



### 3.1

**AUTHENTICATED HIGHLIGHTED AUDITED  
STATEMENT DULY SIGNED BY CA AND  
COMPETENT AUTHORITY**

USHA MARTIN  
UNIVERSITY

*Ambishra*  
Registrar

कुल सचिव

Usha Martin University  
उषा मार्टिन विश्वविद्यालय  
Ranchi-835103/राँची-835103

**Usha Martin University**

Village Narayansoso, Near Angara Block Office, Ranchi - Purulia Highway,  
Angara, Ranchi - 835103, Jharkhand



# R C Agarwal & Co.

## Chartered Accountants

202, IInd Floor Laxman Palace 19, Veer Savarkar Block, Near Nirman Vihar  
Metro Station, Shakarpur -Delhi -110092

Phone: +91-11-40396523, 9899870126

Email: pravinrca@gmail.com

### TO WHOM IT MAY CONCERN

As per the requirement of NAAC DVV query for Usha Martin University, Ranchi, this certificate is being issued for all account related metrics. "A statement showing the specific expenditures such as expenditures on Infrastructure augmentation, expenditure on books etc., expenditure on repair and maintenance, expenditure on salary component and other expenditure for each of the years as certified by the Finance Officer"

Please refer the Annexure 1 for respective year attached with this certificate.

**For R C Agarwal & Co.**

Chartered Accountants

Firm Regn.No.003175N

**CA. Pravin Kumar Jha**

(Partner)

Membership No.506375



Place: New Delhi

Date: 11<sup>th</sup> May 2024

UDIN: 24506375BKCFRN7430



## Percentage of expenditure excluding salary, for infrastructure development and augmentation during the last five years

4.1.2.1: Expenditure for infrastructure augmentation excluding salary, during the last five years (INR in lakhs)

## Percentage expenditure for purchase of books/ e-books and subscription to journals/e-journals during the last five years

4.2.2.1: Annual expenditure for purchase of books and journals year- wise during the last five years (INR in lakhs)

## Percentage expenditure incurred on maintenance of physical facilities and academic support facilities excluding salary component during the last five years

4.4.1.1: Expenditure incurred on maintenance of physical facilities and academic support facilities excluding salary component year-wise during the last five years (INR in lakhs)

## Year 1- specify expenditure in appropriate column (2018-19)

Head/Sub head of Expenditure	Item of expenditure	Expenditure for infrastructure development and augmentation (in INR)	Expenditure on purchase of books/ebooks and subscription to journals/e-journals (in INR)	Expenditure on maintenance of physical facilities and academic support facilities (in INR)	expenditure on Salary component/ wages (in INR)	Other expenditures (in INR)
Infrastructure	Building under construction	156.745	-	-	-	-
Infrastructure	Land	388.885	-	-	-	-
Infrastructure	Computer & laptop	-	-	-	-	4.013
Infrastructure	Furniture & Fixture	-	-	-	-	5.304
Infrastructure	Battery	-	-	-	-	0.519
Infrastructure	Laboratory items	-	-	-	-	19.892
Library	Library books	-	5.979	-	-	-
Maintenance	Software	-	-	0.500	-	-
Student Expenses	Scholarship to Students	-	-	-	-	14.54
Student Expenses	Other benefits to Students	-	-	-	-	14.00
Others	Financial support to Faculties	-	-	-	-	0.84
Student Expenses	Students' Counselling Expenses	-	-	-	-	11.836
Others	Academic Meetings Expenses	-	-	-	-	1.973
Maintenance	Laboratory Consumables	-	-	0.156	-	-
Maintenance	Affiliation & Inspection fees	-	-	13.851	-	-
Student Expenses	Student Training & Placement Expenses	-	-	-	-	0.166
Others	Interest on Unsecured Loans	-	-	-	-	7.380
Salary / Wages	Salaries	-	-	-	146.909	-
Salary / Wages	Staff Welfare Expenses	-	-	-	0.024	-
Maintenance and Others	City Offices and Guest House Rent	-	-	6.286	-	3.600
Others	Transport - Bus Service	-	-	-	-	38.232
Others	Tour & Travel Expenses	-	-	-	-	3.393
Others	Festival Expenses	-	-	-	-	0.825
Maintenance	Repair & Maintenance	-	-	43.38	-	-
Others	Bank Charges	-	-	-	-	0.011
Library	Books & Journals	-	6.038	-	-	-
Maintenance and Others	Events & Seminar Expenses	-	-	1.000	-	0.667
Others	Conveyance Expenses	-	-	-	-	0.299
Maintenance	Electricity Expenses	-	-	4.295	-	-
Maintenance and Others	Office Expenses	-	-	2.574	-	0.512
Maintenance	Fuel Consumption	-	-	2.350	-	-
Seed Money	Seed Money	-	-	-	-	6.818
Others	Advertisement & Marketing Expenses	-	-	-	-	16.543
Others	Interest on Delayed Payment of TDS	-	-	-	-	0.004
Others	Guest House Expenses	-	-	-	-	0.673
Others	Miscellaneous Expenses	-	-	-	-	0.145
Maintenance	Printing & Stationary	-	-	5.365	-	-
Others	Students Welfare	-	-	-	-	0.068
Maintenance	Campus rent	-	-	35.990	-	-
Maintenance	Software Installation Expenses	-	-	0.030	-	-
Maintenance	Telephone & Internet Expenses	-	-	0.324	-	-
Others	Sports Items	-	-	-	-	0.067
Others	Postage & courier	-	-	-	-	0.086
Others	Preliminary Expenses Writtrn off	-	-	-	-	5.752
Maintenance	Water Expenses	-	-	0.067	-	-
Others	Audit Fees	-	-	-	-	0.590
Maintenance	Security Services	-	-	0.276	-	-
Others	Fixed Assets Written Off	-	-	-	-	0.119
Maintenance	Website Hosting & Maintainance Charges	-	-	0.258	-	-
<b>Total</b>		<b>545.63</b>	<b>12.02</b>	<b>116.70</b>	<b>146.93</b>	<b>158.86</b>

## Year 2- specify expenditure in appropriate column (2019-20)

Head/Sub head of Expenditure	Item of expenditure	Expenditure for infrastructure development and augmentation (in INR)	Expenditure on purchase of books/ebooks and subscription to journals /e-journals (in INR)	Expenditure on maintenance of physical facilities and academic support facilities (in INR)	expenditure on Salary component/ wages (in INR)	Other expenditures (in INR)
Infrastructure	Building under construction	988.14	-	-	-	-
Infrastructure	Land	4.01	-	-	-	-
Infrastructure	Vehicles	-	-	-	-	0.48
Infrastructure	Computer & laptop	-	-	-	-	0.78
Infrastructure	Furniture & Fixture	-	-	-	-	17.38
Infrastructure	Battery	-	-	-	-	6.35
Infrastructure	Laboratory items	-	-	-	-	47.35
Library	Library books	-	11.70	-	-	-
Maintenance	Software	-	-	0.20	-	-

  
**Finance Officer**  
 UMU, Angara, Ranchi-835103



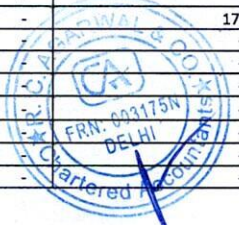
U.P.N. : 24506375 BK G.S.P.  
**Registrar**  
 कुल सचिव  
 Usha Martin University  
 उषा मार्टिन विश्वविद्यालय  
 Ranchi-835103/रांची-835103



Student Expenses	Scholarship to Students	-	-	-	-	29.75
Student Expenses	Other benefits to Students	-	-	-	-	21.15
Others	Financial support to Faculties	-	-	-	-	2.06
Student Expenses	Students' Counselling Expenses	-	-	-	-	5.98
Others	Academic Meetings Expenses	-	-	-	-	0.23
Maintenance	Affiliation & Inspection fees	-	-	4.29	-	-
Student Expenses	Student Training & Placement Expenses	-	-	-	-	1.25
Others	Academic Expenses	-	-	-	-	1.55
Maintenance	Annual fees Subscription	-	-	3.00	-	-
Salary / Wages	Salaries of Employees	-	-	-	213.26	-
Salary / Wages	Salaries of Guest faculty	-	-	-	12.06	-
Salary / Wages	PF Employer contribution	-	-	-	3.95	-
Salary / Wages	Staff welfare	-	-	-	0.02	-
Others	Interest on Unsecured Loans	-	-	-	-	7.38
Maintenance and Others	Office & Guest House Rent	-	-	42.71	-	4.97
Others	Transport - Bus Service	-	-	-	-	32.44
Others	Tour & Travel Expenses	-	-	-	-	7.12
Others	Festival Expenses	-	-	-	-	0.44
Maintenance	Repair & Maintenance	-	-	53.33	-	-
Others	Bank Charges	-	-	-	-	0.44
Others	Commission & Brokerage	-	-	-	-	0.07
Library	Books & Journals	-	11.95	-	-	-
Others	Events & Seminar Expenses	-	-	-	-	0.47
Others	Conveyance Expenses	-	-	-	-	0.48
Maintenance	Electricity Expenses	-	-	4.45	-	-
Maintenance and Others	Office Expenses	-	-	3.76	-	1.71
Maintenance	Fuel Consumption	-	-	3.25	-	-
Seed Money	Seed Money	-	-	-	-	35.73
Others	Advertisement & Marketing Expenses	-	-	-	-	26.28
Others	Interest on Delayed Payment of TDS	-	-	-	-	0.12
Others	Guest House Expenses	-	-	-	-	0.48
Others	Guest welfare	-	-	-	-	0.04
Others	Miscellaneous Expenses	-	-	-	-	0.25
Maintenance	Printing & Stationary	-	-	3.58	-	-
Maintenance	Telephone & Internet Expenses	-	-	0.25	-	-
Others	Postage & courier	-	-	-	-	0.05
Others	Preliminary Expenses Writrn off	-	-	-	-	5.03
Maintenance	Water Expenses	-	-	0.03	-	-
Maintenance	Security Service	-	-	9.10	-	-
Maintenance	Website Hosting & Maintainance Charges	-	-	0.53	-	-
<b>Total</b>		<b>992.15</b>	<b>23.65</b>	<b>128.47</b>	<b>229.29</b>	<b>257.80</b>

Year 3- specify expenditure in appropriate column (2020-21)

Head/Sub head of Expenditure	Item of expenditure	Expenditure for infrastructure development and augmentation (in INR)	Expenditure on purchase of books/ebooks and subscription to journals/e-journals (in INR)	Expenditure on maintenance of physical facilities and academic support facilities (in INR)	expenditure on Salary component/ wages (in INR)	Other expenditures (in INR)
Infrastructure	Building under construction	857.64	-	-	-	-
Infrastructure	Land	8.80	-	-	-	-
Infrastructure	Vehicles	-	-	-	-	5.59
Infrastructure	Computer & laptop	-	-	-	-	24.38
Infrastructure	Furniture & Fixture	-	-	-	-	3.22
Infrastructure	Battery	-	-	-	-	1.38
Infrastructure	Laboratory items	-	-	-	-	22.64
Library	Library books	-	14.55	-	-	-
Student Expenses	Scholarship to Students	-	-	-	-	27.29
Student Expenses	Other benefits to Students	-	-	-	-	1.21
Others	Financial support to Faculties	-	-	-	-	3.16
Student Expenses	Students' Counselling Expenses	-	-	-	-	1.80
Others	Academic Meetings Expenses	-	-	-	-	0.42
Maintenance	Affiliation & Inspection fees	-	-	2.50	-	-
Student Expenses	Student Training & Placement Expenses	-	-	-	-	1.40
Maintenance and Others	Academic Expenses	-	-	2.01	-	1.52
Maintenance	Annual fees Subscription	-	-	1.96	-	-
Seed Money	Seed Money Expenses	-	-	-	-	36.23
Salary / Wages	Salaries of Employees	-	-	-	324.11	-
Salary / Wages	Salaries of Guest faculty	-	-	-	8.72	-
Salary / Wages	PF Employer contribution	-	-	-	10.71	-
Others	Interest on Unsecured Loans	-	-	-	-	19.57
Maintenance and Others	Office & Guest House Rent	-	-	8.71	-	4.40
Others	Transport - Bus Service	-	-	-	-	34.63
Others	Tour & Travel Expenses	-	-	-	-	0.47
Others	Festival Expenses	-	-	-	-	0.75
Maintenance	Repair & Maintenance	-	-	29.46	-	-
Others	Bank Charges	-	-	-	-	0.51
Library	Books & Journals	-	17.63	-	-	-
Others	Events & Seminar Expenses	-	-	-	-	9.40
Others	Conveyance Expenses	-	-	-	-	0.50
Maintenance	Electricity Expenses	-	-	2.17	-	-
Maintenance and Others	Office Expenses	-	-	2.11	-	0.41
Maintenance	Fuel Consumption	-	-	4.17	-	-
Others	Advertisement & Marketing Expenses	-	-	-	-	71.64
Others	Interest on Delayed Payment of TDS	-	-	-	-	0.07



*[Signature]*  
Registrar

*[Signature]*  
Finance Officer  
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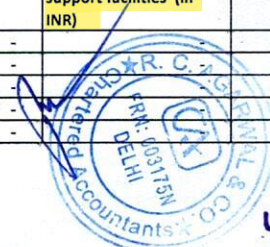


Others	Miscellaneous Expenses	-	-	-	-	0.56
Maintenance	Printing & Stationary	-	-	2.08	-	-
Maintenance	Telephone & Internet Expenses	-	-	1.02	-	-
Others	Postage & courier	-	-	-	-	0.03
Others	Preliminary Expenses Written off	-	-	-	-	7.18
Maintenance	Water Expenses	-	-	0.04	-	-
Maintenance	Security Service	-	-	10.43	-	-
Maintenance	Website Hosting & Maintainance Charges	-	-	0.15	-	-
Others	Professional Fee	-	-	-	-	0.35
Others	Donation	-	-	-	-	1.73
Others	Vehicle Insurance	-	-	-	-	0.19
<b>Total</b>		<b>866.44</b>	<b>32.18</b>	<b>66.79</b>	<b>343.54</b>	<b>282.64</b>

Year 4- specify expenditure in appropriate column (2021-22)						
Head/Sub head of Expenditure	Item of expenditure	Expenditure for infrastructure development and augmentation (in INR)	Expenditure on purchase of books/ebooks and subscription to journals/e-journals (in INR)	Expenditure on maintenace of physical facilities and academic support facilities (in INR)	expenditure on Salary component/ wages (in INR)	Other expenditures (in INR)
Infrastructure	Building	1,034.01	-	-	-	-
Infrastructure	Vehicles	-	-	-	-	5.44
Infrastructure	Air conditioner	-	-	-	-	1.30
Infrastructure	Computer & laptop	-	-	-	-	40.03
Infrastructure	Furniture & Fixture	-	-	-	-	23.97
Infrastructure	Battery	-	-	-	-	7.27
Infrastructure	Laboratory items	-	-	-	-	47.58
Library	Library books	-	18.13	-	-	-
Maintenance	Software	-	-	0.30	-	-
Student Expenses	Scholarship to Students	-	-	-	-	28.57
Student Expenses	Other benefits to Students	-	-	-	-	24.71
Others	Financial support to Faculties	-	-	-	-	4.55
Student Expenses	Students' Counselling Expenses	-	-	-	-	4.05
Others	Academic Meetings Expenses	-	-	-	-	0.45
Maintenance	Laboratory Consumables	-	-	0.08	-	-
Maintenance	Affiliation & Inspection fees	-	-	8.16	-	-
Student Expenses	Student Training & Placement Expenses	-	-	-	-	7.42
Others	Academic Expenses	-	-	-	-	2.83
Maintenance	Annual fees Subscription	-	-	0.72	-	-
Research Expenses	Workshop Expense	-	-	1.34	-	-
Others	Sport Items	-	-	-	-	0.81
Others	Fee Written Off	-	-	-	-	7.62
Others	Government Fee	-	-	-	-	0.02
Seed Money	Seed Money Expenses	-	-	-	-	96.49
Salary / Wages	Salaries of Employees	-	-	-	427.89	-
Salary / Wages	Salaries of Guest faculty	-	-	-	18.67	-
Salary / Wages	PF Employer contribution	-	-	-	5.86	-
Salary / Wages	Staff welfare	-	-	-	1.23	-
Others	Interest on Unsecured Loans	-	-	-	-	19.57
Maintenance and Others	Office & Guest House Rent	-	-	6.87	-	5.45
Others	Transport - Bus Service	-	-	-	-	61.76
Others	Tour & Travel Expenses	-	-	-	-	6.67
Others	Festival Expenses	-	-	-	-	1.97
Maintenance	Repair & Maintenance	-	-	27.20	-	-
Others	Bank Charges	-	-	-	-	1.66
Library	Books & Journals	-	18.22	-	-	-
Others	Events & Seminar Expenses	-	-	-	-	7.73
Maintenance	Electricity Expenses	-	-	7.55	-	-
Maintenance and others	Office Expenses	-	-	5.80	-	1.52
Maintenance	Fuel Consumption	-	-	9.13	-	-
Others	Advertisement & Marketing Expenses	-	-	-	-	71.72
Others	Miscellaneous Expenses	-	-	-	-	0.72
Maintenance	Printing & Stationary	-	-	8.51	-	-
Maintenance	Telephone & Internet Expenses	-	-	8.12	-	-
Others	Postage & courier	-	-	-	-	0.01
Others	Preliminary Expenses Written off	-	-	-	-	3.60
Maintenance	Security Service	-	-	22.73	-	-
Others	Professional Fee	-	-	-	-	17.15
Others	Donation	-	-	-	-	40.50
Others	Business Support Service	-	-	-	-	6.25
Others	Short & Excess	-	-	-	-	0.00
<b>Total</b>		<b>1,034.01</b>	<b>36.35</b>	<b>106.51</b>	<b>453.64</b>	<b>549.38</b>

Year 5- specify expenditure in appropriate column (2022-23)						
Head/Sub head of Expenditure	Item of expenditure	Expenditure for infrastructure development and augmentation (in INR)	Expenditure on purchase of books/ebooks and subscription to journals/e-journals (in INR)	Expenditure on maintenace of physical facilities and academic support facilities (in INR)	expenditure on Salary component/ wages (in INR)	Other expenditures (in INR)
Infrastructure	Building	1,887.56	-	-	-	-
Infrastructure	Vehicles	-	-	-	-	8.11
Infrastructure	Air conditioner	-	-	-	-	3.73
Infrastructure	Computer & laptop	-	-	-	-	34.65
Infrastructure	Furniture & Fixture	-	-	-	-	130.28

Finance Officer  
UMU, Angara, Ranchi-835103



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Infrastructure	Office Equipment	-	-	-	-	14.45
Infrastructure	Laboratory Items	-	-	-	-	31.63
Library	Library books	-	64.67	-	-	-
Maintenance	Software	-	-	4.04	-	-
Student Expenses	Scholarship to Students	-	-	-	-	45.39
Student Expenses	Other benefits to Students	-	-	-	-	23.78
Others	Financial support to Faculties	-	-	-	-	4.77
Student Expenses	Students' Counselling Expenses	-	-	-	-	0.55
Others	Academic Meetings Expenses	-	-	-	-	1.13
Maintenance	Laboratory Consumables	-	-	0.39	-	-
Maintenance	Affiliation & Inspection fees	-	-	47.80	-	-
Student Expenses	Student Training & Placement Expenses	-	-	-	-	9.75
Maintenance and Others	Academic Expenses	-	-	23.21	-	5.74
Maintenance	Annual fees Subscription	-	-	11.20	-	-
Research Expenses	Workshop Expense	-	-	2.80	-	-
Others	Sport Items	-	-	-	-	0.16
Others	Fee Written Off	-	-	-	-	5.61
Others	Government Fee	-	-	-	-	0.10
Seed Money	Seed Money Expenses	-	-	-	-	84.90
Maintenance	Software/Website Maintainance Expenses	-	-	18.36	-	-
Salary / Wages	Staff Training & Skill Development Exp.	-	-	-	21.40	-
Maintenance	Hostel & Mess Food Charges	-	-	40.00	-	-
Student Expenses	Uniform Expense	-	-	-	-	3.53
Salary / Wages	Salaries of Employees	-	-	-	581.85	-
Salary / Wages	Salaries of Guest faculty	-	-	-	6.70	-
Salary / Wages	PF Employer contribution	-	-	-	8.78	-
Salary / Wages	Interest On EPF Deposit	-	-	-	0.05	-
Salary / Wages	Staff welfare	-	-	-	0.01	-
Others	Interest on Unsecured Loans	-	-	-	-	41.63
Maintenance and Others	Office & Guest House Rent	-	-	7.44	-	38.95
Others	Transport - Bus Service	-	-	-	-	115.19
Others	Tour & Travel Expenses	-	-	-	-	10.62
Others	Festival Expenses	-	-	-	-	2.52
Maintenance	Repair & Maintenance	-	-	14.91	-	-
Others	Bank Charges	-	-	-	-	3.02
Library	Books & Journals	-	63.31	-	-	-
Maintenance and others	Events & Seminar Expenses	-	-	-	-	11.24
Maintenance	Electricity Expenses	-	-	13.39	-	-
Maintenance and others	Office Expenses	-	-	3.93	-	6.30
Maintenance	Fuel Consumption	-	-	15.37	-	-
Others	Advertisement & Marketing Expenses	-	-	-	-	38.78
Others	Miscellaneous Expenses	-	-	-	-	11.89
Maintenance	Printing & Stationary	-	-	15.35	-	-
Maintenance	Telephone & Internet Expenses	-	-	8.91	-	-
Others	Postage & courier	-	-	-	-	0.32
Maintenance	Security Service	-	-	68.26	-	-
Maintenance and Others	Professional Fee	-	-	0.75	-	11.37
Others	Donation	-	-	-	-	4.15
Maintenance	Office Expenses - Housekeeping	-	-	17.16	-	-
Maintenance and others	Building and Vechicle Insurance	-	-	1.00	-	0.30
Total		1,887.56	127.98	314.27	618.79	704.55

*Ravi*  
**Finance Officer**  
**UMU, Angara, Ranchi-835103**



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