	10,75,20,940.45 Cr	2,99,80,382.00	5,08,45,754.90	12,83,86,313.35 Cr
Fund-A	1,29,27,322.00 Dr	1,04,60,182.00	2,35,39,298.00	1,51,794.00 Cr
Fund B	4,48,261.00 Cr			4,48,261.00 Cr
Fund C	58,91,503.00 Cr			58,91,503.00 Cr
Fund-D	1,73,00,000.00 Cr	1,95,08,200.00	22,08,200.00	
Fund E	9,57,47,844.45 Cr		2,45,20,064.90	12,02,67,909.35 Cr
FUND G	8,00,355.00 Cr	12,000.00	94,250.00	8,82,605.00 Cr
FUND H	1,37,600.00 Cr			1,37,600.00 Cr
FUND I (DACE)	1,999.00 Cr		42.00	2,041.00 Cr
FUND J-CUSBEBF	1,20,700.00 Cr		4,83,900.00	6,04,600.00 Cr
03. CURRENT LIABILITIES & PROVISIONS	38,42,70,265.21 Cr	1,70,00,44,333.86	2,27,24,71,074.60	95,66,97,005.95 Cr
A. CURRENT LIABILITIES	22,87,70,190.88 Cr	1,69,60,04,531.86	1,73,38,55,702.60	26,66,21,361.62 Cr
02-Security Deposit From Student	1,61,57,280.00 Cr	37,42,010.00	80,44,000.00	2,04,59,270.00 Cr
03. Sundry Creditors		78,054.00	78,054.00	
04. Deposit-Others	53,25,304.00 Cr	5,72,844.00	14,00,246.00	61,52,706.00 Cr
05. Statutory Liabilities (GPF, TDS,WC Tax,CPF, GIS, NPS)	94,65,174.00 Cr	18,73,86,924.00	19,11,32,964.00	1,32,11,214.00 Cr
06. Other Current Liabilities	19,78,22,432.88 Cr	1,50,42,24,699.86	1,53,32,00,438.60	22,67,98,171.62 Cr
a) Salaries and Wages	3,29,59,544.00 Cr	37,03,62,989.00	37,50,93,124.00	3,76,89,679.00 Cr
b) Receipts against sponsored projects	1,39,75,913.93 Cr	23,86,680.36		1,15,89,233.57 Cr
C) Other Fund (Schedule 3 B)	1,19,89,292.00 Cr	2,20,99,548.00	2,69,34,796.00	1,68,24,540.00 Cr
d) Unutilised Grants (Sch-3C)	11,18,17,472.00 Cr	1,09,24,53,541.00	1,09,65,13,197.00	11,58,77,128.00 Cr
E) FELLOWSHIP GRANTS (Sch-3D)	12,93,760.00 Cr	44,08,391.00	41,06,533.00	9,91,902.00 Cr
g) Other liabilities	1,49,18,349.95 Cr	1,08,76,276.50	2,57,55,515.60	2,97,97,589.05 Cr
h) Interest Refundable from Grant	1,08,68,101.00 Cr	16,37,274.00	47,97,273.00	1,40,28,100.00 Cr
B. PROVISIONS	15,55,00,074.33 Cr	40,39,802.00	53,86,15,372.00	69,00,75,644.33 Cr
PROVISION FOR RETIREMENT BENEFITS	15,55,00,074.33 Cr	40,39,802.00	53,86,15,372.00	69,00,75,644.33 Cr
04. Depreciation		11,75,27,747.80		11,75,27,747.80 Dr
<i>Depreciation A/c</i>		11,63,49,712.00		11,63,49,712.00 Dr
<i>PRIOR PERIOD DEPRECIATION</i>		11,78,035.80		11,78,035.80 Dr
04. Fixed Assets	3,67,23,53,679.51 Dr	18,39,86,846.00	12,92,99,195.80	3,72,70,41,329.71 Dr
Assets From UGC Fund	3,60,35,40,112.51 Dr	18,39,86,588.00	12,56,38,048.80	3,66,18,88,651.71 Dr
CAPITAL WORK IN PROGRESS	61,50,28,540.00 Dr	12,93,69,908.00	1,17,71,448.00	73,26,27,000.00 Dr
Intangible Fixed Assets	64,94,206.60 Dr	28,44,395.00	62,09,209.00	31,29,392.60 Dr
Tangible Fixed Assets	2,98,20,17,365.91 Dr	5,17,72,285.00	10,76,57,391.80	2,92,61,32,259.11 Dr
Carried Over	1,70,64,79,982.06 Cr	2,84,03,93,226.14	2,79,46,59,807.80	1,66,07,46,563.72 Cr

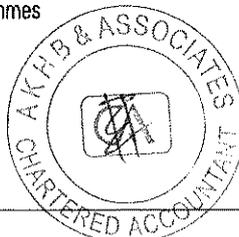


continued ...

	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Brought Forward	1,70,64,79,982.06 Cr	2,84,03,93,226.14	2,79,46,59,807.80	1,66,07,46,563.72 Cr
Earmarked Assets	6,88,13,316.00 Dr		36,61,147.00	6,51,52,169.00 Dr
01- Site Development (PMMMNMTT)	1,00,30,118.00 Dr		2,22,891.00	98,07,227.00 Dr
02- Buildings (School of Education)	3,65,81,935.00 Dr		8,12,932.00	3,57,69,003.00 Dr
03- Furniture & Fixtures (PMMMNMTT)	1,15,31,325.00 Dr		13,40,142.00	1,01,91,183.00 Dr
04- EST. OF HOT SPOT/WI FI (Fund C)	1,00,96,772.00 Dr		12,11,612.00	88,85,160.00 Dr
05- Computer & Peripherals (PMMMNMTT)	20,340.00 Dr		14,339.00	6,001.00 Dr
06- Office Equipment(PMMMNMTT)	5,52,826.00 Dr		59,231.00	4,93,595.00 Dr
Gifted Fixed Assets	251.00 Dr	258.00		509.00 Dr
Electrical Equipment (Gifted)	1.00 Dr	3.00		4.00 Dr
Laboratory Equipment (Gifted)	1.00 Dr			1.00 Dr
Library Books (Gifted)	236.00 Dr	255.00		491.00 Dr
Site Development (Gifted)	2.00 Dr			2.00 Dr
Vehicle (Gifted)	11.00 Dr			11.00 Dr
05. Investment From Earmarked/Endowment Fund	5,19,507.00 Dr	57,285.00	19,507.00	5,57,285.00 Dr
FUND G Investment	5,19,507.00 Dr	57,285.00	19,507.00	5,57,285.00 Dr
07. Current Assets	1,38,92,79,487.93 Dr	3,50,46,35,599.52	3,45,68,23,820.88	1,43,70,91,266.57 Dr
Bank Accounts	1,38,16,95,330.86 Dr	3,49,67,74,782.50	3,44,92,39,663.81	1,42,92,30,449.55 Dr
Saving Accounts (GD Account)	50,27,34,166.93 Dr	2,87,81,02,146.50	2,61,23,56,560.45	76,84,79,752.98 Dr
Saving Accounts (Research Project Account)	1,39,75,913.93 Dr		23,86,680.36	1,15,89,233.57 Dr
Short term Deposits with SBI	47,13,59,759.00 Dr	46,32,29,380.00	57,46,67,379.00	35,99,21,760.00 Dr
Term Deposits- GD Account	39,36,25,491.00 Dr	15,54,43,256.00	25,98,29,044.00	28,92,39,703.00 Dr
Stock in Hands	75,84,157.07 Dr	78,60,817.02	75,84,157.07	78,60,817.02 Dr
A) Lab Chemicals, Consumables Stock (Cif Lab)	2,16,741.00 Dr	1,61,193.00	2,16,741.00	1,61,193.00 Dr
c) Lab chemical, consumables stock(Chemisrty)	6,30,019.43 Dr	8,46,755.88	6,30,019.43	8,46,755.88 Dr
D) Lab Chemicals, Consumables Stock (Pharmacy)	13,41,990.91 Dr	7,41,433.49	13,41,990.91	7,41,433.49 Dr
E) Lab Chemicals, Consumables & Glassware (Biotech)	4,14,796.00 Dr	3,23,881.00	4,14,796.00	3,23,881.00 Dr
F) Lab Chemicals, Consumables & Glassware (Evs)	4,63,105.00 Dr	6,77,975.37	4,63,105.00	6,77,975.37 Dr
F) Lab Chemicals, Consumables & Glassware (Life Sc)	5,39,068.00 Dr	4,92,305.60	5,39,068.00	4,92,305.60 Dr
G) Lab Chemicals, Consumables & Glassware (Physics)	2,76,109.84 Dr		2,76,109.84	
H) Lab Chemicals, Consumables & Glassware (Geology)	1,400.00 Dr		1,400.00	
I) Stationary	37,00,926.89 Dr	46,17,272.68	37,00,926.89	46,17,272.68 Dr
08. Loans, Advance & Deposits	31,66,80,987.13 Dr	22,80,82,842.48	20,41,38,069.66	34,06,25,759.95 Dr
01. Advances to employees (Non- interest bearing)	7,62,745.00 Dr	99,75,534.00	91,66,951.00	15,71,328.00 Dr
a) GENERAL ADVANCE	6,96,006.00 Dr	63,56,283.00	56,50,296.00	14,01,993.00 Dr
b) IMPREST ADVANCE		8,60,904.00	8,35,904.00	25,000.00 Dr
d)LTC ADVANCE	66,739.00 Dr	27,58,347.00	26,80,751.00	1,44,335.00 Dr
02 CUSB DEPARTMENTAL ADVANCES	3,04,300.00 Dr	65,93,875.00	49,00,775.00	19,97,400.00 Dr
03. Advance to Vendors	29,14,36,096.00 Dr	14,88,57,238.00	16,95,19,469.00	27,07,73,865.00 Dr
b) Suppliers	1,01,45,833.00 Dr	16,57,238.00	16,36,452.00	1,01,66,619.00 Dr
c) Amount released on Deposit basis for ongoing construction work	28,09,26,000.00 Dr	14,72,00,000.00	16,78,83,017.00	26,02,42,983.00 Dr
d) Amout released to NICS1, Gol for Wi-Fi Campus Connevity	3,64,263.00 Dr			3,64,263.00 Dr
Carried Over		6,57,31,68,953.14	6,45,56,41,205.34	11,75,27,747.80 Dr



	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Brought Forward		6,57,31,68,953.14	6,45,56,41,205.34	11,75,27,747.80 Dr
04. Prepaid Expenses	10,89,162.00 Dr	4,21,304.00	2,45,449.00	12,65,017.00 Dr
A) PREPAID INSURANCE	80,647.00 Dr	96,153.00	75,021.00	1,01,779.00 Dr
B) Prepaid Subscription & Others	10,08,515.00 Dr	2,00,239.00	1,70,428.00	10,38,326.00 Dr
PREPAID EXPENSES (TELEPHONE)		1,24,912.00		1,24,912.00 Dr
05. SECURITY DEPOSIT	54,16,683.00 Dr			54,16,683.00 Dr
a) Telephone (BSNL)	24,375.00 Dr			24,375.00 Dr
b) Rent	4,52,010.00 Dr			4,52,010.00 Dr
c) Electricity	44,28,398.00 Dr			44,28,398.00 Dr
d) BAR Council	5,00,000.00 Dr			5,00,000.00 Dr
e) Gas Connection	11,900.00 Dr			11,900.00 Dr
06. Income Accrued	1,40,59,399.99 Dr	3,13,99,603.48	1,32,31,165.33	3,22,27,838.14 Dr
ACCRUED INTEREST ON FIXED DEPOSIT (GD A/C)	1,26,14,557.00 Dr	3,05,84,246.00	1,26,14,557.00	3,05,84,246.00 Dr
INCOME ACCRUED AND DUE	14,44,842.99 Dr	8,15,357.48	6,16,608.33	16,43,592.14 Dr
07. Other-Current Assets Receivable From UGC/Sponsored Projects	29,93,152.00 Dr	3,08,07,503.00	66,86,450.00	2,71,14,205.00 Dr
Grant Receivable - HEFA Interest Grant	30,396.00 Dr	78,02,368.00	30,396.00	78,02,368.00 Dr
GRANT RECEIVABLES- KHELO INDIA		1,99,75,000.00	9,00,000.00	1,90,75,000.00 Dr
NIDM RECEIVABLE (DR. BUDHENDRA KR SINGH)-NSS		4,98,934.00	4,98,934.00	
PDDU-CIHSP GRANTS (DR. SUDHANSHU JHA)		6,00,000.00	4,50,000.00	1,50,000.00 Dr
UGC FACULTY RECHARGE PROG (DR. LOKENDRA SHARMA)	12,24,509.00 Dr		12,24,509.00	
UGC FACULTY RECHARGE PROG. (DR. PUNEET MISHRA)	60,252.00 Cr	19,31,201.00	17,84,112.00	86,837.00 Dr
UGC FACULTY RECHARGE PROG. (DR. SUSANTA DAS)	17,98,499.00 Dr		17,98,499.00	
08. Claims Receivable	6,19,449.14 Dr	27,785.00	3,87,810.33	2,59,423.81 Dr
09. ACADEMIC RECEIPTS		2,50,23,696.00	12,38,52,842.00	9,88,29,146.00 Cr
Fee From Students- Academic		1,92,73,430.00	8,06,70,519.00	6,13,97,089.00 Cr
01. Tuition Fee		98,97,300.00	3,74,82,600.00	2,75,85,300.00 Cr
02. Admission Fee		8,37,830.00	16,39,660.00	8,01,830.00 Cr
03. Enrolment & Application Fee		16,64,860.00	92,03,159.00	75,38,299.00 Cr
04. Library Fee		8,49,250.00	45,64,000.00	37,14,750.00 Cr
05. Laboratory Fee		22,12,950.00	78,37,000.00	56,24,050.00 Cr
06. Computer Lab Fee		14,41,300.00	79,78,000.00	65,36,700.00 Cr
07. Course Work Fee		49,200.00	4,48,000.00	3,98,800.00 Cr
08. Games/ Athletic Fee		8,49,250.00	45,70,500.00	37,21,250.00 Cr
09. Academic Activity Fee		4,00,550.00	27,57,000.00	23,56,450.00 Cr
10. Cultural Activity Fee		8,46,250.00	37,91,500.00	29,45,250.00 Cr
11. NSS/NCC/COMMUNITY ENGAGEMENT FEE		82,220.00	1,44,300.00	62,080.00 Cr
12. REGULATORY INSPECTION FEE		60,250.00	1,10,500.00	50,250.00 Cr
13. STUDENT AID/WELFARE FUND FEE		82,220.00	1,44,300.00	62,080.00 Cr
Fee From Students-Examination		8,74,645.00	51,03,200.00	42,28,555.00 Cr
01. Evaluation Fee		4,22,850.00	27,58,500.00	23,35,650.00 Cr
02. Examination Fee		4,51,795.00	22,72,200.00	18,20,405.00 Cr
03. Mark Sheet, Certificate Fee			72,500.00	72,500.00 Cr
Fee From Students- Other Academic Receipts		5,44,950.00	8,82,200.00	3,37,250.00 Cr
01. Registration Fee for Workshops, Programmes			69,700.00	69,700.00 Cr
02. Alumni Registration Fee		5,44,950.00	8,12,500.00	2,67,550.00 Cr
Carried Over		6,59,81,92,649.14	6,57,94,94,047.34	1,86,98,601.80 Dr



	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Brought Forward		6,59,81,92,649.14	6,57,94,94,047.34	1,86,98,601.80 Dr
Fee From Students- Others		43,30,671.00	3,71,96,923.00	3,28,66,252.00 Cr
01. Identity Card Charges		1,67,320.00	3,25,700.00	1,58,380.00 Cr
02. Fine/ Miscellenous Fee		4,500.00	2,07,857.00	2,03,357.00 Cr
03. Thesis Evaluation Fee			4,80,000.00	4,80,000.00 Cr
04. Hostel Fee		1,16,000.00	2,76,52,266.00	2,75,36,266.00 Cr
05. Development Fee		16,60,900.00	31,45,000.00	14,84,100.00 Cr
08. Econometric Lab Fee		16,000.00	79,000.00	63,000.00 Cr
10. Additional Professional Enrichment Fee		3,03,585.00	7,28,600.00	4,25,015.00 Cr
11. Production Fee		44,000.00	48,000.00	4,000.00 Cr
12. Field Visit Fee		14,36,589.00	32,70,000.00	18,33,411.00 Cr
13. Psychological/ Resources/Pedagogy Lab Fee		5,81,777.00	10,62,000.00	4,80,223.00 Cr
14. Annual Fee			25,000.00	25,000.00 Cr
15.Certificate Verification Fee			500.00	500.00 Cr
16.Convocation Expenes			1,73,000.00	1,73,000.00 Cr
10- Grants / Subsidies(To the extent of Exp)			70,90,31,635.00	70,90,31,635.00 Cr
10. Grants / Subsidies(To the extent of RE)			70,90,31,635.00	70,90,31,635.00 Cr
11. INCOME FROM INVESTMENT			6,41,87,872.00	6,41,87,872.00 Cr
Interest on Term Deposit			6,41,87,872.00	6,41,87,872.00 Cr
12. INTEREST EARNED		24,25,650.90	84,69,443.00	60,43,792.10 Cr
BANK INTEREST		22,40,477.90	78,23,619.00	55,83,141.10 Cr
BANK INTEREST (ES1 A/C)			32,963.00	32,963.00 Cr
BANK INTEREST (ES2)		1,85,173.00	1,85,173.00	
BANK INTEREST (ES3)- 10% IR CONTRIBUTION			4,27,688.00	4,27,688.00 Cr
13.OTHER INCOME		1,81,354.00	83,52,740.67	81,71,386.67 Cr
A. Income from Land & Building			16,85,325.00	16,85,325.00 Cr
02. Rental for Space			14,02,170.00	14,02,170.00 Cr
03. Electricity Charges Recovered			2,83,155.00	2,83,155.00 Cr
D. OTHERS		1,81,354.00	66,45,656.00	64,64,302.00 Cr
02.RTI FEES			140.00	140.00 Cr
04. Recruitment Fees		27,000.00	24,96,000.00	24,69,000.00 Cr
05. MISC. RECEIPTS (AUCTION CHARGES)			5,61,716.00	5,61,716.00 Cr
08. CUBCHS Contribution			22,26,931.00	22,26,931.00 Cr
09. GARBAGE DISPOSAL CHARGES		1,14,354.00	7,71,290.00	6,56,936.00 Cr
12. LIQUIDITY DAMAGES/ FORFEITED EMDS			1,14,482.00	1,14,482.00 Cr
14. OTHER RECEIPTS			73,812.00	73,812.00 Cr
15. TENDER FEES		40,000.00	1,00,000.00	60,000.00 Cr
16. INTEREST ON SECURITIES DEPOSIT (SBPDCL)			3,01,285.00	3,01,285.00 Cr
Interest on TDS (Income Tax Dept.)			21,759.67	21,759.67 Cr
14. Prior Period Income			10,86,810.00	10,86,810.00 Cr
PRIOR PERIOD INCOME			10,86,810.00	10,86,810.00 Cr
15. STAFF PAYMENTS & BENEFITS		1,05,44,15,323.40	82,24,149.00	1,04,61,91,174.40 Dr
a) Salaries & wages		44,51,89,373.00	38,67,210.00	44,13,22,163.00 Dr
b) Allowance and Bonus		5,25,31,909.00	2,30,860.00	5,23,01,049.00 Dr
c) Salary from IRG		12,00,000.00		12,00,000.00 Dr
Carried Over		7,65,52,14,977.44	7,37,88,46,697.01	27,63,68,280.43 Dr



	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Brought Forward		7,65,52,14,977.44	7,37,88,46,697.01	27,63,68,280.43 Dr
d) Leave Travel Concession		27,01,127.40		27,01,127.40 Dr
e) Medical Reimbursement and Expenses		39,28,038.00		39,28,038.00 Dr
f) Children Education Allowance		60,01,188.00	28,688.00	59,72,500.00 Dr
g) Retirement & Termination Benefits Expenses		53,96,43,720.00	8,77,423.00	53,87,66,297.00 Dr
h) E.L. ENCASHMENT		32,19,968.00	32,19,968.00	
16. ACADEMIC EXPENSES		4,51,69,906.18	33,10,706.34	4,18,59,199.84 Dr
a) Laboratory expenses		59,14,013.18	32,43,544.34	26,70,468.84 Dr
b) Field work/ Participation		68,717.00		68,717.00 Dr
c) Seminar/ Workshop		37,87,313.00		37,87,313.00 Dr
e) Examination expenses		46,86,199.00		46,86,199.00 Dr
f) Student Welfare expenses		45,89,697.00		45,89,697.00 Dr
g) Departmental/Center expenses		21,48,511.00		21,48,511.00 Dr
h) Sports Activity Expenses		11,68,718.00		11,68,718.00 Dr
i) Scholarship/Stipend/EWYL		1,26,99,015.00	67,162.00	1,26,31,853.00 Dr
j) Books, Journals & Subscription Expenses		46,79,380.00		46,79,380.00 Dr
k) Contingency & Other Academic Expenses		45,63,482.00		45,63,482.00 Dr
L) Academic Expenses (IRG)		5,14,843.00		5,14,843.00 Dr
l) Inspection & NAAC Expenses		3,50,018.00		3,50,018.00 Dr
17. ADMINISTRATIVE EXPENSES AND GENERAL EXPENSES		13,28,47,711.89	48,44,331.68	12,80,03,380.21 Dr
(A) Infrastructure		1,27,74,107.00		1,27,74,107.00 Dr
<i>Electricity & Power Expenses</i>		1,27,74,107.00		1,27,74,107.00 Dr
(B) Communication		5,37,594.00		5,37,594.00 Dr
<i>POSTAGE & TELEGRAM EXPENSES</i>		62,501.00		62,501.00 Dr
<i>TELEPHONE & INTERNET EXPENSES</i>		4,75,093.00		4,75,093.00 Dr
(C) Others		11,95,36,010.89	48,44,331.68	11,46,91,679.21 Dr
f) Printing and Stationery		69,23,302.89	46,17,272.68	23,06,030.21 Dr
g) Travelling and conveyance Expenses		6,35,678.00	17,428.00	6,18,250.00 Dr
h) Hospitality		93,070.00		93,070.00 Dr
l) Consultancy/Professional/Legal Fees		10,31,686.00		10,31,686.00 Dr
k) NPS (Employer) Contribution		6,27,13,323.00	2,09,631.00	6,25,03,692.00 Dr
l) Salary to Contractual Employees		38,40,000.00		38,40,000.00 Dr
m) Training Expenses		33,885.00		33,885.00 Dr
o) Web hosting Charges		5,49,578.00		5,49,578.00 Dr
p) Honorarium & Meeting Expenses		1,27,040.00		1,27,040.00 Dr
Q) Security & Housekeeping Services		3,95,05,033.00		3,95,05,033.00 Dr
r) Recruitment Expense		18,78,925.00		18,78,925.00 Dr
S) Contingency & Other Admin Expenses		22,04,490.00		22,04,490.00 Dr
18. TRANSPORTATION EXPENSES		10,42,056.38	4,348.38	10,37,708.00 Dr
<i>Hiring of Vehicle</i>		1,43,251.00		1,43,251.00 Dr
<i>VEHICLE INSURANCE</i>		1,25,047.00		1,25,047.00 Dr
<i>Vehicle Repair & Maintenance</i>		2,91,816.00		2,91,816.00 Dr
<i>VEHICLE RUNNING & MAINTENANCE</i>		4,81,942.38	4,348.38	4,77,594.00 Dr
19. REPAIRS & MAINTENANCE		3,26,32,405.45	2,698.45	3,26,29,707.00 Dr
A) Building		41,37,973.00		41,37,973.00 Dr
Carried Over		7,86,69,07,057.34	7,38,70,08,781.86	47,98,98,275.48 Dr



	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Brought Forward		7,86,69,07,057.34	7,38,70,08,781.86	47,98,98,275.48 Dr
B) Furniture & Fixtures		10,64,154.00		10,64,154.00 Dr
C) Plant & Machinery		35,84,352.00		35,84,352.00 Dr
d) Office Equipments		2,06,388.00		2,06,388.00 Dr
E) Computers & Peripherals		13,59,138.00		13,59,138.00 Dr
F) Lab Equipment		21,25,293.00		21,25,293.00 Dr
G) Electric EQUIPMENT		1,50,75,076.00		1,50,75,076.00 Dr
H) Campus Development & Maintenance		18,30,062.00		18,30,062.00 Dr
I) Cleaning Material & Services		26,76,751.00		26,76,751.00 Dr
J) Generator Running & Maintenance		4,70,405.45	2,698.45	4,67,707.00 Dr
k) Tubewell & Water Supply		1,02,813.00		1,02,813.00 Dr
20. FINANCE COSTS		2,82,80,095.50	442.50	2,82,79,653.00 Dr
BANK CHARGES		1,095.50	442.50	653.00 Dr
REPAYMENT OF HEFA LOAN (FROM INTERNAL RECEIPT)		2,82,79,000.00		2,82,79,000.00 Dr
22. Prior Period Expenses		66,01,479.00		66,01,479.00 Dr
PRIOR PERIOD EXPENSES (ACADEMIC)		7,11,192.00		7,11,192.00 Dr
PRIOR PERIOD EXPENSES (ADMINISTRATIVE)		21,29,363.00		21,29,363.00 Dr
PRIOR PERIOD EXPENSES (REPAIR & MAINTENANCE)		11,13,599.00		11,13,599.00 Dr
PRIOR PERIOD EXP. (NON NET MPHIL/PH.D FELLOWSHIP)		26,47,325.00		26,47,325.00 Dr
Profit & Loss A/c			51,47,79,407.48	51,47,79,407.48 Cr
Grand Total		7,90,17,88,631.84	7,90,17,88,631.84	



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

Financial Year 2024-25



भारतीय लेखापरीक्षा एवं लेखा विभाग
कार्यालय प्रधान निदेशक लेखापरीक्षा (केन्द्रीय), लखनऊ, शाखा-पटना,
महालेखाकार भवन, वीरचन्द्र पटेल पथ, पटना - 800 001
Indian Audit & Accounts Department
Office of the Principal Director of Audit (Central) Lucknow Branch at Patna,
Mahalekhakar Bhawan, Birchand Patel Path, Patna-800 001
No. Central Exp/ CUSB/SAR/2025-26/ 526 Dated: 20.11.2025

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

Sub:-Separate Audit Report on the accounts of a Central University of South Bihar, Gaya for the year 2024-25.

Sir,

I am sending the Separate Audit Report of Central University of South Bihar, Gaya for the year ended 31st March, 2025 for necessary action at your end.

2. A letter to the management of the Institute is being issued separately indicating deficiencies noticed in the accounts, records and internal control system. A copy of the same is also enclosed for information.

3. 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.

This issues with the approval of the Principal Director.

Yours faithfully,


Sr. Audit Officer (Central)

Opinion of the Comptroller & Auditor General of India on the Accounts of Central University of South Bihar, Gaya for the year ended 31 March 2025.

Opinion

We have audited the financial statements of Central University of South Bihar (CUSB), Gaya, which comprise the statement of financial position as at 31 March 2025 and the Income & Expenditure Account/Receipts & Payment Account for the year then ended, and notes to the financial statements, including a summary of significant accounting policies under Section 19(2) of the Comptroller & Auditor General's (Duties, Powers & Conditions of Service) Act, 1971 read with Section 31(1) of the Central University Act, 2009 (Amendment) Act, 2014.

This Audit Report contains the comments of the Comptroller & Auditor General of India (CAG) on the accounting treatment only with regard to classification, conformity with the best accounting practices, accounting standards, disclosure norms, etc. Audit observations on financial transactions regarding compliance with the Law, Rules and Regulations (Propriety & Regularity) and efficiency cum performance aspects, etc., if any, are reported through inspection reports/CAG's audit reports separately

In our opinion, the accompanying financial statements of CUSB, Gaya, read together with the accounting policies and Notes thereon and matters mentioned in the Separate Audit Report, which follows, **give a true and fair view** of the financial position of the autonomous body as at March 31, 2025, and its financial performance and its cash flows for the year then ended in accordance with uniform format of accounts/format applicable to the AB/accounting standards generally accepted in India.

Basis for Opinion

We conducted our audit in accordance with the CAG's auditing regulations/standards/manuals/guidelines/guidance-notes/orders/circulars etc. Our responsibilities are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the autonomous body in accordance with ethical requirements that are relevant to our audit of the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management for the financial statements

The Governing Body of CUSB, Gaya is responsible for the preparation and fair presentation of the financial statements in accordance with uniform format of accounts/format applicable to the

AB/accounting standards generally accepted in India, and for internal control as management determines it necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

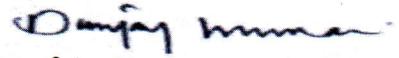
Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion in accordance with CAG's auditing regulations /standards/ manuals/ guidelines/ guidance-notes/ orders/ circulars etc.

Place:-

Date:

For and on behalf of the C&AG of India



Principal Director of Audit(Central) Lucknow

Separate Audit Report on the Accounts of Central University of South Bihar, Gaya

A. Balancesheet

A.1 Capital Work-in-progress ₹.73.26 crore

An amount of ₹30.09 crore was incurred on Construction of New work which includes construction of Boys Hostel, Mess Block, Animal House, Food Court, Horticulture office & store, Library Building. This amount was exhibited in Capital works in progress (Schedule 4). However, construction work have already been completed as per expenditure report by CPWD. Hence, this amount should have been exhibited in Fixed Assets (Tangible – Buildings).

This resulted in understatement of fixed assets (Tangible) by ₹30.09 crore and overstatement of Capital works in progress by same the amount. Accordingly, depreciation was undercharged by ₹99.90 lakh.

B. General

As per accounting policy no. 5.2 the provision for leave encashment and gratuity to employees are accounted for on the basis of accounting estimates. However, as per AS 15 and format of accounts approved by MoE the provision for Retirement Benefits is to made on actuarial basis. Thus the policy of accounting of Retirement Benefits is not in line with AS 15 as well as format of accounts of MoE. The same needs to be rectified. Further, the Institute is required to give detailed disclosure in notes to accounts regarding 'Retirement Benefits' as required by AS 15

C. Management Letter

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

D. Assessment of Internal Controls

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.

2. Adequacy of Internal Control System

The internal control system in the University reflected the following deficiencies:

- Office procedure Manual was yet to be formulated.
- University did not review its long outstanding advances.
- No investment policy has been formulated.

3. System of Physical verification of fixed assets and inventory

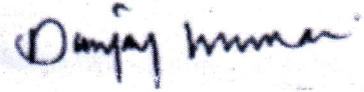
Physical verification of Fixed Assets and Inventory has been conducted during the year 2024-25.

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

No issue on irregularity payment was noticed during audit.

E. Grants in aid

The University received Grants-in-aid ₹10965.13 lakh from Ministry of Education. It had an opening balance of previous year amounting to ₹1118.18 lakh, Out of total sum of ₹12083.31 lakh, the University spent of 10814.86 and lapsed / automatically Refund: ₹109.68 lakh, resulting in an unspent balance of ₹1158.77 lakh as unutilized grant as on 31 March 2025.



Principal Director (Central) Lucknow



Central University of South Bihar

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