



Nālandā
UNIVERSITY

**An International University
with Ministry of External Affairs, GoI.**



**Annual Accounts
&
Audit Report
Financial Year 2021-22**



The Nalanda University submits the Annual Accounts and Audit Report for the Financial Year 2021-22.

A handwritten signature in blue ink, appearing to read "V.R. Srinivasan", with a horizontal line underneath.

V.R. Srinivasan
Finance Officer

NALANDA UNIVERSITY
ANNUAL ACCOUNTS FOR THE YEAR 2021-22

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



Date: 27 Oct 2022

To,

The Vice- Chancellor, Nalanda University, Rajgir Chabilapur Road, Rajgir

Subject: Separate Audit Report on the accounts of Nalanda University, Rajgir for the year 2021-22.

Sir/Madam,

I am sending the Separate Audit Report of Nalanda University, Rajgir for the year ended 31st March, 2022 for necessary action at your end.

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

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

The receipt of this letter may please be acknowledged.

Yours faithfully,

Ashwini Kumar
Sr. Audit Officer



Separate Audit Report of the Comptroller and Auditor General of India on the Accounts of the Nalanda University, Rajgir for the year ended 31st March 2022.

We have audited the attached Balance Sheet of the Nalanda University as at 31 March 2022, the Income and Expenditure Account and Receipts and Payments Account for the year ended on that date under Section 19(2) of the Comptroller and Auditor General's (Duties Powers and Conditions of Service) Act. 1971 read with Section 32(1) of the Nalanda University Act. 2010. These financial statements are the responsibility of Nalanda University management. 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 (CAG) on 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 Laws, Rules and Regulations (Propriety and Regularity) and efficiency-cum-performance aspects, etc. if any, are reported through Inspection Reports/CAG's 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 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/Receipt and Payment 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 Nalanda University at New Delhi and Rajgir as required under Section 32 (1) of the Nalanda University Act, 2010 in so far as it appears from our examination of such books.
- iv. We further report that:

A Balance Sheet

A.1. Corpus/Capital Fund

A.1.1 Funds from Extra Mural Projects Rs.5.89 crore

“Grants utilised for capital expenditure” amounting to **Rs.272.14** crore (as per Schedule 4) included **Rs.5.89** crore being the value of Scientific & laboratory equipment and Building, which were purchased/built from the Australian/ACIAR project and added to the Corpus Fund. In addition, it was also directly included in the corpus fund as “Funds from Extra Mural Projects- **Rs.5.89** crore.

This has resulted in overstatement of Corpus/Capital Fund by Rs.5.89 crore and understatement of current liabilities as “unutilized grant” to the same extent.

A.1.2 : Unutilized grant from Government of India - Schedule 3(C) Rs.8.24crore

An adjustment entry has been made in Schedule 3(c) Unutilized Grants and Schedule-1 Corpus Fund by amending Schedule 3(c) (from 2010-11 to 2019-20). Audit scrutiny revealed that internal income was treated as interest earned on the grant in the revised schedule 3(C) and was included in the unutilised balance of the grant.

This resulted in overstatement of unutilized grant by Rs.3.20 crore and understatement of corpus fund to the same extent.

A.2 Capital work in progress Rs.175.81 crore

As per the accounting principle provision should be made for all known liabilities and losses even though the amount cannot be determined with substantial accuracy (and the amount of provision represents only a best estimate in the light of available information).

Capital work in progress include an amount of **Rs.118.09** crore on account of adhoc payment of different work instead of actual work done of **Rs.161.14** crore. As per the RA bill of various works (mentioned as annexure), the value of work done for different work was **Rs.161.14** crore during the year. Out of **Rs.161.14** crore, the University paid **Rs.118.09** crore on ad-hoc basis (either 75% of work done value of RA Bill or 10% -15% of remaining 25% of the RA Bill) and this amount was depicted under capital work in progress

This resulted in understatement of capital work in progress by **Rs.43.05**(attached annexure-A) crore and understatement of liabilities to the same extent.

A.3. Tangible Assets

A.3.1 Electrical installation and equipment; Rs.39.44 crore

Plant & Machine - Rs.39.70 crore

Fixed assets (Electrical installation and Plant & Machine) include an amount of **Rs.0.42** crore on account of 75% adhoc payment instead of work done value of **Rs.0.56** crore as below:

Work pkg	RA Bill	Work done value	Payment done (75% of work done value)	Balance
3A	7	2013419	15,10,064.00	5,03,355.00
4A	5	3538103	26,53,578.00	8,84,525.00
	Grand Total	55,51,522.00	41,63,642.00	13,87,880.00

This resulted in understatement of fixed assets (Electrical installation and Plant & Machine) by **Rs.13.88** lakh and understatement of liability to the same extent. Depreciation was also undercharged by **Rs.0.69** lakh (5% of 1387880).

A.3.2 Furniture, Fixture & Fittings Rs.5.35 crore

The furniture with cost of **Rs..2.23** crore supplied by M/s Roshan Furniture have been received in March 2022. University paid only **Rs.1.67** crore, out of **Rs.2.23** crore, due to incomplete installation of furniture and only the amount paid was shown under fixed assets (furniture, fixtures and fittings).

As per accounting principle, plant, machine, equipment etc. acquired and pending installation and commissioning should also be included in capital work in progress. But the university did not include the same in capital work in progress under fixed assets.

This resulted in understatement of capital work in progress to the extent of **Rs.55.75** lakh and understatement of liabilities to the same extent.

A.3.3 E-Books and Journals

Bill for subscription of E-journals for the period March 2022 to March 2023 amounting to **Rs.7.75** lakh has been received in March 2022 but payment was made in April 2022. But, the same was not depicted under E-Books and Journals.

This resulted in understatement of E-Books and Journals by **Rs.7.75** lakh and understatement of liabilities to the same extent. Depreciation was also undercharged amounting to **Rs.3.1** lakh.

B. Grants-in-Aid

Nalanda University is mainly financed by grants from the Ministry of External Affairs (MEA), Government of India. As per the Books of Accounts, it received grants from MEA amounting to **Rs.350.00** crore during the financial year 2021-22. In addition, it had an opening balance of Rs.NIL (shown as Negative Balance) from the previous year's unspent grants and University earned interest thereon **Rs.2.19** crore. Out of the total grant of **Rs.352.19** crore, so available, it spent **Rs.308.34** crore (capital 272.14 crore; Revenue 36.20 crore) and lapsed /

automatically Refund to TSA RBI Account: **Rs.4.75**crore and , resulting in an unspent balance of **Rs.39.10** crore.

In addition to above the University in its Schedule 3(c) of unutilized grant has shown a negative opening balance ofRs.20.68 crore and further added Rs.4.84 crore as addition for opening balance of 2015-16 and deducted Rs.29.06 crore as adjustment of Revenue Expenditure of previous years.

C. Management letter:-

Deficiencies which have not been included in the Audit Report has been brought to the notice of Nalanda University, Rajgir 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 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 Nalanda University as at 31 March 2022 and

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

For and on behalf of the C&AG of India

Place: Patna

Date: 27.10.2022

Sd/-

Principal Director of Audit (Central)

Annexure-I

1. Adequacy of Internal Audit System

Internal Audit Wing is already established under Inter Audit Officer. The wing has examined specific cases referred to them by the Vice Chancellor. The wing needs to be strengthened by posting of additional staff.

2. Adequacy of Internal Control System

Internal control system was not adequate. Details are as under::

- Office procedure Manual was yet to be formulated.
- Inadequate follow up of adjustment of advance as the huge amount was unadjusted
- GOI Accounting Manual is being followed.
- Expenditure control register is not being maintained.
- No investment policy has been formulated.
- There was a huge amount kept in Saving Accounts
- Stale cheque of Rs..22715.00- which was included in current liability were not reversed.
- University did not review its long outstanding liabilities/ advances / receivables with a view to providing appropriate accounting treatment in their regard.

3. System of Physical verification of fixed assets and inventory

Physical verification of Fixed Assets and Inventory has been conducted.

4. Regularity in payment of statutory dues.

University is not regular in paying its statutory dues. There was huge amount is kept under liability (WCT-Rs..87.16 lakh; Labor Tax : Rs.51.24 lakh and others)

Sd/-

Deputy Director (Central)

Management letter

To,

The Vice-chancellor,
Nalanda University, Rajgir
Chhabilapur Road, Rajgir

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

Sir,

We have audited the annual accounts of Nalanda University, Rajgir for the financial year 2021-22. During the course of audit, under mentioned deficiencies were noticed which were not included in Draft Report and are brought to the notice of the management for appropriate corrective measures at the earliest.

1 Capital work in progress

Interior work – main campus Rs.32.54 lakh

Capital work in progress include an amount of **Rs.32.54 lakh** on account of cleaning work for road /footpath in view of 6th International conference. This amount should have been depicted under the head administrative and general expenses.

This resulted in overstatement of capital work in progress by **Rs.32.54 lakh** and understatement of administrative and general expenses to the same extent. Further Deficit was also understated by **Rs.32.54 lakh**.

2. General observations

The following was not reviewed from long period. It should have been reviewed and proper adjustment entry should have been done.

- i) Staff payments and benefit (Establishment expenses) were not classified separately for teaching and non-teaching staff.
- ii) The opening Cash and Bank balances agrees with the previous year's figures of closing balances in the Receipts and Payments Account as well as the previous year's figure under Current Assets in Schedule 6.. However the previous year's figure of cash and bank balance under current assets in schedule 6 does not match.
- iii) Service Tax on Mobilization Advance amounting to **Rs.1,05,43,523.00** depicted under schedule-7(NCC LTD)
- iv) An amount of **Rs.5,31,834.83** depicted under sundry creditors (capital works) to the name of Mecon limited under current liability.

Sd/-

Deputy Director (Central)

Nalanda University reply to SAR 2021-22

Sl. no	Observation in SAR (2021-22)	University Response
1 1.1	<p>A.1. Corpus/Capital Fund</p> <p>A.1.1 Funds from Extra Mural Projects: Rs.5.89 cr.</p> <p>During audit scrutiny of annual accounts and concerned ledger it was noticed that the "Grants utilised for capital expenditure" amounting to Rs.2,72,13,79,968.00- as per Schedule 4 (addition-deletion) included Rs 5.88,70,591/- being the value of Scientific & laboratory equipment (Rs.1141272/- from ACIAR project + Rs.4773387/- from Australian project) and Building (Rs.52314086/- from Australian project) , which were purchased / built from the Australian/ACIAR project and added to the Corpus Fund. In addition, it was also directly included in the corpus fund as "Funds from Extra Mural Projects- Rs 5,88,70,591/.</p> <p>This has resulted in overstatement of Corpus/Capital Fund by Rs.5.89 crore and understatement of current liabilities as "unutilized grant" to the same extent.</p>	<p>The observation of C&AG on extra-mural projects is clarified with facts as below for kind consideration:</p> <p>1) The "Grants Utilized for Capital Expenditure" amounting to Rs. 272,13,79,968/- includes GoI Grants along with Australian endowment fund and Australian Centre for International Agricultural Research (ACIAR) project fund of Rs.5.88 Crore.</p> <p>2) Assets were created by the university from this fund with the approval of Govt. of Australia for creation of assets of School of Ecology and Environmental Studies (SEES) lab building with the Lab equipment.</p> <p>3) Australian Govt. had granted an endowment fund to Nalanda University in June 2014 amounting to Rs. 5,54,89,229/- for the salary of the Chair/Dean/Assistants, Lab etc. The above amount with interest is Rs.7,61,93,788/-. Since the University was in its formative phase, of this, the University could utilize an amount of Rs. 1,67,71,163/- towards the Dean salary.</p>

<p>4) The asset was created by the University from this balance fund with the approval of Australian Govt. and information to the MEA.</p> <p>5) The Australian Centre for International Agricultural Research (ACIAR) sanctioned a research project for water recharge with funding of Rs.74,26,860/- for a two-year project. From this ACIAR funds, asset was created for Rs.11.41 lakhs only.</p> <p>6) From the endowment funds as mentioned in points 1 & 2 above, assets created in the form of lab building was Rs. 5.23 Cr and in the form of lab equipment was Rs. 47.73 lakhs.</p> <p>7) To clarify, this asset was not created from ACIAR project alone but from Australian Endowment fund. The funds from the Australian grant was therefore merged with the capital fund.</p> <p>8) In the annual accounts, these assets have been shown as capital fund as observed by C&AG.</p> <p>9) The total amount of Rs 5,88,70,591/- from the two projects of Australia have been shown under grants utilized for capital expenditure.</p>	
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Shyam

		<p>10) The audit para is about the correct depiction of the amount in the Liability side of the Balance sheet. The University would be complying with the observation in this para. Accordingly, while finalizing the Accounts for 2022-23, the amount of Rs. 5,88,70,591/- will be transferred to Unutilized grant (Current Liabilities) from the Capital Fund.</p>
<p>1.2</p>	<p>A.1.2 Unutilised grant from Government of India-Schedule 3(C) Rs. 8,24,23,249/-</p> <p>An adjustment entry has been made in Schedule 3 (C) Unutilised Grants and Schedule -1 Corpus Fund by amending Schedule 3 (c) (from 2010-11 to 2019-20). Audit scrutiny revealed that internal income was treated as interest earned on the grant in the revised schedule 3 (C) and was included in the Unutilised balance of the grant. As a result the unutilised grant is</p>	<p>Noted for Compliance. The same will be corrected, while finalizing the Accounts for 2022-23. Internal/interest income would be separated from the unutilized balance of Grant.</p>

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	overstated by Rs. 3.20 crore and understatement of Corpus Fund to the same extent.	
2	<p>A.2 Capital work in progress: Rs.175.81 cr. As per the accounting principle provision should be made for all known liabilities and losses even though the amount cannot be determined with substantial accuracy (and the amount of provision represents only a best estimate in the light of available information).</p> <p>Capital work in progress include an amount of 118.09 crore on account of adhoc payment of different work instead of actual work done of Rs.161.14 crore. As per the RA bill of various works (mentioned as annexure), it was noticed that, the value of work done for different work was Rs. 161.14 crore during the year. Out of Rs. 161.14 crore, the University paid Rs.118.09 crore on ad-hoc basis (either 75% of work done value of RA Bill or 10% -15% of remaining 25% of RA Bill) and this amount was depicted under capital work in progress. This has resulted in understatement of capital work in progress by Rs.43.05 crore and understatement of liabilities to the same extent. Details in Annexure.</p>	<p>The advice of C&AG is well taken. Accordingly suitable provisions would be made during FY 2022-23 to the extent of sanctioned Grant in aid from MEA.</p>
3 (a)	<p>A.3. Tangible Assets A.3.1 Electrical installation and equipment: Rs. 39.44 crore Plant & Machine- Rs. 39.70 crore</p> <p>Fixed assets (Electrical installation and Plant & Machine) include an amount of Rs.0.42 crore on account of 75% adhoc payment instead of</p>	<p>The advice of C&AG is well taken and noted for compliance. Corrective entry will be made in FY 2022-23 for adding Rs. 0.14 Cr to Fixed Assets and also for its effect on depreciation.</p>

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		work done value of Rs.0.56 crore as below: (in Rupee)			
Work Pkg.	RA Bill	Work done Value	Payment done (75% of work)	Balance	
3A	7	2013419	15,10,064	5,03,355	
4A	5	3538103	26,53,578	8,84,525	
Grand Total Rs.		55,51,522	41,63,642	13,87,880	
<p>This has resulted in understatement of fixed assets (Electrical installation and Plant & Machine) by Rs.0.14 crore and understatement of liability to the same extent. Depreciation was also undercharge by Rs.0.69 lakh (5% of 1387880).</p>					
(b)	<p>A.3.2 Furniture, Fixture & Fittings Rs.53492634</p> <p>The furniture with cost of Rs.22300112/- supplied by M/s Roshan Furniture have been received in March 2022. University paid only Rs 16725084 out of Rs 22300112/- due to incomplete installation of furniture and only the amount paid was shown under fixed assets (furniture, fixtures and fittings). As per accounting principle, plant, machine, equipment etc. acquired and pending installation and commissioning should also be included in capital work in progress. But the university did not include the same in capital work in progress under fixed assets.</p>				
<p>The advice of C&AG is well taken and noted for compliance. During FY 2022-23, necessary entries would be effected by Capitalizing the total value under Fixed Assets.</p>					

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	<p>This has resulted in understatement of capital work in progress to the extent of Rs.5575028/- and understatement of liabilities to the same extent</p>	
(c)	<p>A.3.3 E-Books & Journals During scrutiny it was noticed that the bill for subscription of E-journals for the period March 2022 to March 2023 amounting to Rs.7.75 lakh has been received in March 2022 but payment was done in April 2022. But, the same was not depicted under E-Books and Journals. This has resulted in understatement of E-Books and Journals to the extent of Rs.7.75 lakh and understatement of liabilities to the same extent. Depreciation was also undercharged amounting to Rs.3.1 lakh.</p>	<p><i>Noted for compliance. Depreciation will be worked out and will be reflected in the FY 2022-23.</i></p>
	<p>B. Grants-in-Aid Nalanda University is mainly financed by grants from Ministry of External Affairs (MEA), Government of India. As per Books of Accounts, it received grants from MEA amounting to Rs. 350.00 crore during the financial year 2021-22. In addition, it had an opening balance of Rs. NIL (shown as Negative Balance) from the previous years' unspent grants and University earned interest thereon Rs. 2.19 crore. Out of the total grant of Rs. 352.19 crore so available, it spent Rs. 308.34 crore (Capital Rs. 272.14 crore, revenue- Rs. 36.20 crore) and lapsed /automatically refunded to TSA RBI</p>	<p><i>The University appreciates the observation. It is being noted for future reference and compliance.</i></p>

W. Vasam

	<p>Account: Rs. 4.75 crore and, resulting in unspent balance of Rs. 39.10 crore.</p> <p>In addition to above the University in its Schedule 3(c) of unutilized grant has shown a negative opening balance of Rs.20.68 crore and further added Rs.4.84 crore as addition for opening balance of 2015-16 and deducted Rs.29.06 crore as adjustment of Revenue Expenditure of previous years.</p>	
<p>C. The Management letter and its Annexure have been closely and keenly reviewed by the competent authority and the concerned officials have been directed to take suitable corrective measures. Separate response to the Management letter is attached.</p> <p>Annexure to SAR (2021-22)</p>		
1.	<p>Adequacy of Internal Audit System</p> <p>Internal Audit Wing is already established under Internal Audit Officer. The Wing has examined specific cases referred to them by the Vice Chancellor. The Wing needs to be strengthened by posting of additional staff.</p>	<p><i>University is in project mode. Strengthening of Internal Audit Wing has been a priority of the University.</i></p>
2.	<p>Adequacy of Internal Control System</p> <p>Internal Control System was not adequate. Details are as under:</p> <ul style="list-style-type: none"> • Office Procedure Manual was yet to be formulated. • Inadequate follow up of adjustment of advance as the huge amount was unadjusted. 	<p><i>Noted for compliance.</i></p> <ul style="list-style-type: none"> • Internal control systems are being constantly strengthened by adopting suitable control measures. • Continuous review with a view to providing appropriate accounting treatment for long

V. Vasaram

	<ul style="list-style-type: none"> ● GOI Accounting manual is being followed. ● Expenditure Control Register is not being maintained. ● No investment policy has been formulated. ● There was a huge amount kept in Saving Accounts. ● Stale cheque of Rs. 22715 which was included in Current Liability were not reversed. ● University did not review its long outstanding liabilities/advances/receivables with a view to providing appropriate accounting treatment in their regard. ● to utilise the available fund in the saving accounts by 	<p>outstanding liabilities/advances/receivables is ongoing.</p>
3.	<p>System of Physical verification of fixed assets and inventory Physical verification of Fixed Assets and Inventory has been conducted.</p>	<p>No comments.</p>
4.	<p>Regularity in payment of Statutory dues. University is not regular in paying its Statutory dues. There was huge amount kept under liability (WCT-RS. 87.16 lakh; Labour Tax- Rs. 51.24 lakh and others)</p>	<p>University pays regularly and periodically the statutory dues. Labour cess of Rs. 51.24 lakh was remitted to Government of Bihar on 13th April 2022. In respect of WCT, necessary action is being taken.</p>


(V.R. Srinivasan)

Finance Officer, NU, Rajgir

Response to Management letter enclosed to SAR of FY 2021-22.

Sl.	Observation	Response of the University.
1.	<p>Capital work in progress Interior work - Main Campus Rs.32.54 lakh</p> <p>Capital work in progress include an amount of Rs.32.54 lakh on account of cleaning work for road /footpath in view of 6th International conference. This amount should have been depicted under the head administrative and general expenses.</p> <p>This resulted in overstatement of capital work in progress by Rs.32.54 lakh and understatement of administrative and general expenses to the same extent. Further Deficit was also understated by Rs.32.54 lakh.</p>	<p>As advised, corrective action to transfer the amount of Rs. 32.54 lakh from Capital Work in progress to administrative & General Expenditure is being carried out in FY 2022-23.</p>
2	<p>General observations</p> <p>The following was not reviewed from long period. It should have been reviewed and proper adjustment entry should have been done.</p>	<p><i>University would be taking necessary action as shown below.</i></p>
	<p>i) Staff payments and benefit (Establishment expenses) were not classified separately for teaching and non-teaching staff.</p>	<p>(i) Staff payment for teaching and non-teaching has now been classified separately in the Annual Accounts (2022-23)</p>
	<p>ii) The opening Cash and Bank balances agrees with the previous year's figures of closing balances in the Receipts and Payments Account as well as the previous year's figure under Current Assets in Schedule 6.. However the previous year's figure of cash and bank balance under current assets in schedule 6 does not match.</p>	<p>(ii) Term deposit of Rs. 19,90,93,770 has been shown separately in Schedule-5 of annual account of previous year and there is no mismatch. Current assets are duly tallied.</p>

W. Vasani

	<p>iii) Service Tax on Mobilization Advance amounting to Rs. 1,05,43,523.00 depicted under Schedule-7(NCC LTD)</p>	<p>(iii) Service tax is replaced by GST. GST regime started in the year 2017. Entry for Service tax of Rs. 1,05,43,523/- pertains to earlier period (prior to GST). On verification, necessary corrective entry will be made in FY 2022-23.</p>
	<p>iv) An amount of Rs 5,31,834.83 depicted under sundry creditors (capital works) to the name of Mecon limited under current liability.</p>	<p>(iv) This amount is to the credit of M/s MECON. In case the claim is still not received, it would be transferred to University Internal Revenue Account in FY 2022-23.</p>



V R Srinivasan
Finance Officer
Nalanda University

NALANDA UNIVERSITY
Balance Sheet as at 31st March 2022



Amount in Rs.

SOURCES OF FUNDS	Schedule	Current Year	Previous Year
CORPUS/CAPITAL FUND	1	11,34,13,27,909.00	8,55,77,89,498.00
DESIGNATED/EARMARKED/ENDOWMENT FUNDS	2	21,21,11,789.00	20,03,13,019.00
CURRENT LIABILITIES & PROVISIONS	3	63,94,84,044.00	54,24,38,878.00
TOTAL		12,19,29,23,742.00	9,30,05,41,395.00

APPLICATION OF FUNDS	Schedule	Current Year	Previous Year
FIXED ASSETS	4		
Tangible Assets		3,01,34,59,282.00	1,03,16,02,052.00
Intangible Assets		43,75,257.00	63,73,402.00
Capital Works-In-Progress		8,13,65,17,525.00	7,52,85,69,467.00
INVESTMENTS FROM EARMARKED / ENDOWMENT FUNDS	5		
Long Term		21,03,40,177.00	19,90,93,770.00
Short Term			
CURRENT ASSETS	6	55,87,02,999.00	21,52,17,427.00
LOANS, ADVANCES & DEPOSITS	7	26,95,28,502.00	31,96,85,277.00
TOTAL		12,19,29,23,742.00	9,30,05,41,395.00

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Ashok Chauhan
Ashok Chauhan
Finance Officer




NALANDA UNIVERSITY

Income and Expenditure Account for the year ended 31.03.2022

Amount in Rs.

Particulars	Schedule	Current Year	Previous Year
(A) INCOME			
Academic Receipts	8	2,38,57,050.00	1,13,07,388.00
Grants / Subsidies	9	36,19,81,876.00	28,15,91,038.00
Income from investments	10	17,41,208.00	-
Interest earned	11	57,42,084.00	46,90,263.00
Other Income	12	26,12,132.00	17,30,971.00
Prior Period Income	13	1,59,023.00	2,10,967.00
Total (A)		39,60,93,373.00	29,95,30,627.00
(B) EXPENDITURE			
Staff Payments & Benefits (Establishment expenses)	14	13,94,71,622.00	11,65,86,653.00
Academic Expenses	15	3,49,41,496.00	1,55,88,258.00
Administrative and General Expenses	16	16,69,57,732.00	13,41,53,862.00
Transportation Expenses	17	87,87,836.00	64,08,918.00
Repairs & Maintenance	18	41,18,143.00	31,37,078.00
Depreciation	4	13,35,72,824.00	5,11,56,113.00
Other Expenses	19	4,40,538.00	2,38,329.00
Prior Period Expenses	20	72,64,509.00	54,77,940.00
TOTAL (B)		49,55,54,700.00	33,27,47,151.00
Balance being Surplus / (Deficit) Carried to Capital Fund		-9,94,61,327.00	-3,32,16,524.00

Significant Accounting Policies	21
Contingent Liabilities and Notes to Accounts	22


Ashok Chauhan
 Finance Officer

NALANDA UNIVERSITY
RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2022



Amount in Rs.		Amount in Rs.	
RECEIPTS	Current Year	Previous Year	PAYMENTS
	Current Year	Previous Year	Current Year
1) Opening Balance			
Cash in Hand	-	-	13,50,34,510.00
Cash at Bank			3,00,54,766.00
Current Account	18,76,56,622.00	3,15,694.00	11,30,99,863.00
Saving Account	21,40,07,783.00	25,52,54,512.00	49,41,999.00
Deposits Account	3,50,00,000.00	18,69,56,904.00	3,58,61,887.00
2) Grant Received			6,11,30,248.00
From Ministry of External Affairs, Govt. of India	2,80,68,862.00	2,00,00,000.00	83,66,170.00
3) Academic Receipts			73,851.00
4) Earmarked/ Endowment Fund received			60,64,757.00
5) Receipt against Sponsored Projects			29,93,424.00
6) Receipt from ASEAN for Scholarship-Batch 2020-22 & 2021-23 (Net)			5,12,800.00
7) Income on Investments from Earmarked/ Endowments Fund- (Interest)			38,127.00
Other Investments	20,70,821.00	2,85,81,632.00	43,09,149.00
8) Encashment of FD Australian Fund			
9) Interest Received			
Interest on Fixed Deposits/Saving Account (Grant)	1,12,97,381.00	1,16,70,829.00	10,37,58,180.00
Interest on Adv.	2,38,81,711.00	6,39,62,849.00	2,49,51,86,094.00
10) Other Income			4,75,06,718.00
Security Deposits	23,12,668.00	80,270.00	6,00,000.00
EMD	7,61,90,550.00	2,65,77,160.00	68,93,500.00
Prior Period Income	38,52,500.00	65,63,500.00	1,42,329.00
Caution money (Net)	4,41,121.00	-	40,33,718.00
Advance to Employees (utilized by employees Net)	5,43,195.00	1,55,041.00	-
Recovery of Advance from Contractors	5,05,96,088.00	39,148.00	-
Amt Recoverable in Cash or kind/value to be Recd.		26,91,27,306.00	10,05,114.00
Stale Cheque		2,89,645.00	1,33,77,680.00
ASEAN Funds for Faculty Exchange Prog.		9,415.00	1,91,05,327.00
Affiliation Fund	1,32,36,908.00		22,60,793.00
Other deductions from contractors	10,00,000.00		6,70,503.00
Recovery of Statutory Taxes	4,75,29,646.00		9,76,34,127.00
	1,20,09,370.00		27.00
Total	4,17,51,95,226.00	2,89,76,38,150.00	4,17,51,95,226.00
			2,89,76,38,150.00

Ashok Chauhan
Ashok Chauhan
Finance Officer



NALANDA UNIVERSITY
RECEIPTS & PAYMENTS ACCOUNT OF THE DST RESEARCH PROJECT TITLED "LONG TERM EFFECT OF YOGA"
FOR THE YEAR ENDED 31ST MARCH, 2022

Amount in Rs.

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
1) Opening Balance	-	1) Overhead Expenses	1,00,000.00
2) Grant Received from Department of Science & Technology	21,70,821.00	2) Closing Balance Cash at Bank	20,70,821.00
Total	21,70,821.00	Total	21,70,821.00


Ashok Chauhan
Finance Officer

NALANDA UNIVERSITY

Schedule forming part of Balance Sheet as at 31.03.2022



Schedule - 1 CORPUS/CAPITAL FUND

		Amount in Rs.	
	Particulars	Current Year	Previous Year
	Balance at the beginning of the year	8,55,77,89,498.00	5,97,48,42,683.00
Add:	Grants from Government of India to the extent utilized for capital expenditure	2,72,13,79,968.00	2,61,61,63,339.00
Add:	Affiliation Fees	10,00,000.00	-
Add:	Funds from Extra Mural Projects	5,88,70,591.00	
Add:	Adjustment of unspent balance of earlier years	10,17,49,179.00	-
	Total	11,44,07,89,236.00	8,59,10,06,022.00
Less:	Deficit transferred from the Income & Expenditure Account	-9,94,61,327.00	-3,32,16,524.00
	Balance at the year end	11,34,13,27,909.00	8,55,77,89,498.00

Ashok Chauhan
 Finance Officer

NALANDA UNIVERSITY
Schedule forming part of Balance Sheet as at 31.03.2022



SCHEDULE 2 - DESIGNATED/ EARMARKED / ENDOWMENT FUNDS

Amount in Rs.

Particulars	Endowment Funds	
	Current Year	Previous Year
A.		
a) Opening balance	20,03,13,019.00	18,76,85,393.00
b) Additions during the year (Professor Sunaina Singh Merit Scholarship)	5,00,000.00	7,15,473.00
c) Income from investments made of the funds	1,08,52,795.00	1,14,67,567.00
d) Accrued Interest on investments/Advances	4,45,975.00	4,44,586.00
Total (A)	21,21,11,789.00	20,03,13,019.00
B.		
Utilisation/Expenditure & Depreciation towards objectives of funds	-	
Revenue Expenditure		
i) Endowment	-	-
ii) Interest	-	-
Total (B)	-	-
Closing balance at the year end (A - B)	21,21,11,789.00	20,03,13,019.00

Ashok Chauhan
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Finance Officer

NALANDA UNIVERSITY
Schedule forming part of Balance Sheet as at 31.03.2022



Schedule 2A
ENDOWMENT FUNDS

Sr. No.	Name of the Endowment	Opening Balance as on 01.04.2021										Total
		Endowment	Adjustment	Adjusted Opening Balance	Accumulated Interest	Adjustment	Adjusted Opening Balance	Total	Endowment	Interest	Endowment	
1	2	3	4	5	6	7	8	5+8	9	10	11=5+9	12=8+10
1	China Fund	5,59,83,366.00	-	5,59,83,366.00	4,81,46,880.00	-	4,81,46,880.00	10,41,30,246.00	-	54,66,242.00	5,59,83,366.00	5,36,13,122.00
2	Thailand Fund	50,70,250.00	-	50,70,250.00	45,26,686.00	-	45,26,686.00	95,96,936.00	-	4,79,097.00	50,70,250.00	50,05,783.00
3	Thailand Fund for SBS	20,90,504.00	-	20,90,504.00	8,96,404.00	-	8,96,404.00	29,86,908.00	-	1,60,511.00	20,90,504.00	10,56,915.00
4	Laos Fund	27,03,178.00	-	27,03,178.00	22,17,710.00	-	22,17,710.00	49,20,888.00	-	2,58,651.00	27,03,178.00	24,76,361.00
5	Indonesia Fund	18,54,525.00	-	18,54,525.00	8,11,115.00	-	8,11,115.00	26,65,640.00	-	1,46,288.00	18,54,525.00	9,57,403.00
6	Dr. Joshi Fund	5,80,69,780.00	-	5,80,69,780.00	1,62,73,108.00	-	1,62,73,108.00	7,43,42,888.00	-	47,40,354.00	5,80,69,780.00	2,10,13,462.00
7	Professor Pyong Rae Lee Scholarship Fund	7,36,825.00	-	7,36,825.00	2,17,215.00	-	2,17,215.00	9,54,040.00	-	47,627.00	7,36,825.00	2,64,842.00
8	Taiwan Fund for Scholarship SBS	7,15,473.00	-	7,15,473.00	-	-	-	7,15,473.00	5,00,000.00	-	7,15,473.00	-
9	Professor Sunaina Singh Merit Scholarship	-	-	-	-	-	-	-	-	-	5,00,000.00	-
	TOTAL	12,72,23,901.00	-	12,72,23,901.00	7,30,89,118.00	-	7,30,89,118.00	20,03,13,019.00	5,00,000.00	1,12,98,770.00	12,77,23,901.00	8,43,87,888.00

Amount in Rupees

Sr. No.	Name of the Endowment	Expenditure on the object during the year				Closing Balance as on 31.03.2022		Total
		Endowment	Interest	Accumulated Interest	Endowment	Accumulated Interest		
1	China Fund	13	14	16	15	16	15+16	
1	China Fund	-	-	5,36,13,122.00	5,59,83,366.00	5,36,13,122.00	10,95,96,488.00	
2	Thailand Fund	-	-	50,05,783.00	50,70,250.00	50,05,783.00	1,00,76,033.00	
3	Thailand Fund for SBS	-	-	10,56,915.00	20,90,504.00	10,56,915.00	31,47,419.00	
4	Laos Fund	-	-	24,76,361.00	27,03,178.00	24,76,361.00	51,79,539.00	
5	Indonesia Fund	-	-	9,57,403.00	18,54,525.00	9,57,403.00	28,11,928.00	
6	Dr. Joshi Fund	-	-	2,10,13,462.00	5,80,69,780.00	2,10,13,462.00	7,90,83,242.00	
7	Professor Pyong Rae Lee Scholarship Fund	-	-	2,64,842.00	7,36,825.00	2,64,842.00	10,01,667.00	
8	Taiwan Fund for Scholarship SBS	-	-	-	7,15,473.00	-	7,15,473.00	
9	Professor Sunaina Singh Merit Scholarship	-	-	-	5,00,000.00	-	5,00,000.00	
	TOTAL	-	-	8,43,87,888.00	12,77,23,901.00	8,43,87,888.00	21,21,11,789.00	

Ashok Chauhan
Ashok Chauhan
Finance Officer

NALANDA UNIVERSITY
Schedule forming part of Balance Sheet as at 31.03.2022



Nalanda
UNIVERSITY

Amount in Rs.

SCHEDULE 3 - CURRENT LIABILITIES & PROVISIONS

	Particulars	Current Year	Previous Year
A. CURRENT LIABILITIES			
1	Deposits from students		
	a) Caution Money	20,30,644.00	15,41,764.00
	b) Admission Fees Refundable	48,000.00	48,000.00
	c) Mess Fees Refundable	24,750.00	24,750.00
2	Sundry Creditors		
	a) For Goods & Services	12,03,24,466.00	46,92,60,629.00
	b) Others	-	-
3	Deposit-Others		
	a) EMD received	96,66,290.00	58,13,790.00
	b) Security Deposit received	19,58,72,387.00	11,96,81,837.00
4	Statutory Liabilities		
	a) Overdue	-	-
	b) Others (Duties & Taxes)	3,00,53,994.00	1,84,50,026.00
5	Other Current Liabilities		
	a) Salaries & Allowances	33,88,121.00	31,21,102.00
	b) Receipts against sponsored projects	20,70,821.00	25,242.00
	c) Receipts against sponsored fellowships & scholarships	1,32,933.00	1,32,933.00
	d) Fees received in advance	25,87,447.00	18,43,823.00
	e) Other deductions Vendors/Contractors	13,11,33,299.00	8,11,91,118.00
	f) Unutilised Fund	8,24,23,249.00	-20,68,45,307.00
	g) Other liabilities	3,60,90,142.00	2,88,22,958.00
	Stale Cheque		
	Advance from ASEAN Scholarship		
	Amount received from ASEAN for faculty Exchange Program		
	Other Deductions (Staff)		
	Total (A)	61,58,46,543.00	52,31,12,665.00
B. PROVISIONS			
1	Gratuity	1,22,98,949.00	98,73,384.00
2	Accumulated Leave Encashment	1,13,38,552.00	94,52,829.00
	Total (B)	2,36,37,501.00	1,93,26,213.00
	Total (A+B)	63,94,84,044.00	54,24,38,878.00

Ashok Chauhan
Ashok Chauhan
Finance Officer

NALANDA UNIVERSITY

Schedule forming part of Balance Sheet as at 31.03.2022



SCHEDULE - 3 (a) SPONSORED PROJECTS

1. Sr. No.	2. Name of the project	Opening Balance		5. Receipts /Recoveries during the year	6. Total	7. Advances/expense during the year	Closing balance	
		3. Credit	4. Debit				8. Credit	9. Debit
1	Australian Centre for International Agricultural Research	25,242.00	-	11,66,149.00	11,91,391.00	11,91,391.00	-	-
	Total	25,242.00	-	11,66,149.00	11,91,391.00	11,91,391.00	-	-


Ashok Chauhan
 Finance Officer

NALANDA UNIVERSITY

Schedule forming part of Balance Sheet as at 31.03.2022



SCHEDULE 3 (b) SPONSORED FELLOWSHIPS AND SCHOLARSHIPS

S.No.	Name of the Sponsorer	Opening Balance		Transaction during the year		Closing balance	
		CR.	DR.	CR.	DR.	CR.	DR.
1	Chandrashekhar Prabhakar	1,32,933.00			-	1,32,933.00	
	Total	1,32,933.00	-	-	-	1,32,933.00	-

Amount in Rupees

Ashok Chauhan
Ashok Chauhan
Finance Officer

NALANDA UNIVERSITY
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2022



SCHEDULE 3(c) UNUTILISED GRANTS FROM GOVERNMENT OF INDIA		
	Amount in Rupees	
Particulars	Current Year	Previous Year
A.Grants:Government of India		
Balance B/F	-20,68,45,307.00	65,61,46,975.00
Add : Opening balance of 2015-16	4,84,29,648.00	
Add: Receipts during the year	3,50,00,00,000.00	2,00,00,00,000.00
Add: Interest Earned on Grant funds	2,18,86,297.00	3,47,62,095.00
Less: Adjustment during the year (Remitted to MEA)	4,75,06,718.00	-
Add: Interest Earned on Grant funds (Earlier Years)	14,04,46,227.00	-
Total (a)	3,45,64,10,147.00	2,69,09,09,070.00
Less: Utilisation		
Less: Utilized for Revenue Expenditure	36,19,81,876.00	28,15,91,038.00
Less: Utilized for Capital expenditure	2,72,13,79,968.00	2,61,61,63,339.00
Less : Adjustment of Revenue Expenditure of earlier years	29,06,25,054.00	-
Total (b)	3,37,39,86,898.00	2,89,77,54,377.00
Unutilized balance carried forward (a-b)	8,24,23,249.00	-20,68,45,307.00

Ashok Chauhan
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Finance Officer



NALANDA UNIVERSITY
Schedule forming part of Balance Sheet as at 31.03.2022

SCHEDULE 4 FIXED ASSETS

Amount in Rupees

S.No.	Asset Heads	Rate of Depreciation	Gross Block			Depreciation			Net Block			
			Opening Balance as on 01.04.2021	Additions	Deductions	Closing Balance as on 31.03.2022	Opening Balance as on 01.04.2021	Depreciation for the year	Deductions/Adjustment	Total Depreciation as on 31.03.2022	Current Year	Previous Year
1	Land	0.00%	455.00	-	-	455.00	-	-	-	455.00	455.00	-
2	Buildings	2.00%	98,79,89,449.00	1,03,47,87,200.00	-	2,02,27,76,649.00	4,37,90,821.00	17,008.00	8,42,63,362.00	1,93,85,13,287.00	94,41,98,628.00	-
3	Electrical Installation and equipment	5.00%	95,15,435.00	39,44,36,570.00	-	40,39,52,005.00	17,56,893.00	15,000.00	2,34,55,226.00	38,04,96,779.00	77,58,542.00	-
4	Plant & Machinery	5.00%	2,85,23,566.00	39,70,50,549.00	-	42,55,74,115.00	67,34,954.00	-	2,80,13,662.00	39,75,60,453.00	2,17,88,612.00	-
5	Scientific & Laboratory Equipment	8.00%	1,02,62,236.00	63,25,421.00	-	1,65,87,657.00	39,66,640.00	-	52,93,652.00	1,12,94,005.00	62,95,596.00	-
6	Office Equipment	7.50%	1,19,89,019.00	36,42,986.00	-	1,56,32,005.00	47,02,278.00	-	10,54,885.00	1,04,34,568.00	72,86,741.00	-
7	Audio Visual Equipment	7.50%	75,47,241.00	13,43,21,699.00	-	14,18,68,940.00	22,73,294.00	-	1,39,51,833.00	12,79,17,107.00	52,73,947.00	-
8	Computers & Peripherals	20.00%	1,32,62,779.00	9,41,57,082.00	-	10,74,19,861.00	1,25,09,633.00	-	3,39,05,460.00	7,35,14,401.00	7,53,146.00	-
9	Furniture, Fixtures & Fittings	7.50%	3,29,97,705.00	3,33,76,848.00	52,900.00	6,63,21,653.00	78,54,894.00	-	1,28,29,019.00	5,34,92,634.00	2,51,42,811.00	-
10	Vehicles	10.00%	4,38,500.00	1,11,55,750.00	-	1,15,94,250.00	2,66,950.00	-	14,26,375.00	1,01,67,875.00	1,71,550.00	-
11	Lib. Books & Scientific Journals	10.00%	3,30,22,659.00	91,015.00	-	3,31,13,674.00	2,03,36,117.00	-	32,98,180.00	94,79,377.00	1,26,86,542.00	-
12	Sports Equipment	7.50%	1,28,184.00	-	-	1,28,184.00	30,462.00	-	40,076.00	88,108.00	97,722.00	-
13	Small Value Assets	100.00%	6,01,154.00	-	-	6,01,154.00	6,01,154.00	-	6,01,154.00	-	-	-
14	Tube Well & Water Supply System	2.00%	1,54,255.00	3,62,814.00	-	5,17,069.00	6,495.00	-	16,836.00	5,00,233.00	1,47,760.00	-
Total (A)			1,13,64,32,637.00	2,10,97,07,934.00	52,900.00	3,24,60,87,671.00	10,48,30,585.00	19,96,382.00	23,26,28,389.00	3,01,34,59,282.00	1,03,16,02,052.00	-
15	Capital Work in Progress	0.00%	7,52,85,69,466.00	1,75,81,42,937.00	1,15,01,94,878.00	8,13,65,17,525.00	-	-	-	8,13,65,17,525.00	7,52,85,69,467.00	-
Total (B)			7,52,85,69,466.00	1,75,81,42,937.00	1,15,01,94,878.00	8,13,65,17,525.00	-	-	-	8,13,65,17,525.00	7,52,85,69,467.00	-
16	Intangible Assets											
17	Computer Software	40.00%	75,56,830.00	2,400.00	-	75,59,230.00	75,10,804.00	-	46,980.00	1,446.00	46,026.00	-
18	GPRS	40.00%	26,27,764.00	-	-	26,27,764.00	10,51,106.00	-	21,02,212.00	5,25,552.00	15,76,658.00	-
19	E-Books & Journals	40.00%	3,00,06,955.00	37,74,475.00	-	3,37,81,430.00	2,52,56,237.00	-	46,76,934.00	38,48,259.00	47,50,718.00	-
Total (C)			4,01,91,549.00	37,76,875.00	-	4,39,68,424.00	3,38,18,147.00	-	57,75,020.00	3,95,93,167.00	63,73,402.00	-
Grand Total (A+B+C)			8,70,51,93,652.00	3,87,16,27,746.00	1,15,02,47,780.00	11,42,65,73,620.00	13,86,48,732.00	19,96,382.00	27,22,21,556.00	11,15,43,52,064.00	8,56,65,44,921.00	-

Ashok Chauhan
Ashok Chauhan
Finance Officer

NALANDA UNIVERSITY

Schedule forming part of Balance Sheet as at 31.03.2022



SCHEDULE 5 - INVESTMENTS FROM EARMARKED/ENDOWMENT FUNDS

Amount in Rs.

S. No.	Particulars	Current Year	Previous Year
1	In Central Government Securities	0	0
2	In State Government Securities	0	0
3	Other approved Securities	0	0
4	Shares	0	0
5	Debentures and Bonds	0	0
6	Term Deposits with Banks	21,03,40,177.00	19,90,93,770.00
7	Interest Accrued on FDR from Earmarked Funds	0	0
8	Sweep in FDR	0	0
	Total	21,03,40,177.00	19,90,93,770.00

Ashok Chauhan
Ashok Chauhan
Finance Officer

NALANDA UNIVERSITY
Schedule forming part of Balance Sheet as at 31.03.2022



SCHEDULE 5 (A) INVESTMENTS FROM EARMARKED/ENDOWMENT FUNDS (FUND WISE)

Amount in Rs.

Sl. No.	Funds	Current Year	Previous Year
1	China Fund	10,91,63,123.00	10,37,17,626.00
2	Thailand Fund	1,00,50,234.00	95,72,494.00
3	Thailand Fund for Scholarship SBS	31,16,612.00	29,62,682.00
4	Laos Fund	51,31,989.00	48,87,680.00
5	Indonesia Fund	28,00,378.00	26,61,114.00
6	Dr. Joshi Fund	7,90,78,736.00	7,43,40,561.00
7	Prof. Pyong Rae Lee Scholarship Fund	9,99,105.00	9,51,613.00
	Total (A)	21,03,40,177.00	19,90,93,770.00

Ashok Chauhan
Ashok Chauhan
Finance Officer

NALANDA UNIVERSITY
Schedule forming Part of Balance Sheet as at 31.03.2022



SCHEDULE 6 -CURRENT ASSETS

Amount in Rs.

Particulars	Current Year	Previous Year
<u>1. Stock:</u>		
a) Laboratory chemicals, consumables and glass wares	59,299.00	47,083.00
b) Stationery & Consumables	3,14,097.00	3,34,298.00
<u>2. Sundry Debtors:</u>		
a) Debts Outstanding for a period exceeding six months		-
b) Others		
Fee from Students	28,13,301.00	10,89,504.00
Scholarship	1,62,45,969.00	1,05,21,417.00
<u>3. Cash and Bank Balances</u>		
<u>a) With Scheduled Banks:</u>		
In Current Accounts	-	-
In Savings Accounts	33,99,66,114.00	18,76,56,622.00
<u>b) In term deposit Accounts</u>		
a) FDR Grant A/c	1,25,50,526.00	1,17,92,003.00
b) Margin money against Bank Gurantee	2,02,88,888.00	31,22,010.00
c) Fixed deposit from SD A/c)	16,60,00,000.00	
<u>4. Others</u>		
Prepaid Expenses	4,64,805.00	6,54,490.00
Total	55,87,02,999.00	21,52,17,427.00

Ashok Chauhan
Ashok Chauhan
Finance Officer

NALANDA UNIVERSITY
Schedule forming part of Balance Sheet as at 31.03.2022



SCHEDULE 7-LOANS, ADVANCES & DEPOSITS

Amount in Rs.

Particulars	Current Year	Previous Year
1. Advances to employees: (Non-interest bearing)		
a) Travelling Advance	2,874.00	2,874.00
b) Others	13,28,768.00	3,21,652.00
2. Advances and other amounts recoverable in cash or in kind or for value to be received:		
a) On Capital Account		
M/s JMC Projects(India) Ltd	5,49,43,605.00	10,53,94,083.00
M/s NCC Limited	6,71,94,473.00	15,69,67,940.00
M/s Sterling & Wilson Pvt. Ltd.	-	2,49,45,407.00
M/s Broadcast Engineering Consultants India Ltd.	73,28,387.00	
M/s Diamond Power Project Pvt. Ltd.	65,78,280.00	65,78,280.00
M/s South Bihar Power Distribution Company Ltd	1,77,84,531.00	1,77,84,531.00
M/s Vaish Construction Company	10,84,729.00	23,77,955.00
M/s P&C Projects (P) Ltd	10,53,15,000.00	
M/s Rajendra Mittal Construction Co. Ltd	20,78,690.00	
b) Advance to suppliers	-	-
c) Others		
Tax Deducted at Source	44,727.00	15,205.00
Directorate of Advertising and Visual Publicity	5,00,000.00	5,00,000.00
Other recoverable	12,37,156.00	19,63,248.00
Unadjusted forex		1,157.00
3. Deposits		
a) Rental accomodation	16,82,106.00	22,82,106.00
b) Electricity connection	66,000.00	66,000.00
c) Gas Connection	12,300.00	12,300.00
d) Coffee Machine	15,000.00	15,000.00
e) Others	12,136.00	12,136.00
4. Income Accrued:		
a) On FDR from Earmarked/ Endowment Funds	4,45,975.00	3,95,120.00
b) On FDR against MEA Grant	8,90,263.00	49,466.00
c) On FDR against Security Deposit	9,82,685.00	
d) Interest receivable	817.00	817.00
Total	26,95,28,502.00	31,96,85,277.00

Ashok Chauhan
Ashok Chauhan
Finance Officer

NALANDA UNIVERSITY



Schedule forming part of Income and Expenditure Account for the year ended on 31.03.2022

SCHEDULE 8 - ACADEMIC RECEIPTS

Amount in Rs.

Particulars	Current Year	Previous Year
FEES FROM STUDENTS		
Academic		
1. Tuition fee	1,15,24,556.00	82,25,951.00
2. Admission fee	5,97,195.00	5,49,015.00
Total (A)	1,21,21,751.00	87,74,966.00
Other Fees		
1. Hostel fees	54,03,200.00	8,88,559.00
2. Mess Fees	53,24,356.00	8,88,617.00
3. Miscellaneous Fees	9,61,758.00	6,88,975.00
Total(B)	1,16,89,314.00	24,66,151.00
Sale of Publications		
1. Sale of Admission forms/Appication fees	45,985.00	66,271.00
Total (C)	45,985.00	66,271.00
GRAND TOTAL (A+B+C)	2,38,57,050.00	1,13,07,388.00


Ashok Chauhan
 Finance Officer

NALANDA UNIVERSITY



Schedule forming part of Income and Expenditure Account for the year ended 31.03.2022

SCHEDULE 9 - GRANTS /SUBSIDIES (IRREVOCABLE GRANTS RECEIVED)

Amount in Rs.

Particulars	Govt. of India	
	Current Year	Previous Year
Balance B/F	-20,68,45,307.00	65,61,46,975.00
Add : Opening Balance of 2015-16	4,84,29,648.00	
Add: Receipts during the year	3,50,00,00,000.00	2,00,00,00,000.00
Add: Interest earned on Grants	2,18,86,297.00	3,47,62,095.00
Add : Interest earned on Grants funds (Earlier Years)	14,04,46,227.00	
Total	3,50,39,16,865.00	2,69,09,09,070.00
Less: Refund	4,75,06,718.00	-
Balance	3,45,64,10,147.00	2,69,09,09,070.00
Less: Utilised for Capital expenditure (A)	2,72,13,79,968.00	2,61,61,63,339.00
Balance	73,50,30,179.00	7,47,45,731.00
Less: Utilized for Revenue Expenditure (B)	36,19,81,876.00	28,15,91,038.00
Less: Adjustment of Revenue Expenditure of earlier years	29,06,25,054.00	-
Balance C/F	8,24,23,249.00	-20,68,45,307.00

Ashok Chauhan
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Finance Officer

NALANDA UNIVERSITY



Schedule forming part of Income and Expenditure Account for the year ended 31.03.2022

SCHEDULE 10 - INCOME FROM INVESTMENTS

Particulars	Earmarked/Endowment Funds		Other Investments		Amount in Rs.
	Current Year	Previous Year	Current Year	Previous Year	
1. Interest					
a. On Government Securities					
b. Other Bonds/Debentures					
2. Interest on Term Deposits	1,08,52,795.00	1,14,67,567.00	11,04,917.00	17,57,490.00	
3. Interest accrued but not due on Term Deposits/Interest bearing	4,45,975.00	4,44,586.00	11,83,092.00	-	
Total	1,12,98,770.00	1,19,12,153.00	22,88,009.00	17,57,490.00	
Transferred to Earmarked/Endowment Funds/Grant A/c	1,12,98,770.00	1,19,12,153.00	5,46,801.00	17,57,490.00	
Balance	-	-	17,41,208.00	-	

Ashok Chauhan
 Finance Officer

NALANDA UNIVERSITY



Schedule forming part of Income and Expenditure Account for the year ended 31.03.2022

SCHEDULE 11 - INTEREST EARNED

Amount in Rs.

Particulars	Current Year	Previous Year
1. On Savings Accounts with scheduled banks		
HDFC BANK (A/C No - 5010079546912)	40,47,542.00	33,66,833.00
HDFC BANK (A/C No - 50100118973369)		18,000.00
PNB (A/C No - 6677000100073207) SD & EMD	-	5,758.00
PNB - DELHI (A/C No. 0149000104308147)	20,076.00	23,719.00
HDFC Bank Limited - 50100193872262 - Project		1,03,677.00
HDFC BANK(A/C No-50100217066323)	3,988.00	4,230.00
SBI SB(A/C No - 00000037646810882) SD & EMD	15,37,995.00	11,08,624.00
SBI SB(A/C No - 00000037646810076)	1,22,387.00	57,772.00
SBI SB(A/C No - 00000039900435077)	7,746.00	1,650.00
HDFC BANK(A/C No-50100447369880)	2,350.00	
2. On Savings Accounts with scheduled banks (MEA Grants)		
HDFC BANK, RAJGIR (A/C No - 50100108989883)	1,70,35,585.00	1,22,01,661.00
3. On Advances		
On Advances to Contractors	43,03,911.00	2,08,02,944.00
Less: Interest earned transferred to Unutilized Grant Schedule-3C	2,13,39,496.00	3,30,04,605.00
Total	57,42,084.00	46,90,263.00

Ashok Chauhan
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Finance Officer

NALANDA UNIVERSITY



Schedule forming part of Income and Expenditure Account for the year ended 31.03.2022

SCHEDULE 12 - OTHER INCOME

Amount in Rs.

Particulars	CurrentYear	PreviousYear
A. Income from Land & Buildings		
1. University-Guest House	26,500.00	9,200.00
2. License fee - Recovery	4,89,718.00	4,61,000.00
3. Electricity charges recovered	3,16,978.00	3,81,001.00
4. Recovery against Services	4,36,179.00	3,45,527.00
Total (A)	12,69,375.00	11,96,728.00
B. Income from holding events		
1. Sponsorship Charges	-	-
Total (B)	-	-
C. Others		
1. RTI fees	50.00	50.00
2. Penalties/Recoveries against Damages	2,00,821.00	26,832.00
3.Others	-	-
Income From Xerox	15,093.00	20,570.00
Income from Research Projects	5,46,286.00	98,800.00
Forex Gain	27,894.00	1,61,150.00
Tender Fee	4,17,500.00	52,000.00
Other Income	1,35,113.00	1,74,841.00
Total (C)	13,42,757.00	5,34,243.00
Grand Total (A+B+C)	26,12,132.00	17,30,971.00

Ashok Chauhan
Finance Officer

NALANDA UNIVERSITY




Schedule forming part of Income and Expenditure Account for the year ended 31.03.2022

SCHEDULE 13 - PRIOR PERIOD INCOME

Amount in Rs.

Particulars	Current Year	Previous Year
1. Academic Receipts	-	-
2. Interest earned	-	-
3. Other Income		
Pension Recovery Payroll	-	-
Excess Provision of Leave Encashment	-	-
Others	1,59,023.00	2,10,967.00
Total	1,59,023.00	2,10,967.00


Ashok Chauhan
Finance Officer



NALANDA UNIVERSITY

Schedule forming part of Income and Expenditure Account for the year ended 31.03.2022

SCHEDULE 14 - STAFF PAYMENTS & BENEFITS (ESTABLISHMENT EXPENSES)

Amount in Rs.

Particulars	Current Year	Previous Year
a) Salaries and Wages		
Arrears	1,29,908.00	38,42,786.00
Salary (Basic+DA+Consolidated Pay)	11,92,30,681.00	9,64,97,855.00
b) Allowances and Bonus		
House Rent Allowance	7,92,932.00	6,94,241.00
Petrol Allowance	35,612.00	26,903.00
c) Medical facility/ Reimbursement	1,12,95,471.00	1,01,76,075.00
d) Relocation Allowance		1,18,092.00
e) Retirement and Terminal Benefits		
Gratuity	24,25,565.00	9,64,197.00
Leave Encashment	18,85,723.00	13,29,688.00
NPS Employer Contribution	95,722.00	11,16,616.00
f) Others		
Stipend-Intern & Trainees	10,81,336.00	7,39,050.00
Overtime	97,192.00	67,150.00
Honorarium to Visiting Faculty	24,01,480.00	10,14,000.00
TOTAL	13,94,71,622.00	11,65,86,653.00


Ashok Chauhan
Finance Officer

NALANDA UNIVERSITY



Schedule forming part of Income and Expenditure Account for the year ended 31.03.2022

SCHEDULE 15 - ACADEMIC EXPENSES

Amount in Rs.

Particulars	Current Year	Previous Year
a) Laboratory expenses	2,46,521.00	1,86,429.00
b) Field work/Participation in Conferences		
c) Expenses on Seminars/Workshops	1,32,96,035.00	5,70,628.00
d) Payment to visiting faculty		
e) Student Welfare expenses	5,45,852.00	49,800.00
f) Mess Charges	82,06,454.00	41,14,607.00
g) Convocation expenses		
h) Stipend to Ph.D Students	21,00,000.00	21,00,000.00
i) Subscription Expenses	33,818.00	-
j) Membership & Subscription	1,82,103.00	4,55,310.00
k) Others		
Advertisement (Academic)	76,97,196.00	64,31,398.00
Admission Expenses	8,66,437.00	-
Fellowship		-
Scholarship International & means-cum-merit scholarship	4,58,315.00	5,36,350.00
Hostel Expenses	89,572.00	85,498.00
International & National Advocacy	12,19,193.00	10,29,630.00
Academic/Cultural/Outreach Event Expenses		21,110.00
Other Academic Expenses		7,498.00
TOTAL	3,49,41,496.00	1,55,88,258.00

Ashok Chauhan
 Finance Officer

Schedule forming part of Income and Expenditure Account for the year ended 31.03.2022

SCHEDULE 16 - ADMINISTRATIVE AND GENERAL EXPENSES

Amount in Rs.

Particulars	Current Year	Previous Year
A. Infrastructure		
Electricity and Water	1,06,00,336.00	71,65,148.00
Rent, Rates and Taxes (including property tax)	6,13,86,292.00	5,27,70,772.00
Generator Running Expenses	31,72,463.00	12,35,888.00
Total (A)	7,51,59,091.00	6,11,71,808.00
B. Communication		
Postage & Courier	9,15,460.00	3,30,958.00
Telephone, Fax and Internet Charges	3,38,082.00	3,71,425.00
Internet & Site Development Charges	39,34,699.00	32,78,129.00
Total (B)	51,88,241.00	39,80,512.00
C. Others		
Printing and Stationery (consumption)	30,28,875.00	13,23,405.00
Travelling and Conveyance Expenses	15,51,980.00	6,10,157.00
Hospitality	6,76,319.00	3,47,097.00
Legal and Professional Charges	15,65,051.00	13,71,900.00
Advertisement and Publicity	52,59,432.00	26,10,211.00
News Paper and Periodicals	58,316.00	46,356.00
Honorarium	64,000.00	1,66,000.00
Others (specify)		
Website Expense	1,77,456.00	1,26,576.00
Board/Other Meeting Expenses	5,67,664.00	2,15,000.00
General Office Expenses	24,03,231.00	7,48,151.00
Hotel Lodging & Boarding Expenses	16,79,888.00	5,04,425.00
Printing and Designing	5,500.00	26,250.00
Security Expenses	4,94,22,921.00	4,30,97,712.00
Labour & Wages Expenses	1,92,16,079.00	1,62,76,542.00
Recruitment Expenses	1,68,067.00	14,58,976.00
Shifting Expenses	88,900.00	-
Total (C)	8,59,33,679.00	6,89,28,758.00
D Finance Cost		
Round-Off	120.00	58.00
Bank Charges	6,76,601.00	72,726.00
Total (D)	6,76,721.00	72,784.00
TOTAL (A+B+C+D)	16,69,57,732.00	13,41,53,862.00

Ashok Chauhan
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Finance Officer

NALANDA UNIVERSITY



Schedule forming part of Income and Expenditure Account for the year ended 31.03.2022

SCHEDULE 17 - TRANSPORTATION EXPENSES

Particulars	Amount in Rs.	
	Current Year	Previous Year
A. Vehicle hiring expenses		
a) Vehicle Hiring Expenses	82,30,617.00	64,08,918.00
b) Petrol and Lubricant	5,57,219.00	
Total	87,87,836.00	64,08,918.00

Ashok Chauhan
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Finance Officer

NALANDA UNIVERSITY




Schedule forming part of Income and Expenditure Account for the year ended 31.03.2022

SCHEDULE 18 - REPAIRS & MAINTENANCE

Amount in Rs.

Particulars	Current Year	Previous Year
a) Plant & Machinery		
Annual Maint. Charges	30,680.00	-
Electric Equipment	16,89,265.00	9,38,115.00
b) Office Equipment	84,360.00	1,19,594.00
c) Computers		
Annual Maint. Charges	5,06,184.00	5,70,196.00
Computer Expenses	3,40,477.00	91,486.00
d) Cleaning Material & Services	83,912.00	1,41,022.00
e) Gardening	2,53,781.00	51,014.00
f) Estate Maintenance	8,34,646.00	11,64,451.00
g) Furniture & Fixture	57,693.00	22,380.00
h) Others		
Office Maintenance	1,20,773.00	-
Vehicle Running & Maintenance	1,16,372.00	38,820.00
Tubewell & Water Supply	-	-
TOTAL	41,18,143.00	31,37,078.00


Ashok Chauhan
 Finance Officer

Schedule forming part of Income and Expenditure Account for the year ended 31.03.2022

SCHEDULE 19 - OTHER EXPENSES

Amount in Rs.

Particulars	Current Year	Previous Year
a) Other Expenses	4,40,538.00	2,38,329.00
TOTAL	4,40,538.00	2,38,329.00



Ashok Chauhan
Finance Officer

Schedule forming part of Income and Expenditure Account for the year ended 31.03.2022

SCHEDULE 20 - PRIOR PERIOD EXPENSES

Amount in Rs.

Particulars	Current Year	Previous Year
Establishment Expenses:		
Salaries	-	-
Medical Facility/ Reimbursement	-	-
Total (A)	-	-
Academic expenses		
Student Welfare Expenses (including Mess Exp.)		1,97,267.00
Conferance, Seminar, Workshop & Lecture Etc		10,99,569.00
Hostel Expenses		12,306.00
Admission Expenses	6,000.00	9,000.00
Advertisement (Academic)	1,06,050.00	19,26,298.00
Subscription of E-Resources, Journals	1,10,833.00	13,339.00
Total (B)	2,22,883.00	32,57,779.00
Administrative expenses		
General Office Expenses	3,79,348.00	35,403.00
Hotel Lodging & Boarding Expenses	7,70,405.00	1,70,358.00
Printing & Stationery	6,606.00	84,744.00
Professional Charges	1,30,000.00	-
Tour & Travelling Expenses	27,31,995.00	2,02,193.00
Honorarium - Administrative	2,66,000.00	
Hospitality	1,81,954.00	45,711.00
Meeting Expenses	71,210.00	
Advertisement & Publicity		10,81,133.00
Labour & Wages	1,47,000.00	
News Paper & Magazines	19,319.00	
Recruitment Expenses	1,60,000.00	3,61,284.00
Total (C)	48,63,837.00	19,80,826.00
Communication		
Postage and Courier	30,728.00	22,562.00
Telephone, Fax and Internet	2,44,039.00	1,47,972.00
Website Expenses	3,667.00	32,695.00
Total (D)	2,78,434.00	2,03,229.00
Infrastructure		
Electricity & Water	3,17,634.00	-
Rent , Rates and Taxes	2,90,865.00	-
Total (E)	6,08,499.00	-

Particulars	CurrentYear	PreviousYear
Transportation expenses		
Vehicle Hire Charges	7,70,007.00	20,959.00
Total (F)	7,70,007.00	20,959.00
Repairs & Maintenance		
Electrical Equipment R & M	4,720.00	-
Annual Maintenance Charges Computer	3,17,175.00	-
Estate Repairs & Maintenance Expenses	22,446.00	14,887.00
Gardening Expenses	1,75,000.00	260.00
Total (G)	5,19,341.00	15,147.00
Other Expenses		
Other Expenses	1,508.00	-
	-	-
Total (H)	1,508.00	-
TOTAL (A+B+C+D+E+F+G+H)	72,64,509.00	54,77,940.00


Ashok Chauhan
Finance Officer

NALANDA UNIVERSITY

SCHEDULE-21

SIGNIFICANT ACCOUNTING POLICIES

1. Basis for Preparation of Accounts

The financial statements are prepared on the basis of historical cost convention and generally on the accrual method of accounting unless otherwise stated.

2. Revenue Recognition

- a) Academic Receipts (except Application Fees) for each semester and interest on FDR are on accrual basis.
- b) Other Income (including Application fees) and Interest on Savings Bank are accounted for on cash basis.

3. Government Grants

- a) Grant received from the government is accounted for on realization basis. However, where a sanction for release of grant pertaining to the financial year is received before 31st march and the grant is actually received in the next financial year, the grant is accounted on accrual basis and an equal amount is shown as recoverable from the Grantor.
- b) Contribution received from outside India is accounted for on realization basis.
- c) To the extent utilized towards capital expenditure, (on accrual basis) government grants are transferred to capital fund.

4. Fixed Assets

- a) Fixed Assets are stated at cost of acquisition including inward freight, duties and taxes and Incidental and direct expenses relating to acquisition, installation and commissioning.
- b) Fixed assets are valued at cost less accumulated depreciation.

5. Depreciation

- a) Depreciation on fixed assets is provided on Straight Line Method as per rates specified in format of accounts of MHRD, notification no.29-4/2012-IFD issued by Ministry of Human Resource Development of Government of India, at the following rates:

Tangible Assets:

1. Land	0%
2. Site development	0%
3. Road & Bridges	2%
4. Tube wells & water Supply	2%
5. Buildings	2%
6. Electrical Installation & Equipment	5%
7. Plant & Machinery	5%
8. Scientific & Laboratory Equipment	8%
9. Office Equipment	7.5%
10. Audio Visual Equipment	7.5%
11. Computer & Peripherals	20%
12. Furniture, Fixture & Fittings	7.5%
13. Vehicles	10 %
14. Library Books & Scientific Journals	10%

Intangible Assets (Amortization)

1. E. Journal	40%
2. Computer Software	40%
3. Patent and Copyrights	9 years

- b) In respect of additions to Fixed Assets during the year, depreciation is provided for full year irrespective of the date of purchase.
- c) Assets created out of Earmarked Funds and funds of sponsored Projects, where the ownership of such assets vests in the University, are setup by credit to Capital Fund and merged with the Fixed Assets of the Institution. Depreciation is charged at the rates applicable to the respective assets.
- d) Assets, the individual value of each of which is Rs.2,000 or less (except Library books) are treated as Small Value Assets, 100% depreciation is provided in respect of such at the time of their acquisition. However physical accounting and control are continued by Holders of such assets.

e) E-Journals and Computer Software are grouped under Intangible Assets.

6. Retirement Benefits

The University is in process of formalizing the benefit plan in terms of C.P.F, Gratuity, and Leave Encashment and other employee's benefits. Provision for liability on account of gratuity and leave encashment has been made on the basis of actuarial valuation.

7. Foreign Funds/ Contributions

The income of Foreign Funds/ Contributions is accounted for on accrual basis.

The balance of respective funds is carried forward on and the liability side of the Balance Sheet and is represented by the bank balance and interest accrued on Fixed Deposits from Foreign Funds/ Contributions on the Assets side of the Balance sheet.

8. Foreign Currency Transactions

a) Transactions denominated in foreign currency are accounted for at the exchange rate prevailing at the time of payment / realization.

b) Monetary items denominated in foreign currencies at the year end and not covered by foreign exchange contracts are translated at year end rates.

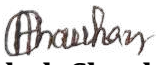
c) Any income or expense on account of exchange differences either on settlement or on translations recognized in the Statement of Income and Expenditure.

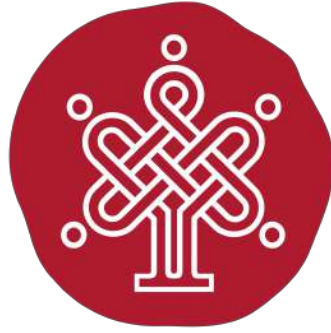
9. **Income Tax:** The income of the university is exempt from Income Tax under section 10(23C) of the Income Tax Act. No provision for income tax is therefore made in accounts.


Ashok Chauhan
Finance Officer

NOTES TO ACCOUNT AND CONTINGENT LIABILITIES

1. In the opinion of the management, the Current Assets, Loans and Advances have a value on realization in the ordinary course, equal to the aggregate amounts shown in the balance sheet.
2. **Contingent Liabilities**
 - a) A sum of Rs. 2,01,02,886/- has been awarded to contractor in an arbitration decision. Nalanda University has filed an appeal against this award.
 - b) Provision for liability for construction bill amounting Rs. 50,33,50,626/- has not been created because bills are under verification by PMC & Architect consultant.
3. Advertisement expenses are fully considered in the year in which they are occurred.
4. Previous year's figures have been regrouped/reclassified wherever necessary.
5. As per the Separate Audit report issued by the C&AG for the F.Y. 2020-21, a shifting work of 33KV High Tension Line passing through the University campus was completed in the year 2018-19 at an expenditure of Rs. 32.30 lakh. The suggestion given was to capitalize the said amount as it was capital intensive and non-recurring in nature and belonged to the Electrical department, Govt. of Bihar. The said amount was appearing in capital work in progress and as per the suggestion has been transferred to fixed asset (Electrical installation and equipment).
6. A 70 KVA silent office generator amounting to Rs.30.10 lakh was wrongly capitalized under office equipment attracting depreciation @ 7.5% whereas it should have been capitalized under Plant & Machinery attracting depreciation @ 5%. This resulted in overstatement of depreciation by Rs. 5.60 lakhs, now rectified.
7. Figures in the Final Accounts have been rounded off to the nearest rupees.
8. Schedule 1 to 22 form integral part of the Balance Sheet as at 31st March, 2022.


Ashok Chauhan
Finance Officer



Nālandā
UNIVERSITY



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