

दक्षिण बिहार केन्द्रीय विश्वविद्यालय

CENTRAL UNIVERSITY OF SOUTH BIHAR



वार्षिक लेखा
Annual Accounts

2020 - 21

Part A - Annual Accounts

Part B - Separate Audit Report (SAR)

Part A

Annual Accounts

Financial Year 2020-21

CENTRAL UNIVERSITY OF SOUTH BIHAR

BALANCE SHEET AS AT 31st MARCH 2021

(Figures shown, Rs. in Lakhs)

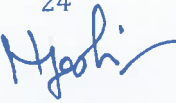
| SOURCES OF FUNDS | Schedule | Current Year | Previous Year |
|---|----------|------------------|------------------|
| | | (2020-21) | (2019-20) |
| CORPUS / CAPITAL FUND | 1 | 36,158.02 | 34,411.50 |
| DESIGNATED /EARMARKED/ENDOWMENT FUNDS | 2 | 1,071.23 | 221.63 |
| UNSECURED LOAN (FROM HEFA) | 2.1 | 4,706.47 | 5,314.65 |
| CURRENT LIABILITES & PROVISIONS | 3 | 1,818.42 | 2,632.77 |
| TOTAL | | 43,754.13 | 42,580.55 |
| APPLICATION OF FUNDS | Schedule | Current Year | Previous Year |
| | | (2020-21) | (2019-20) |
| FIXED ASSETS | 4 | | |
| Tangible Assets | | 31,474.07 | 32,107.66 |
| Intangible Assets | | 155.62 | 3.43 |
| Capital Works In Progress | | 12.95 | 49.34 |
| INVESTMENTS FROM EARMARKED / ENDOWMENT | 5 | | |
| LONG TERM | | 0.00 | 0.00 |
| SHORT TERM | | 0.00 | 0.00 |
| INVESTMENTS - OTHERS | 6 | 772.65 | 732.30 |
| CURRENT ASSETS | 7 | 9,559.34 | 9,036.51 |
| LOANS, ADVANCES & DEPOSITS | 8 | 1,779.50 | 651.31 |
| TOTAL | | 43,754.13 | 42,580.55 |


SIGNIFICANT ACCOUNTING POLICIES

23

CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS


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

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


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

CENTRAL UNIVERSITY OF SOUTH BIHAR

INCOME & EXPENDITURE ACCOUNT FOR THE PERIOD/YEAR ENDED 31.03.2021

(Figures shown, Rs. in Lakhs)


| Particulars | Schedule | Current Year (2020-21) | Previous Year (2019-20) |
|---|----------|---------------------------|----------------------------|
| INCOME | | | |
| Academic Receipts | 9 | 337.68 | 450.86 |
| Grants / Subsidies | 10 | 4,813.86 | 4,357.73 |
| Income from Investments | 11 | 359.59 | 39.44 |
| Interest Earned | 12 | 74.99 | 136.64 |
| Other Incomes | 13 | 41.71 | 62.87 |
| Prior Period Income | 14 | 11.70 | 1.56 |
| TOTAL (A) | | 5,639.54 | 5,049.10 |
| EXPENDITURE | | | |
| Staff Payments and Benefits (Establishment Expenses) | 15 | 3,590.09 | 2,983.30 |
| Academic Expenses | 16 | 218.93 | 270.41 |
| Administrative and General Expenses | 17 | 841.84 | 864.33 |
| Transportation Expenses | 18 | 4.88 | 5.99 |
| Repairs & Maintenance | 19 | 72.45 | 85.85 |
| Finance Costs | 20 | 182.88 | 91.46 |
| Depreciation | 4 | 1,220.54 | 826.80 |
| Other Expenses | 21 | 0.00 | 0.00 |
| Prior Period Expenses | 22 | 85.62 | 56.38 |
| TOTAL (B) | | 6,217.24 | 5,184.53 |
| Balance being excess of Income over Expenditure (A-B) | | -577.70 | -135.43 |
| 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) | | -577.70 | -135.43 |

SIGNIFICANT ACCOUNTING POLICIES 23

CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS 24


Section Officer
(Accounts)

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


Section Officer
(Finance)

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


Finance Officer

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

CENTRAL UNIVERSITY OF SOUTH BIHAR

BALANCE SHEET AS AT 31st MARCH 2021

(Amount in Rs.)

| SOURCES OF FUNDS | Schedule | Current Year | Previous Year |
|---|----------|--------------------------|--------------------------|
| | | (2020-21) | (2019-20) |
| CORPUS / CAPITAL FUND | 1 | 3,61,58,01,714.79 | 3,44,11,49,915.01 |
| DESIGNATED / EARMARKED / ENDOWMENT FUNDS | 2 | 10,71,22,617.00 | 2,21,63,102.00 |
| Unsecured Loan (HEFA) | 2.1 | 47,06,46,727.00 | 53,14,64,736.00 |
| CURRENT LIABILITIES & PROVISIONS | 3 | 18,18,42,140.17 | 26,32,76,923.97 |
| TOTAL | | 4,37,54,13,198.96 | 4,25,80,54,676.98 |
| APPLICATION OF FUNDS | Schedule | Current Year | Previous Year |
| | | (2020-21) | (2019-20) |
| FIXED ASSETS | 4 | | |
| Tangible Assets | | 3,14,74,07,384.08 | 3,21,07,65,788.08 |
| Intangible Assets | | 1,55,61,749.60 | 3,42,909.60 |
| Capital Works In Progress | | 12,94,595.00 | 49,33,899.00 |
| INVESTMENTS FROM EARMARKED / ENDOWMENT FUNDS | 5 | | |
| Long Term | | 0.00 | 0.00 |
| Short Term | | 0.00 | 0.00 |
| INVESTMENTS - OTHERS (Short Term) | 6 | 7,72,65,273.00 | 7,32,30,188.00 |
| CURRENT ASSETS | 7 | 95,59,33,960.35 | 90,36,50,952.49 |
| LOANS, ADVANCES & DEPOSITS | 8 | 17,79,50,236.93 | 6,51,30,939.81 |
| TOTAL | | 4,37,54,13,198.96 | 4,25,80,54,676.98 |

SIGNIFICANT ACCOUNTING POLICIES

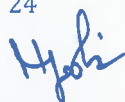
23

CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS

24


Section Officer
(Accounts)

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


Section Officer
(Finance)

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


Finance Officer

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

CENTRAL UNIVERSITY OF SOUTH BIHAR
INCOME & EXPENDITURE ACCOUNT FOR THE PERIOD/YEAR ENDED 31.03.2021

(Amount in Rs.)

| Particulars | Schedule | Current Year (2020-21) | Previous Year (2019-20) |
|---|----------|---------------------------|----------------------------|
| INCOME | | | |
| Academic Receipts | 9 | 3,37,68,423.16 | 4,50,86,055.00 |
| Grants / Subsidies | 10 | 48,13,86,409.30 | 43,57,73,071.38 |
| Income from Investments | 11 | 3,59,58,618.00 | 39,43,841.17 |
| Interest Earned | 12 | 74,99,325.00 | 1,36,63,990.00 |
| Other Incomes | 13 | 41,71,220.62 | 62,86,597.30 |
| Prior Period Income | 14 | 11,70,220.00 | 1,55,991.00 |
| TOTAL (A) | | 56,39,54,216.08 | 50,49,09,545.85 |
| EXPENDITURE | | | |
| Staff Payments and Benefits (Establishment Expenses) | 15 | 35,90,09,255.00 | 29,83,30,335.00 |
| Academic Expenses | 16 | 2,18,92,771.00 | 2,70,41,017.90 |
| Administrative and General Expenses | 17 | 8,41,84,416.50 | 8,64,33,487.37 |
| Transportation Expenses | 18 | 4,88,469.00 | 5,99,082.00 |
| Repairs & Maintenance | 19 | 72,45,082.00 | 85,85,103.00 |
| Finance Costs | 20 | 1,82,88,041.80 | 91,45,660.11 |
| Depreciation | 4 | 12,20,53,717.00 | 8,26,79,762.20 |
| Other Expenses | 21 | 0.00 | 0.00 |
| Prior Period Expenses | 22 | 85,62,374.00 | 56,38,386.00 |
| TOTAL (B) | | 62,17,24,126.30 | 51,84,52,833.58 |
| Balance being excess of Income over Expenditure (A-B) | | -5,77,69,910.22 | -1,35,43,287.73 |
| 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) | | -5,77,69,910.22 | -1,35,43,287.73 |

SIGNIFICANT ACCOUNTING POLICIES 23
CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS 24

Chakraborty
Section Officer
(Accounts)

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

Haji
Section Officer
(Finance)

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

Kumar
Finance Officer

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Central University of South Bihar

SCHEDULE FORMING PART OF THE BALANCE SHEET AS AT 31.03.2021

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

| Particulars | FUND WISE BREAK UP | | | | | | Previous Year (2019-20) |
|---|----------------------------|------------------------|---|------------------------|---|---|----------------------------|
| | FUND A (PMMNMTT Scheme) | FUND B (NRC SWAYAM) | FUND C (For Installation of Wifi) | FUND D (EWS Scheme) | FUND E (Campus & Building Development Fund) | FUND F (Capital Assets/DST/ Biotech) | |
| A. | | | | | | | |
| a) Opening balance | -16,91,380.00 | 6,62,979.00 | 58,91,503.00 | 1,73,00,000.00 | 0.00 | 0.00 | 2,21,63,102.00 |
| b) Additions during the year | 0.00 | 0.00 | 0.00 | 0.00 | 8,78,19,449.00 | 45,00,000.00 | 9,23,19,449.00 |
| c) Transfer of Opening Balance from Sch 3 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| d) Accrued interest on investments/Advances | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| e) Interest on Savings Bank a/c | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| f) To the Extent of Advance to Party | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL (A) | -16,91,380.00 | 6,62,979.00 | 58,91,503.00 | 1,73,00,000.00 | 8,78,19,449.00 | 45,00,000.00 | 11,44,82,551.00 |
| B. | | | | | | | |
| Utilisation/Expenditure towards objectives of funds | | | | | | | |
| i. Capital Expenditure | 56,77,831.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 56,77,831.00 |
| ii. Revenue Expenditure | 16,82,103.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 16,82,103.00 |
| iii. Grant Release to Other Agency | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| iv. Refund of Interest Earned on Grant | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL (B) | 73,59,934.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 73,59,934.00 |
| Closing balance at the year end (A - B) | -90,51,314.00 | 6,62,979.00 | 58,91,503.00 | 1,73,00,000.00 | 8,78,19,449.00 | 45,00,000.00 | 10,71,22,617.00 |

Utilisation/Expenditure towards objectives of funds

| | | | | | | | |
|--------------------------------------|----------------------|--------------------|---------------------|-----------------------|-----------------------|---------------------|-----------------------|
| Represented by | | | | | | | |
| Cash and Bank Balances/Debit Balance | -90,51,314.00 | 6,62,979.00 | 58,91,503.00 | 1,73,00,000.00 | 8,78,19,449.00 | 45,00,000.00 | 2,21,63,102.00 |
| To the Extent of Advance to Party | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Interest accrued but not due | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL | -90,51,314.00 | 6,62,979.00 | 58,91,503.00 | 1,73,00,000.00 | 8,78,19,449.00 | 45,00,000.00 | 2,21,63,102.00 |

Represented by

| | | | | | | | |
|----------------------------|--|--|--|--|--|--|--|
| Section Officer (Accounts) | | | | | | | |
| Section Officer (Finance) | | | | | | | |

[Signature]
Section Officer
(Accounts)

[Signature]
Section Officer
(Finance)

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

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

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

[Signature]
Finance Officer

SCHEDULE FORMING PART OF THE BALANCE SHEET AS AT 31.03.2021

SCHEDULE -1 CORPUS/CAPITAL FUND

(Amount in Rs.)

| Particulars | | Current Year | Previous Year |
|--------------------------------|---|--------------------------|--------------------------|
| | | (2020-21) | (2019-20) |
| | Balance at the beginning of the year | 3,44,11,49,915.01 | 3,08,70,38,375.74 |
| Add : | Contributions towards Corpus/Capital Fund | 0.00 | 0.00 |
| Add : | Grants from UGC, Govt. of India and State Government to the extent utilized for Capital Expenditure | 5,31,04,228.00 | 19,52,66,656.00 |
| Add : | Assets Purchased out of Earmarked Funds (4_EM) | 56,77,831.00 | 8,09,68,171.00 |
| Add : | Assets Purchased out of sponsored projects, where ownership vests in the institution | 0.00 | 0.00 |
| Add : | Assets Donated/Gifts Received | 1.00 | 0.00 |
| Add : | Repayment of HEFA Loan from Grant Received from MOE | 16,45,56,000.00 | 8,22,78,000.00 |
| Add : | Repayment of HEFA Loan from Internal Receipts | 1,82,84,000.00 | 91,42,000.00 |
| Less: | Other Adjustments | -92,00,350.00 | 0.00 |
| Add : | Excess of Income over expenditure transferred from the Income & expenditure account | -5,77,69,910.22 | -1,35,43,287.73 |
| Total | | 3,61,58,01,714.79 | 3,44,11,49,915.01 |
| (Deduct) | Deficit transferred from the Income & expenditure Account | 0.00 | 0.00 |
| Balance at the year end | | 3,61,58,01,714.79 | 3,44,11,49,915.01 |


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


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


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

SCHEDULE FORMING PART OF THE BALANCE SHEET AS AT 31.03.2021


SCHEDULE -2.1 Unsecured Loan (HEFA)

| Particulars | | (Amount in Rs.) | |
|--------------------------------------|--|---------------------------|----------------------------|
| | | Current Year (2020-21) | Previous Year (2019-20) |
| Balance at the beginning of the year | | 53,14,64,736.00 | 0.00 |
| Add | HEFA LOAN Released during the Year | 12,20,21,991.00 | 62,28,84,736.00 |
| 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 | | 47,06,46,727.00 | 53,14,64,736.00 |
| Balance at the year end | | 47,06,46,727.00 | 53,14,64,736.00 |


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


Section Officer
(Accounts)

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


Section Officer
(Finance)

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


Finance Officer

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

SCHEDULE FORMING PART OF THE BALANCE SHEET AS AT 31.03.2021

SCHEDULE 3 - CURRENT LIABILITES & PROVISIONS

| Particulars | (Amount in Rs.) | |
|--|---------------------------|----------------------------|
| | Current Year (2020-21) | Previous Year (2019-20) |
| A. CURRENT LIABILITIES | | |
| 1. Deposits from Staff | | |
| 2. Security Deposits from Students (For hostel & Admission) | 85,08,280.00 | 72,88,960.00 |
| 3. Sundry Creditors | | |
| a) For Goods & Services | 2,18,60,697.00 | 0.00 |
| b) Others | 0.00 | 0.00 |
| 4. Deposit-Others (including EMD, Security Deposit) | 76,21,032.00 | 86,30,081.00 |
| 5. Statutory Liabilities (GPF, TDS,WC Tax,CPF, GIS, NPS) | 0.00 | 0.00 |
| a) Overdue | 0.00 | 0.00 |
| b) Others | 94,76,333.00 | 71,14,969.00 |
| 6. Other Current Liabilites | | |
| a) Salaries and Wages | 2,22,46,858.00 | 2,02,86,505.00 |
| b) Receipts against sponsored projects (Sch-3A) | 83,01,872.75 | 1,14,12,884.25 |
| c) Receipts against sponsored fellowships and scholarships (Sch-3B) | 0.00 | 0.00 |
| d) Unutilised Grants (Sch-3C) | -47,83,883.28 | 6,39,31,253.02 |
| e) Expenses Payable under PMMMNMTT Scheme | 1,74,030.00 | 1,33,23,213.00 |
| f) Other fund (Schedule 3 A(i) (a)) | 1,56,24,769.00 | 1,03,48,035.00 |
| g) Other liabilities | 1,26,39,380.70 | 6,04,73,282.70 |
| TOTAL (A) | 10,16,69,369.17 | 20,28,09,182.97 |
| B. PROVISIONS | | |
| 1. Taxation | 0.00 | 0.00 |
| 2. Gratuity | 0.00 | 0.00 |
| 3. Superannuation Pension | 0.00 | 0.00 |
| 4. Accumulated Leave Encashment | 8,01,72,771.00 | 6,04,67,741.00 |
| 5. Trade warrenties/claims | 0.00 | 0.00 |
| 6. Others (Accrued Expense payable) | 0.00 | 0.00 |
| TOTAL (B) | 8,01,72,771.00 | 6,04,67,741.00 |
| TOTAL (A+B) | 18,18,42,140.17 | 26,32,76,923.97 |

[Signature]

Section Officer
(Accounts)

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

[Signature]

Section Officer
(Finance)

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

[Signature]
11/10/21

Finance Officer

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Central University of South Bihar

SCHEDULE FORMING PART OF THE BALANCE SHEET AS AT 31.03.2021
SCHEDULE 3A
SPONSORED PROJECT

| Particulars | Status | Project Name with PI | Sanctioning Authority | Opening Balance as on 01.04.2020 | Grant Received During the Year | Other Income/ Liabilities | 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 31.03.2021 |
|-------------|---------|---|-----------------------|----------------------------------|--------------------------------|---------------------------|--|-----------|---------------------|---------------------|---------------------------------|-------------------------------------|----------------------------------|
| RP-1 | Closed | DR. 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. RAJAN/ START UP GRANT UGC | UGC SU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| RP-5 | Closed | DR. VIVEK KR. JAIN/ START UP GRANT UGC | UGC SU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| RP-6 | Closed | DR. JITENDRA KR./ START UP GRANT UGC | UGC SU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| RP-7 | Closed | DR. ROUSHAN KR./ START UP GRANT UGC | UGC SU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| RP-8 | Closed | DR. RAJESH PRATAP SIN/ START UP GRANT UGC | UGC SU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| RP-9 | Closed | DR. DURG VIJAY SINGH/ START UP GRANT UGC | UGC SU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| RP-10 | Closed | DR. NITISH KUMAR/ START UP GRANT UGC | UGC SU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| RP-11 | Closed | DR. KRISHNA PRAKASH/ START UP GRANT UGC | UGC SU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| RP-12 | Closed | DR. GAUTAM KUMAR/ START UP GRANT UGC | UGC SU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| RP-13 | Closed | DR. ANTRESH KR./ START UP GRANT UGC | UGC SU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| RP-14 | Closed | DR. JITENDRA SINGH/ START UP GRANT UGC | UGC SU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| RP-15 | Closed | DR. NAMITA RANI DAS/ START UP GRANT UGC | UGC SU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| RP-16 | Closed | DR. JAWAID AHSAN/ START UP GRANT UGC | UGC SU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| RP-17 | Closed | DR. MANOJ PANCHAL/ START UP GRANT UGC | UGC SU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| RP-18 | Closed | DR. PRASHANT/ START UP GRANT UGC | UGC SU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| RP-19 | Closed | DR. NITISH KUMAR/ SERB DST | SERB | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| RP-20 | Closed | DR. RAM KUMAR DST PROJECT | SERB | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| RP-21 | Closed | DR. ANTRESH KUMAR/ SERB DST | SERB | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| RP-22 | Closed | DR. PP SARTH/ IBM PROJECT | IBM | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| RP-23 | Closed | DR. AMIYA PRIYAM SERB | SERB | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| RP-24 | Closed | DR. AMIYA PRIYAM DST | SERB | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| RP-25 | Closed | DR. LOKENDRA SHARMA DST SERB | SERB | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| RP-26 | Closed | DR. GIRISH CHANDRA SERB | SERB | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| RP-27 | Closed | DR. NITISH KUMAR, BRNS, DAE | DAE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| RP-28 | Running | DR. RAJESH KR. RAJAN SERB | SERB | 95,727.00 | 0.00 | 0.00 | 2,630.00 | 98,357.00 | 0.00 | 0.00 | 0.00 | 0.00 | 98,357.00 |
| RP-29 | Closed | JULI KUMARI | NASI | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| RP-30 | Closed | DR. N. L. DEVI/ STARTUP GRANT | UGC SU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

[Signature]
 Finance Officer

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

[Signature]
 Section Officer (Finance)

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

[Signature]
 Section Officer (Accounts)

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

SCHEDULE 3 A
SPONSORED PROJECT

| Particulars | Status | Project Name with PI | Sanctioning Authority | Opening Balance as on 01.04.2020 | Grant Received During the Year | Other Income/ Liabilities | Interest Earned & Other Receipt during the year | Total | Revenue Expenditure | Capital Expenditure | Other Adjustments/ Advance Paid | Refund/Transfer of Unutilized Grant | Closing Balance as on 31.03.2021 |
|--------------|---------|------------------------------------|-----------------------|----------------------------------|--------------------------------|---------------------------|---|-----------------------|---------------------|---------------------|---------------------------------|-------------------------------------|----------------------------------|
| RP-31 | Running | DR AMIYA PRIYAM/UGC DAE CSR | UGC DAE | 86,029.00 | - | - | 2,364.00 | 88,393.00 | - | - | - | - | 88,393.00 |
| RP-32 | Closed | DR LOKENDRA SHARMA/STARTUP GRANT | UGC SU | - | - | - | - | - | - | - | - | - | - |
| RP-33 | Closed | DR SUSANTA DAS/UGC StartUp | UGC SU | - | - | - | - | - | - | - | - | - | - |
| RP-34 | Running | DR P P SARTH/ SERB | SERB | 89,266.00 | - | - | 2,453.00 | 91,719.00 | - | - | - | - | 91,719.00 |
| RP-35 | Running | DR GAUTAM KUMAR SERB | SERB | 58,191.00 | - | - | 1,599.00 | 59,790.00 | - | - | - | - | 59,790.00 |
| RP-36 | Closed | DR RAJESH KR RANJAN DAE | DAE | - | - | - | - | - | - | - | - | - | - |
| RP-37 | Running | DR HARE KRISHNA NIGAM UGC Startup | UGC SU | 1,64,789.60 | - | - | 4,528.00 | 1,69,317.60 | - | - | - | - | 1,69,317.60 |
| RP-38 | Running | DR VIJAY KUMAR SINGH SERB | SERB | 4,98,342.60 | - | - | 13,693.00 | 5,12,035.60 | - | - | - | - | 5,12,035.60 |
| RP-39 | Running | DR DURG VIJAY SINGH SERB | SERB | 4,74,749.30 | - | 650.00 | 9,721.00 | 4,85,120.30 | 3,89,486.00 | 54,350.00 | - | - | 41,284.30 |
| RP-40 | Running | DR TARA KESHAV, MST | MST | 49,419.00 | - | - | 1,358.00 | 50,777.00 | - | - | - | - | 50,777.00 |
| RP-41 | Running | DR N L Devi, SERB | SERB | 8,10,345.90 | 1,00,000.00 | 34,534.00 | 18,242.00 | 9,63,121.90 | 5,34,407.00 | - | 34,000.00 | - | 3,94,714.90 |
| RP-42 | Running | DR. PP Sarthi, DST | DST | 9,45,912.20 | 18,00,000.00 | - | 56,872.00 | 28,02,784.20 | 14,84,932.00 | 4,61,992.00 | - | - | 8,55,860.20 |
| RP-43 | Running | DR. HK Nigam, SERB | SERB | 4,44,602.00 | - | 2,172.00 | 11,341.00 | 4,58,115.00 | 22,031.00 | - | 24,800.00 | - | 4,11,284.00 |
| RP-44 | Running | DR. Ram Kumar/MST | MST | 7,32,494.20 | - | - | 17,936.00 | 7,50,420.20 | 3,70,514.00 | 1,49,518.00 | - | - | 2,30,388.20 |
| RP-45 | Running | Anju Helan bara/ICSSR | ICSSR | 8,12,324.00 | 1,30,000.00 | 2,13,600.00 | 11,589.00 | 11,67,513.00 | 2,50,000.00 | 14,100.00 | 4,42,405.00 | 1,57,000.00 | 3,04,008.00 |
| RP-46 | Running | Praveen Kumar/ICSSR | ICSSR | 39,925.00 | - | - | 1,086.00 | 41,011.00 | 759.00 | - | - | - | 40,252.00 |
| RP-47 | Running | Narsingh Kumar & PP Sarthi/ICSSR | ICSSR | 1,42,885.00 | 1,57,000.00 | - | 4,277.00 | 3,04,162.00 | 2,25,484.00 | 6,890.00 | - | - | 71,788.00 |
| RP-48 | Running | Atish Prashy/ICSSR | ICSSR | 77,211.00 | - | - | 2,123.00 | 79,334.00 | - | - | - | - | 79,334.00 |
| RP-51 | Running | Rizwanul Haque/SERB | ICSSR | 3,73,915.50 | - | - | 35,790.00 | 4,09,705.50 | 82,604.00 | - | 50,000.00 | 2,40,915.00 | 36,186.50 |
| RP-52 | Running | Gautam Kumar/SERB | SERB | 19,69,602.50 | - | - | 32,741.00 | 20,02,343.50 | 5,19,187.00 | 13,750.50 | - | - | 1,08,106.50 |
| RP-53 | Running | Dr Ravi Kant/PMMNMTT Uni of Kerala | PMMNMTT | 388.45 | 48,750.00 | - | 62.00 | 49,200.45 | 40,570.00 | - | 8,180.00 | - | 450.45 |
| RP-54 | Running | Dr S Mohapatra/ICSSR | ICSSR | 2,86,020.00 | - | - | 5,796.00 | 2,91,816.00 | 1,12,191.00 | 70,000.00 | 1,00,000.00 | - | 9,625.00 |
| RP-55 | Running | Dr Chandra Prabha Pandey/ICSSR | ICSSR | 2,06,103.00 | - | - | 5,663.00 | 2,11,766.00 | - | - | - | - | 2,11,766.00 |
| RP-56 | Running | Dr Ajay Kumar Singh/ICMR | ICMR | 21,71,069.00 | 2,31,528.00 | - | 30,922.00 | 24,33,519.00 | 4,33,690.50 | 17,06,628.00 | - | - | 2,93,200.50 |
| RP-57 | Running | Dr Puneet Mishra/FRP Startup | UGC SU | 8,04,232.00 | - | - | 22,098.00 | 8,26,330.00 | - | - | - | - | 8,26,330.00 |
| RP-58 | Running | Dr Rinki/PMMNMTT BHU | PMMNMTT | 79,351.00 | - | - | 2,046.00 | 81,397.00 | 12,921.00 | - | - | - | 68,476.00 |
| RP-59 | Running | Dr Rohit Ranjan Shashi/SERB | SERB | - | 8,00,000.00 | 16,500.00 | 13,154.00 | 8,29,654.00 | 51,674.00 | - | - | - | 7,77,980.00 |
| RP-60 | Running | Dr Durg Vijay Singh/ICMR | ICMR | - | 15,98,100.00 | - | 4,116.00 | 16,02,216.00 | 80,174.00 | 85,420.00 | - | - | 14,36,622.00 |
| RP-61 | Running | Dr Vijay Raj Singh/ IUAC | IUAC | - | - | - | - | - | - | - | - | - | - |
| RP-62 | Running | Dr Vijay Raj Singh/ SERB | SERB | - | 2,99,102.00 | - | 702.00 | 2,99,804.00 | 1,65,500.00 | - | - | - | 1,34,304.00 |
| RP-63 | Running | Dr Ram Pratap Singh/ SERB | SERB | - | - | - | - | - | - | - | - | - | - |
| RP-64 | Running | Dr Puneet Mishra/ SERB | SERB | - | 8,97,200.00 | - | 2,323.00 | 8,99,523.00 | - | - | - | - | 8,99,523.00 |
| Total | | | | 1,14,12,884.25 | 60,61,680.00 | 2,67,456.00 | 3,17,225.00 | 1,80,59,245.25 | 47,76,124.50 | 39,23,948.00 | 6,59,385.00 | 3,97,915.00 | 83,01,872.75 |

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Finance Officer

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

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

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

SCHEDULE FORMING PART OF THE BALANCE SHEET AS AT 31.03.2021

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

| Sl. No. | Name | Opening Balance as on 01.04.2020 | Received/Transfer/Adjustment During the Year | Utilized for Specified Expenditure/Transfer to Respective Head | Closing Balance as on 31.03.2021 |
|---------|---|----------------------------------|--|--|----------------------------------|
| 1 | BRAIN STORMING SESSION (DST) (DR PP SARTHII) | 3,00,000.00 | 0.00 | 0.00 | 3,00,000.00 |
| 2 | CONTIN./CONS. GRANTS (DR VIJAY RAJ SINGH) (IUAC) | 0.00 | 25,000.00 | 0.00 | 25,000.00 |
| 3 | CUSB/RP/04 (BALANCE GRANTS) | 2,72,403.00 | 0.00 | 0.00 | 2,72,403.00 |
| 4 | CUSB/RP/07 (BALANCE GRANTS) | 5,77,414.00 | 0.00 | 0.00 | 5,77,414.00 |
| 5 | CUSB/RP/11 (BALANCE GRANTS) | 3,10,517.00 | 0.00 | 0.00 | 3,10,517.00 |
| 6 | CUSB/RP/12 (BALANCE GRANTS) | 3,05,213.00 | 0.00 | 0.00 | 3,05,213.00 |
| 7 | CUSB/RP/16 (BALANCE GRANTS) | 5,21,673.00 | 0.00 | 0.00 | 5,21,673.00 |
| 8 | CUSB/RP/18 (BALANCE GRANTS) | 5,84,876.00 | 0.00 | 0.00 | 5,84,876.00 |
| 9 | CUSB/RP/24 (BALANCE GRANTS) | 37,27,575.00 | 0.00 | 0.00 | 37,27,575.00 |
| 10 | CUSB/RP/26 (BALANCE GRANTS) | 11,05,831.00 | 0.00 | 10,94,892.00 | 10,939.00 |
| 11 | CUSB/RP/27 (BALANCE GRANTS) | 7,669.00 | 0.00 | 0.00 | 7,669.00 |
| 12 | FELLOWSHIP GRANTS (IUAC) (VIJAY RAJ SINGH) | 0.00 | 15,867.00 | 0.00 | 15,867.00 |
| 13 | GRANTS IN AID GENERAL (SERB) (DR H K NIGAM) | 0.00 | 1,50,000.00 | 0.00 | 1,50,000.00 |
| 14 | GRANTS IN AID RECURRING (DR RAVIKANT) | 0.00 | 48,750.00 | 48,750.00 | 0.00 |
| 15 | ICMR GRANTS (DR. AJAY KUMAR SINGH) | 0.00 | 2,31,528.00 | 2,31,528.00 | 0.00 |
| 16 | ICMR GRANTS (DR. DURG VIJAY SINGH) | 0.00 | 15,98,100.00 | 15,98,100.00 | 0.00 |
| 17 | INSPIRE PROJECT GRANTS (ROHIT RANJAN SHAHI) | 0.00 | 73,375.00 | 18,960.00 | 54,415.00 |
| 18 | NCRI GRANTS (DR ANJU HELEN BARA) | 24,000.00 | 0.00 | 24,000.00 | 0.00 |
| 19 | NPL CSIR GRANTS | 55,068.00 | 0.00 | 35,068.00 | 20,000.00 |
| 20 | POST DOCTORAL FELLOWSHIP (DR. ANU CHAUHAN) | 4,800.00 | 0.00 | 0.00 | 4,800.00 |
| 21 | RECURRING GRANTS SERB(DR. RIZWANUL HAQUE) | 0.00 | 11,15,000.00 | 0.00 | 11,15,000.00 |
| 22 | SERB GRANTS (DR. PUNEET MISHRA) | 0.00 | 31,97,200.00 | 8,97,200.00 | 23,00,000.00 |
| 23 | SERB GRANTS (DR. RAM PRATAP SINGH) | 0.00 | 30,00,000.00 | 0.00 | 30,00,000.00 |
| 24 | SERB GRANTS (DR ROHIT RANJAN SHAHI) | 8,00,000.00 | 0.00 | 8,00,000.00 | 0.00 |
| 25 | SERB GRANTS (DR. VIJAY RAJ SINGH) | 0.00 | 2,99,102.00 | 2,99,102.00 | 0.00 |
| 26 | STATE HEALTH SOCIETY, BIHAR GRANTS (HEALTH CENTRE) | 0.00 | 1,00,000.00 | 0.00 | 1,00,000.00 |
| 27 | TRAVEL GRANTS, SERB (DR. N L DEVI) | 1,31,956.00 | 0.00 | 1,31,956.00 | 0.00 |
| 28 | AEM 2014 | 62,035.00 | 0.00 | 0.00 | 62,035.00 |
| 29 | CUCET GRANTS | 0.00 | 71,52,562.00 | 71,52,562.00 | 0.00 |
| 30 | ICHIB WORKSHOP | -490.00 | 0.00 | 0.00 | -490.00 |
| 31 | INSPIRE FELLOWSHIP (RASHMI RANJAN, JRF) | 29,094.00 | 4,47,678.00 | 29,092.00 | 4,47,680.00 |
| 32 | MISCELLANEOUS LIABILITY | 15,10,937.00 | 18,19,223.00 | 16,35,441.00 | 16,94,719.00 |
| 33 | NATIONAL COUNCIL OF RURAL INSTITUTE (Ph D Fellowsh) | 17,464.00 | 0.00 | 0.00 | 17,464.00 |
| 34 | NRC Swayam | 0.00 | 0.00 | 0.00 | 0.00 |
| | Total | 1,03,48,035.00 | 1,92,73,385.00 | 1,39,96,651.00 | 1,56,24,769.00 |

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Section Officer
(Accounts)

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

[Signature]

Section Officer
(Finance)

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

[Signature]
11/10/21

Finance Officer

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


SCHEDULE FORMING PART OF THE BALANCE SHEET AS AT 31.03.2021
SCHEDULE 3 B
SPONSORED FELLOWSHIP AND SCHOLARSHIP

(Amount in Rs.)


| 1. Sr No. | 2. Name of the Sponsor | Opening Balance as on 01.04.2020 | | Transactions during the year | | Closing Balance as on 31.03.2021 | | |
|-----------|------------------------|----------------------------------|----------|------------------------------|----------|----------------------------------|----------|----------|
| | | 3. Credit | 4. Debit | 5. Credit | 6. Debit | 7. Credit | 8. debit | 9. Total |
| 1 | Fellowship from UGC | - | - | - | - | - | - | - |
| | Total | - | - | - | - | - | - | - |


Section Officer
(Accounts)

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


Section Officer
(Finance)

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


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

SCHEDULE FORMING PART OF THE BALANCE SHEET AS AT 31.03.2021

Schedule 3 C:

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

(Amount in Rs.)

| Particulars | Current Year | Previous Year |
|---|------------------------|------------------------|
| | 2020-21 | 2019-20 |
| A) Grant for Repayment of HEFA Loan and Interest | | |
| Balance B/F | 0.00 | 0.00 |
| Add: Receipts during the year (HEFA Loan) | 16,45,56,000.00 | 8,22,78,000.00 |
| Add: Receipts during the year (Interest) | 4,47,56,184.00 | 50,99,384.00 |
| Total (a) | 20,93,12,184.00 | 8,73,77,384.00 |
| Less: Refunds | | |
| Less: Interest paid against HEFA Loan | 4,47,56,184.00 | 50,99,384.00 |
| Less: Repayment of HEFA Loan | 16,45,56,000.00 | 8,22,78,000.00 |
| Total (b) | 20,93,12,184.00 | 8,73,77,384.00 |
| Unutilized carried forward (a-b) | 0.00 | 0.00 |
| B) UGC grants: Plan | | |
| Balance B/F | 6,39,31,253.02 | 18,08,98,980.40 |
| Receipts during the year: | 50,58,54,000.00 | 51,40,72,000.00 |
| Add: Adjustment/Rectification during the year | 91,42,000.00 | 0.00 |
| Total (c) | 57,89,27,253.02 | 69,49,70,980.40 |
| Less: Reversal on account of TSA RBI | 4,92,20,499.00 | 0.00 |
| Less: Utilized for Revenue exp. (Sch-10) | 48,13,86,409.30 | 43,57,73,071.38 |
| Less: Utilized for capital expr. (Sch- 10) | 5,31,04,228.00 | 19,52,66,656.00 |
| Total (d) | 58,37,11,136.30 | 63,10,39,727.38 |
| Unutilised carried forward (c-d) | -47,83,883.28 | 6,39,31,253.02 |
| C) UGC Grants Non Plan | | |
| Balance B/F | 0.00 | 0.00 |
| Receipts during the year: | 0.00 | 0.00 |
| Total (e) | 0.00 | 0.00 |
| Less: Refunds | 0.00 | 0.00 |
| Less: Utilized for Revenue exp. | 0.00 | 0.00 |
| Less: Utilized for capital expr. | 0.00 | 0.00 |
| Total (f) | 0.00 | 0.00 |
| Unutilised carried forward (e-f) | 0.00 | 0.00 |
| D) Grants from State Govt | | |
| Balance B/F | 0.00 | 0.00 |
| Add: Receipts during the year | 0.00 | 0.00 |
| Total (g) | 0.00 | 0.00 |
| Less: utilized for Revenue expr | 0.00 | 0.00 |
| Less: utilized for Capital expr. | 0.00 | 0.00 |
| Total (h) | 0.00 | 0.00 |
| Unutilized carried forward (g-h) | 0.00 | 0.00 |
| Grand Total (A+B+C+D) | -47,83,883.28 | 6,39,31,253.02 |

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Section Officer
(Accounts)

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

Handwritten Signature
Section Officer
(Finance)

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

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

SCHEDULE FORMING PART OF THE BALANCE SHEET AS AT 31.03.2021
SCHEDULE - 4 - Fixed Assets: Assets Purchased from UGC Grant

| Sl No. | Assets Heads | Rate of Depreciation | GROSS BLOCK | | | | DEPRECIATION | | | NET BLOCK | | |
|-------------------------------------|---------------------------------------|----------------------|--|--------------------------|-----------------------|--------------------------|------------------------------|---------------------------|--------------------------|------------------------|--------------------------|--------------------------|
| | | | Cost/Valuation as at beginning of the year | Addition during the year | Deletion/Reversal | Total (Closing Balance) | Depreciation Opening Balance | Depreciation for the year | Prior Period Adjustments | Total Depreciation | As on 31.03.2021 | As on 31.03.2020 |
| Tangible Fixed Assets (A) | | | | | | | | | | | | |
| 1 | Land | 0.00% | 22,26,61,037.00 | 0.00 | 0.00 | 22,26,61,037.00 | 0.00 | 0.00 | 0.00 | 22,26,61,037.00 | 22,26,61,037.00 | |
| 2 | Campus Development | 2.00% | 71,77,60,174.00 | 0.00 | 0.00 | 71,77,60,174.00 | 0.00 | 1,43,55,203.00 | 2,87,10,406.00 | 4,30,65,609.00 | 67,46,94,565.00 | |
| 3 | Buildings | 2.00% | 1,98,48,05,099.00 | 0.00 | 0.00 | 1,98,48,05,099.00 | 7,20,40,276.00 | 3,96,96,102.00 | 0.00 | 11,17,36,378.00 | 1,87,30,68,721.00 | |
| 4 | Roads & Bridges | 2.00% | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 5 | Vehicle | 10.00% | 72,47,257.37 | 0.00 | 0.00 | 72,47,257.37 | 50,37,684.70 | 5,76,872.00 | 0.00 | 16,32,700.67 | 22,09,572.67 | |
| 6 | Furniture and Fixture | 7.50% | 13,46,11,461.00 | 1,25,21,738.00 | 1,39,24,781.00 | 13,32,08,418.00 | 3,56,86,566.45 | 99,89,051.00 | -8,83,946.00 | 4,47,91,671.45 | 8,84,16,746.55 | |
| 7 | Office Equipment | 7.50% | 47,44,800.00 | 1,93,695.00 | 0.00 | 49,38,495.00 | 27,51,802.26 | 3,70,388.00 | 4,927.00 | 31,27,117.26 | 18,11,377.74 | |
| 8 | Kitchen Appliances | 7.50% | 41,40,392.00 | 8,61,976.00 | 0.00 | 50,02,368.00 | 6,21,059.00 | 64,648.00 | 0.00 | 6,85,707.00 | 43,16,661.00 | |
| 9 | Smart Class Room | 7.50% | 2,08,60,000.00 | 0.00 | 0.00 | 2,08,60,000.00 | 31,29,000.00 | 15,64,500.00 | 0.00 | 46,93,500.00 | 1,61,66,500.00 | |
| 10 | Computer & Peripherals | 20.00% | 4,67,91,410.00 | 26,73,500.00 | 0.00 | 4,94,64,910.00 | 4,62,44,939.00 | 1,83,01,915.00 | -2,80,91,879.00 | 3,64,54,975.00 | 1,30,09,935.00 | |
| 11 | Electrical Installation | 5.00% | 1,78,27,285.00 | 31,13,179.00 | 0.00 | 2,09,40,464.00 | 63,83,586.80 | 10,47,022.00 | 0.00 | 74,30,608.80 | 1,35,09,855.20 | |
| 12 | Laboratory Books | 10.00% | 10,02,57,861.11 | 89,98,623.00 | 0.00 | 10,92,56,484.11 | 4,97,85,294.17 | 92,30,847.00 | 0.00 | 5,90,16,141.17 | 5,02,40,342.94 | |
| 13 | Laboratory Equipment | 8.00% | 9,80,71,790.75 | 1,04,96,972.00 | 2,81,295.00 | 10,82,87,467.75 | 4,89,75,202.92 | 86,40,101.00 | 2,95,287.00 | 5,79,10,590.92 | 5,03,76,876.83 | |
| 14 | Others | 5.00% | 6,18,447.00 | 20,99,892.00 | 0.00 | 27,18,339.00 | 1,21,027.85 | 1,36,078.00 | 0.00 | 2,57,105.85 | 24,61,233.15 | |
| 15 | CCCP Electrical Installation | 5.00% | 17,180.00 | 0.00 | 0.00 | 17,180.00 | 8,590.00 | 859.00 | 0.00 | 9,449.00 | 7,731.00 | |
| 16 | Plant & Machinery | 5.00% | 95,54,000.00 | 0.00 | 0.00 | 95,54,000.00 | 9,23,700.00 | 6,84,560.00 | 0.00 | 16,08,260.00 | 79,45,740.00 | |
| 17 | Tube wells & Water Supply | 2.00% | 6,26,575.00 | 0.00 | 0.00 | 6,26,575.00 | 14,041.00 | 12,531.00 | 0.00 | 26,572.00 | 6,00,003.00 | |
| 18 | Audio Visual Equipment | 7.50% | 1,51,40,047.00 | 1,21,31,219.00 | 0.00 | 2,72,71,266.00 | 11,35,504.00 | 20,45,345.00 | -10,58,896.00 | 21,21,953.00 | 2,51,49,313.00 | |
| 19 | Horticulture Equipment | 5.00% | 2,03,600.00 | 83,257.00 | 0.00 | 2,86,857.00 | 10,180.00 | 14,343.00 | 0.00 | 24,523.00 | 2,62,334.00 | |
| 20 | MOOCS Studio | 7.50% | 2,13,28,500.00 | 0.00 | 0.00 | 2,13,28,500.00 | 15,99,638.00 | 15,99,638.00 | 0.00 | 31,99,276.00 | 1,81,29,224.00 | |
| 21 | Library RFID Security Solution system | 20.00% | 0.00 | 16,11,880.00 | 5,900.00 | 16,05,980.00 | 0.00 | 3,21,196.00 | 0.00 | 3,21,196.00 | 12,84,784.00 | |
| 22 | Sports Equipment | 7.50% | 0.00 | 20,48,589.00 | 0.00 | 20,48,589.00 | 0.00 | 1,53,644.00 | 0.00 | 1,53,644.00 | 18,94,945.00 | |
| Total (A) | | | 3,40,72,66,916.23 | 5,68,34,520.00 | 1,42,11,976.00 | 3,44,98,89,460.23 | 27,44,68,092.15 | 10,88,04,843.00 | -10,24,101.00 | 38,22,48,834.15 | 3,06,76,40,626.08 | 3,13,27,98,824.08 |
| Capital Work In Progress (B) | | | | | | | | | | | | |
| 23 | CWIP Lab Equipment | | 0.00 | 12,94,595.00 | 0.00 | 12,94,595.00 | 0.00 | 0.00 | 0.00 | 0.00 | 12,94,595.00 | 0.00 |
| 24 | CWIP- P&F | | 49,33,899.00 | 0.00 | 49,33,899.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 49,33,899.00 | 0.00 |
| Total (B) | | | 49,33,899.00 | 12,94,595.00 | 49,33,899.00 | 12,94,595.00 | 0.00 | 0.00 | 0.00 | 0.00 | 12,94,595.00 | 49,33,899.00 |
| Intangible Assets (C) | | | | | | | | | | | | |
| 25 | Computer Software | 40.00% | 28,49,596.00 | 13,32,509.00 | 0.00 | 41,82,105.00 | 25,06,688.40 | 6,82,430.00 | 0.00 | 31,89,118.40 | 9,92,986.60 | 3,42,907.60 |
| 26 | E-Journals/ E-Books | 40.00% | 6,60,556.00 | 2,42,81,268.00 | 0.00 | 2,49,41,824.00 | 6,60,554.00 | 97,12,507.00 | 0.00 | 1,03,73,061.00 | 1,45,68,763.00 | 2.00 |
| Total (C) | | | 35,10,152.00 | 2,56,13,777.00 | 0.00 | 2,91,23,929.00 | 31,67,242.40 | 1,03,94,937.00 | 0.00 | 1,35,62,179.40 | 1,55,61,749.60 | 3,42,909.60 |
| Grand Total (A+B+C) | | | 3,41,57,10,967.23 | 8,37,42,892.00 | 1,91,45,875.00 | 3,48,03,07,984.23 | 27,76,35,334.55 | 11,91,99,780.00 | -10,24,101.00 | 39,58,11,048.55 | 3,08,44,96,970.68 | 3,13,80,75,632.68 |

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Section Officer
(Accounts)

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Section Officer
(Finance)

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Finance Officer

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

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

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

SCHEDULE FORMING PART OF THE BALANCE SHEET AS AT 31.03.2021
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 on 01.04.2020 | Addition during the year | Deletion | Total (Closing Balance) | Depreciation Opening Balance | Depreciation for the year 2020-21 | Total Depreciation | As on 31.03.2021 | As on 31.03.2020 | |
| Tangible Fixed Assets (A) | | | | | | | | | | | | |
| 1 | Laboratory Equipment (Gifted) | 8.00% | 0.00 | 1.00 | 0.00 | 1.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1.00 | 0.00 |
| 2 | Site Development | 2.00% | 1,11,44,573.00 | 0.00 | 0.00 | 1,11,44,573.00 | 0.00 | 4,45,782.00 | 4,45,782.00 | 1,06,98,791.00 | 1,11,44,573.00 | 0.00 |
| 3 | Buildings | 2.00% | 4,06,46,595.00 | 0.00 | 0.00 | 4,06,46,595.00 | 8,12,932.00 | 16,25,864.00 | 16,25,864.00 | 3,90,20,731.00 | 3,98,33,663.00 | 0.00 |
| 4 | FURNITURE AND FIXTURES | 7.50% | 1,30,22,171.00 | 48,46,385.00 | 0.00 | 1,78,68,556.00 | 9,76,663.00 | 23,16,805.00 | 23,16,805.00 | 1,55,51,751.00 | 1,20,45,508.00 | 0.00 |
| 5 | EST. OF HOT SPOT/WI FI | 7.50% | 1,61,54,832.00 | 0.00 | 0.00 | 1,61,54,832.00 | 12,11,612.00 | 24,23,224.00 | 24,23,224.00 | 1,37,31,608.00 | 1,49,43,220.00 | 0.00 |
| 6 | Computer & Peripherals (PMMNMTT) | 20.00% | 0.00 | 41,696.00 | 0.00 | 41,696.00 | 0.00 | 8,339.00 | 8,339.00 | 33,357.00 | 0.00 | 0.00 |
| 7 | Office Equipment (PMMNMTT) | 7.50% | 0.00 | 7,89,750.00 | 0.00 | 7,89,750.00 | 0.00 | 59,231.00 | 59,231.00 | 7,30,519.00 | 0.00 | 0.00 |
| | Total (A) | | 8,09,68,171.00 | 56,77,832.00 | 0.00 | 8,66,46,003.00 | 30,01,207.00 | 38,78,038.00 | 68,79,245.00 | 7,97,66,758.00 | 7,79,66,964.00 | 0.00 |
| Capital Work In Progress (B) | | | | | | | | | | | | |
| 8 | CWIP-Rites Limited (PMMNMTT) | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Total (B) | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Intangible Assets (C) | | | | | | | | | | | | |
| 9 | Computer Software | 40.00% | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 10 | E-Journals | 40.00% | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Total (C) | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Grand Total (A+B+C) | | 8,09,68,171.00 | 56,77,832.00 | 0.00 | 8,66,46,003.00 | 30,01,207.00 | 38,78,038.00 | 68,79,245.00 | 7,97,66,758.00 | 7,79,66,964.00 | 0.00 |

Chandra
 Section Officer
 (Accounts)

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

Hghr
 Section Officer
 (Finance)

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

gandh
 Finance Officer

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

SCHEDULE FORMING PART OF THE BALANCE SHEET AS AT 31.03.2021
SCHEDULE 5
Investment from Earmarked/Endowment Fund

| Particulars | Current Year (2020-21) | Previous Year (2019-20) |
|-------------------------------------|---------------------------|----------------------------|
| 1. In Central Government Securities | 0.00 | 0.00 |
| 2. In State Government Securities | 0.00 | 0.00 |
| 3. Other approved securities | 0.00 | 0.00 |
| 4. Shares | 0.00 | 0.00 |
| 5. Debentures and Bonds | 0.00 | 0.00 |
| 5. Term Deposits with Banks | | |
| A) FD | 0.00 | 0.00 |
| 7. Others (Specify) | 0.00 | 0.00 |
| TOTAL | 0.00 | 0.00 |

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

| Particulars | Current Year (2020-21) | Previous Year (2019-20) |
|---------------------------|---------------------------|----------------------------|
| Endowment fund Investment | 0.00 | 0.00 |
| TOTAL | 0.00 | 0.00 |

SCHEDULE 6
Investment Short Term

| Particulars | Current Year (2020-21) | Previous Year (2019-20) |
|-------------------------------------|---------------------------|----------------------------|
| 1. In Central Government Securities | 0.00 | 0.00 |
| 2. In State Government Securities | 0.00 | 0.00 |
| 3. Other approved securities | 0.00 | 0.00 |
| 4. Shares | 0.00 | 0.00 |
| 5. Debentures and Bonds | 0.00 | 0.00 |
| 6. Others (Specify): | | |
| FIXED DEPOSIT (INTERNAL RECEIPT) | 0.00 | 0.00 |
| FIXED DEPOSIT (SBI)- | 7,72,65,273.00 | 7,32,30,188.00 |
| TOTAL | 7,72,65,273.00 | 7,32,30,188.00 |

Chakraborty
Section Officer
(Accounts)

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

Haji
Section Officer
(Finance)

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

banu
11/10/21
Finance Officer
वित्त पदाधिकारी / Finance Officer
दक्षिण बिहार केन्द्रीय विश्वविद्यालय
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SCHEDULE FORMING PART OF THE BALANCE SHEET AS AT 31.03.2021

SCHEDULE 7 - CURRENT ASSETS

| Particulars | (Amount in Rs.) | |
|--|---------------------------|----------------------------|
| | Current Year (2020-21) | Previous Year (2019-20) |
| 1. Stock : | | |
| a) Lab Chemicals, Consumables Stock(CIF Lab) | 79,000.00 | 0.00 |
| b) Lab Chemicals, Consumables Stock(Chemistry) | 4,98,301.00 | 0.00 |
| c) Lab Chemicals, Consumables Stock (Pharmacy) | 4,97,389.00 | 0.00 |
| d) Lab Chemicals, Consumable & Glassware (Biotech) | 7,01,774.00 | 4,92,540.00 |
| e) Lab Chemicals, Consumable & Glassware (EVS) | 8,83,233.00 | 4,96,458.00 |
| f) Lab Chemicals, Consumable & Glassware (Life Sc) | 10,70,086.00 | 6,14,448.00 |
| g) Lab Chemicals, Consumable & Glassware (Physics) | 5,96,952.00 | 3,40,919.00 |
| h) Electrical Materials | 0.00 | 0.00 |
| i) Stationary | 11,87,965.00 | 8,34,652.50 |
| j) Water supply materials | 0.00 | 0.00 |
| 2. Sundry Debtors : | | |
| a) Debts outstanding for a period exceeding 6 months | 0.00 | 0.00 |
| b) Others | 0.00 | 0.00 |
| c) Others-Receivable from Central University of Rajsthan | 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 | | 0.00 |
| - in Current Accounts | 0.00 | 0.00 |
| - in Saving Accounts (GD Account) (Note - 3) | 32,12,45,455.60 | 29,94,59,050.74 |
| - in Short term Deposits with SBI | 62,08,71,932.00 | 59,00,00,000.00 |
| - in Saving Accounts (Research Project Account) (Note - 3) | 83,01,872.75 | 1,14,12,884.25 |
| 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 | 95,59,33,960.35 | 90,36,50,952.49 |

[Signature]
Section Officer
(Accounts)

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

[Signature]
Section Officer
(Finance)

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

[Signature]
Finance Officer

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

SCHEDULE FORMING PART OF THE BALANCE SHEET AS AT 31.03.2021

SCHEDULE FORMING PART OF THE BALANCE SHEET AS AT 31.03.2021

SCHEDULE 8- LOANS, ADVANCES & DEPOSITS

| Particulars | Current Year | Previous Year |
|--|------------------------|-----------------------|
| | (2020-21) | (2019-20) |
| 1. Advances to employees (Non- interest bearing) | | |
| a) Salary | 0.00 | 0.00 |
| b) Festival | 2,54,500.00 | 4,500.00 |
| c) Medical Advance | 0.00 | 0.00 |
| d) Others: i) LTC | 1,50,000.00 | 0.00 |
| ii) TA | 0.00 | 0.00 |
| iii) General Advance | 27,28,720.50 | 44,03,452.00 |
| iv) Imprest Advance | 25,000.00 | 1,00,000.00 |
| 2. Long Term Advances to employees | | |
| a) Vehicle Loan | 0.00 | 0.00 |
| b) Home Loan | 0.00 | 0.00 |
| c) Others (to be specified) | 0.00 | 0.00 |
| 3. Advances and other amounts recoverable in cash or in kind or for value to be received: | | |
| a) On Captial Account | | |
| b) Suppliers (Note - 2) | 1,37,67,947.00 | 1,04,66,075.00 |
| c) Amount released on Deposit basis for ongoing construction work | | |
| 1) CPWD, Building (Adv) | 11,00,00,000.00 | 0.00 |
| 2) CPWD, GoI, Patna | 3,94,68,958.00 | 2,89,39,756.00 |
| d) Amout released to NICSI, GoI for Wi-Fi Campus Connevity | 3,64,263.00 | 3,64,263.00 |
| e) DIRECTOR C&DS UNIT-12 UP JAL NIGAM/CUSB CAMPUS (ADV | 0.00 | 1,00,00,000.00 |
| 4. Prepaid Expenses | | |
| a) Insurance | 91,977.00 | 99,263.00 |
| b) Other Expenses | 0.00 | 0.00 |
| 5. Deposit | | |
| a) Telephone (Note-1) | 24,375.00 | 24,375.00 |
| b) Rent (Note-1) | 5,47,266.00 | 5,47,266.00 |
| c) Electricity (Gaya) | 44,28,398.00 | 44,28,398.00 |
| d) AICTE, if applicable | 0.00 | 0.00 |
| e) Others: Gas Connection Security Gaya | 11,900.00 | 8,500.00 |
| BAR Council | 5,00,000.00 | 5,00,000.00 |
| 6. Income Accured: | | |
| a) On investment from Earmarked/Endowment Funds | | |
| b) On Investment | 0.00 | 9,70,308.00 |
| c) On Loans and Advances | 0.00 | 0.00 |
| d) Others | 3,79,841.36 | 0.00 |
| 7. Other-Current Assets Receivable from UGC/Sponsored Projects | | |
| a) Debit balances in Sponsored Projects : | 0.00 | 0.00 |
| b) Debit balances in Fellowship & Scholarship | 0.00 | 0.00 |
| c) Grants Receivable under FRP from UGC (Ref Note 4) | 49,19,776.00 | 41,08,036.00 |
| 8. Claims Receivable: | | |
| a) TDS | 2,87,315.07 | 1,66,747.81 |
| TOTAL | 17,79,50,236.93 | 6,51,30,939.81 |
| Previous Year figure which has been regrouped as per the format in this year (Note:10) | | |
| TOTAL | 17,79,50,236.93 | 6,51,30,939.81 |

Hojani
Section Officer
(Accounts)

Hojani
Section Officer
(Finance)

Hojani
Finance Officer
11/11/21

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

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

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SCHEDULE FORMING PART OF THE INCOME AND EXPENDITURE A/C

SCHEDULE 9 - ACADEMIC RECEIPTS

(Amount in Rs.)

| Particulars | Current Year | Previous Year |
|---|-----------------------|-----------------------|
| | (2020-21) | (2019-20) |
| Fee from Students | | |
| Academic | | |
| 1. Tuition Fee | 1,18,94,680.00 | 1,16,56,512.00 |
| 2. Admission Fee | 5,83,000.00 | 4,58,660.00 |
| 3. Enrolment Fee | 28,81,871.16 | 9,17,320.00 |
| 4. Library Fee | 18,18,500.00 | 16,79,600.00 |
| 5. Laboratory Fee | 19,64,000.00 | 19,79,500.00 |
| 6. Computer Lab Fee | 28,57,900.00 | 28,93,450.00 |
| 7. Course Work Fee | 6,00,000.00 | 3,34,400.00 |
| 8. Games/athletic Fee | 18,18,500.00 | 16,65,600.00 |
| 9. Academic activity fee | 14,73,000.00 | 14,43,300.00 |
| 10. Cultural Activity Fee | 14,74,600.00 | 13,81,600.00 |
| TOTAL(A) | 2,73,66,051.16 | 2,44,09,942.00 |
| Examinations | | |
| 1. Application Fee | 6,18,400.00 | 0.00 |
| 2. Examination Fee | 8,53,100.00 | 5,61,087.00 |
| 3. Mark sheet, certificate Fee | 6,250.00 | 15,300.00 |
| 4. Evaluation Fee | 15,30,500.00 | 16,37,000.00 |
| TOTAL(B) | 30,08,250.00 | 22,13,387.00 |
| Other Fees | | |
| 1. Identity card Charges | 1,14,200.00 | 90,360.00 |
| 2. Fine/Miscellaneous Fee | 33,072.00 | 2,09,894.00 |
| 3. Thesis Evaluation Fee | 98,000.00 | 6,000.00 |
| 4. Transportation Charges | 0.00 | 0.00 |
| 5. Hostel Fee | 12,50,500.00 | 1,63,28,282.00 |
| 6. Development Fee | 9,86,000.00 | 8,17,000.00 |
| 7. Transcript Fee | 3,050.00 | 4,200.00 |
| 8. Econometric Lab Fee | 37,500.00 | 30,750.00 |
| 9. Convocation Fee | 0.00 | 0.00 |
| 10. Additional Professional Enrichment Fee | 86,100.00 | 94,640.00 |
| 11. Production Fee | 44,000.00 | 28,000.00 |
| 12. Field Visit Fee | 4,00,000.00 | 3,03,500.00 |
| 13. Psychological/Resource/Pedagogy Lab. Fee | 3,26,000.00 | 3,24,800.00 |
| 14. Mess Fees | 0.00 | 0.00 |
| TOTAL(C) | 33,78,422.00 | 1,82,37,426.00 |
| Sale of publications | | |
| 1. Sale of Admission Forms/EntranceForms | 0.00 | 0.00 |
| 2. Sale of publication | 0.00 | 0.00 |
| 3. Sale of prospectus including admission forms | 0.00 | 0.00 |
| TOTAL(D) | 0.00 | 0.00 |
| Other Academic Receipts | | |
| 1. Registration Fee for workshops, programmes | 15,700.00 | 2,25,300.00 |
| 2. Registration Fee (Academic Staff College) | 0.00 | 0.00 |
| TOTAL(E) | 15,700.00 | 2,25,300.00 |
| GRAND TOTAL(A+B+C+D+E) | 3,37,68,423.16 | 4,50,86,055.00 |

Majumdar
Section Officer
(Accounts)

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

Mishra
Section Officer
(Finance)

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

Kumar
11/10/21
Finance Officer
दक्षिण बिहार केन्द्रीय विश्वविद्यालय
Central University of South Bihar

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

| Particulars | Plan | | | | Total Plan | Non-Plan UGC | Current Year (2020- 21) | Previous Year (2019-20) |
|---|----------------|------------------------|-------------|-------------|------------------------|-----------------|----------------------------|----------------------------|
| | Govt. of India | UGC | | Non Plan | | | | |
| | | Plan | Non Plan | | | | | |
| Balance B/F | 0.00 | 6,39,31,253.02 | 0.00 | 0.00 | 6,39,31,253.02 | 0.00 | 18,08,98,980.40 | |
| Add: Receipts During the Year | 0.00 | 50,58,54,000.00 | 0.00 | 0.00 | 50,58,54,000.00 | 0.00 | 51,40,72,000.00 | |
| Add: Adjustment/Rectification during the year | 0.00 | 91,42,000.00 | 0.00 | 0.00 | 91,42,000.00 | 0.00 | 0.00 | |
| Total | 0.00 | 57,89,27,253.02 | 0.00 | 0.00 | 57,89,27,253.02 | 0.00 | 69,49,70,980.40 | |
| Less: Reversal on account of TSA RBI | 0.00 | 4,92,20,499.00 | 0.00 | 0.00 | 4,92,20,499.00 | 0.00 | 0.00 | |
| Balance | 0.00 | 52,97,06,754.02 | 0.00 | 0.00 | 52,97,06,754.02 | 0.00 | 69,49,70,980.40 | |
| Less: Utilized for Capital Expenditure (A) | 0.00 | 5,31,04,228.00 | 0.00 | 0.00 | 5,31,04,228.00 | 0.00 | 19,52,66,656.00 | |
| Balance | 0.00 | 47,66,02,526.02 | 0.00 | 0.00 | 47,66,02,526.02 | 0.00 | 49,97,04,324.40 | |
| Less: Utilized for Revenue Expenditure (B) | 0.00 | 48,13,86,409.30 | 0.00 | 0.00 | 48,13,86,409.30 | 0.00 | 43,57,73,071.38 | |
| Balance C/F (C) | 0.00 | -47,83,883.28 | 0.00 | 0.00 | -47,83,883.28 | 0.00 | 6,39,31,253.02 | |

Hojdar

Section Officer
(Accounts)

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

Section Officer
(Finance)

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

K. Jaisankar

Finance Officer
वित्त परीक्षक/ Finance Officer
दक्षिण बिहार केन्द्रीय विश्वविद्यालय
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 (2020-21) | Previous Year (2019-20) | Current Year (2020-21) | Previous Year (2019-20) |
| 1. Interest | | | | |
| a) On Govt. Securities | | | | |
| b) Other Bonds/ Debentures | | | | |
| 2. Interest on Term Deposits | | | 3,59,58,618.00 | 39,43,841.17 |
| 3. Income Accrued but not due on Term Deposits/Interest bearing advances to employees | | | | |
| 4. Interest on Savings Bank Accounts | | | | |
| 5. Others (Specify) | | | | |
| TOTAL | | | 3,59,58,618.00 | 39,43,841.17 |
| Transferred to Earmarked/Endowment Funds | | | | |
| Balance | | | 3,59,58,618.00 | 39,43,841.17 |

SCHEDULE 12- INTEREST EARNED

(Amount in Rs.)

| Particulars | Current Year (2020-21) | Previous Year (2019-20) |
|--|------------------------|-------------------------|
| 1. On Saving Accounts with Scheduled Banks | 74,99,325.00 | 1,36,63,990.00 |
| 2. Interest on Loans: | | |
| a) Employees/Staff | 0.00 | 0.00 |
| b) Others | 0.00 | 0.00 |
| 4. On Debtors and Other Receivable | 0.00 | 0.00 |
| Total | 74,99,325.00 | 1,36,63,990.00 |

[Signature]

Section Officer
(Accounts)

[Signature]

Section Officer
(Finance)

[Signature]
11/10/21

Finance Officer

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

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

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

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

(Amount in Rs.)

| Particulars | Current Year (2020-21) | Previous Year (2019-20) |
|---|---------------------------|----------------------------|
| A. Income from Land & Building | | |
| 1. Hostel Room Rent | 0.00 | 0.00 |
| 2. License fee | 594.00 | 456.00 |
| 3. Rentals for Space | 1,74,960.00 | 4,05,107.00 |
| 4. Electricity Charges Recovered | 69,107.00 | 1,08,470.00 |
| 5. Water Charges Recovered | 0.00 | 0.00 |
| 6. Accumulated Interest (Deposit work RITES) | 0.00 | 0.00 |
| Total(A) | 2,44,661.00 | 5,14,033.00 |
| B. Sale of Institute's publications (B) | | 0.00 |
| C. Income from holding events | | |
| 1. Gross Receipts from annual function/ sports carnival | 0.00 | 0.00 |
| Less: Direct Expenditure incurred on the annual function/ sports carnival | 0.00 | 0.00 |
| 2. Gross Receipts for fetes | 0.00 | 0.00 |
| Less: Direct Expenditure incurred on fetes | 0.00 | 0.00 |
| 3. Gross Receipts for education tours | 0.00 | 0.00 |
| Less: Direct Expenditure incurred on the tours | 0.00 | 0.00 |
| 4. Others (to be specified and separately disclosed) | 0.00 | 0.00 |
| Total(C) | 0.00 | 0.00 |
| D. Others | | |
| 1. Income from consultancy | 0.00 | 0.00 |
| 2. RTI fees | 0.00 | 180.00 |
| 3. Income from Royalty | 0.00 | 0.00 |
| 4. Recruitment Fees | 0.00 | 35,14,000.00 |
| 5. Misc. receipts (tender form, waste paper, etc) | 1,83,946.00 | 3,44,026.00 |
| 6. Profit on Sale/Disposal of Assets: | 0.00 | 0.00 |
| a) Owned Assets | 0.00 | 0.00 |
| b) Assets received free of cost | 0.00 | 0.00 |
| 7. Grants/Donations from institutions, Welfare Bodies and International Organizations | 0.00 | 0.00 |
| 8. Others: CUBCHS Contribution | 19,45,477.00 | 11,82,734.00 |
| Photocopy Charges and Other test Charges | 0.00 | 94,540.00 |
| Test Centre Fees | 39,040.00 | 0.00 |
| Guest House Charges | 3,23,600.00 | 3,767.00 |
| Liquidated Damage/Forfeited EMDs | 11,48,884.00 | 1,81,817.00 |
| Notice Pay | 0.00 | 2,45,280.00 |
| Other Receipt | 0.00 | 2,06,220.30 |
| Tender Fees | 55,000.00 | 0.00 |
| Interest on Securities Deposit (SBPDCL) | 2,30,612.62 | 0.00 |
| Total(D) | 39,26,559.62 | 57,72,564.30 |
| Grand Total(A+B+C+D) | 41,71,220.62 | 62,86,597.30 |

SCHEDULE 14 - Prior Period Income

| Particulars | Current Year (2020-21) | Previous Year (2019-20) |
|----------------------------------|---------------------------|----------------------------|
| Academic Receipt | 1,18,247.00 | 0.00 |
| Income from Investments | 10,29,293.00 | 0.00 |
| Misc. Liability | 22,680.00 | 0.00 |
| Expenses & Liability Written off | 0.00 | 1,55,991.00 |
| TOTAL | 11,70,220.00 | 1,55,991.00 |

[Signature]
Section Officer
(Accounts)

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

[Signature]
Section Officer
(Finance)

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

[Signature]
Finance Officer

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

SCHEDULE FORMING PART OF THE INCOME AND EXPENDITURE A/C

SCHEDULE 15- STAFF PAYMENTS & BENEFITS (ESTABLISHMENT EXPENSES)

(Amount in Rs.)

| Particulars | Current Year (2020-21) | | | Previous Year (2019-20) | | |
|---|------------------------|-------------|------------------------|-------------------------|-------------|------------------------|
| | Plan | Non-Plan | Total | Plan | Non-Plan | Total |
| a) Salaries & wages | 29,54,01,269.00 | 0.00 | 29,54,01,269.00 | 23,70,46,623.00 | 0.00 | 23,70,46,623.00 |
| b) Allowance and Bonus | 2,99,74,014.00 | 0.00 | 2,99,74,014.00 | 3,76,91,265.00 | 0.00 | 3,76,91,265.00 |
| c) Leave Salary Contribution | 1,83,335.00 | 0.00 | 1,83,335.00 | 2,77,200.00 | 0.00 | 2,77,200.00 |
| d) Pension Contribution | 49,521.00 | 0.00 | 49,521.00 | 1,98,084.00 | 0.00 | 1,98,084.00 |
| e) E.L. ENCASHMENT | 19,12,627.00 | 0.00 | 19,12,627.00 | 21,82,185.00 | 0.00 | 21,82,185.00 |
| f) Leave Travel Concession | 69,55,327.00 | 0.00 | 69,55,327.00 | 10,31,573.00 | 0.00 | 10,31,573.00 |
| g) Medical Reimbursement and Expenses | 15,72,765.00 | 0.00 | 15,72,765.00 | 18,00,027.00 | 0.00 | 18,00,027.00 |
| h) EPF EMPLOYER CONTRIBUTION | 3,09,948.00 | 0.00 | 3,09,948.00 | 1,65,702.00 | 0.00 | 1,65,702.00 |
| i) Children Education Allowance | 29,45,419.00 | 0.00 | 29,45,419.00 | 25,48,884.00 | 0.00 | 25,48,884.00 |
| j) Retirement & Termination Benefits Expenses | 1,97,05,030.00 | 0.00 | 1,97,05,030.00 | 1,53,88,792.00 | 0.00 | 1,53,88,792.00 |
| TOTAL | 35,90,09,255.00 | 0.00 | 35,90,09,255.00 | 29,83,30,335.00 | 0.00 | 29,83,30,335.00 |

SCHEDULE 16 - ACADEMIC EXPENSES

| Particulars | Current Year (2020-21) | | | Previous Year (2019-20) | | |
|--|------------------------|-------------|-----------------------|-------------------------|-------------|-----------------------|
| | Plan | Non-Plan | Total | Plan | Non-Plan | Total |
| a) Laboratory expenses | 15,00,515.00 | 0.00 | 15,00,515.00 | 13,03,448.90 | 0.00 | 13,03,448.90 |
| b) Field work/ Participation | 1,28,739.00 | 0.00 | 1,28,739.00 | 68,451.00 | 0.00 | 68,451.00 |
| c) Seminar/ Workshop (Hosp + Honor +TA+Other) | 3,39,267.00 | 0.00 | 3,39,267.00 | 4,91,546.00 | 0.00 | 4,91,546.00 |
| d) Payment to visiting faculty | 0.00 | 0.00 | 0.00 | 2,70,000.00 | 0.00 | 2,70,000.00 |
| e) Examination expenses | 1,45,557.00 | 0.00 | 1,45,557.00 | 4,64,783.00 | 0.00 | 4,64,783.00 |
| f) Student Welfare expenses | 2,86,407.00 | 0.00 | 2,86,407.00 | 9,24,583.00 | 0.00 | 9,24,583.00 |
| g) Convocation expenses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| h) Sports Activity Expenses | 7,20,676.00 | 0.00 | 7,20,676.00 | 5,25,078.00 | 0.00 | 5,25,078.00 |
| i) Scholarship/Stipend/EWYL | 2,48,000.00 | 0.00 | 2,48,000.00 | 2,45,535.00 | 0.00 | 2,45,535.00 |
| j) Books, Journals & Subscription Expenses | 71,01,583.00 | 0.00 | 71,01,583.00 | 98,93,332.00 | 0.00 | 98,93,332.00 |
| k) Admission Expenses | 3,02,919.00 | 0.00 | 3,02,919.00 | 0.00 | 0.00 | 0.00 |
| L) Others: | | | | | | |
| Hospitality Academic | 7,065.00 | 0.00 | 7,065.00 | 0.00 | 0.00 | 0.00 |
| Statutory Fees | 5,50,015.00 | 0.00 | 5,50,015.00 | 2,10,129.00 | 0.00 | 2,10,129.00 |
| Travelling & Conveyance (Acad) | 0.00 | 0.00 | 0.00 | 1,33,740.00 | 0.00 | 1,33,740.00 |
| Academic Activity Expenses | 0.00 | 0.00 | 0.00 | 88,461.00 | 0.00 | 88,461.00 |
| CUCET - EXPENSE | 0.00 | 0.00 | 0.00 | 22,19,892.00 | 0.00 | 22,19,892.00 |
| Patent Application Fees | 0.00 | 0.00 | 0.00 | 20,500.00 | 0.00 | 20,500.00 |
| BOS Expenses | 42,600.00 | 0.00 | 42,600.00 | 1,08,972.00 | 0.00 | 1,08,972.00 |
| Inspection Charges | 50,422.00 | 0.00 | 50,422.00 | 76,763.00 | 0.00 | 76,763.00 |
| Honorarium(acad) | 21,200.00 | 0.00 | 21,200.00 | 11,000.00 | 0.00 | 11,000.00 |
| Non-NET M.PHIL/PH.D' Fellowship Exp. | 1,02,17,989.00 | 0.00 | 1,02,17,989.00 | 98,60,979.00 | 0.00 | 98,60,979.00 |
| Others(Academic) | 50,000.00 | 0.00 | 50,000.00 | 6,854.00 | 0.00 | 6,854.00 |
| Subscription Expenses | 1,63,724.00 | 0.00 | 1,63,724.00 | 0.00 | 0.00 | 0.00 |
| Hostel Expense(Mess) | 16,093.00 | 0.00 | 16,093.00 | 1,16,971.00 | 0.00 | 1,16,971.00 |
| TOTAL | 2,18,92,771.00 | 0.00 | 2,18,92,771.00 | 2,70,41,017.90 | 0.00 | 2,70,41,017.90 |

Dejaved
Section Officer
(Accounts)

Hoshi
Section Officer
(Finance)

11/10/21
Finance Officer

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

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

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

SCHEDULE FORMING PART OF THE INCOME AND EXPENDITURE A/C

SCHEDULE - 17 ADMINISTRATIVE EXPENSES AND GENERAL EXPENSES

| Particulars | Current Year (2020-21) | | | Previous Year (2019-20) | | |
|--|------------------------|-------------|-----------------------|-------------------------|-------------|-----------------------|
| | Plan | Non-Plan | Total | Plan | Non-Plan | Total |
| (A) Infrastructure | | | | | | |
| a) Electricity and Power | 54,03,368.00 | 0.00 | 54,03,368.00 | 90,09,833.87 | 0.00 | 90,09,833.87 |
| b) Water Charges | 0.00 | 0.00 | 0.00 | | 0.00 | 0.00 |
| c) Rent, Rates and Taxes(including property tax) | 0.00 | 0.00 | 0.00 | 28,102.00 | 0.00 | 28,102.00 |
| (B) Communication | 0.00 | | 0.00 | | | 0.00 |
| d) Postage, Telephone & Communication Charges | 33,375.00 | 0.00 | 33,375.00 | 91,003.00 | 0.00 | 91,003.00 |
| e) Telephone, Fax & Internet Charges | 2,10,815.00 | 0.00 | 2,10,815.00 | 1,97,844.00 | 0.00 | 1,97,844.00 |
| (C) Others | 0.00 | | 0.00 | | | 0.00 |
| f) Printing and Stationery | 7,73,144.50 | 0.00 | 7,73,144.50 | 56,55,755.50 | 0.00 | 56,55,755.50 |
| g) Travelling and conveyance Expenses | 54,971.00 | 0.00 | 54,971.00 | 5,02,912.00 | 0.00 | 5,02,912.00 |
| h) Hospitality | 1,16,989.00 | 0.00 | 1,16,989.00 | 1,29,385.00 | 0.00 | 1,29,385.00 |
| i) Consultancy Fees | 0.00 | 0.00 | 0.00 | 43,096.00 | 0.00 | 43,096.00 |
| j) Professional/Legal Fees | 4,69,046.00 | 0.00 | 4,69,046.00 | 3,98,900.00 | 0.00 | 3,98,900.00 |
| k) Advertisement Expenses | 0.00 | 0.00 | 0.00 | 4,13,406.00 | 0.00 | 4,13,406.00 |
| l) NPS (Employer) Contribution | 4,14,86,911.00 | 0.00 | 4,14,86,911.00 | 2,73,63,894.00 | 0.00 | 2,73,63,894.00 |
| m) Salary to Contractual Employees | 1,67,488.00 | 0.00 | 1,67,488.00 | 37,94,652.00 | 0.00 | 37,94,652.00 |
| n) Training Expenses | 0.00 | 0.00 | 0.00 | 83,292.00 | 0.00 | 83,292.00 |
| n) Others: | | | | | | 0.00 |
| Web hosting Charges | 68,662.00 | 0.00 | 68,662.00 | 73,618.00 | 0.00 | 73,618.00 |
| Honarium (Adm) | 0.00 | 0.00 | 0.00 | 28,000.00 | 0.00 | 28,000.00 |
| Other Expenses | 57,885.00 | 0.00 | 57,885.00 | 19,881.00 | 0.00 | 19,881.00 |
| Recruitment Expenses | 6,48,048.00 | 0.00 | 6,48,048.00 | 39,16,761.00 | 0.00 | 39,16,761.00 |
| Guest house Expenses | 3,195.00 | 0.00 | 3,195.00 | 8,11,366.00 | 0.00 | 8,11,366.00 |
| Expenses on fees | 45,792.00 | 0.00 | 45,792.00 | 10,80,489.00 | 0.00 | 10,80,489.00 |
| Rajbhasha Expenditure | 13,120.00 | 0.00 | 13,120.00 | 83,753.00 | 0.00 | 83,753.00 |
| TA, DA, Honorarium & Others (EC/FC/AC Court) | 62,015.00 | 0.00 | 62,015.00 | 3,12,849.00 | 0.00 | 3,12,849.00 |
| Security & Housekeeping Services | 3,40,44,606.00 | 0.00 | 3,40,44,606.00 | 3,12,12,612.00 | 0.00 | 3,12,12,612.00 |
| Shifting Expenses | 18,500.00 | 0.00 | 18,500.00 | 2,90,313.00 | 0.00 | 2,90,313.00 |
| Horticulture Expenses | 3,10,285.00 | 0.00 | 3,10,285.00 | 7,15,260.00 | 0.00 | 7,15,260.00 |
| Land Registry Fees Expenses | 12,500.00 | 0.00 | 12,500.00 | 74,423.00 | 0.00 | 74,423.00 |
| News Paper Reimburshment | 8,024.00 | 0.00 | 8,024.00 | 34,637.00 | 0.00 | 34,637.00 |
| Hostel Maintenance | 6,237.00 | 0.00 | 6,237.00 | 0.00 | 0.00 | 0.00 |
| Transfer Grant | 1,69,440.00 | 0.00 | 1,69,440.00 | 47,600.00 | 0.00 | 47,600.00 |
| Transfer TA Expenses | 0.00 | 0.00 | 0.00 | 19,850.00 | 0.00 | 19,850.00 |
| TOTAL | 8,41,84,416.50 | 0.00 | 8,41,84,416.50 | 8,64,33,487.37 | 0.00 | 8,64,33,487.37 |

SCHEDULE 18- TRANSPORTATION EXPENSES

| Particulars | Current Year (2020-21) | | | Previous Year (2019-20) | | |
|---|------------------------|-------------|--------------------|-------------------------|-------------|--------------------|
| | Plan | Non-Plan | Total | Plan | Non-Plan | Total |
| 1. Vehicles (owned by educational institutions) | | | | | | |
| a) Running expenses | 1,88,667.00 | 0.00 | 1,88,667.00 | 3,38,790.00 | 0.00 | 3,38,790.00 |
| b) Repairs & Maintenance | 1,40,015.00 | 0.00 | 1,40,015.00 | 93,601.00 | 0.00 | 93,601.00 |
| c) Insurance Expenses | 1,59,787.00 | 0.00 | 1,59,787.00 | 1,66,691.00 | 0.00 | 1,66,691.00 |
| 2. Vehicles taken on rent/lease | | | | | | |
| a) Rent/ lease expenses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2. Vehicles (Taxi) hiring expenses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL | 4,88,469.00 | 0.00 | 4,88,469.00 | 5,99,082.00 | 0.00 | 5,99,082.00 |

Abhishek
Section Officer
(Accounts)

Hyoji
Section Officer
(Finance)

Pranav
Finance Officer

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

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

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दक्षिण बिहार केन्द्रीय विश्वविद्यालय
Central University of South Bihar

SCHEDULE FORMING PART OF THE INCOME AND EXPENDITURE A/C

SCHEDULE -19 REPAIRS & MAINTENANCE

| Particulars | Current Year (2020-21) | | | Previous Year (2019-20) | | |
|--------------------------------------|------------------------|-------------|---------------------|-------------------------|-------------|---------------------|
| | Plan | Non-Plan | Total | Plan | Non-Plan | Total |
| a) Building | 6,90,306.00 | 0.00 | 6,90,306.00 | 1,45,754.00 | 0.00 | 1,45,754.00 |
| b) Furniture & Fixture | 5,16,587.00 | 0.00 | 5,16,587.00 | 5,54,304.00 | 0.00 | 5,54,304.00 |
| c) Plant & Machinery | 32,52,375.00 | 0.00 | 32,52,375.00 | 31,86,000.00 | 0.00 | 31,86,000.00 |
| d) Office Equipments | 50,465.00 | 0.00 | 50,465.00 | 55,375.00 | 0.00 | 55,375.00 |
| f) Computer & Peripherals | 7,95,203.00 | 0.00 | 7,95,203.00 | 8,72,811.00 | 0.00 | 8,72,811.00 |
| e) Lab Equipment | 3,06,868.00 | 0.00 | 3,06,868.00 | 11,11,681.00 | 0.00 | 11,11,681.00 |
| g) Electric Equipment | 2,74,566.00 | 0.00 | 2,74,566.00 | 7,64,888.00 | 0.00 | 7,64,888.00 |
| i) Cleaning Material & Service | 11,44,731.00 | 0.00 | 11,44,731.00 | 15,30,487.00 | 0.00 | 15,30,487.00 |
| j) Generator running and maintenance | 1,34,802.00 | 0.00 | 1,34,802.00 | 3,63,603.00 | 0.00 | 3,63,603.00 |
| k) Others | 0.00 | 0.00 | 0.00 | 200.00 | 0.00 | 200.00 |
| l) Campus Development & Maintenance | 79,179.00 | 0.00 | 79,179.00 | 0.00 | 0.00 | 0.00 |
| TOTAL | 72,45,082.00 | 0.00 | 72,45,082.00 | 85,85,103.00 | 0.00 | 85,85,103.00 |

SCHEDULE 20 - FINANCE COSTS

| Particulars | Current Year (2020-21) | | | Previous Year (2019-20) | | |
|---|------------------------|-------------|-----------------------|-------------------------|-------------|---------------------|
| | Plan | Non-Plan | Total | Plan | Non-Plan | Total |
| a) Bank Charges | 4,041.80 | 0.00 | 4,041.80 | 3,660.11 | 0.00 | 3,660.11 |
| b) Repayment of HEFA Loan from Internal Receipt Margin Amount i.e 10% | 1,82,84,000.00 | 0.00 | 1,82,84,000.00 | 91,42,000.00 | 0.00 | 91,42,000.00 |
| TOTAL | 1,82,88,041.80 | 0.00 | 1,82,88,041.80 | 91,45,660.11 | 0.00 | 91,45,660.11 |

SCHEDULE 21 - OTHER EXPENSES

| Particulars | Current Year (2020-21) | | | Previous Year (2019-20) | | |
|---|------------------------|-------------|-------------|-------------------------|-------------|-------------|
| | Plan | Non-Plan | Total | Plan | Non-Plan | Total |
| a) Provisions for Bad and Doubtful Debts/ Advances | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| b) Irrecoverable Balances Written off | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| c) Grants/Subsidies to other institutions/organizations | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| d) Other: | 0.00 | 0.00 | 0.00 | | | |
| Freight | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Exp | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

SCHEDULE 22 - Prior Period Expenses

| Particulars | Current Year (2020-21) | | | Previous Year (2019-20) | | |
|-------------------------|------------------------|-------------|---------------------|-------------------------|-------------|---------------------|
| | Plan | Non-Plan | Total | Plan | Non-Plan | Total |
| Establishment Expenses | 0.00 | 0.00 | 0.00 | 2,585.00 | 0.00 | 2,585.00 |
| Academic Expenses | 21,22,477.00 | 0.00 | 21,22,477.00 | 37,24,759.00 | 0.00 | 37,24,759.00 |
| Administrative Expenses | 51,50,462.00 | 0.00 | 51,50,462.00 | 16,65,006.00 | 0.00 | 16,65,006.00 |
| Transportation Expenses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Repair & Maintenance | 12,89,435.00 | 0.00 | 12,89,435.00 | 2,46,036.00 | 0.00 | 2,46,036.00 |
| TOTAL | 85,62,374.00 | 0.00 | 85,62,374.00 | 56,38,386.00 | 0.00 | 56,38,386.00 |

[Signature]
Section Officer
(Accounts)

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

[Signature]
Section Officer
(Finance)

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

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

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

| | Penson | Gratuity | Leave Encashment | Total |
|--|-------------|-------------|-----------------------|-----------------------|
| Opening Balance as on 01.04.2019 | | | 6,04,67,741.00 | 6,04,67,741.00 |
| Addition: Capitalized value of Contributions received from other organizations | 0.00 | 0.00 | 0.00 | 0.00 |
| Total (a) | 0.00 | 0.00 | 0.00 | 0.00 |
| Less : Actual Payment during the year (b) | 0.00 | 0.00 | 0.00 | 0.00 |
| Balance available on 31.03 c(a-b) | 0.00 | 0.00 | 6,04,67,741.00 | 6,04,67,741.00 |
| Provision required on 31.03.2021 as per actuarial valuation (d) | 0.00 | 0.00 | 1,97,05,030.00 | 1,97,05,030.00 |
| A. Provision to be made in the Current year (d-c) | 0.00 | 0.00 | 0.00 | 0.00 |
| B. Contribution to New Pension Scheme | 0.00 | 0.00 | 0.00 | 0.00 |
| C. Medical Reimbursement to Retired Employees | 0.00 | 0.00 | 0.00 | 0.00 |
| D. Travel to Hometown on Retirement | 0.00 | 0.00 | 0.00 | 0.00 |
| E. Deposit Linked Insurance Payment | 0.00 | 0.00 | 0.00 | 0.00 |
| Total (A+B+C+D+E) | 0.00 | 0.00 | 8,01,72,771.00 | 8,01,72,771.00 |

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Section Officer

(Accounts)

Section Officer (F & A)

Central University Of South Bihar

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Section Officer

(Finance)

Section Officer (F & A)

Central University Of South Bihar

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Finance Officer

वित्त प्रदाधिकारी / Finance Officer

दक्षिण बिहार केन्द्रीय विश्वविद्यालय

Central University of South Bihar

NOTES FORMING PART OF SCHEDULES

| NOTE-1 (SECURITY DEPOSIT) | Current Year (2020-21) | Previous Year (2019-20) |
|----------------------------------|-----------------------------------|------------------------------------|
| B.S.N.L. SECURITY DEPOSIT | 24,375.00 | 24,375.00 |
| PRABHU NANDAN PRASAD | 4,04,740.00 | 4,04,740.00 |
| PRAKASH YADAV & SNEH PRABHA | 0.00 | 0.00 |
| RENUKA PALIT | 17,024.00 | 17,024.00 |
| RESHAM KUMAR | 30,246.00 | 30,246.00 |
| KAUSHAL KUMAR (GAYA) | 95,256.00 | 95,256.00 |
| Total | 5,71,641.00 | 5,71,641.00 |

| NOTE-2 (Advance to Supplier) | Current Year (2020-21) | Previous Year (2019-20) |
|---|-----------------------------------|------------------------------------|
| Alankar Auto Sales & Services Pvt.Ltd | 35,326.00 | 35,326.00 |
| BPCL (Smart Fleet) | 55,036.00 | 55,036.00 |
| BPCL (Smart Fleet) Genset | 50,000.00 | 50,000.00 |
| Direct Web Technology Pvt. Ltd (Big Rock) | 4,939.00 | 0.00 |
| JEOL Asia PTE Ltd | 98,48,324.00 | 98,48,324.00 |
| Maa Vaishno Enterprise | 10,000.00 | 0.00 |
| M/S Air Infotech Service (P) Ltd | 1,35,337.00 | 0.00 |
| M/S All India Reporter Pvt. Ltd | 67,014.00 | 0.00 |
| M/S Electronic Enterprises (India) Pvt. Ltd | 35,37,975.00 | 0.00 |
| M/S Mahavir Furnishing (Adv) | 0.00 | 1,81,521.00 |
| OHIO Technologies | 17,700.00 | 17,700.00 |
| RAJ Auto Enterprises | 6,296.00 | 6,296.00 |
| Prasar Bharti (AIR) (Adv) | 0.00 | 2,71,872.00 |
| Total | 1,37,67,947.00 | 1,04,66,075.00 |

[Signature]
Section Officer
(Accounts)

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

[Signature]
Section Officer
(Finance)

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

[Signature]
Finance Officer
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Central University of South Bihar

NOTES FORMING PART OF SCHEDULES

| (NOTE- 3) (BALANCE WITH BANK) | Current Year (2020-21) | Previous Year (2019-20) |
|---|---------------------------|----------------------------|
| On Savings Accounts- (Of University Funds) | | |
| CUSB GAYA FEE RECEIVABLE A/C (SBI)(ES1) | 11,17,151.50 | 7,84,039.50 |
| CUSB GAYA GRANT RECEIVABLE A/C (SBI) (ES2) | 3,80,495.50 | 4,52,076.50 |
| CUSB INTEREST REPAYMENT A/C (CANARA BANK) (ES4) | 12,17,644.00 | 0.00 |
| CUSB PRINCIPAL REPAYMENT A/C (CANARA BANK) (ES3) | 21,50,906.00 | 12,17,387.00 |
| SBI ADMISSION BANK A/C NO. 34807920951 (FS4) | 1,76,06,439.29 | 1,23,03,339.13 |
| CANARA BANK A/C GAYA (GD7) | 2,77,684.45 | 2,60,173.45 |
| PNB SAVINGS A/C GAYA (GD6) | 76,77,328.30 | 76,77,381.40 |
| PNB CUSB SCHOOL OF LAW A/C | 13,82,461.20 | 13,08,283.30 |
| SBI GD A/C (NO. 30705735501) (GD2) (REC.) | 9,60,106.10 | 65,37,337.60 |
| CUSB CAPITAL A/C (NO. 37972071619) (CAP) | 20,03,74,175.50 | 14,72,29,770.00 |
| CUSB GENERAL A/C (38260744699) (GEN) | 43,35,992.13 | 53,74,791.13 |
| CUSB - OH UNIVERSITY SHARE A/C (SBI CUSB) OH A/C | 26,32,929.70 | 22,48,934.70 |
| CUSB PMMMNMTT A/C (SBI CUSB) PMMT | 70,41,763.50 | 2,20,25,569.50 |
| CUSB PROJECT GRANTS A/C (SBI CUSB) PRO A/C | 1,74,86,948.50 | 87,68,959.00 |
| CUSB SALARY (A/C NO. 37974110795) (SAL.) | 4,88,24,037.69 | 7,71,44,159.19 |
| PNB CCCP A/C (NO. 4458000100038979) | 77,79,392.24 | 61,26,849.34 |
| SBI MESS A/C (NO. 34319192291) (MS) | 0.00 | 0.00 |
| Total (A) | 32,12,45,455.60 | 29,94,59,050.74 |
| On Savings Accounts- (Of Research Project Funds) | | |
| BANK CUSB RP-28 | 98,357.00 | 95,727.00 |
| BANK CUSB RP-31 | 88,393.00 | 86,029.00 |
| BANK CUSB RP-34 | 91,719.00 | 89,266.00 |
| BANK CUSB RP-35 | 59,790.00 | 58,191.00 |
| BANK CUSB RP-37 | 1,69,317.60 | 1,64,789.60 |
| BANK CUSB RP-38 | 5,12,035.60 | 4,98,342.60 |
| BANK CUSB RP-39 | 41,284.30 | 4,74,749.30 |
| BANK CUSB RP-40 | 50,777.00 | 49,419.00 |
| BANK CUSB RP-41 | 3,94,714.90 | 8,10,345.90 |
| BANK CUSB RP-42 | 8,55,860.20 | 9,45,912.20 |
| BANK CUSB RP-43 | 4,11,284.00 | 4,44,602.00 |
| BANK CUSB RP-44 | 2,30,388.20 | 7,32,484.20 |
| BANK CUSB RP-45 | 3,04,008.00 | 8,12,324.00 |
| BANK CUSB RP-46 | 40,252.00 | 39,925.00 |
| BANK CUSB RP-47 | 71,788.00 | 1,42,885.00 |
| BANK CUSB RP-48 | 79,334.00 | 77,211.00 |
| BANK CUSB RP-51 | 36,186.50 | 3,73,915.50 |
| BANK CUSB RP-52 | 1,08,106.50 | 19,69,602.50 |
| BANK CUSB RP-53 | 450.45 | 388.45 |
| BANK CUSB RP-54 | 9,625.00 | 2,86,020.00 |
| BANK CUSB RP-55 | 2,11,766.00 | 2,06,103.00 |
| BANK CUSB RP-56 | 2,93,200.50 | 21,71,069.00 |
| BANK CUSB RP-57 | 8,26,330.00 | 8,04,232.00 |
| BANK CUSB RP-58 | 68,476.00 | 79,351.00 |
| BANK CUSB RP-59 | 7,77,980.00 | 0.00 |
| BANK CUSB RP-60 | 14,36,622.00 | 0.00 |
| BANK CUSB RP-62 | 1,34,304.00 | 0.00 |
| BANK CUSB RP-64 | 8,99,523.00 | 0.00 |
| Total (B) | 83,01,872.75 | 1,14,12,884.25 |
| Total (A+B) | 32,95,47,328.35 | 31,08,71,934.99 |

[Signature]
Section Officer
(Accounts)

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

[Signature]
Section Officer
(Finance)

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

[Signature]
वित्त पदधिकारी / Finance Officer
दक्षिण बिहार केन्द्रीय विश्वविद्यालय
Central University of South Bihar

NOTES FORMING PART OF SCHEDULES

| NOTE- 4 (Other Receivable from UGC under FRP) | Current Year (2020-21) | Previous Year (2019-20) |
|--|---------------------------|----------------------------|
| UGC FACULTY RECHARGE PROG (DR. LOKENDRA SHARMA) | | |
| Balance B/F | -20,50,530.00 | -20,50,530.00 |
| Add: Receipts during the year | | 0.00 |
| Total (a) | -20,50,530.00 | -20,50,530.00 |
| Less: utilized for Salary expenses | 0.00 | 0.00 |
| Less: utilized for Capital expenses | 0.00 | 0.00 |
| Total (b) | 0.00 | 0.00 |
| Unutilized carried forward Total (A) | -20,50,530.00 | -20,50,530.00 |
| UGC FACULTY RECHARGE PROG (DR. SUSANTA DAS) | | |
| Balance B/F | -17,98,499.00 | -17,59,621.00 |
| Add: Receipts during the year | 0.00 | 0.00 |
| Total (a) | -17,98,499.00 | -17,59,621.00 |
| Less: utilized for Salary expenses | 0.00 | 38,878.00 |
| Less: utilized for Capital expenses | 0.00 | 0.00 |
| Total (b) | 0.00 | 38,878.00 |
| Unutilized carried forward Total (B) | -17,98,499.00 | -17,98,499.00 |
| UGC FACULTY RECHARGE PROG (DR. PUNEET MISHRA) | | |
| Balance B/F | -2,59,007.00 | -3,48,887.00 |
| Add: Receipts during the year | 8,40,000.00 | 11,93,548.00 |
| Total (a) | 5,80,993.00 | 8,44,661.00 |
| Less: utilized for Salary expenses | 11,11,740.00 | 11,03,668.00 |
| Less: utilized for Capital expenses | 5,40,000.00 | 0.00 |
| Total (b) | 16,51,740.00 | 11,03,668.00 |
| Unutilized carried forward Total (C) | -10,70,747.00 | -2,59,007.00 |
| TOTAL RECEIVABLE TOTAL (A+B+C) | 49,19,776.00 | 41,08,036.00 |

| NOTE-5 (HEFA Loan) | Current Year (2020-21) | Previous Year (2019-20) |
|--|---------------------------|----------------------------|
| Total HEFA Loan disbursed During The Year | 12,20,21,991.00 | 62,28,84,736.00 |
| Less: Advances to Vendors from HEFA Loan | | |
| DIRECTOR C&DS UNIT-12 UP JAL NIGAM/CUSB CAMPUS | -1,00,00,000.00 | 1,00,00,000.00 |
| CPWD-Building Advance during the Year | 11,00,00,000.00 | 0.00 |
| CPWD, GoI, Patna during the Year | 1,05,29,202.00 | 2,89,39,756.00 |
| Assets Capitalized during the Year from HEFA Loan | 1,14,92,789.00 | 58,39,44,980.00 |
| Less: Reimbursement from HEFA | 0.00 | 21,10,00,000.00 |
| Amount Utilized as Capital Expenditure from HEFA Loan | 1,14,92,789.00 | 37,29,44,980.00 |


| | | |
|---|-----------------------|------------------------|
| Total Assets Capitalized during FY 2020-21 (Main Account) | 8,37,42,892.00 | 1,62,03,21,482.00 |
| Less: Adjustment/Deletion | 1,91,45,875.00 | 1,05,21,09,846.00 |
| Total Assets Purchased/Capitalized during FY | 6,45,97,017.00 | 56,82,11,636.00 |

| | | |
|------------------------------|-----------------------|------------------------|
| Assets from UGC Grant | 5,31,04,228.00 | 19,52,66,656.00 |
|------------------------------|-----------------------|------------------------|

| | | |
|---|---------------------|-----------------------|
| Assets Purchased/Capitalized from Earmarked Fund | 56,77,832.00 | 8,09,68,171.00 |
|---|---------------------|-----------------------|


Section Officer
(Accounts)

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


Section Officer
(Finance)

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


Finance Officer

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दक्षिण बिहार केन्द्रीय विश्वविद्यालय
Central University of South Bihar

SCHEDULE: 23

SIGNIFICANT ACCOUNTING POLICIES

Annexed to and forming part of Balance Sheet as at 31.03.2021

1. Basis for preparation of account

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

2. Revenue Recognition

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

3. Fixed Assets and Depreciation

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

Tangible Assets:

| S.N. | Items (Fixed Assets) | Rate of Depreciation |
|------|-------------------------|----------------------|
| 1 | Land | 0.00% |
| 2 | Campus Development | 2.00% |
| 3 | Buildings | 2.00% |
| 4 | Roads & Bridges | 2.00% |
| 5 | Vehicle | 10.00% |
| 6 | Furniture and Fixture | 7.50% |
| 7 | Office Equipment | 7.50% |
| 8 | Kitchen Appliances | 7.50% |
| 9 | Smart Class Room | 7.50% |
| 10 | Computer & Peripherals | 20.00% |
| 11 | Electrical Installation | 5.00% |
| 12 | Library Books | 10.00% |
| 13 | Laboratory Equipment | 8.00% |
| 14 | Others | 5.00% |

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

Intangible Assets:

| | | |
|---|-------------------|-----|
| 1 | Computer Software | 40% |
| 2 | E Journals | 40% |

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

4. Stocks

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

5. Retirement Benefits:

- 5.1 The regular employees have got their PRAN no. allotted by NSDL. Both employees and employer's contributions are being regularly deposited in NPS Trust A/c and uploaded with NSDL. The contribution (Leave Salary/Pension Contribution) of other employees who are on deputation to the University is directly sent to their parent organization along with employer's contribution.
- 5.2 The University has been established in the year 2009 as such old Pension Scheme is not applicable in the university and hence no provision has been made.
- 5.3 The provision for Accumulated Earned Leave & HPL of all the Employees as on 31st December 2020 has been taken as per 7th CPC Pay Scale. Since the Earned Leave & HPL are credited on 1st January every year as such the leave credited up to 31st Dec'2020 has been taken, and the provisions made as per the Leave encashment Rule.

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. [Ref :

6. Government / UGC Grant

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

7. Research and Development Expenses

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

8. Investments

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

9. Foreign exchange

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

10. Sponsored Projects

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

11. Income tax

The income of the University is exempted from Income Tax as per provisions of **Section 10 (23C) (iiiab)** of the Income Tax Act 1961. No provision for tax is therefore made in the accounts.

SCHEDULE: 24

CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS

1. CONTINGENT LIABILITIES:

As on 31.03.2021, two Court case already filed against the University, by employees; is pending for decisions. The suit filed by employee was related to termination/ employment. The quantum of the claims is not ascertainable. The claim in the suits and arbitration cases by contractors amounted to **Rs. NIL** (Previous Year **Rs. NIL**).

2. CURRENT ASSETS, LOANS, ADVANCES AND DEPOSITS

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

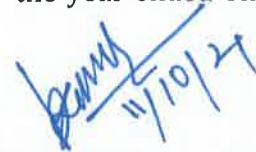
3. Bank Details

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

4. The University is having the New Pension Scheme only. A Balance sheet, Income and expenditure account and Receipts & Payments Account, of the New Pension Scheme – Tier 1 for the Year have been attached to the University's Accounts.

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

6. Schedules 1 to 24 are annexed to and form an integral part of the Balance Sheet at 31 March 2021 and the Income & Expenditure account for the year ended on that date.



Finance Officer
Central University of South Bihar


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

CENTRAL UNIVERSITY OF SOUTH BIHAR
RECEIPT & PAYMENT ACCOUNT FOR THE PERIOD FROM 01.04.2020 TO 31.03.2021

| Receipts | Current Year (2020-21) | Payments | Current Year (2020-21) |
|--|---------------------------|---|---------------------------|
| I. Opening Balance: | | I. Expenses: | |
| a) Cash Balances | 0.00 | a) Establishment Expenses | 26,37,68,525.00 |
| b) Bank Balances: | 0.00 | b) Academic Expenses | 1,73,98,431.00 |
| i) In Bank Accounts and FDs (Regrouped) | 90,08,71,934.99 | c) Administrative Expenses | 3,95,48,497.00 |
| II. Grants Received: | | d) Transportation Expenses | 3,78,940.00 |
| a) From UGC | 50,58,54,000.00 | e) Repairs & Maintenance | 65,57,199.00 |
| b) From MOE (For Refund of HEFA Loan and Interest) | 20,93,12,184.00 | f) Finance Cost | 4,041.80 |
| c) From other sources | 0.00 | g) Prior Period Expenses | 71,04,205.00 |
| III. Academic Receipts | 3,46,71,534.16 | II. Payments against Earmarked/Endowment Funds | 73,59,934.00 |
| IV. Receipts against Earmarked/Endowment Funds | 9,23,19,449.00 | III. Payments of HEF Loan and Interest | 20,93,12,184.00 |
| V. Receipt against Sponsored Projects/Schemes | 60,61,680.00 | IV. Payments against Sponsored Project/ Fellowships/Scholarships | 93,59,457.50 |
| VI. HEFA Loan | 0.00 | V. Investments and Deposits made: | |
| VII. Income on Investments from: | | a) Out of Earmarked/Endowment Funds | 0.00 |
| a) Earmarked/Endowment Funds | | b) Out of own funds(Investment-others) | 0.00 |
| b) Other Investments | 27,91,854.00 | VI. Term Deposits with Scheduled Banks | 0.00 |
| VIII. Interest received on: | | VII. Expenditure on Fixed Assets and Capital Works-in-Progress: | 12,94,595.00 |
| a) Bank Deposits | 0.00 | a) Fixed Assets | 3,62,32,569.00 |
| b) Loans and Advances | 0.00 | b) Capital Works-in-Progress | 0.00 |
| c) Savings Bank Accounts | 74,99,325.00 | VIII. Other Payments including statutory payments | 14,80,58,292.00 |
| IX. Investment Encashed-Earmarked Funds | 0.00 | IX. Refunds of Grants | 4,92,20,499.00 |
| X. Term Deposits with Scheduled Banks Encashed | 0.00 | X. Deposits and Advances | 1,46,19,134.50 |
| XI. Other Income(including Prior Period Income) | 12,53,803.00 | XI. Other Payments | 0.00 |
| XII. Deposits, Advances and Liabilities | 0.00 | XII. Closing Balances: | |
| XIII. Miscellaneous Receipts including Statutory Receipts | 0.00 | a) Cash in Hand | 0.00 |
| XIV. Any Other Receipts | 0.00 | b) In Bank Accounts and FDs (Regrouped) | 95,04,19,260.35 |
| Total | 1,76,06,35,764.15 | Total | 1,76,06,35,764.15 |


Section Officer
(Accounts)

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Central University Of South Bihar


Section Officer
(Finance)

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Central University of South Bihar


CENTRAL UNIVERSITY OF SOUTH BIHAR
NPS TIER I ACCOUNT
BALANCE SHEET

PERIOD FROM 01.04.2020 TO 31.03.2021

| Liabilities | Current Year 2020-21 | Previous Year 2019-20 | Assets | Current Year 2020-21 | Previous Year 2019-20 |
|-----------------------------------|-------------------------|--------------------------|---|-------------------------|--------------------------|
| NPS Tier - I Account | | | | | |
| Opening Balance | 58,52,449.00 | 35,72,844.00 | NPS Tier-I Account | 66,94,055.00 | 58,52,449.00 |
| Less: Sub. For current FY | 7,52,44,633.00 | 4,66,44,608.00 | Subscription and contribution due Current FY | | |
| Add: Sub+U Contribution | 7,60,86,239.00 | 4,89,24,213.00 | Investment | | |
| Add: Interest Credited | | | Interest Accrued but not due | | |
| Less: Transferred to NSDL | 66,94,055.00 | 58,52,449.00 | Balance at Bank | | |
| Add: Opening Sub+ U C for 03/2016 | | | | | |
| Excess of Income over Expenditure | | | | | |
| Add: During the year | | | | | |
| Total | 66,94,055.00 | 58,52,449.00 | Total | 66,94,055.00 | 58,52,449.00 |


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Central University of South Bihar

CENTRAL UNIVERSITY OF SOUTH BIHAR
NPS TIER I ACCOUNT
INCOME AND EXPENDITURE ACCOUNT
PERIOD FROM 01.04.2020 TO 31.03.2021

| Expenditure | Current Year 2020-21 | Previous Year 2019-20 | Income | Current Year 2020-21 | Previous Year 2019-20 |
|---|-------------------------|--------------------------|-------------------------------|-------------------------|--------------------------|
| Interest Credited to Subscribers' Account | 0.00 | 0.00 | Interest Earned on Investment | 0.00 | 0.00 |
| Bank Charges (NSDL Fee) | 0.00 | 0.00 | | | |
| Excess of Income over Expenditure | 0.00 | 0.00 | Less : Interest Accrued | 0.00 | 0.00 |
| | | | Interest Accrued but not due. | 0.00 | 0.00 |
| Total | 0.00 | 0.00 | Total | 0.00 | 0.00 |

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


Section Officer
(Accounts)

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


Section Officer
(Finance)

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


Finance Officer

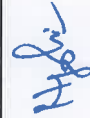
वित्त पदाधिकारी / Finance Officer
दक्षिण बिहार केन्द्रीय विश्वविद्यालय
Central University of South Bihar

CENTRAL UNIVERSITY OF SOUTH BIHAR
NPS TIER I ACCOUNT
RECEIPT & PAYMENT ACCOUNT FOR THE FINANCIAL YEAR 2020-21

| Receipt | Current Year 2020-21 | Previous Year 2019-20 | Payment | Current Year 2020-21 | Previous Year 2019-20 |
|-----------------------------------|-------------------------|--------------------------|-------------------------------|-------------------------|--------------------------|
| OPENING BALANCE | | | PAYMENT | | |
| NPS Employees Contribution | 24,75,938.00 | 17,68,310.00 | Investment | 0.00 | 0.00 |
| NPS Employers Contribution | 33,34,889.00 | 17,68,310.00 | Deposit of NPS to NSDL | | |
| Arrear NPS Employees Contribution | 20,196.00 | 18,112.00 | NPS Employees Contribution | 2,83,35,303.00 | 1,97,58,208.00 |
| Arrear NPS Employers Contribution | 21,426.00 | 18,112.00 | NPS Employers Contribution | 3,95,35,927.00 | 2,48,02,869.00 |
| Total Opening | 58,52,449.00 | 35,72,844.00 | Arrear NPS Employees | 31,23,722.00 | 9,82,403.00 |
| NPS Tier I Account | | | Arrear NPS Employers | 42,49,681.00 | 11,01,128.00 |
| NPS Employees Contribution | 2,82,93,703.00 | 2,04,65,836.00 | | 0.00 | |
| NPS Employers Contribution | 3,96,09,083.00 | 2,63,69,448.00 | CLOSING BALANCE | 0.00 | |
| Arrear NPS Employees Contribution | 34,29,881.00 | 9,84,487.00 | NPS Employees Contribution | 24,34,338.00 | 24,75,938.00 |
| Arrear NPS Employers Contribution | 47,53,572.00 | 11,04,442.00 | NPS Employers Contribution | 34,08,045.00 | 33,34,889.00 |
| Interest Received on Investment | 0.00 | 0.00 | Arrear NPS Employees | 3,26,355.00 | 20,196.00 |
| Interest on Saving bank A/c | 0.00 | 0.00 | Arrear NPS Employers | 5,25,317.00 | 21,426.00 |
| Investment Encashed | 0.00 | 0.00 | Total Closing Balance | 66,94,055.00 | 58,52,449.00 |
| TOTAL | 8,19,38,688.00 | 5,24,97,057.00 | TOTAL | 8,19,38,688.00 | 5,24,97,057.00 |


Section Officer
(Accounts)

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Section Officer
(Finance)

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Finance Officer

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

**CENTRAL UNIVERSITY OF SOUTH BIHAR
RECEIPT & PAYMENT ACCOUNT - PROJECT
PERIOD FROM 01.04.2020 TO 31.03.2021**

| PARTICULARS | Amt. in Rs. | PARTICULARS | Amt. in Rs. |
|---|-----------------------|---|-----------------------|
| Opening Balance (A) Cash and Cash Equivalent | 1,14,12,884.25 | Payment During The Year (D) Revenue Expenditure | 47,76,124.50 |
| Addition During The Year (B) Grant Received During the Year | 60,61,680.00 | Project Advance & Other Adjustment | 6,59,385.00 |
| Other Income/ Liabilities | 2,67,456.00 | Capital Expenditure | 39,23,948.00 |
| Interest Earned & Other Receipt during the year | 3,17,225.00 | Refund/Transfer of Unutilized Grant | 3,97,915.00 |
| Total C = (A+B) | 1,80,59,245.25 | Closing Balance (E) Cash and Cash Equivalent | 83,01,872.75 |
| | | Total F = (D+E) | 1,80,59,245.25 |

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Section Officer
(Accounts)

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



Section Officer
(Finance)

Section Officer (F & A)
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Finance Officer

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

दक्षिण बिहार केन्द्रीय विश्वविद्यालय

CENTRAL UNIVERSITY OF SOUTH BIHAR

Part B

Separate Audit Report (SAR)

Financial Year 2020-21



भारतीय लेखापरीक्षा एवं लेखा विभाग
कार्यालय प्रधान निदेशक लेखापरीक्षा (केन्द्रीय), लखनऊ, शाखा-पटना,
महालेखाकार भवन, वीरचन्द 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 (20-21)/22-23/ Dated:-

To

The Secretary,
Ministry of Human Resource Development,
Department of Higher Education,
Government of India,
Shastri Bhawan,
New Delhi - 110115.

**Sub:-Separate Audit Report on the accounts of a Central University of South Bihar,
Gaya for the year 2020-21**

Sir,

I am sending the Separate Audit Report of Central University of South Bihar, Gaya along with one set of audited accounts of the University for the year ended 31st March, 2021 for necessary action at your end.

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

Encl : As above.

Yours faithfully,

Sd/-

Principal Director of Audit (Central)

Endt No. (Central Exp) CUSB/-SAR(20-21)/22-23/ 99

Dated : 18.05.2022

Copy of the Separate Audit Report, Certified Audited accounts for the year 2020-21 are forwarded to :-

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

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

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


Dy. Director (Central Exp)

Separate Audit Report of the Comptroller & Auditor General of India on the Accounts of Central University of South Bihar, Gaya, Bihar for the year ended 31 March 2021.

We have audited the attached Balance Sheet of Central University of South Bihar, Gaya, as on 31 March 2021, the Income and Expenditure Account and Receipts and Payments Accounts for the year ended on that date under Section 19 (2) of the Comptroller & Auditor General's (Duties, Power & Conditions of Service) Act, 1971 read with Section 31(1) of the Central University Act, 2009 (Amendment) Act, 2014. These financial statements are the responsibility of the management of Central University of South Bihar, Gaya. Our responsibility is to express an opinion on these financial statements based on our audit.

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

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

4. Based on our audit, we report that:

i. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit;

ii. The Balance Sheet and Income and Expenditure Account/Receipts and Payments Accounts dealt with by this report have been drawn up in the format prescribed by the Ministry of Human Resources Development, Government of India, vide order No. 29-4/2012-FD dated 17 April, 2015.

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

iv. We further report that:-

A Balance Sheet

A.1. Current Liabilities & Provisions (Schedule-3) ₹18.18 crore

A.1.1 The Institute in its Accounting Policy (Schedule 23 item No. 6.3) stated that Govt. Grants for meeting revenue expenses are treated to the extent utilized as income of the year in which they are realised. Thus, excess expenditure should be met from IRG and negative figure should not be shown in accounts.

The Institute, out of total available grants of ₹52.97 crore (including unspent grant), utilised Grants of ₹5.31 crore for capital expenditure leaving a balance of ₹47.66 crore to meet the revenue expenses. In violation of the instruction of MHRD and its own Accounting Policies, the Institute recognized ₹48.14 crore as income from the Grant instead of restricting the amount of income to ₹47.66 crore available to meet revenue expenses of the year.

This resulted in overstatement of Income from Grants/ Subsidies by ₹47.83 lakh and understatement of Excess of Expenditure over income of the year by equal amount. Recognizing the deficit of ₹47.83 lakh, had also resulted in understatement of current liability by ₹47.83 lakh and overstatement of Corpus fund to the same extent.

A.1.2 As per Rule 230(8) of GFR 2017, all interests or other earnings against Grants in aid or advances (other than reimbursement) released to any Grantee institution should be mandatorily remitted to the Consolidated Fund of India immediately after finalisation of the accounts.

Bank interest on Non-recurring Grants amounting to ₹39.87 lakh, received during the year 2020-21, was neither remitted to Consolidated Fund of India nor kept as liability under unutilized grants.

This resulted in overstatement of Income and understatement of current liabilities by ₹39.87 lakh.

A.1.3 As per the terms and conditions of the sanction order and loan agreement with HEFA, the interest amount accrued at the end of the calendar quarter i.e. March, June, September and December has to be repaid within 30 days from the completion of the

quarter. CUSB, Gaya, however, did not made provision of outstanding accrued interest of ₹95.38 lakh on the HEFA loan component to the end of March 2021.

This resulted in Understatement of current liability and expenditure/deficit of ₹95.38 lakh.

A.2. Fixed Assets – Capital Works in Progress (Schedule-4) ₹12.95 lakh

An expenditure of ₹74.23 crore, (out of advance ₹76.24 crore) was incurred on campus development work by CPWD. The University, however, depicted an amount of ₹72.29 (71.17+1.12) crore under fixed assets and ₹3.95 crore under Schedule-8-Current Assets Loan & Advances.

This resulted in understatement of fixed (CWIP) by ₹1.94 crore and overstatement of Current Assets Loan & Advances (Schedule-8) to the same extent.

A.3. Investments - others (Schedule-6) ₹7.73 crore

The 'Notes and Instructions for financial statement for compilation of financial statements of Central Higher Educational Institutions' in format of accounts prescribed by MHRD (Ministry of Education), GOI inter-alia provides that the head Investments will include the investments of surplus funds, but not Term Deposits in Banks. The Term Deposits in Banks will be included under Current Assets, Schedule-7. CUSB, Gaya has included fixed deposit with Bank amounting to ₹7.73 crore under Investments-Others (Schedule-6). The said fixed deposit is to be included in Current Assets (Schedule-7).

This resulted in overstatement of Investment-other and understatement of Current Assets by ₹7.73 crore.

B Grants-in-Aid

The University received Grants-in-aid ₹45.66 crore (₹50.58 crore - ₹4.92 crore) from the Ministry of Education during the year. Taking the unutilized grants of previous year amounting to ₹6.39 crore and the university earned interest thereon ₹39.87 lakh the total funds available is ₹52.44 crore. The University utilized ₹53.45 crore during the year leaving a balance of NIL as on 31.03.2021.

(C) Management letter.

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

- v. Subject to our observations in the preceding paragraphs, we report that the Balance Sheet, Income and Expenditure Account and Receipt and Payment Account dealt with by this report are in agreement with the books of accounts.
- vi. In our opinion and to the best of our information and according to the explanations given to us, the said financial statements read together with the Accounting Policies and Notes on Accounts, and subject to the significant matters stated above and other matters mentioned in Annexure to this Audit Report give a true and fair view in conformity with accounting principles generally accepted in India.
 - a. In so far as it relates to the Balance Sheet, of the state of affairs of the Central University of South Bihar, Gaya as at 31 March 2021; and
 - b. In so far as it relates to Income and Expenditure Account, of the deficit for the year ended on that date.

Place:Lucknow

Dated:

For and on behalf of the C&AG of India


Principal Director of Audit (Central)

Annexure-I

1. Adequacy of Internal Audit System

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

2. Adequacy of Internal Control System

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

- There was significant shortfall of more than 26% in staff/officers strength as on March 2021.
- Office procedure Manual was yet to be formulated.
- Inadequate follow up of adjustment of advance as the huge amount was unadjusted.
- There was a huge amount kept in Saving Accounts.

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

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

4. Regularity in Payment of statutory dues

The University is regular in paying its statutory dues.


Dy. Director/CE

CENTRAL UNIVERSITY OF SOUTH BIHAR

A Central University Established by an Act of Parliament)

NH 120, Gaya-Panchanpur Road, Post-Fatehpur, P.S.-Tekari, Dist-Gaya, PIN-824236, (Bihar)

Website: www.cusb.ac.in