



काशी हिन्दू  
विश्वविद्यालय



BANARAS HINDU  
UNIVERSITY

An Institution of National Importance Established by an Act of Parliament



लेखा एवं लेखा परीक्षा प्रतिवेदन | 2020-21  
ACCOUNT AND AUDIT REPORT



An Institution of National Importance Established by an Act of Parliament

लेखा एवं लेखा परीक्षा प्रतिवेदन  
२०२०-२०२१

काशी हिन्दू विश्वविद्यालय  
वाराणसी



संस्थापक

काशी हिन्दू विश्वविद्यालय

महामना पण्डित मदन मोहन मालवीय

२५.१२.१८६९ - १२.११.१९४६

(पौष कृष्ण आशमी, वि. सं. १९१८ - मार्गशीर्ष कृष्ण पंचमी, वि. सं. २००३)

The Founder

of the

**BANARAS HINDU UNIVERSITY**

Mahamana Pandit Madan Mohan Malaviya

25.12.1869 - 12.11.1946

(Paush Krishna Ashtami, V.S. 1918 - Margashirsha Krishna Panchami, V.S. 2003)

**न स्वहं कामये राज्यं न स्वर्गं नाऽपुनर्भवम् ।**

**कामये दुःखतप्तानां प्राणिवामार्तिनाशनम् ॥**

"I do not covet kingdom, neither heaven, nor Nirvana

The only desire I have is to serve Discourteous."

- Mahamana Malaviya



## कुलगीत

मधुर मनोहर अतीव सुन्दर,  
यह सर्वविद्या की राजधानी।

यह तीनों लोकों से न्यारी करी।  
सुज्ञान धर्म और सत्त्वपरी।  
बसी है गंगा के रम्य तट पर,  
यह सर्वविद्या की राजधानी। मधुर-॥

नये नहीं है यह ईद पत्थर।  
है विश्वकर्मा का कार्य सुन्दर।।  
रचे हैं विद्या के भव्य मन्दिर,  
यह सृष्टि की राजधानी। मधुर-॥

यहाँ की है यह पवित्र शिक्षा।  
कि सत्य पहले फिर आत्म-रक्षा।।  
बिके हरिश्चन्द्र वे यहीं पर,  
यह सत्य शिक्षा की राजधानी। मधुर-॥

यह वेद ईश्वर की सत्यबानी।  
बने जिन्हें पढ़ के ब्रह्मज्ञानी।  
वे व्यास जी ने रचे यहीं पर,  
यह ब्रह्मविद्या की राजधानी। मधुर-॥

यह मुक्तिपद को दिलाने वाले।  
सुधर्म पथ पर चलाने वाले।।  
यहीं फले फूले बुद्ध शंकर,  
यह राज ऋषियों की राजधानी। मधुर-॥

सुरम्य धारयें वरुणा अस्सी।  
नहाए जिनमें कबीर, तुलसी।।  
भला हो कविता का क्यों न आकर,  
यह वाग् विद्या की राजधानी। मधुर-॥

विविध कला अर्थशास्त्र गायन।  
गणित खनिज औषधि रसायन।।  
प्रतिचि-प्राची का मेल सुन्दर,  
यह विश्वविद्या की राजधानी। मधुर-॥

यह मालवी की है देश भक्ति।  
यह उनका साहस यह उनकी शक्ति।।  
प्रकट हुई है नवीन होकर,  
यह कर्मवीरों की राजधानी। मधुर-॥

मधुर मनोहर अतीव सुन्दर,  
यह सर्वविद्या की राजधानी।

## Kul-Geet (English Translation)

So sweet, serene, infinitely beautiful  
This is the presiding centre of all learning.

Radiant Kashi, wonder of the three worlds  
Treasure-Chest of Jnana, Dharma and Satya  
Nestling on Ganga's bank, centre for all disciplines.  
(So sweet, serene, infinitely beautifully—)

No Recent work of brick and stone  
Primordial design of divinity alone  
Mansions of Vidya, centre for all creation.  
(So sweet, serene, infinitely beautifully—)

Clear here is the doctrine pure  
Truth first, then only one's self  
Home of Harishchandra, Truth's testing ground.  
(So sweet, serene, infinitely beautifully—)

The Voice of God in Vedic record  
Constant Inspiration for soul-accord  
Work-shop of Veda Vyasa, centre for Brahma Vidya.  
(So sweet, serene, infinitely beautifully—)

Find here the steps to freedom  
Tread here the path of Dharma  
Flaming trail Buddha's and Shankara's centre for philosopher-kings.  
(So sweet, serene, infinitely beautifully- )

Life-Giving waters of Varuna and Assi  
Sustenance of Kabir and Tulsi  
Fountainhead of eloquent speech and poetry.  
(So sweet, serene, infinitely beautifully—)

Music, Economics, other arts so many  
Maths, Mining, Medicine and Chemistry  
Fraternal forum of East and West, university in truest sense.  
(So sweet, serene, infinitely beautifully—)

Patriotism of Malaviyaj  
His intrepidity and energy  
All in youthful manifestation,  
centre for men of action

So sweet, serene, infinitely beautiful  
This is the presiding centre of all learning.



Dr. SHANTI SWARUP BHATNAGAR  
Eminent Scientist  
who composed the (G-E) Kulgeet

प्रो० विजय कुमार शुक्ल  
कुलगुरु एवं  
कार्यवाहक कुलपति

Prof. Vijay Kumar Shukla  
Rector &  
Officiating Vice-Chancellor

काशी हिन्दू  
विश्वविद्यालय



BANARAS HINDU  
UNIVERSITY

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Date: 16.11.2021

## PREFACE

I have great pleasure in presenting the Annual Account and Audit Report for the financial year 2020-21. The University has received grants this year for general development work and creation of facilities for Women, SC, ST and differently abled persons and for new initiatives which were duly utilized for the designated purposes. Meticulous and correct preparation of accounts within the time frame provided by Ministry of Education, Government of India, has been a challenging task this year. I am happy to state that this is continuously 8<sup>th</sup> year when the University has presented the Annual Accounts in the Double Entry System of Accounts on accrual basis, quite satisfactorily. This year the accounts have been prepared on the basis of the New Formats of the Financial Statements for Central Higher Educational Institutions, prescribed by Ministry of Education, Government of India. It has been audited by the Principal Accountant General (Audit), U.P., Prayagraj.

I compliment the Finance Officer, BHU and his team members for their efforts in completing voluminous and detailed University Accounts, within prescribed time. I hope that the report will receive approval from the Comptroller and Auditor General of India as well as the Parliament.

(Vijay Kumar Shukla)



काशी हिन्दू विश्वविद्यालय / Banaras Hindu University  
बाराणसी / Varanasi- 221005  
वेबसाइट / Website- www.bhu.ac.in

# BANARAS HINDU UNIVERSITY



**For the Year 2020 - 2021**



# BANARAS HINDU UNIVERSITY

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**BANARAS HINDU UNIVERSITY**  
**BALANCE SHEET AS AT 31<sup>st</sup> MARCH 2021**

(Amount in ₹)

<u>LIABILITIES</u>	SCHEDULE	CURRENT YEAR	PREVIOUS YEAR
<b><u>CORPUS/CAPITAL FUND AND LIABILITIES</u></b>			
Corpus/Capital Fund	1	33,69,73,79,387.71	31,36,82,58,027.71
Earmarked & Endowment Fund	2	4,85,94,63,172.07	5,18,25,83,183.45
Current Liabilities and Provisions	3	4,80,99,19,065.93	7,38,69,99,296.63
<b>TOTAL</b>		<b>43,36,67,61,625.71</b>	<b>43,93,78,40,507.79</b>
<b><u>ASSETS</u></b>			
Fixed Assets	4	24,79,95,88,761.49	23,31,35,86,305.49
Investments From Earmarked / Endowment Funds	5	9,13,29,50,171.34	8,65,63,70,247.34
Investments - Others	6	0.00	0.00
Current Assets	7	7,46,38,55,893.31	6,42,64,05,064.18
Loans, Advances & Deposits.	8	1,97,03,66,799.57	5,54,14,78,890.78
<b>TOTAL</b>		<b>43,36,67,61,625.71</b>	<b>43,93,78,40,507.79</b>
Significant Accounting Policies	23		
Contingent Liabilities & Notes on Accounts	24		

Date 12.05.2021  
Place Varanasi

sd/-  
Section Officer

sd/-  
Asstt. Registrar

sd/-  
Joint Registrar (A/cs)

sd/-  
Finance Officer

## **BANARAS HINDU UNIVERSITY**

### **INCOME & EXPENDITURE ACCOUNT FOR THE PERIOD ENDED 31st March 2021**

(Amount in ₹)

<b><u>I N C O M E</u></b>	<b>SCHEDULE</b>	<b>CURRENT YEAR</b>	<b>PREVIOUS YEAR</b>
Academic Receipts	9	53,85,26,673.80	82,58,88,865.55
Grants / Subsidies	10	12,88,04,29,514.00	13,96,62,40,947.00
Income from Investments	11	1,40,79,85,003.60	1,19,73,10,958.21
Interest Earned	12	0.00	0.00
Other Income	13	1,16,66,72,566.26	1,10,69,74,179.84
Prior Period Income	14	0.00	0.00
<b>TOTAL (A)</b>		<b>15,99,36,13,757.66</b>	<b>17,09,64,14,950.60</b>
<b><u>E X P E N D I T U R E</u></b>			
Establishment Expenses	15	11,78,96,90,050.00	12,00,06,06,384.00
Academic Expenses	16	95,05,73,248.72	1,04,97,80,782.00
Administrative and General Expenses	17	1,59,60,80,060.32	1,93,02,45,730.70
Transportation Expenses	18	1,25,387.00	15,74,505.00
Repair & Maintenance	19	67,19,54,847.00	42,82,46,625.00
Finance Costs	20	47,18,64,047.00	17,80,15,000.00
Depreciations (Net Total at the year end - corresponding to Sch. 4)	4	1,07,08,83,024.00	1,00,04,19,711.00
Other Expenses	21	4,15,99,647.00	2,15,12,747.00
Prior Period Expenses	22	0.00	0.00
<b>TOTAL (B)</b>		<b>16,59,27,70,311.04</b>	<b>16,61,04,01,484.70</b>
<b>Balance being excess of Income over Expenditure (A-B)</b>		<b>(59,91,56,553.38)</b>	<b>48,60,13,465.90</b>
<b>Balance being Surplus/(Deficit) Carried to Corpus/Capital Fund</b>		<b>(27,60,36,542.00)</b>	<b>(35,82,25,792.24)</b>
<b>Balance being Surplus/(Deficit) Carried to Earmarked/Endowment Fund</b>		<b>(32,31,20,011.38)</b>	<b>84,42,39,258.14</b>
Significant Accounting Policies	23		
Contingent Liabilities & Notes on Accounts	24		

Date 12.05.2021  
Place Varanasi

sd/-  
Section Officer

sd/-  
Asstt. Registrar

sd/-  
Joint Registrar (A/cs)

sd/-  
Finance Officer



**SCHEDULES FORMING PART OF  
BALANCE SHEET**

**BANARAS HINDU UNIVERSITY****SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2021**

(Amount in ₹)

P A R T I C U L A R S	CURRENT YEAR	PREVIOUS YEAR
<b><u>SCHEDULE 1: CORPUS/CAPITAL FUND</u></b>		
A. Permanent Reserve	51,18,339.71	51,18,339.71
B. Donations for Special Objects (Above ₹ 10,000/-)	35,84,204.09	35,84,204.09
C. BHU Capital Fund	6,57,34,81,424.00	5,07,34,81,424.00
D. <u>Capital Reserves (Details as per Sub Schedule 1E(a))</u>		
Opening Balance	29,51,26,70,664.69	27,01,71,81,581.79
Add: Additions during the year	2,52,98,33,874.00	2,52,15,22,721.90
	32,04,25,04,538.69	29,53,87,04,303.69
Less: Deductions during the year	4,46,75,972.00	2,60,33,639.00
	<b>31,99,78,28,566.69</b>	<b>29,51,26,70,664.69</b>
E. <u>Balance of Income and Expenditure Account</u>		
Opening Balance	(3,22,65,96,604.78)	(2,86,83,70,812.54)
Add: Additions during the year	(27,60,36,542.00)	(35,82,25,792.24)
	(3,50,26,33,146.78)	(3,22,65,96,604.78)
Less: Deductions during the year	1,38,00,00,000.00	-
	<b>(4,88,26,33,146.78)</b>	<b>(3,22,65,96,604.78)</b>
<b>BALANCE AS AT THE YEAR END (A+B+C+D+E)</b>	<b>33,69,73,79,387.71</b>	<b>31,36,82,58,027.71</b>

**BANARAS HINDU UNIVERSITY****SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2021**

(Amount in ₹)

<b>PARTICULARS</b>	<b>Opening Balance</b>	<b>Additions</b>	<b>Deductions</b>	<b>Closing Balance</b>
<b><u>SUB SCHEDULE 1 E (a) : RESERVE &amp; SURPLUS</u></b>				
<b>A. Revenue Fund</b>				
Non Recurring Grant from GOI / UGC	4,13,10,70,720.02	39,08,11,329.00	35,86,128.00	4,51,82,95,921.02
<b><u>B. Special Fund</u></b>				
<b>Donations &amp; Other Funds</b>				
Special Fund Capital				
a) Construction - Building	1,62,31,42,668.81	15,58,00,844.00	1,40,59,371.00	1,76,48,84,141.81
b) Equipment Books & Furniture	1,49,14,06,368.77	8,95,70,164.00	1,99,39,555.00	1,56,10,36,977.77
<b>Donations &amp; Other Funds</b>				
1- Donation for Chair	15,77,06,287.00	20,00,000.00	-	15,97,06,287.00
2- Donation for Endowments for Specific Purpose	23,23,338.54	-	-	23,23,338.54
3- Donation for Endowments for Scholarship, Prize and Medals Other Purposes including donation below Rs. 10,000/- Donation for General Purpose	22,81,57,652.04	78,95,494.00	1,94,310.00	23,58,58,836.04
4- Other Funds	7,52,57,327.53	3,974.00	-	7,52,61,301.53
<b>Total Carried Over...</b>	<b>7,70,90,64,362.71</b>	<b>64,60,81,805.00</b>	<b>3,77,79,364.00</b>	<b>8,31,73,66,803.71</b>



**BANARAS HINDU UNIVERSITY****SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2021**

(Amount in ₹)

<b>P A R T I C U L A R S</b>	<b>Opening Balance</b>	<b>Additions</b>	<b>Deductions</b>	<b>Closing Balance</b>
<b>Total Brought Forward...</b>	7,70,90,84,362.71	64,60,81,805.00	3,77,79,364.00	8,31,73,66,803.71
<b><u>5- Funds Capitalized</u></b>				
a) Sinking Fund	59,16,818.26	-	-	59,16,818.26
b) Repair Fund	80,61,105.04	-	-	80,61,105.04
c) Student Collection Fund	9,10,88,679.82	-	-	9,10,88,679.82
d) M. M. Malaviya Funds	25,86,203.00	-	-	25,86,203.00
e) Lecture Fund	8,13,052.00	-	-	8,13,052.00
f) Publication Funds	38,90,743.00	-	-	38,90,743.00
g) Departmental Funds	3,83,41,852.75	-	-	3,83,41,852.75
h) Miscellaneous Funds	73,98,430.00	-	-	73,98,430.00
i) Donations	1,36,12,426.31	-	-	1,36,12,426.31
j) Interest on Special Fund Balances				
Unspent Obligations	58,52,515.54	-	-	58,52,515.54
k) Entrance Test	8,26,64,232.86	-	-	8,26,64,232.86
l) Depreciation Fund	3,21,05,119.12	-	-	3,21,05,119.12
m) Deposit Funds	1,11,86,135.00	-	-	1,11,86,135.00
n) Scholarship Funds	29,48,472.46	31,00,000.00	-	60,48,472.46
o) Project Overhead	2,46,95,767.00	-	-	2,46,95,767.00
p) Union Fund	13,03,515.00	-	-	13,03,515.00
q) Deposit & Retentions	10,14,52,082.75	-	-	10,14,52,082.75
r) Extra Heads	1,49,274.00	-	-	1,49,274.00
s) Grants	30,586.34	-	-	30,586.34
<b>Total Carried Over...</b>	<b>8,14,31,61,372.76</b>	<b>64,91,81,805.00</b>	<b>3,77,79,364.00</b>	<b>8,75,45,63,813.76</b>

**BANARAS HINDU UNIVERSITY****SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2021**

(Amount in ₹)

<b>PARTICULARS</b>	<b>Opening Balance</b>	<b>Additions</b>	<b>Deductions</b>	<b>Closing Balance</b>
<b>Total Brought Forward...</b>	8,14,31,61,372.76	64,91,81,805.00	3,77,79,364.00	8,75,45,63,813.76
<b>6- GOVERNMENT GRANTS</b>				
a. Non Recurring Grant from Government of India/UGC				
i) For Specific Purposes	2,69,04,129.15	-	-	2,69,04,129.15
b. Grant from State Government	39,08,226.16	-	-	39,08,226.16
<b>C. DEVELOPMENT FUND</b>				
Non Recurring Grant from GOI/UGC	16,11,57,49,824.62	24,40,04,837.00	50,66,216.00	16,35,46,88,445.62
<b>D. DONATION MADE TO BHU FOR SCIENTIFIC RESEARCH FUND</b>				
Capital Fund including Interest	2,20,87,273.00	3,07,864.00	18,30,392.00	2,05,64,745.00
<b>E. INSTITUTE OF EMINANCE FUND</b>				
Capital Reserve	-	56,36,25,952.00	-	56,36,25,952.00
<b>F. DEPRECIATION FUND - OPENING (AS ON 01.04.2013)</b>				
Special Fund	(6,30,30,388.72)			(6,30,30,388.72)
Revenue Fund	(33,12,33,527.57)			(33,12,33,527.57)
Development	(1,68,73,83,999.60)			(1,68,73,83,999.60)
Donation Made to BHU for Scientific Research	(35,44,966.11)			(35,44,966.11)
<b>G. DEPRECIATION FUND (W.E.F. F.Y. 2013-14)</b>				
Special Fund	40,20,71,956.72	12,39,12,905.00	0.00	52,59,84,861.72
Revenue Fund	1,34,64,46,056.57	22,32,04,063.00	0.00	1,56,96,50,119.57
Development	5,52,30,03,128.60	72,33,54,956.00	0.00	6,24,63,58,084.60
Donation Made to BHU for Scientific Research	1,45,31,579.11	18,30,392.00	0.00	1,63,61,971.11
Institute of Eminence	0.00	4,11,100.00	0.00	4,11,100.00
<b>Total</b>	<b>29,51,26,70,664.69</b>	<b>2,52,98,33,874.00</b>	<b>4,46,75,972.00</b>	<b>31,99,78,28,566.69</b>

**BANARAS HINDU UNIVERSITY****SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2021**

(Amount in ₹)

P A R T I C U L A R S	CURRENT YEAR	PREVIOUS YEAR
<b>SCHEDULE 2: DESIGNATED/EARMARKED/ENDOWMENT FUNDS</b>		
Opening Balance	5,18,25,83,183.45	4,33,83,43,925.31
Add: Surplus/Deficit as per I & E account of Special Fund	(32,31,20,011.38)	84,42,39,258.14
Add: Adjustments	0.00	0.00
Closing Balance (D)	<b>4,85,94,63,172.07</b>	<b>5,18,25,83,183.45</b>
<b>SCHEDULE 3: CURRENT LIABILITIES AND PROVISIONS</b>		
<b>A CURRENT LIABILITIES</b>		
1 Deposits from Staff	-	
2 Deposits from Students		
3 Sundry Creditors:	-	
a For Goods & Services	-	
b Others		
4 Deposit-Others		
a Security Deposit	77,87,995.32	99,81,898.32
b UWD Deposits	3,88,73,341.30	4,62,17,185.30
5 Statutory Liabilities		
a Overdue	-	-
b Others		
6 Other Current Liabilities	-	-
a Others Deposit	1,70,37,66,807.06	1,45,42,47,308.59
b Credit Balance in Bank Account (As per Sub Schedule 3[d])	10,000.39	10,000.39
c Inter Fund Transferred	3,03,726.29	14,86,19,611.87
d Receipts against sponsored Projects	1,29,11,75,407.94	2,08,17,08,324.53
e Receipts against sponsored fellowships & Scholarships	12,51,80,284.74	2,04,25,24,481.74
f Unutilised Grants	62,78,21,368.89	81,66,90,315.89
<b>B PROVISIONS (As per Sub Schedule 3[e])</b>	<b>81,50,00,134.00</b>	<b>78,70,00,170.00</b>
<b>Total</b>	<b>4,80,99,19,065.93</b>	<b>7,38,69,99,296.63</b>



**BANARAS HINDU UNIVERSITY****SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2021****SCHEDULE -3(A) SPONSORED PROJECTS**

(Amount in ₹)

1	2	Opening Balance		5	6	Closing Balance	
		3 Credit	4 Debit			7 Credit	8 Debit
Sl. No.	Name of the Project			Receipts/ Recoveries during the year	Expenditure during the year		
1	Miscellaneous	50,96,40,813.60	35,47,61,174.51	24,57,71,074.38	18,51,18,131.44	38,38,15,235.04	16,86,36,437.01
2	Project	1,57,20,67,510.93	1,30,77,41,866.42	28,46,86,497.62	25,99,91,895.83	90,73,60,172.90	61,79,86,132.60
<b>Grand Total</b>		2,08,17,08,324.53	1,66,25,03,030.93	53,04,57,572.00	44,51,10,027.27	1,29,11,75,407.94	78,66,22,569.61

**SCHEDULE -3(B) SPONSORED FELLOWSHIPS AND SCHOLARSHIPS**

(Amount in ₹)

1	2	Opening Balance		5	6	Closing Balance	
		3 Credit	4 Debit			7 Credit	8 Debit
Sl. No.	Name of the Project			Receipts/ Recoveries during the year	Expenditure during the year		
1	Scholarship	2,04,25,24,481.74	2,21,45,39,478.00	7,06,50,690.00	5,88,77,746.00	12,51,80,284.74	28,54,22,337.00
<b>Grand Total</b>		2,04,25,24,481.74	2,21,45,39,478.00	7,06,50,690.00	5,88,77,746.00	12,51,80,284.74	28,54,22,337.00

**BANARAS HINDU UNIVERSITY****SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2021**

P A R T I C U L A R S	(Amount in ₹)	
	CURRENT YEAR	PREVIOUS YEAR
<b>SCHEDULE 3 (c): UNUTILISED GRANTS FROM, UGC, GOI AND STATE GOVT.</b>		
<b>A Plan Grants : Govt. Of India (IOE)</b>		
Opening Balance	20,10,51,209.00	-
Add: Receipts during the year	62,00,00,000.00	22,00,00,000.00
Total (a):	82,10,51,209.00	22,00,00,000.00
Less: Refunds	-	-
Less: Utilized for Revenue Expenditure	9,39,88,609.00	1,89,48,791.00
Less: Utilized for Capital Expenditure	56,36,25,952.00	-
Total (b):	65,76,14,561.00	1,89,48,791.00
Unutilized Grant Carried forward (a-b)	16,34,36,648.00	20,10,51,209.00
<b>B Plan Grants : UGC (Development Fund)</b>		
Opening Balance	61,56,39,106.89	74,28,88,833.89
Add: Receipts during the year	50,16,02,273.00	79,03,68,159.00
Add: Adjustments	(3,33,500.00)	4,21,371.00
Total (c):	1,11,69,07,879.89	1,53,36,78,363.89
Less: Refunds	72,41,581.00	9,50,60,631.00
Less: Utilized for Revenue Expenditure	20,12,76,741.00	27,09,40,818.00
Less: Utilized for Capital Expenditure	24,40,04,837.00	55,20,37,808.00
Total (d):	45,25,23,159.00	91,80,39,257.00
Unutilized Grant Carried forward (c-d)	66,43,84,720.89	61,56,39,106.89

**BANARAS HINDU UNIVERSITY****SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2021**

(Amount in ₹)

PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
<b>SCHEDULE 3 (c): UNUTILISED GRANTS FROM, UGC, GOI AND STATE GOVT.</b>		
<b>C Non Plan Grants : UGC (Revenue Fund)</b>		
Opening Balance	-	-
Add: Receipts during the year	13,02,16,53,148.00	14,06,13,24,500.00
Total (e):	13,02,16,53,148.00	14,06,13,24,500.00
Less: Refunds	4,56,77,655.00	2,42,71,419.00
Less: Utilized for Revenue Expenditure	12,58,51,64,164.00	13,67,63,51,338.00
Less: Utilized for Capital Expenditure	39,08,11,329.00	36,07,01,743.00
Total (f):	13,02,16,53,148.00	14,06,13,24,500.00
Unutilized Grant Carried forward (e-f)	-	-
<b>D Grants from State Govt.</b>		
Opening Balance	-	-
Add: Receipts during the year	-	-
Total (g):	-	-
Less: Refunds	-	-
Less: Utilized for Revenue Expenditure	-	-
Less: Utilized for Capital Expenditure	-	-
Total (h):	-	-
Unutilized Grant Carried forward (g-h)	-	-
<b>Grand Total (A+B+C+D):</b>	<b>82,78,21,368.89</b>	<b>81,66,90,315.89</b>

**Notes:**

- Unutilized Grants include advances.
- Unutilized grants are represented on the Assets side by Bank Balances, Short Term Deposits with Banks and Advances.

**BANARAS HINDU UNIVERSITY****SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2021**

(Amount in ₹)

<b>PARTICULARS</b>	<b>Revenue Fund</b>	<b>Special Fund</b>	<b>Development Fund</b>	<b>Project Fund</b>	<b>Provi- dent Fund</b>	<b>Total</b>
<b>SUB SCHEDULE 3 [D] : CREDIT BALANCES IN BANK</b>						
<b>CURRENT ACCOUNT</b>						
Canara Bank	5,000.00	-	-	-	-	5,000.00
BOB, BHU	5,000.00	-	-	-	-	5,000.00
SBI, BHU	0.39	-	-	-	-	0.39
<b>Total</b>	<b>10,000.39</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,000.39</b>
<b>SUB SCHEDULE 3 [E] : PROVISIONS</b>						
Salary Payable	80,98,22,314.00	-	38,60,264.00	13,17,556.00	-	81,50,00,134.00
<b>Grand Total</b>	<b>80,98,22,314.00</b>	<b>-</b>	<b>38,60,264.00</b>	<b>13,17,556.00</b>	<b>-</b>	<b>81,50,00,134.00</b>



# BANARAS HINDU UNIVERSITY

## SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2021

### SCHEDULE 4 : FIXED ASSETS ALL FUNDS

S. No.	ASSETS HEAD	RATE %	GROSS BLOCK				DEPRECIATION FOR THE YEAR 2020-2021				AMOUNT IN RUPEES	
			OP. BALANCE 01-04-2020	ADDITIONS	DEDUCTIONS	CL. BALANCE 31-03-2021	DEP. OPENING BALANCE	DEPRECIATION FOR THE YEAR	DEDUCTION	TOTAL DEPRECIATION	NET BLOCK	
											31-03-2021	31-03-2020
1	LAND	0.00%	14,25,756.28	-	-	14,25,756.28	-	-	-	-	14,25,756.28	14,25,756.28
2	SITE DEVELOPMENT	0.00%	-	-	-	-	-	-	-	-	-	-
3	BUILDINGS-OLD (UP TO 31-3-13)	2.00%	4,58,81,94,712.01	-	-	4,58,81,94,712.01	1,06,38,37,064.00	9,17,73,899.00	-	1,15,55,81,758.00	3,43,05,32,073.01	1,52,23,56,867.01
4	BUILDINGS	2.00%	8,51,10,21,570.00	33,96,53,359.00	-	9,45,08,74,729.00	52,80,98,188.00	17,50,12,482.00	-	70,31,80,720.00	8,74,76,14,059.00	7,98,29,82,132.00
5	ROADS & BRIDGES	2.00%	27,85,56,040.00	3,44,147.00	-	27,88,66,893.00	1,95,70,675.00	55,71,401.00	-	2,81,31,777.00	25,96,68,716.00	16,89,86,770.00
6	TUBEWELLS & WATER SUPPLY	2.00%	1,31,96,768.00	4,99,630.00	-	1,38,98,598.00	7,50,682.00	2,08,533.00	-	33,82,225.00	1,26,94,873.00	1,34,64,078.00
7	SEWERAGE & DRAINAGE	2.00%	-	-	-	-	-	-	-	-	-	-
8	ELECTRICAL INSTALLATION & EQUIPMENT	5.00%	21,81,00,941.00	3,63,54,668.00	-	25,44,55,609.00	2,25,63,151.00	1,14,73,235.00	-	3,40,36,386.00	22,00,31,380.00	29,31,87,796.00
9	PLANT & MACHINERY	5.00%	95,89,88,854.00	1,63,67,572.00	-	97,52,56,426.00	21,39,68,669.00	4,61,68,570.00	-	26,01,27,239.00	71,51,29,587.00	74,90,27,183.00
10	SCIENTIFIC & LABORATORY EQUIPMENT	8.00%	1,88,75,49,024.00	27,34,19,127.00	-	2,16,13,68,151.00	46,72,27,134.00	15,63,62,400.00	-	62,35,29,534.00	1,54,08,28,608.00	1,43,57,21,690.00
11	OFFICE EQUIPMENT-OLD (UP TO 31-3-13)	7.50%	5,53,29,32,159.04	-	96,52,344.00	5,53,42,79,815.04	4,49,25,24,862.00	43,43,30,987.00	-	4,85,36,47,850.00	66,44,31,905.04	1,08,74,02,264.04
12	OFFICE EQUIPMENT-NEW	7.50%	6,67,52,096.14	74,49,801.00	1,15,57,290.00	9,22,95,607.14	2,03,69,946.00	74,82,867.00	-	1,67,72,815.00	1,54,91,876.14	6,75,67,150.36
13	AUDIO VISUAL EQUIPMENT	7.50%	1,61,68,052.00	8,12,35,579.00	-	33,33,77,631.00	11,34,964.00	13,55,216.00	-	24,70,180.00	10,99,97,451.00	1,50,43,088.00
14	COMPUTERS & PERIPHERALS	20.00%	49,11,87,258.00	10,15,29,312.00	-	59,47,17,147.00	22,84,20,760.00	10,47,93,117.00	-	35,31,08,877.00	18,18,89,270.00	36,98,61,476.00
15	FURNITURE, FIXTURES & FITTINGS	7.50%	32,24,51,633.00	2,61,51,408.00	-	35,16,03,041.00	8,15,43,158.00	2,48,87,350.00	-	10,64,30,508.00	24,21,72,143.00	21,89,08,475.00
16	VEHICLES	10.00%	2,64,72,203.00	65,22,717.00	-	3,29,94,914.00	33,57,705.00	28,79,166.00	-	62,36,871.00	2,47,58,019.00	2,11,14,497.00
17	LIB. BOOKS & SCIENTIFIC JOURNALS	10.00%	39,64,90,345.00	2,34,25,104.00	-	42,79,15,449.00	7,61,89,902.00	2,30,70,887.00	-	9,72,46,789.00	13,96,74,666.00	13,03,36,440.00
18	LIVE STOCK	0.00%	1,12,11,843.00	9,27,254.00	-	1,21,45,097.00	-	-	-	-	1,21,45,097.00	1,12,11,843.00
19	SPORTS EQUIPMENT	7.50%	5,13,243.00	-	-	5,13,243.00	80,738.00	36,463.00	-	99,211.00	4,14,034.00	4,52,507.00
<b>TOTAL (A)</b>			<b>23,16,35,62,991.49</b>	<b>1,52,26,74,750.00</b>	<b>2,65,98,634.00</b>	<b>24,66,38,801.49</b>	<b>7,27,87,94,862.00</b>	<b>1,20,72,95,624.00</b>	<b>-</b>	<b>8,74,36,54,266.00</b>	<b>16,43,86,13,735.49</b>	<b>15,96,58,98,343.00</b>
20	CAPITAL WORK IN PROGRESS (B)	0.00%	3,86,17,846.00	16,41,606.00	3,79,81,484.00	83,00,968.00	-	-	-	-	83,00,968.00	3,86,17,846.00
S. NO.	INTANGIBLE ASSETS		OP. BALANCE 01-04-2020	ADDITIONS	DEDUCTIONS	CL. BALANCE 31-03-2021	DEP. OPENING BALANCE	AMORTIZATION FOR THE YEAR	DEDUCTION	TOTAL AMORTIZATION/ADJUSTMENTS	31-03-2021	31-03-2020
21	COMPUTER SOFTWARE	40.00%	28,42,473.00	1,34,673.00	-	29,77,147.00	28,38,332.00	10,949.00	-	28,49,281.00	1,28,167.00	1,34,673.00
22	E-JOURNALS	40.00%	11,05,13,081.00	1,38,99,244.00	-	12,44,12,325.00	10,69,58,973.00	54,42,844.00	-	11,23,81,767.00	1,20,46,598.00	25,85,154.00
23	PATENTS	11.11%	-	-	-	-	-	-	-	-	-	-
<b>TOTAL (C)</b>			<b>11,33,65,554.00</b>	<b>1,46,84,258.00</b>	<b>-</b>	<b>12,79,99,772.00</b>	<b>10,97,77,255.00</b>	<b>54,53,792.00</b>	<b>-</b>	<b>11,52,31,047.00</b>	<b>1,21,68,796.00</b>	<b>11,96,299.00</b>
<b>GRAND TOTAL (A+B+C)</b>			<b>23,31,35,86,205.49</b>	<b>1,64,81,604.00</b>	<b>2,65,98,634.00</b>	<b>24,79,88,801.49</b>	<b>7,28,55,21,617.00</b>	<b>1,27,27,13,406.00</b>	<b>-</b>	<b>8,91,62,85,313.00</b>	<b>16,94,55,629.49</b>	<b>16,27,80,14,588.49</b>

# BANARAS HINDU UNIVERSITY

## SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2021

### SUB SCHEDULE 4 (A) : FIXED ASSETS-DEVELOPMENT

AMOUNT IN RUPEES

S. No	ASSETS HEAD	RATE %	GROSS BLOCK				DEPRECIATION FOR THE YEAR 2020-2021				NET BLOCK	
			OP. BALANCE 01-04-2020	ADDITIONS	DEDUCTIONS	CL. BALANCE 31-03-2021	DEP. OPENING BALANCE	DEPRECIATION FOR THE YEAR	DEDUCTION	TOTAL DEPRECIATION	31-03-2021	31-03-2020
1	LAND	0.00%	3,39,600.00	-	-	3,39,600.00	-	-	-	-	3,39,600.00	3,39,600.00
2	SITE DEVELOPMENT	0.00%	-	-	-	-	-	-	-	-	-	-
3	BUILDINGS-OLD (UP TO 31-3-13)	2.00%	4,10,27,73,659.88	-	-	4,10,27,73,619.88	65,91,67,494.16	8,26,55,472.00	-	1,84,17,21,966.16	3,06,15,50,653.72	5,14,36,08,125.72
4	BUILDINGS	2.00%	5,20,68,86,624.00	15,78,23,325.00	-	5,45,47,18,949.00	41,42,52,296.00	10,71,83,136.00	-	52,14,35,432.00	4,93,32,83,517.00	4,98,26,34,188.00
5	ROADS & BRIDGES	2.00%	14,80,42,847.00	-	-	14,80,42,847.00	88,63,179.00	28,60,857.00	-	1,58,21,036.00	13,22,21,811.00	15,91,82,968.00
6	TUBEWELLS & WATER SUPPLY	2.00%	50,17,236.00	-	-	50,17,236.00	4,80,305.00	1,00,349.00	-	5,80,654.00	44,26,582.00	45,27,193.00
7	SEWERAGE & DRAINAGE	2.00%	-	-	-	-	-	-	-	-	-	-
8	ELECTRICAL INSTALLATION & EQUIPMENT	5.00%	8,06,33,436.00	32,45,903.00	-	8,22,38,558.00	3,00,31,380.00	48,30,228.00	-	1,40,61,608.00	6,82,57,050.00	7,06,22,256.00
9	PLANT & MACHINERY	5.00%	61,32,23,799.00	39,53,415.00	-	61,22,83,204.00	17,67,68,348.00	3,06,78,802.00	-	20,75,47,149.00	40,49,35,464.00	43,44,80,953.00
10	SCIENTIFIC & LABORATORY EQUIPMENT	8.00%	50,23,98,992.00	8,89,10,106.00	-	58,11,06,108.00	22,80,83,214.00	7,69,87,179.00	-	30,40,70,393.00	68,70,35,885.00	68,41,06,878.00
11	OFFICE EQUIPMENT-OLD (UP TO 31-3-13)	7.50%	4,43,71,65,466.74	-	58,66,216.00	4,41,20,99,758.74	3,51,28,71,034.44	33,09,07,444.00	-	3,84,37,78,078.44	56,81,20,172.30	60,42,93,892.30
12	OFFICE EQUIPMENT-NEW	7.50%	4,38,83,746.00	13,40,064.00	-	4,35,34,738.00	1,36,98,735.00	31,86,619.00	-	1,57,54,849.00	2,75,38,881.00	2,83,85,024.00
13	AUDIO VISUAL EQUIPMENT	7.50%	23,19,046.00	4,76,444.00	-	29,44,495.00	1,97,503.00	1,80,489.00	-	1,73,892.00	26,66,591.00	21,21,046.00
14	COMPUTERS & PERIPHERALS	20.00%	39,24,88,787.00	84,55,378.00	-	39,99,24,165.00	96,66,66,662.00	7,86,60,445.00	-	24,51,27,303.00	15,47,07,063.00	32,30,03,125.00
15	FURNITURE FIXTURES & FITTINGS	7.50%	2,80,15,864.00	20,00,899.00	-	7,75,14,720.00	2,36,80,843.00	56,05,081.00	-	2,91,85,924.00	4,81,78,790.00	5,33,33,033.00
16	VEHICLES	10.00%	13,52,832.00	-	-	13,52,832.00	4,96,187.00	1,35,183.00	-	6,34,840.00	7,17,992.00	8,53,275.00
17	LIB. BOOKS & SCIENTIFIC JOURNALS	10.00%	1,89,28,298.00	77,577.00	-	1,70,05,833.00	57,27,525.00	16,91,345.00	-	71,25,870.00	95,84,983.00	1,11,00,752.00
18	LIVE STOCK	0.00%	99,025.00	9,17,290.00	-	10,16,275.00	-	-	-	-	10,16,275.00	99,025.00
19	SPORTS EQUIPMENT	7.50%	19,800.00	-	-	19,800.00	41.00	1,483.00	-	1,524.00	18,276.00	19,759.00
<b>TOTAL (A)</b>			<b>56,11,28,74,131.62</b>	<b>24,40,04,837.00</b>	<b>50,66,236.00</b>	<b>16,35,28,12,757.62</b>	<b>5,31,96,83,871.80</b>	<b>72,35,35,210.00</b>	<b>-</b>	<b>6,24,30,01,587.68</b>	<b>10,10,88,11,066.00</b>	<b>10,99,01,88,780.91</b>
20	CAPITAL WORK IN PROGRESS (B)	0.00%	-	-	-	-	-	-	-	-	-	-
S/N	INTANGIBLE ASSETS		OP. BALANCE 01-04-2020	ADDITIONS	DEDUCTIONS	CL. BALANCE 31-03-2021	DEP. OPENING BALANCE	AMORTIZATION FOR THE YEAR	DEDUCTION	TOTAL AMORTIZATION ADJUSTMENTS	31-03-2021	31-03-2020
21	COMPUTER SOFTWARE	40.00%	27,55,693.00	-	-	27,55,693.00	27,55,693.00	-	-	27,55,693.00	-	-
22	E-JOURNALS	40.00%	1,30,800.00	-	-	1,30,800.00	81,260.00	38,740.00	-	1,20,000.00	-	38,740.00
23	PATENTS	15.11%	-	-	-	-	-	-	-	-	-	-
<b>TOTAL (C)</b>			<b>28,75,693.00</b>	<b>-</b>	<b>-</b>	<b>28,75,693.00</b>	<b>28,75,693.00</b>	<b>38,740.00</b>	<b>-</b>	<b>28,75,693.00</b>	<b>-</b>	<b>38,740.00</b>
<b>GRAND TOTAL (A+B+C)</b>			<b>18,11,57,49,874.62</b>	<b>24,40,04,837.00</b>	<b>50,66,216.00</b>	<b>16,35,46,88,445.62</b>	<b>5,32,25,32,434.80</b>	<b>72,45,34,954.00</b>	<b>-</b>	<b>6,24,58,77,280.68</b>	<b>10,10,88,11,956.00</b>	<b>10,99,31,27,568.91</b>

# BANARAS HINDU UNIVERSITY

## SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2021

### SUB SCHEDULE 4 (B) : FIXED ASSETS-SPECIAL FUND

AMOUNT IN RUPEES

S. NO.	ASSETS HEAD	RATE %	GROSS BLOCK			DEPRECIATION FOR THE YEAR 2020-2021				NET BLOCK		
			OP. BALANCE 01-04-2020	ADDITIONS	DEDUCTIONS	CL. BALANCE 31-03-2021	DEP. OPENING BALANCE	DEPRECIATION FOR THE YEAR	DEDUCTION	TOTAL DEPRECIATION	31-03-2021	31-03-2020
1	LAND	0.00%	10,86,136.28	-	-	10,86,136.28	-	-	-	-	10,86,136.28	10,86,136.28
2	SITE DEVELOPMENT	0.00%	-	-	-	-	-	-	-	-	-	-
3	BUILDINGS-OLD(UP TO 31-3-13)	2.00%	45,05,25,448.13	-	-	45,05,25,448.13	9,76,87,800.24	80,35,049.00	-	30,85,28,309.24	34,39,67,136.87	35,25,77,647.57
4	BUILDINGS	2.00%	3,57,14,79,948.00	34,35,04,080.00	-	3,91,50,84,028.00	7,93,00,843.00	5,24,00,505.00	-	30,37,01,150.00	3,90,73,83,709.00	3,20,81,78,167.00
5	ROADS & BRIDGES	2.00%	1,76,35,595.00	-	-	1,76,35,595.00	15,18,760.00	3,43,784.00	-	14,07,464.00	1,50,77,731.00	1,38,18,435.00
6	TUBEWELLS & WATER SUPPLY	2.00%	86,84,852.00	5,78,893.00	-	92,63,745.00	3,45,935.00	65,523.00	-	2,32,488.00	90,31,257.00	89,18,267.00
7	SEWERAGE & DRAINAGE	2.00%	-	-	-	-	-	-	-	-	-	-
8	ELECTRICAL INSTALLATION & EQUIPMENT	5.00%	8,81,67,258.00	1,29,24,121.00	-	10,10,91,379.00	39,55,182.00	43,81,377.00	-	1,34,16,522.00	8,76,74,857.00	7,61,12,187.00
9	PLANT & MACHINERY	5.00%	23,89,29,952.00	52,89,750.00	-	24,42,05,702.00	1,80,48,455.00	1,27,71,553.00	-	2,08,20,008.00	22,80,89,694.00	21,34,00,917.00
10	SCIENTIFIC & LABORATORY EQUIPMENT	8.00%	45,05,79,962.00	1,70,83,186.00	-	46,76,63,148.00	5,35,17,430.00	3,85,95,121.00	-	11,87,56,531.00	35,79,06,717.00	36,73,62,585.00
11	OFFICE EQUIPMENT-OLD(UP TO 31-3-13)	7.50%	7,08,75,273.44	-	-	7,08,75,273.44	7,08,75,273.44	84,25,848.87	-	7,81,95,220.44	53,15,648.87	-
12	OFFICE EQUIPMENT-NEW	7.50%	1,32,25,794.16	37,86,437.80	1,18,27,298.00	1,51,84,933.96	89,58,985.00	10,30,114.87	-	45,85,479.00	1,06,02,214.96	83,69,459.29
13	AUDIO VISUAL EQUIPMENT	7.50%	53,88,388.00	25,53,840.00	-	79,42,228.00	4,62,533.00	4,70,385.80	-	9,42,989.00	67,91,833.00	47,23,898.00
14	COMPUTERS & PERIPHERALS	20.00%	4,57,87,952.00	1,57,38,994.00	-	6,15,26,946.00	1,69,71,444.00	1,27,85,973.00	-	2,97,57,418.00	4,94,29,538.00	2,85,30,713.00
15	FURNITURE, FIXTURES & FITTINGS	7.50%	9,45,79,885.00	46,60,337.80	-	10,92,40,222.80	2,33,08,947.00	71,47,932.00	-	3,04,56,879.00	6,82,83,413.00	3,87,30,538.00
16	VEHICLES	10.00%	5,98,57,864.00	89,22,714.80	-	6,87,80,578.80	3,68,686.00	29,27,558.00	-	3,98,00,000.00	2,89,80,438.00	1,86,97,758.00
17	LIB. BOOKS & SCIENTIFIC JOURNALS	10.00%	33,08,973.00	7,23,088.00	-	40,32,061.00	8,69,487.00	3,75,812.00	-	12,45,299.00	27,86,762.00	24,69,988.00
18	LIVE STOCK	0.00%	1,08,12,800.00	-	-	1,08,12,800.00	-	-	-	-	1,08,12,800.00	1,08,12,800.00
19	SPORTS EQUIPMENT	7.50%	4,93,845.00	-	-	4,93,845.00	69,097.00	87,808.00	-	1,56,905.00	3,36,940.00	4,57,738.00
<b>TOTAL (A)</b>			<b>2,87,88,28,122.00</b>	<b>83,83,89,628.80</b>	<b>1,15,57,290.00</b>	<b>3,20,96,75,460.00</b>	<b>46,29,87,686.72</b>	<b>12,38,76,534.26</b>	<b>-</b>	<b>34,58,71,843.72</b>	<b>2,77,28,98,517.30</b>	<b>2,87,14,26,313.53</b>
20	CAPITAL WORK IN PROGRESS (B)	0.00%	3,85,17,946.00	16,44,806.00	3,25,61,484.00	83,00,968.00	-	-	-	-	83,00,968.00	3,85,17,946.00
<b>TOTAL (A+B)</b>			<b>3,21,74,46,068.00</b>	<b>1,00,33,704.80</b>	<b>4,41,18,774.00</b>	<b>3,30,83,58,428.00</b>	<b>46,29,87,686.72</b>	<b>12,38,76,534.26</b>	<b>-</b>	<b>34,58,71,843.72</b>	<b>2,85,64,95,485.30</b>	<b>3,15,86,22,266.53</b>
5.	INTANGIBLE ASSETS		OP. BALANCE 01-04-2020	ADDITIONS	DEDUCTIONS	CL. BALANCE 31-03-2021	DEP. OPENING BALANCE	AMORTIZATION FOR THE YEAR	DEDUCTION	TOTAL AMORTIZATION/ADJUSTMENTS	31-03-2021	31-03-2020
21	COMPUTER SOFTWARE	40.00%	62,000.00	-	-	62,000.00	62,000.00	-	-	62,000.00	-	-
22	E-JOURNALS	40.00%	43,133.00	77,222.00	-	1,20,355.00	12,148.00	54,771.00	-	46,623.00	73,436.00	30,965.00
23	PATENTS	11.11%	-	-	-	-	-	-	-	-	-	-
<b>TOTAL (C)</b>			<b>1,05,133.00</b>	<b>77,222.00</b>	<b>-</b>	<b>1,20,355.00</b>	<b>74,148.00</b>	<b>54,771.00</b>	<b>-</b>	<b>1,08,694.00</b>	<b>73,436.00</b>	<b>30,965.00</b>
<b>GRAND TOTAL (A+B+C)</b>			<b>3,22,79,59,101.00</b>	<b>1,01,10,926.80</b>	<b>4,41,18,774.00</b>	<b>3,32,03,93,883.00</b>	<b>46,29,87,686.72</b>	<b>12,38,76,534.26</b>	<b>-</b>	<b>35,67,41,537.72</b>	<b>2,93,02,52,051.30</b>	<b>3,16,87,18,231.53</b>



# BANARAS HINDU UNIVERSITY

## SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2021

### SUB SCHEDULE 4 ( C ) : FIXED ASSETS-REVENUE FUND

S. NO.	ASSETS HEAD	RATE %	GROSS BLOCK				DEPRECIATION FOR THE YEAR 2020-2021				AMOUNT IN RUPEES	
			OP. BALANCE 01-04-2020	ADDITIONS	DEDUCTIONS	CL. BALANCE 31-03-2021	DEP. OPENING BALANCE	DEPRECIATION FOR THE YEAR	DEDUCTION	TOTAL DEPRECIATION	NET BLOCK	
											31-03-2021	31-03-2020
1	LAND	0.00%	-	-	-	-	-	-	-	-	-	-
2	SITE DEVELOPMENT	0.00%	-	-	-	-	-	-	-	-	-	-
3	BUILDINGS-OLD (UP TO 31-3-13)	2.00%	3,28,95,865.00	-	-	3,28,95,865.00	71,22,569.54	6,57,813.00	-	77,80,382.54	2,51,15,180.42	2,57,73,093.42
4	BUILDINGS	2.00%	1,74,38,54,798.00	9,96,25,434.00	-	1,84,34,802,232.00	4,04,85,103.00	3,54,39,026.00	-	7,59,24,129.00	1,76,92,76,083.00	1,70,21,69,683.00
5	ROADS & BRIDGES	2.00%	11,34,78,604.00	2,44,347.00	-	11,37,22,951.00	45,92,097.00	32,89,840.00	-	78,81,937.00	30,88,70,174.00	33,88,95,687.00
6	TUREWELLS & WATER SUPPLY	2.00%	43,34,538.00	30,980.00	-	43,65,518.00	96,052.00	82,834.00	-	1,78,886.00	39,56,232.00	40,17,676.00
7	SEWERAGE & DRAINAGE	2.00%	-	-	-	-	-	-	-	-	-	-
8	ELECTRICAL INSTALLATION & EQUIPMENT	5.00%	5,48,60,220.00	2,56,71,056.00	-	8,05,31,276.00	39,96,788.00	50,79,801.00	-	90,76,449.00	7,35,96,816.00	5,30,00,432.00
9	PLANT & MACHINERY	5.00%	13,42,29,875.00	99,14,447.00	-	14,41,44,322.00	1,91,49,276.00	18,33,215.00	-	2,09,82,491.00	9,91,84,619.00	9,90,80,587.00
10	SCIENTIFIC & LABORATORY EQUIPMENT	8.00%	50,94,48,590.00	17,73,58,752.00	-	68,68,073,342.00	14,57,57,183.00	4,48,38,874.00	-	19,05,94,057.00	49,02,00,235.00	35,76,81,347.00
11	OFFICE EQUIPMENT-OLD (UP TO 31-3-13)	7.50%	1,03,30,09,327.84	-	25,86,128.00	1,02,94,23,199.84	85,35,17,702.88	7,72,86,790.00	-	93,08,04,492.88	9,37,98,758.85	38,05,91,624.85
12	OFFICE EQUIPMENT-NEW	7.50%	4,15,82,568.00	25,72,962.00	-	4,41,55,530.00	1,31,05,363.00	33,88,324.00	-	1,64,93,687.00	2,75,62,673.00	2,86,27,265.00
13	AUDIO-VISUAL EQUIPMENT	7.50%	66,55,658.00	14,50,080.00	-	81,05,738.00	5,54,928.00	7,04,963.00	-	12,59,891.00	89,46,404.00	82,00,684.00
14	COMPUTERS & PERIPHERALS	20.00%	5,79,30,492.00	2,36,12,913.00	-	8,15,43,405.00	4,48,87,054.00	3,28,45,605.00	-	7,77,32,659.00	2,37,10,146.00	1,30,47,838.00
15	FURNITURE, FIXTURES & FITTINGS	7.50%	15,32,57,884.00	2,19,90,315.00	-	17,52,48,199.00	3,64,52,968.00	3,20,84,917.00	-	6,85,37,885.00	32,47,10,514.00	31,88,04,908.00
16	VEHICLES	10.00%	51,61,386.00	-	-	51,61,386.00	15,97,270.00	5,18,199.00	-	21,14,069.00	30,47,377.00	35,63,516.00
17	LIB. BOOKS & SCIENTIFIC JOURNALS	10.00%	18,62,23,005.00	2,95,24,438.00	-	21,57,47,443.00	6,95,72,910.00	1,60,03,730.00	-	8,55,76,640.00	11,82,70,814.00	11,96,50,106.00
18	LIVE STOCK	0.00%	2,00,000.00	-	-	2,00,000.00	-	-	-	-	2,00,000.00	2,00,000.00
19	SPORTS EQUIPMENT	7.50%	-	-	-	-	-	-	-	-	-	-
<b>TOTAL (A)</b>			<b>4,85,36,83,123.84</b>	<b>97,68,54,303.00</b>	<b>35,96,328.00</b>	<b>4,42,48,51,318.84</b>	<b>1,21,64,79,802.57</b>	<b>21,79,21,762.80</b>	<b>-</b>	<b>1,43,44,015,665.37</b>	<b>2,86,75,47,644.27</b>	<b>2,81,21,65,321.27</b>
20	CAPITAL WORK IN PROGRESS (B)	0.00%	-	-	-	-	-	-	-	-	-	-
21	COMPUTER SOFTWARE	40.00%	24,780.00	1,36,974.00	-	1,61,754.00	20,619.00	10,940.00	-	31,559.00	1,28,167.00	4,141.00
22	E-JOURNALS	40.00%	31,05,58,848.00	1,98,72,032.00	-	33,04,30,880.00	10,88,45,515.00	55,88,335.00	-	11,44,33,850.00	1,33,67,122.00	35,14,433.00
23	PATENTS	11.11%	-	-	-	-	-	-	-	-	-	-
<b>TOTAL (C)</b>			<b>11,09,84,728.00</b>	<b>1,39,36,996.00</b>	<b>-</b>	<b>12,49,21,724.00</b>	<b>33,68,86,154.00</b>	<b>55,89,281.00</b>	<b>-</b>	<b>11,72,46,435.00</b>	<b>1,20,95,789.00</b>	<b>35,18,574.00</b>
<b>GRAND TOTAL (A+B+C)</b>			<b>4,16,20,67,851.84</b>	<b>39,85,11,329.00</b>	<b>35,96,328.00</b>	<b>4,54,02,00,802.84</b>	<b>1,34,64,46,856.57</b>	<b>22,30,24,644.80</b>	<b>-</b>	<b>1,55,16,480,100.37</b>	<b>2,87,96,43,833.27</b>	<b>2,81,94,35,795.27</b>



# BANARAS HINDU UNIVERSITY

## SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2021

### SUB SCHEDULE 4 (D) : FIXED ASSETS-DONATION MADE TO BHU

AMOUNT IN RUPEES

S. No.	ASSETS HEAD	RATE %	GROSS BLOCK			DEPRECIATION FOR THE YEAR 2020-2021				NET BLOCK		
			OP. BALANCE 01-04-2020	ADDITIONS	DEDUCTIONS	CL. BALANCE 31-03-2021	DEP. OPENING BALANCE	DEPRECIATION FOR THE YEAR	DEDUCTIONS	TOTAL DEPRECIATION	31.03.21	31.03.20
1	LAND	0.00%	-	-	-	-	-	-	-	-	-	-
2	SITE DEVELOPMENT	0.00%	-	-	-	-	-	-	-	-	-	-
3	BUILDINGS-OLD (UP TO 31-3-17)	2.00%	-	-	-	-	-	-	-	-	-	-
4	BUILDINGS	2.00%	-	-	-	-	-	-	-	-	-	-
5	ROADS & BRIDGES	2.00%	-	-	-	-	-	-	-	-	-	-
6	TUBEWELLS & WATER SUPPLY	2.00%	-	-	-	-	-	-	-	-	-	-
7	SEWERAGE & DRAINAGE	2.00%	-	-	-	-	-	-	-	-	-	-
8	ELECTRICAL INSTALLATION & EQUIPMENT	5.00%	-	-	-	-	-	-	-	-	-	-
9	PLANT & MACHINERY	5.00%	-	-	-	-	-	-	-	-	-	-
10	SCIENTIFIC & LABORATORY EQUIPMENT	8.00%	1,17,40,437.00	-	-	1,17,40,437.00	51,68,227.00	8,39,235.00	-	61,08,542.00	56,31,895.00	50,71,133.00
11	OFFICE EQUIPMENT-OLD (UP TO 31-3-15)	7.50%	1,18,82,091.00	-	-	1,18,82,091.00	69,62,292.11	8,91,157.00	-	1,03,53,439.11	16,28,652.89	25,15,638.89
12	OFFICE EQUIPMENT-NEW	7.50%	-	-	-	-	-	-	-	-	-	-
13	AUDIO VISUAL EQUIPMENT	7.50%	-	-	-	-	-	-	-	-	-	-
14	COMPUTERS & PERIPHERALS	20.00%	-	-	-	-	-	-	-	-	-	-
15	FURNITURE, FIXTURES & FITTINGS	7.50%	-	-	-	-	-	-	-	-	-	-
16	VEHICLES	10.00%	-	-	-	-	-	-	-	-	-	-
17	LIB. BOOKS & SCIENTIFIC JOURNALS	10.00%	-	-	-	-	-	-	-	-	-	-
18	LIVE STOCK	0.00%	-	-	-	-	-	-	-	-	-	-
19	SPORTS EQUIPMENT	7.50%	-	-	-	-	-	-	-	-	-	-
<b>TOTAL (A)</b>			<b>2,36,22,528.00</b>	-	-	<b>2,36,22,528.00</b>	<b>1,45,31,579.11</b>	<b>18,30,392.00</b>	-	<b>1,63,61,971.11</b>	<b>72,60,556.89</b>	<b>90,96,948.89</b>
20	CAPITAL WORK IN PROGRESS (B)	0.00%	-	-	-	-	-	-	-	-	-	-
S. No.	INTANGIBLE ASSETS		OP. BALANCE 01-04-2020	ADDITIONS	DEDUCTIONS	CL. BALANCE 31-03-2021	DEP. OPENING BALANCE	AMORTIZATION FOR THE YEAR	DEDUCTIONS	TOTAL AMORTIZATION ADJUSTMENTS	31.03.21	31.03.20
21	COMPUTER SOFTWARE	40.00%	-	-	-	-	-	-	-	-	-	-
22	E-JOURNALS	40.00%	-	-	-	-	-	-	-	-	-	-
23	PATENTS	15.11%	-	-	-	-	-	-	-	-	-	-
<b>TOTAL (C)</b>			-	-	-	-	-	-	-	-	-	-
<b>GRAND TOTAL (A+B+C)</b>			<b>2,36,22,528.00</b>	-	-	<b>2,36,22,528.00</b>	<b>1,45,31,579.11</b>	<b>18,30,392.00</b>	-	<b>1,63,61,971.11</b>	<b>72,60,556.89</b>	<b>90,96,948.89</b>

# BANARAS HINDU UNIVERSITY

## SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2021

### SUB SCHEDULE 4 (E) : FIXED ASSETS-INSTITUTE OF EMINANCE (IOE)

AMOUNT IN RUPEES

S. No.	ASSETS HEAD	RATE %	GROSS BLOCK				DEPRECIATION FOR THE YEAR 2020-2021				NET BLOCK	
			OP. BALANCE 01-04-2020	ADDITIONS	DEDUCTIONS	CL. BALANCE 31-03-2021	DEP. OPENING BALANCE	DEPRECIATION FOR THE YEAR	DEDUC- TIONS	TOTAL DEPRECIATION	31.03.21	31.03.20
1	LAND	0.00%	-	-	-	-	-	-	-	-	-	-
2	SITE DEVELOPMENT	0.00%	-	-	-	-	-	-	-	-	-	-
3	BUILDINGS-OLD (UP TO 31-3-13)	2.00%	-	-	-	-	-	-	-	-	-	-
4	BUILDINGS	2.00%	-	44,67,70,640.00	-	44,67,70,640.00	-	-	-	-	-	44,67,70,640.00
5	ROADS & BRIDGES	2.00%	-	-	-	-	-	-	-	-	-	-
6	TUBEWELLS & WATER SUPPLY	2.00%	-	-	-	-	-	-	-	-	-	-
7	SEWERAGE & DRAINAGE	2.00%	-	-	-	-	-	-	-	-	-	-
8	ELECTRICAL INSTALLATION & EQUIPMENT	5.00%	-	-	-	-	-	-	-	-	-	-
9	PLANT & MACHINERY	5.00%	-	-	-	-	-	-	-	-	-	-
10	SCIENTIFIC & LABORATORY EQUIPMENT	8.00%	-	61,571.00	-	61,571.00	-	-	-	-	-	61,571.00
11	OFFICE EQUIPMENT-OLD (UP TO 31-3-13)	7.50%	-	-	-	-	-	-	-	-	-	-
12	OFFICE EQUIPMENT-NEW	7.50%	-	-	-	-	-	-	-	-	-	-
13	AUDIO VISUAL EQUIPMENT	7.50%	-	8,26,90,715.00	-	8,26,90,715.00	-	-	-	-	-	8,26,90,715.00
14	COMPUTERS & PERIPHERALS	20.00%	-	3,41,02,626.00	-	3,41,02,626.00	-	4,11,100.00	4,11,100.00	-	-	3,46,91,526.00
15	FURNITURE, FIXTURES & FITTINGS	7.50%	-	-	-	-	-	-	-	-	-	-
16	VEHICLES	10.00%	-	-	-	-	-	-	-	-	-	-
17	LIB. BOOKS & SCIENTIFIC JOURNALS	10.00%	-	-	-	-	-	-	-	-	-	-
18	LIVE STOCK	0.00%	-	-	-	-	-	-	-	-	-	-
19	SPORTS EQUIPMENT	7.50%	-	-	-	-	-	-	-	-	-	-
<b>TOTAL (A)</b>				56,36,25,952.00	-	56,36,25,952.00	-	4,31,200.00	4,31,200.00	-	-	56,32,14,852.00
20	CAPITAL WORK IN PROGRESS (B)	0.00%	-	-	-	-	-	-	-	-	-	-
S. No.	INTANGIBLE ASSETS		OP. BALANCE 01-04-2020	ADDITIONS	DEDUCTIONS	CL. BALANCE 31-03-2021	DEP. OPENING BALANCE	AMORTIZATION FOR THE YEAR	DEDUC- TIONS	TOTAL AMORTIZATION/ ADJUSTMENTS	31.03.21	31.03.20
21	COMPUTER SOFTWARE	40.00%	-	-	-	-	-	-	-	-	-	-
22	E-JOURNALS	40.00%	-	-	-	-	-	-	-	-	-	-
23	PATENTS	11.11%	-	-	-	-	-	-	-	-	-	-
<b>TOTAL (C)</b>				-	-	-	-	-	-	-	-	-
<b>GRAND TOTAL (A+B+C)</b>				56,36,25,952.00	-	56,36,25,952.00	-	4,31,200.00	4,31,200.00	-	-	56,32,14,852.00

**BANARAS HINDU UNIVERSITY****SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2021**

(Amount in ₹)

P A R T I C U L A R S	CURRENT YEAR	PREVIOUS YEAR
<b><u>SCHEDULE 5: INVESTMENTS FROM EARMARKED/ENDOWMENT FUNDS</u></b>		
1 In Government Securities	10,00,00,000.00	10,00,00,000.00
2 In State Government Securities	6,30,13,82,457.14	3,06,85,92,457.14
3 Other Approved Securities	0.00	6,50,00,000.00
4 Shares	90,179.49	90,179.49
5 Debentures and Bonds	1,72,06,21,000.00	1,72,06,21,000.00
6 Term Deposit with Banks	1,01,00,00,000.00	3,70,12,10,076.00
7 Other (to be specified)	8,56,534.71	8,56,534.71
<b>Total</b>	<b>9,13,29,50,171.34</b>	<b>8,65,63,70,247.34</b>

P A R T I C U L A R S	CURRENT YEAR	PREVIOUS YEAR
<b><u>SCHEDULE 5 (A): INVESTMENTS FROM EARMARKED/ENDOWMENT FUNDS (Fund Wise)</u></b>		
1 Revenue Fund	35,60,676.80	75,76,876.80
2 Special Fund	9,12,93,89,494.54	8,64,87,93,370.54
3 Development Fund	0.00	0.00
4 Project Fund	0.00	0.00
5 Donation made to BHU for Scientific Research	0.00	0.00
<b>Total</b>	<b>9,13,29,50,171.34</b>	<b>8,65,63,70,247.34</b>

**BANARAS HINDU UNIVERSITY**

BANARAS HINDU UNIVERSITY

**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2021**

(Amount in ₹)

PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
<b>SCHEDULE 6: INVESTMENTS - OTHERS</b>		
1 In Government Securities	-	-
2 In State Government Securities	-	-
3 Other Approved Securities	-	-
4 Shares	-	-
5 Debentures and Bonds	-	-
6 Term Deposit with Banks	-	-
7 Other (to be specified)	-	-
<b>Total</b>	-	-

PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
<b>SCHEDULE 6 (A): INVESTMENTS - OTHERS (Fund Wise)</b>		
1 Provident Fund	-	-
2 New Pension Fund	-	-
<b>Total</b>	-	-



**BANARAS HINDU UNIVERSITY****SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2021**

(Amount in ₹)

P A R T I C U L A R S	CURRENT YEAR	PREVIOUS YEAR
<b><u>SCHEDULE 7: CURRENT ASSETS</u></b>		
<b>1. Stock</b>		
a) Stores & Spares		
b) Loose Tools		
c) Publication	-	-
d) Laboratory Chemicals, Consumables and Glass Ware	-	-
e) Building Material	52,53,625.68	86,87,881.00
f) Electrical Material	79,11,874.75	1,00,62,329.96
g) Stationery	-	-
h) Water Supply Material	12,70,332.93	12,42,188.05
<b>2. Sundry Debtors:</b>		
a) Debts Outstanding for a period exceeding six months		
b) Others		
<b>3. Cash and Bank Balances</b>		
a) With Scheduled Banks:		
- Cash in Hand [Details as per Sub Schedule 7(a)1]	1,40,761.95	1,40,761.95
- In Current Accounts [Details as per Sub Schedule 7(a)2]	2,55,63,43,793.19	12,59,08,266.35
- In Savings Account [Details as per Sub Schedule 7(a)3]	1,61,71,30,561.77	1,48,68,29,708.21
- In Term Deposit Accounts [Details as per Sub Schedule 7(a)4]	3,27,57,23,473.08	4,79,34,52,458.70
a) With Non Scheduled Banks:		
- In Current Accounts	-	-
- In Savings Account	-	-
<b>4. Post Office - Savings Accounts</b> [Details as per Sub Schedule 7(a)5]	81,469.96	81,469.96
	<b>7,46,38,55,893.31</b>	<b>6,42,64,05,064.18</b>

**BANARAS HINDU UNIVERSITY**  
**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2021**

PARTICULARS	(Amount in ₹)						TOTAL
	Revenue Fund	Special Fund	Development Fund	Project Fund	Institute of Eminence	Donation for S.R.	
<b>SUB SCHEDULE 7 (a) : CURRENT ASSETS</b>							
<b>Cash in Hand</b>							
C.H. School Board	-	177.94	-	-	-	-	177.94
Imprest with Departments	-	1,40,584.01	-	-	-	-	1,40,584.01
<b>Total 7(a) 1</b>	-	1,40,761.95	-	-	-	-	1,40,761.95
<b>Bank Balances in Current Account</b>							
Bank of Baroda	-	73,89,81,470.72	-	4,52,97,663.69	-	-	78,42,79,134.41
Canara Bank	5,000.00	-	-	-	-	-	5,000.00
CHS Board Current A/c	-	43,685.16	-	-	-	-	43,685.16
Current A/c with SBI BHU	-	-	2,000.00	-	-	-	2,000.00
HDFC Bank Ltd.	25,79,74,286.00	62,13,06,166.50	-	4,56,02,589.96	-	-	90,48,83,042.46
Pt. M. M. Malaviya Mem. Fund	-	1,33,236.62	-	-	-	-	1,33,236.62
State Bank Chaur	-	54,684.33	-	-	-	-	54,684.33
State Bank of India, BHU	1,12,01,72,193.46	(25,91,57,443.85)	(26,88,23,346.20)	27,47,49,608.58	-	-	86,69,41,010.21
<b>Total 7(a) 2</b>	1,35,81,51,479.46	1,10,13,63,799.68	(26,88,21,346.20)	36,56,49,862.23	-	-	2,55,83,43,793.19
<b>Bank Balances in Savings Account</b>							
Bank of Baroda	1,124.00	32,30,96,086.00	-	51,24,447.00	33,84,21,292.00	-	66,96,45,949.00
Canara Bank	1,312.00	-	-	-	-	-	1,312.00
HDFC Bank	-	1,34,55,610.00	-	-	-	-	1,34,55,610.00
ICICI Bank	-	-	-	68,56,286.00	-	-	68,56,286.00
IDBI Bank Ltd.	-	8,10,493.49	-	-	-	-	8,10,493.49
Punjab National Bank	-	(2,44,095.00)	-	-	-	-	(2,44,095.00)
State Bank of India, BHU	45,95,79,561.26	1,953.00	65,29,616.30	44,95,61,626.00	-	1,15,12,737.90	92,96,05,006.26
<b>Total 7(a) 3</b>	45,96,31,697.26	33,71,22,157.49	65,29,616.30	45,10,62,562.00	33,84,21,292.00	1,15,12,737.90	1,61,71,39,561.77
<b>Bank Balances in Short Term Deposit Account</b>							
Andhra Bank	-	-	-	-	-	-	-
Bandhan Bank	-	12,00,00,000.00	-	-	-	-	12,00,00,000.00
Bank of Baroda	-	-	-	-	-	-	-
Canara Bank	-	11,98,94,000.00	-	-	-	-	11,98,94,000.00
Corporation Bank	-	-	-	-	-	-	-
Fixed Fix Deposit with BOB	-	1,58,396.06	-	6,65,94,696.06	-	-	6,65,93,802.06
Fixed Fix Deposit with SBI	33,50,04,095.00	80,25,67,776.71	6,80,83,572.37	40,66,195.00	-	-	1,17,56,80,895.08
HDFC Bank	-	-	-	-	-	-	-
ICICI Bank Ltd.	-	-	-	-	-	-	-
Indus Ind Bank	-	-	-	-	-	-	-
Karnataka Bank	-	14,68,99,000.00	44,80,006.30	-	-	-	15,38,99,006.30
Punjab National Bank	-	1,08,25,44,917.00	30,39,55,814.30	-	-	-	1,38,55,80,831.30
State Bank of India	-	17,00,00,000.00	-	-	-	-	17,00,00,000.00
UCO Bank	-	5,98,97,000.00	-	-	-	-	5,98,97,000.00
<b>Total 7(a) 4</b>	33,50,04,095.00	2,50,52,00,159.71	37,50,59,386.37	9,04,59,891.00	-	-	3,27,57,23,473.08
<b>P.O. Savings A/c C.H. School Board</b>							
In post Office A/c	-	14,195.10	-	-	-	-	14,195.10
In Post Office A/c against PF of Teacher	-	67,274.86	-	-	-	-	67,274.86
<b>Total 7(a) 5</b>	-	81,469.96	-	-	-	-	81,469.96

**BANARAS HINDU UNIVERSITY****SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2021**

(Amount in ₹)		
P A R T I C U L A R S	CURRENT YEAR	PREVIOUS YEAR
<b>SCHEDULE 8: LOANS, ADVANCES &amp; DEPOSITS</b>		
<b>1. Advances to employees: (Non-Interest bearing)</b>		
a) Salary	-	-
b) Festival	83,54,241.84	83,54,241.84
c) Medical Advance	-	-
d) Other (to be specifies)	2,97,38,278.04	1,21,49,195.04
<b>2. Long Term Advances to employees: (Interest bearing)</b>		
a) Vehicle Loan	-	-
b) Home Loan	-	-
c) Other (to be specifies)	-	-
<b>3. Advances and other amounts recoverable in cash or in kind or for value to be received:</b>		
a) On Capital Account	-	-
b) To Suppliers	42,68,19,276.63	39,88,41,648.00
c) To Others	8,56,71,168.00	19,14,29,804.00
<b>4. Prepaid Expenses</b>		
a) Insurance	-	-
b) Other Expenses	-	-
Carried Over.....	55,05,82,964.51	61,07,74,888.88

**BANARAS HINDU UNIVERSITY****SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2021**

(Amount in ₹)

PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
Brought Forward.....	55,05,82,964.51	61,07,74,888.88
<b>5. Deposits</b>		
a) Telephone	-	-
b) Lease Rent	-	-
c) Electricity	-	-
d) AICTE, if applicable	-	-
e) Others (to be specified)	8,70,49,190.42	1,69,17,562.00
<b>6. Income Accrued:</b>		
a) On Investment from Earmarked / Endowment Funds	26,06,89,738.03	73,67,43,930.97
b) On Investments - Others	-	-
c) On Loans and Advances	-	-
d) Others (including income due unrealized)	-	-
<b>7. Other - Current assets, receivable from UGC/Sponsored Projects:</b>		
a) Debit Balance in Sponsored Projects	78,66,22,569.61	1,66,25,03,030.93
b) Debit Balance in Sponsored Fellowship & Scholarship	28,54,22,337.00	2,21,45,39,478.00
c) Grants Receivable	-	30,00,00,000.00
d) Other Receivable from UGC	-	-
<b>8. Claims Receivable</b>	-	-
<b>Total:</b>	<b>1,97,03,66,799.57</b>	<b>5,54,14,78,890.78</b>



# BANARAS HINDU UNIVERSITY

## SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2021

(Amount in ₹)

PARTICULARS	Revenue Fund	Special Fund	Development Fund	Project Fund	Institute of Eminence	DONATION FOR S.R.	TOTAL
<b>SUB SCHEDULE 8 (a) : LOAN, ADVANCES &amp; DEPOSITS</b>							
<b>1. Advances to employees: (Non-interest bearing)</b>							
a. Salary	-	-	-	-	-	-	-
b. Festival							
Festival Advances to Staff	-	83,54,241.84	-	-	-	-	83,54,241.84
c. Medical	-						
d. Others							
Advances	-	19,08,032.84					19,08,032.84
Flood Advances to Staff & Others		1,00,239.49					1,00,239.49
Adhoc Payment towards revision of Pay Scales of Employees		19,097.71					19,097.71
Advances (Employees)	2,19,68,667.00	6,62,178.00	4,37,827.00	43,57,236.00	2,85,000.00	-	2,77,10,908.00
<b>Total</b>							<b>2,97,38,278.04</b>
<b>3. Advances and other amounts recoverable in cash or in kind or for value to be received:</b>							
<b>a) On Capital Account</b>							
Advances	25,80,65,168.00	51,76,630.00	13,86,60,473.62	1,32,00,484.81	1,17,16,500.00	-	42,68,19,276.63
<b>b) To Suppliers</b>							
Advances (Suppliers)	5,09,83,233.00	1,74,82,687.00	1,10,14,812.00	61,80,436.00	10,000.00	-	8,56,71,168.00
<b>c) To Others</b>							
Advances (Departmental)							-
<b>5. Deposits</b>							
<b>e) Others (to be specified)</b>							
Security Deposit	-	27,140.00	-	-	-	-	27,140.00
Security Premium Account	-	18,93,02,323.00	-	-	-	-	18,93,02,323.00
Caution Money Loan	-	32,490.00	-	-	-	-	32,490.00
Inter Fund Transfers	(73,00,02,552.35)	57,94,77,794.26	83,03,36,134.48	(59,64,76,779.97)	(18,44,22,700.00)	(17,53,515.00)	(10,28,41,618.58)
TDS Refundable	-	1,34,206.00	-	3,94,650.00			5,28,856.00
<b>Total</b>							<b>8,70,49,190.42</b>
<b>6. Income Accrued:</b>							
<b>a) On Investment from Earmarked / Endowment Funds</b>							
	-	26,06,89,738.03	-	-	-	-	26,06,89,738.03
<b>b) On Investments - Others</b>							
	-	-	-	-	-	-	-
<b>c) On Loans and Advances</b>							
	-	-	-	-	-	-	-

**SCHEDULES FORMING PART OF  
INCOME & EXPENDITURE ACCOUNT**

**BANARAS HINDU UNIVERSITY****SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT AS AT 31.03.2021**

(Amount in ₹)

PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
<b>SCHEDULE 9: ACADEMIC RECEIPTS</b>		
<b>FEES FROM STUDENTS</b>		
<b>A Academic</b>		
1 Tuition fee	1,82,36,340.00	2,02,60,218.00
2 Admission fee	23,59,47,637.00	16,97,61,657.60
3 Enrolment fee	5,40,410.00	6,14,413.00
4 Library Admission fee	29,86,460.00	37,14,155.00
5 Laboratory fee	76,97,750.00	86,93,585.00
6 Art & Craft fee	-	-
7 Registration fee	1,94,920.00	5,98,781.00
8 Syllabus fee	-	-
<b>Total (A)</b>	<b>26,58,03,517.00</b>	<b>20,36,42,809.60</b>
<b>B Examinations</b>		
1 Admission test fee	-	-
2 Annual Examination fee	43,84,919.00	55,23,399.00
3 Mark sheet, Certificate fee	68,20,231.00	90,98,693.00
4 Entrance examination fee	9,84,09,925.00	43,51,53,383.00
<b>Total (B)</b>	<b>10,96,15,075.00</b>	<b>44,97,75,475.00</b>
<b>C Other Fees</b>		
1 Identity Card fee	6,81,150.00	6,34,427.00
2 Fine/Miscellaneous fee	12,14,02,386.80	10,80,09,079.95
3 Medical fee	1,21,53,286.00	1,15,22,827.00
4 Transportation fee	68,08,290.00	81,47,537.00
5 Hostel fee	2,06,37,068.00	4,33,85,903.00
<b>Total (C)</b>	<b>16,16,82,180.80</b>	<b>17,16,99,773.95</b>
<b>Contd....</b>		

**BANARAS HINDU UNIVERSITY****SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT AS AT 31.03.2021**

(Amount in ₹)

<b>PARTICULARS</b>	<b>CURRENT YEAR</b>	<b>PREVIOUS YEAR</b>
<b>SCHEDULE 9: ACADEMIC RECEIPTS</b>		
<b>D Sale of Publications</b>		
1 Sale of Admission forms	-	104.00
2 Sale of Syllabus and Question Paper, etc.	-	-
3 Sale of Prospectus including admission forms	-	-
<b>Total (D)</b>	-	104.00
<b>E Other Academic Receipts</b>		
1 Registration fee for workshops, programmes	14,25,901.00	7,70,703.00
2 Registration fees (Academic Staff College)	-	-
<b>Total (E)</b>	14,25,901.00	7,70,703.00
<b>GRAND TOTAL (A+B+C+D+E)</b>	<b>53,85,26,673.80</b>	<b>82,58,88,865.55</b>



# **BANARAS HINDU UNIVERSITY**

## **SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT AS AT 31.03.2021**

(Amount in ₹)

<b>PARTICULARS</b>		<b>CURRENT YEAR</b>	<b>PREVIOUS YEAR</b>
<b><u>SCHEDULE 10: GRANTS/SUBSIDIES (IRREVOCABLE GRANTS RECEIVED)</u></b>			
	<b>Opening Balance B/F</b>	81,66,90,315.89	74,28,88,833.89
Add:	Receipts During the Year	14,14,32,55,421.00	15,07,16,92,659.00
Add:	Adjustments	(3,33,500.00)	4,21,371.00
	<b>Total</b>	<b>14,95,96,12,236.89</b>	<b>15,81,50,02,863.89</b>
Less:	Refund to UGC	5,29,19,236.00	11,93,32,050.00
	<b>Balance</b>	<b>14,90,66,93,000.89</b>	<b>15,69,56,70,813.89</b>
Less:	Utilized for Capital Expenditure (A)	1,19,84,42,118.00	91,27,39,551.00
	<b>Balance</b>	<b>13,70,82,50,882.89</b>	<b>14,78,29,31,262.89</b>
Less:	Utilized for Revenue Expenditure (B)	12,88,04,29,514.00	13,96,62,40,947.00
	<b>Closing Balance C/F (C)</b>	<b>82,78,21,368.89</b>	<b>81,66,90,315.89</b>

- A- Appears as addition to Capital Fund as well as Additions to Fixed Assets during the year.
- B- Appears as income in the Income & Expenditure Account.
- C- (i) Appears under Current Liabilities in the Balance Sheet and will become the opening balance next year.  
(ii) Represented by Bank Balance, Investments and Assets on the assets side.

**BANARAS HINDU UNIVERSITY****SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT AS AT 31.03.2021**

(Amount in ₹)

P A R T I C U L A R S	CURRENT YEAR	PREVIOUS YEAR
<b><u>SCHEDULE 11: INCOME FROM INVESTMENTS</u></b>		
1 Interest		
a. On Government Securities	-	-
b. Other Bonds / Debentures	-	-
2 Interest on Term Deposits	1,19,01,37,357.36	87,56,00,608.51
3 Income accrued but not due on Term / Deposits / Interest bearing advances to employees	20,92,00,206.24	31,30,31,473.70
4 Interest on Savings Bank Accounts	54,43,928.00	49,57,855.00
5 Others (Specify)	32,03,512.00	37,21,021.00
<b>Total</b>	<b>1,40,79,85,003.60</b>	<b>1,19,73,10,958.21</b>
<b>Transferred to Income &amp; Expenditure Account</b>	<b>1,40,79,85,003.60</b>	<b>1,19,73,10,958.21</b>
<b>Transferred to Earmarked / Endowment Funds</b>	<b>-</b>	<b>-</b>
<b>Balance</b>	<b>-</b>	<b>-</b>

P A R T I C U L A R S	CURRENT YEAR	PREVIOUS YEAR
<b><u>SCHEDULE 12: INTEREST EARNED</u></b>		
1 On Savings Account with Scheduled Banks	-	-
2 On Loans		
a. Employees / Staff	-	-
b. Others	-	-
3 On Debtors and Other Receivables	-	-
<b>Total</b>	<b>-</b>	<b>-</b>
<b>Transferred to Income &amp; Expenditure Account</b>	<b>-</b>	<b>-</b>
<b>Transferred to Earmarked / Endowment Funds</b>	<b>-</b>	<b>-</b>
<b>Balance</b>	<b>-</b>	<b>-</b>

**BANARAS HINDU UNIVERSITY****SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT AS AT 31.03.2021**

(Amount in ₹)

P A R T I C U L A R S	CURRENT YEAR	PREVIOUS YEAR
<b>SCHEDULE 13: OTHER INCOME</b>		
<b>A Income from land &amp; Buildings</b>		
1 Hostel Room Rent	25,44,040.00	39,47,148.00
2 Licence fee	1,43,60,076.72	1,79,54,188.00
3 Hire Charges of Auditorium/Play ground/Convention Centre, etc	64,22,689.00	46,89,301.00
4 Electricity charges recovered	3,51,21,399.00	3,91,02,430.00
5 Water charges recovered	13,16,811.00	16,34,410.00
<b>Total (A)</b>	<b>5,97,65,015.72</b>	<b>6,73,27,477.00</b>
<b>B Sale of Institute's Publications</b>		
<b>Total (B)</b>	<b>36,21,019.00</b>	<b>33,84,452.00</b>
<b>C Income from holding events</b>		
1 Gross Receipts from annual function/sports carnival	-	-
Less: Direct expenditure incurred on the annual function/ sports carnival	-	-
2 Gross receipts from fetes	-	-
Less: Direct expenditure incurred on the fetes	-	-
3 Gross Receipts for educational tours	-	-
Less: Direct expenditure incurred on the tours	-	-
4 Others ( to be specified and separately disclosed )	-	-
<b>Total (C)</b>	<b>-</b>	<b>-</b>
<b>Contd....</b>		

**BANARAS HINDU UNIVERSITY****SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT AS AT 31.03.2021**

(Amount in ₹)

P A R T I C U L A R S	CURRENT YEAR	PREVIOUS YEAR
<b>SCHEDULE 13: OTHER INCOME</b>		
<b>D Others</b>		
1 Income from consultancy	35,72,991.00	10,14,037.00
2 RTI fees	20,236.00	49,533.00
3 Income from Royalty	-	19,980.00
4 Sale of application form (recruitment)	-	-
5 Misc. receipts (Sale of tender form, waste paper, etc.)	2,44,069.00	1,91,873.00
6 Profit on Sale/disposal of Assets		
a. Owned assets	-	-
b. Assets received free of cost	-	-
7 Grants/Donations from Institutions, Welfare Bodies and International Organizations	3,62,97,644.00	1,31,11,129.00
8 Others (specify)	1,06,31,51,591.54	1,02,18,75,698.84
<b>Total (D)</b>	<b>1,10,32,86,531.54</b>	<b>1,03,62,62,250.84</b>
<b>GRAND TOTAL (A+B+C+D)</b>	<b>1,16,66,72,566.26</b>	<b>1,10,69,74,179.84</b>

(Amount in ₹)

P A R T I C U L A R S	CURRENT YEAR	PREVIOUS YEAR
<b>SCHEDULE 14: PRIOR PERIOD INCOME</b>		
1 Academic Receipts	-	-
2 Income from Investments	-	-
3 Interest Earned	-	-
4 Other Income	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**BANARAS HINDU UNIVERSITY****SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT AS AT 31.03.2021**

(Amount in ₹)

PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
<b>SCHEDULE 15: ESTABLISHMENT EXPENSES</b>		
1 Salaries and Wages	7,92,59,26,885.00	7,85,61,74,304.00
2 Allowance and Bonus	1,49,85,488.00	3,30,37,587.00
3 Contribution to Provident Fund	2,79,56,699.00	3,01,40,748.00
4 Contribution to Other Fund (specify)	41,99,12,792.00	37,39,99,283.00
5 Staff Welfare Expenses	-	-
6 Retirement and Terminal Benefits	2,87,90,19,486.00	3,45,64,57,965.00
7 LTC facility	3,52,66,990.00	1,86,03,898.00
8 Medical facility	13,73,08,008.00	15,04,45,039.00
9 Children Education Allowance	6,28,89,203.00	8,15,71,373.00
10 Honorarium	7,47,648.00	1,76,187.00
11 Other (specify)	28,56,76,851.00	-
<b>Total</b>	<b>11,78,96,90,050.00</b>	<b>12,00,06,06,384.00</b>

PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
<b>SCHEDULE 16: ACADEMIC EXPENSES</b>		
1 Laboratory expenses	4,81,708.00	15,71,586.00
2 Field work/Participation in Conferences	29,97,434.00	31,72,696.00
3 Expenses on Seminar /Workshops	19,25,422.00	45,74,832.00
4 Payment to visiting faculty	4,46,13,025.00	2,75,52,570.00
5 Examination	10,64,80,863.00	10,56,01,324.00
6 Student Welfare expenses	20,42,34,369.00	33,06,71,196.00
7 Admission expenses	-	-
8 Convocation expenses	7,04,353.00	48,81,847.00
9 Publications	54,81,740.00	61,39,713.00
10 Stipend/means-cum-merit scholarship	11,61,86,629.00	13,70,81,157.00
11 Subscription Expenses	13,77,052.72	28,63,300.00
12 Other (specify)	46,60,90,653.00	42,56,70,561.00
<b>Total</b>	<b>95,05,73,248.72</b>	<b>1,04,97,80,782.00</b>



**BANARAS HINDU UNIVERSITY****SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT AS AT 31.03.2021**

(Amount in ₹)

<b>PARTICULARS</b>	<b>CURRENT YEAR</b>	<b>PREVIOUS YEAR</b>
<b>SCHEDULE 17: ADMINISTRATIVE AND GENERAL EXPENSES</b>		
<b>A Infrastructure</b>		
Electricity and power	43,42,47,041.00	46,23,28,403.00
Water charges	12,58,014.00	-
Insurance	20,561.00	-
Rent, Rates and Taxes (including property tax)	1,28,816.00	13,138.00
<b>B Communication</b>		
Postage and Stationery	1,42,178.00	1,86,335.00
Telephone, Fax and Internet Charges	1,92,45,934.00	29,66,622.00
<b>C Others</b>		
Printing and Stationery (consumption)	47,19,875.00	42,77,027.00
Travelling and Conveyance Expenses	1,58,13,681.00	4,55,18,390.00
Hospitality	22,76,483.00	23,95,665.00
Auditors Remunerations	-	-
Professional Charges	88,55,024.00	58,16,110.00
Advertisement and Publicity	34,87,616.00	45,26,757.00
Magazines & Journals	-	-
Others (specify)	1,10,58,84,837.32	1,40,22,17,283.70
<b>Total</b>	<b>1,59,60,80,060.32</b>	<b>1,93,02,45,730.70</b>

**BANARAS HINDU UNIVERSITY****SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT AS AT 31.03.2021**

(Amount in ₹)

<b>PARTICULARS</b>	<b>CURRENT YEAR</b>	<b>PREVIOUS YEAR</b>
<b>SCHEDULE 18: TRANSPORTATION EXPENSES</b>		
<b>1 Vehicles (owned by institution)</b>		
Running expenses	-	6,43,039.00
Repairs & maintenance	-	47,108.00
Insurance expenses	-	22,251.00
<b>2 Vehicles taken on rent/lease</b>		
Rent/lease expenses	-	-
<b>3 Vehicle (Taxi) hiring expenses</b>	1,25,387.00	8,62,107.00
<b>Total</b>	<b>1,25,387.00</b>	<b>15,74,505.00</b>
<b>SCHEDULE 19: REPAIRS &amp; MAINTENANCE</b>		
<b>1 Buildings</b>	4,65,34,735.00	5,56,05,264.00
<b>2 Furniture &amp; Fixtures</b>	-	-
<b>3 Plant &amp; Machinery</b>	1,23,47,089.00	1,05,80,352.00
<b>4 Office Equipment</b>	13,92,163.00	18,32,808.00
<b>5 Computers</b>	2,15,21,587.00	4,70,57,298.00
<b>6 Laboratory &amp; Scientific equipment</b>	5,81,53,737.00	38,08,280.00
<b>7 Audio Visual equipment</b>	-	-
<b>8 Cleaning Material &amp; Services</b>	20,21,950.00	23,75,884.00
<b>9 Book binding charges</b>	-	-
<b>10 Gardening</b>	1,23,83,854.00	32,35,201.00
<b>11 Estate Maintenance</b>	24,26,591.00	25,08,600.00
<b>12 Others (Specify)</b>	51,51,73,141.00	30,12,42,938.00
<b>Total</b>	<b>67,19,54,847.00</b>	<b>42,82,46,625.00</b>

**BANARAS HINDU UNIVERSITY****SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT AS AT 31.03.2021**

(Amount in ₹)

<b>PARTICULARS</b>	<b>CURRENT YEAR</b>	<b>PREVIOUS YEAR</b>
<b><u>SCHEDULE 20: FINANCE COSTS</u></b>		
1 Bank charges	-	-
2 Others (Specify)	47,18,64,047.00	17,80,15,000.00
<b>Total</b>	<b>47,18,64,047.00</b>	<b>17,80,15,000.00</b>
<b><u>SCHEDULE 21: OTHER EXPENSES</u></b>		
1 Provision for Bad and Doubtful Debts/Advances	-	-
2 Irrecoverable Balances Written - off	-	-
3 Grants/Subsidies to other institutions/organizations	2,46,10,436.00	53,02,741.00
4 Others (Specify)	1,69,89,211.00	1,62,10,006.00
<b>Total</b>	<b>4,15,99,647.00</b>	<b>2,15,12,747.00</b>
<b><u>SCHEDULE 22: PRIOR PERIOD EXPENSES</u></b>		
1 Establishment expenses	-	-
2 Academic expenses	-	-
3 Administrative expenses	-	-
4 Transportation expenses	-	-
5 Repairs & Maintenance	-	-
6 Other expenses	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**SCHEDULES FORMING PART OF  
THE ACCOUNTS**

**SCHEDULE FORMING PART OF THE ACCOUNTS FOR THE PERIOD ENDED 31st MARCH 2021**

**SCHEDULE 23 - SIGNIFICANT ACCOUNTING POLICIES**

**1. BASIS FOR PREPARATION OF ACCOUNTS:**

- 1.1 The financial statements are prepared on the basis of historical cost convention, unless otherwise stated and generally on the Accrual Method of Accounting.
- 1.2 The financial statements are prepared on the new format of Financial Statements for Central Higher Educational Institutions available on the website of MHRD.
- 1.3 To comply with the new format, previous year figures have been reclassified, regrouped and rearranged as and where required, to make it comparable with the current year figures.

**2. REVENUE RECOGNITION:**

- 2.1 Fees from students, Income from Land, Building and Other Property and Interest on Savings Bank Account are accounted on Cash Basis.
- 2.2 Interest on Investments is accounted on accrual basis.
- 2.3 Interest on interest bearing advances to staff for House Building, Purchase of Vehicles and Computers is accounted on accrual basis every year, though the actual recovery of interest starts after the full repayment of Principal.

**3. FIXED ASSETS AND DEPRECIATION:**

- 3.1 Fixed Assets are stated at cost of acquisition including inward freight, duties and taxes and incidental and direct expenses related to acquisition, installation and commissioning.
- 3.2 Gifted / Donated assets are valued at the declared value wherever available. In case of non availability of declared value, it is estimated at present market value adjusted with reference to the physical condition of the assets. These assets are reflected by corresponding credit to Capital Fund and merged with the Fixed Assets of the Institution. Depreciation is charged at the rates applicable to the respective block of assets.
- 3.3 Books received as gifts, are valued at selling prices printed on the books. Where price is not printed, value has been shown based on assessment.
- 3.4 Depreciation on Fixed Assets is provided on Straight Line method, at the following rates:

1. Land	0%
2. Site Development	0%
3. Buildings	2%



4.	Roads & Bridges	2%
5.	Tube Wells & Water Supply	2%
6.	Sewerage & Drainage	2%
7.	Electrical Installation and Equipment	5%
8.	Plant & Machinery	5%
9.	Scientific & Laboratory Equipment	8%
10.	Office Equipment	7.5%
11.	Audio Visual Equipment	7.5%
12.	Computer & Peripherals	20%
13.	Furniture, Fixtures & Fittings	7.5%
14.	Vehicles	10%
15.	Library Books & Scientific Journals	10%
16.	E-Journals	40%
17.	Computer Software	40%
18.	Live Stock	0%
19.	Patent	11.11%

- 3.5 Depreciation is provided on pro-rata basis on additions during the year.
- 3.6 Where an asset is fully depreciated, it will be carried at residual value of ₹ 1 in the Balance Sheet and will not be further depreciated. Thereafter, depreciation is calculated on the additions of each year separately at the rate of depreciation applicable for that block of asset.
- 3.7 Assets created out of Sponsored Project Funds are not included in Fixed Assets as set out in Schedule 4, as project contracts include stipulations that all such assets purchased out of project funds will remain the property of the Sponsors.
- 3.8 The University has acquired the Lease-Rights on the Land of Rajiv Gandhi South Campus situated at Barkachha, Mirzapur (Measuring 1104 Hectare) from Bharat Mandali Trust vide Lease Deed dated 06.06.1975 by paying a sum of Rs. 1,75,000/- vide Ch. No. 432272 dt. 04.06.1975 drawn on SBI, BHU.
- 3.9 Assets the individual value of which is ₹ 2,000.00 or less (except Library Books) are treated as Small Value Assets, 100% depreciation is provided in respect of such assets at the time of their acquisition. However, physical accounting and control are continued by the holders of such assets.

#### **4. INTANGIBLE ASSETS:**

Patents, copyrights, e-journals and computer software are grouped under Intangible Assets.

##### **4.1 Patents: NIL**

- 4.2 Electronic Journals (E-Journals) are separated from Library Books in view of the limited benefit that could be derived from the on-line access provided. Though E-Journals are not in a tangible form, they are temporarily capitalized in view of the magnitude of expenditure and the benefit derived in terms of perpetual knowledge acquired by the Academic and Research Staff. Depreciation is provided in respect of E-Journals at a higher rate of 40% as against depreciation of 10% provided in respect of Library Books.
- 4.3 Expenditure on acquisition of software has been separated from computers and peripherals, as apart from being intangible assets, the rate of obsolescence in respect of these is very high. Depreciation is provided in respect of software at a higher rate of 40% as against depreciation of 20% provided in respect of Computers & Peripherals.

#### **5. STOCKS:**

- 5.1 Expenditure on purchase of chemicals, glassware, publication and other stores is accounted as revenue expenditure.
- 5.2 Stores and Spares at University Works Department and Electric and Water Supply Services as on 31.03.2021 were physically verified by the concerned departments and valued at average cost.
- 5.3 No other inventory is maintained for stationeries etc.

#### **6. RETIREMENT BENEFITS:**

##### **6.1 PROVIDENT FUND:**

All the permanent employees of the University are entitled to receive benefits under the Provident Fund CPF, GPF or NPS.

- In CPF plan, both the employee and the University contribute monthly at a stipulated rate specified by the Government. The University has no liability for future provident fund benefits other than its annual contribution and yearly accrued interest thereon and recognizes such contribution as an expense in the year in which it is incurred.
- In GPF plan, only employees contribute monthly at a stipulated rate specified by the Government. The University has liability for pension in addition to employee's annual contribution and yearly accrued interest thereon.
- In NPS plan, both the employee and the University contribute monthly at a stipulated rate specified by the Government. The amount is monthly transferred to NSDL for credit to subscribers account.

##### **6.2 Pension and Gratuity:**

The University Provides For The Pension And Gratuity Under A Defined Retirement Plan Covering Eligible Employees. The Plan Provides For Lump Sum Payments To Employees At Retirement, Death While In Employment Or On Termination Of Employment. Liability Towards Gratuity On Death/Retirement of employee is accounted on accumulated payment basis.

Based on external actuarial valuation, the liability of future gratuity benefits as on 31.03.2013 amounts to ₹ 161.54 Crores. However the funds for creating the provision has not been provided by the UGC / MHRD, therefore no such provision has been created.

- 6.3 The actual payments made during the year are as under:

Particulars	Amount in ₹
COMMUTATION	20,88,74,743.00
DEPOSIT LINK INSURANCE SCHEME	9,00,000.00
GRATUITY	19,04,97,849.00
LEAVE ENCASHMENT	13,95,66,200.00
PENSION	2,33,91,80,694.00
<b>TOTAL:</b>	<b>2,87,90,19,486.00</b>

#### **7. INVESTMENTS:**

- 7.1 Long term investments are carried at their cost. Provision for decline, other than temporary is made in carrying cost on such investments.
- 7.2 Short Term investments are carried at their cost. Provision for shortfall on the value of such investment is considered globally and not individually. Short term investments have been reflected under Cash & Bank Balances under Current Assets, to comply with the standard format. Accrued interest is booked on an estimated basis in case of investments in Fixed Deposits.

#### **8. EARMARKED / ENDOWMENT FUNDS:**

The following long terms funds are earmarked for specific purposes.

##### **8.1 BHU Capital Fund:**

The fund was established in F.Y. 2013-14 with a corpus of ₹100.00 Crores by transfer of free balances of various heads under Special Fund as per approval of the Executive Council vide ECR No. 191 dt. 05.02.2014. Further, a sum of ₹250.00 Crores had been transferred to this fund during F.Y. 2015-16, out of free balances of various heads under Special Fund as per approval of the Executive Council vide ECR No. 309 dt. 29.09.2015. The interest earned amounting to ₹7,34,81,424.00 on the investment of the BHU Capital Fund had also been transferred to this fund as per approval of the Executive Council vide ECR No. 263 dt. 21.04.2015. Further, a sum of ₹150.00 Crores had been transferred to this fund during F.Y. 2018-19, out of free balances of various heads under Special Fund as per approval of the Executive Council vide ECR No. 39 dt. 26.11.2018. Further, a sum of ₹150.00 Crores had been transferred to this fund during F.Y. 2020-21, out of free balances of various heads under Special Fund as per approval of the Executive Council vide ECR No. 168 dt. 07.05.2020. Hence, the total of BHU Capital Fund at the end of F.Y. 2020-21 stood at ₹ 6,57,34,81,424.00.

##### **8.2 House Building Advance Fund**

A revolving fund for the purpose of paying interest bearing advances to the officers & staff for House Building.

##### **8.3 Endowment Funds**

Endowments are funds received from various individual donors, Trusts and other organizations, for establishing Chairs, Scholarships and for Medals and Prizes, as specified by the Donors. While each of the Endowment Funds has its own investment there is one Bank Account for all the Endowment Funds, as the un-invested balances against them are negligible.



**9. GOVERNMENT AND UGC GRANTS:**

- 9.1 Government Grants and UGC Grants are accounted on realization basis. However, where a sanction for release of grant pertaining to the financial year is received before 31<sup>st</sup> 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.
- 9.2 To the extent utilized towards capital expenditure, (on accrual basis) government grants and grants from UGC are transferred to Capital Fund.
- 9.3 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.
- 9.4 Unutilized grants (including advances paid out of such grants) are carried forward and exhibited as a liability in the Balance Sheet.
- 9.5 Plan:

₹61,56,39,106.89 was Opening Balance for the Financial Year 2020-21. ₹50,16,02,273.00 was received during the year as Grants. ₹3,33,500.00 is being deducted due to adjustment for the year 2020-21. ₹ 72,41,581.00 was refund of Grant to UGC and Other Funding agencies. ₹24,40,04,837.00 was utilized for Capital Expenditure during the year. ₹20,12,76,741.00 was utilized for Revenue Expenditure during the year. ₹66,43,84,720.89 was the Closing Balance for the Financial Year 2020-21.

Non-Plan:

During the Current Financial Year 2020-21 the University has received UGC Maintenance Block Grants of ₹ 13,02,16,53,148.00. ₹ 4,56,77,655.00 was refunded to UGC / Bharat Kosh. ₹ 39,08,11,329.00 was utilized for Capital Expenditure. ₹ 12,58,51,64,164.00 was utilized for Revenue Expenditure during the year. The Closing Balance for the Financial Year 2020-21 was NIL.

**10. INVESTMENT OF EARMARKED FUNDS AND INTEREST INCOME ACCRUED ON SUCH INVESTMENTS:**

To the extent not immediately required for expenditure, the amounts available against such funds are invested in approved Securities & Bonds or deposited for fixed term with Banks, leaving the balance in Bank Accounts.

Interest received, interest accrued and due on such investments are added to the respective funds and not treated as income of the Institution.

**11. SPONSORED PROJECTS:**

- 11.1 Each Sponsored Project has been allotted a code number by the Development Section. In respect of ongoing Sponsored Projects, the amounts received from sponsors are credited to the respective project code. As and when expenditure is incurred / advances are paid against such projects, or the concerned project account is debited with allocated overhead charges, the respective project code is debited.
- 11.2 In addition to the above, Fellowships and Scholarships are also sponsored by various organizations. These are accounted in the same way as Sponsored Projects except that the expenditure generally is only on disbursement of Fellowships and Scholarships, which may include allowances for contingent expenditure by the Fellows and Scholars.

**12. INCOME TAX:**

The income of the University is exempt from Income Tax under Section 10(23c) of the Income Tax Act, 1961. No provision for tax is therefore made in the accounts.

**13. HERITAGE ASSETS:**

The University has rich collection of Textiles, Decorative, Coins, Paintings, Archaeological Items, Literary Items, Fred Pins, Philately Items etc of immense historical value kept in the Bharat Kala Bhawan (Museum). The Valuation of these assets was last done in 1965 and the total worth was ₹ 20,00,000/-. The Valuation process is in progress, for which a national committee has been constituted. The details of these assets are:

Sl. No.	Particulars	Quantity
1.	Textiles	1,815
2.	Decorative	1,419
3.	Coins	36,618
4.	Paintings	12,933
5.	Archaeological Items	23,194
6.	Literary Items	26,908
7.	Fred Pins	260
8.	Philately Items	2,929
9.	Wooden Block	348
<b>Total:</b>		<b>106,424</b>

**14. LIVE STOCK:**

Sl. No.	Particulars	Quantity	Sl. No.	Particulars	Quantity	Total
1.	Lactating Cows	108	1.	Lactating Buffalo	8	116
2.	Non Lactating Cows	30	2.	Non Lactating Buffalo	5	35
3.	Heifers	95	3.	Heifers Buffalo	7	102
4.	Calve	224	4.	Calve Buffalo	10	234
5.	Bulls	1	5.	Bulls Buffalo	1	2
<b>Total Cows:</b>		<b>458</b>	<b>Total Buffalo:</b>		<b>31</b>	<b>Grand Total: 489</b>

**15. HEFA LOAN:**

**1<sup>st</sup> - ₹356.03 Crore**

During the Financial Year 2019-20 the University has been sanctioned a loan amounting to ₹356.03 Crore from HEFA for construction of 4 buildings amounting to ₹354.77 crore and purchase of Equipments amounting to ₹1.26 Crore vide sanction letter no. SAN/BHU/311/2019-20 dt. 23.10.2019. The details of which are as under:-





Sl. No.	Description of the Project	Area in Sqm.	Total Cost (Amount in Crores)
1.	Girls Hostel – 228 Rooms, Double Seated for Faculty of Social Sciences	8992	354.77
2.	Residential Flats – 200 Nos. 2 BHK for Teaching Faculty	21121	
3.	Residential Flats – 320 Nos. for Teachers	80201	
4.	Girls Hostel – 200 Rooms, Double Seated for Research Scholars	9749	
5.	Equipments		1.26
<b>Total:</b>			<b>356.03</b>

Out of the above sanctioned amount a sum of ₹156.41 Crore has been released by HEFA during the F.Y. 2019-20. ₹136.41 Crore has directly been transferred to CPWD through NEFT and ₹20.00 Crore has been transferred to the University against advance payment already made by the University to CPWD. This ₹20.00 crore have been adjusted in the books of account of the University against the advance payment made in the past.

After the completion of the above buildings, these will be added to the Fixed Assets of the University with a corresponding credit to the Capital Reserve.

Further as per terms of the agreement ₹17.8015 Crore has been paid by the University as the First Installment towards repayment of Loan (1st of 20 Half yearly installments). A sum of ₹16.0214 Crore has been received from MHRD for making the payment of the Loan and ₹1.7801 Crore has been paid out of own resources of the University. The same has been depicted in the Income and Expenditure Account under Schedule 20- Finance Cost.

## 2<sup>nd</sup> - ₹246.00 Crore

During the Financial Year 2020-21 the University has been sanctioned a loan amounting to ₹246.00 Crore from HEFA for renovating and retrofitting buildings, purchase of Equipments, Furniture's and Computers amounting to ₹246.00 Crore vide sanction letter no. SAN/IMS(BHU)/89/2020-21 dt. 24.06.2020. The details of which are as under:-

Sl. No.	Description of the Project
1.	Renovating & Retrofitting Sir Sunderlal Hospital Buildings.
2.	Renovating & Retrofitting IMS College Buildings.
3.	Renovating & Retrofitting Student Accommodation Buildings.
4.	Renovating Faculty Accommodation Buildings.
5.	Setting up of 2 Power Sub-Station.
6.	Purchase and installation of Medical Equipment for New Super Specialty Block.
7.	Purchase and installation of Furniture and Computers.

After the completion of the above works, these will be added to the Fixed Assets of the University with a corresponding credit to the Capital Reserve.

Further as per terms of the agreement ₹12.30 Crore has to be paid by the University as the Installment towards repayment of Loan (in 20 Half yearly installments). A sum of ₹11.07 Crore will be received from MHRD for making the payment of the Loan and ₹1.23 Crore has been paid out of own resources of the University. The same has been depicted in the Income and Expenditure Account under Schedule 20- Finance Cost.

#### **16. Institute of Eminence:**

The Institutions of Eminence scheme was launched in 2016 in order to empower the higher educational institutions and to put them on the world education map. The Banaras Hindu University was also shortlisted for the above scheme. Under this scheme a Government Grant of ₹ 1,000.00 Crore will be received in phased manner. During the Current Financial Year 2020-21 the University has received Grants of ₹ 62,00,00,000.00. There was opening Balance of ₹ 20,10,51,209.00. ₹ 9,39,88,609.00 was utilized for Revenue Expenditure during the year. ₹ 56,36,25,952.00 was utilized for Capital Expenditure. The Closing Balance for the Financial Year 2020-21 was ₹ 16,34,36,648.

As per the Terms and Conditions of the sanction separate book of accounts have been prepared for this scheme. For proper presentation separate Income & Expenditure Account and Receipt & Payment Account have been prepared.

#### **17. Market Value of Quoted/Unquoted Securities:**

The Ministry of Finance vide Notification No. F. No. 11/14/2013-PR has notified the pattern of investment to be followed by Non Government Provident Fund, Superannuation Funds and Gratuity Funds, effective from 01.04.2015. In compliance of the above Notification the University has invested its funds in Government and State Government Bonds as well as mutual Funds. The market value of these investments as on 31.03.2021 were as follows:

Sl	Particulars	Date Of Purchase	Cost of Acquisition	Number of Units	Rate of Purchase	Rate as on 31.03.21	Market Value as on 31.03.21
1	<b>New Pension Scheme Fund</b>						
<b>A</b>	<b>State Government Securities</b>						
1	9.80% HR SDL 2024	20-May-15	40000000.00	400000.00	109.86	111.46	4,45,85,640.00
			<b>40000000.00</b>				<b>4,45,85,640.00</b>
2	<b>Special Fund</b>						
<b>A</b>	<b>Government Security</b>						
1	8.20% GOI Bond 2025	5-Jan-16	50000000.00	500000.00	102.05	109.51	5,47,55,000.00
2	9.15% GOI Bond 2024	5-Jan-16	50000000.00	500000.00	107.80	112.20	5,61,00,000.00
			<b>100000000.00</b>				<b>11,08,55,000.00</b>
<b>B</b>	<b>State Government Securities</b>						
1	8.38% OD SDL 2026	03-Feb-16	9,75,00,000.00	975000	101.20	108.42	10,57,12,327.50
2	8.38% HR SDL 2026	03-Feb-16	9,75,00,000.00	975000	101.20	108.88	10,61,54,587.50
3	8.76% MP SDL 2026	25-Feb-16	9,85,00,000.00	985000	101.20	110.51	10,88,48,804.00

4	8.88% WB SDL 2026	25-Feb-16	9,78,00,000.00	878000	102.00	110.99	10,85,50,176.00
5	9.70% UK SDL 2024	18-Mar-16	15,00,00,000.00	1500000	107.68	111.41	16,71,17,700.00
6	9.70% RJ SDL 2023	18-Mar-16	15,00,00,000.00	1500000	107.31	110.12	16,51,81,650.00
7	8.27% WB SDL 2025	18-Mar-16	14,99,70,000.00	1499700	99.98	109.94	16,48,75,968.21
8	9.72% HR SDL 2023	18-Mar-16	6,00,00,000.00	600000	107.42	110.50	6,82,98,020.00
9	8.58% UP UDAY 2031	11-Jul-16	14,32,30,000.00	1432300	104.80	112.78	16,15,30,497.10
10	8.19% RJ UDAY 2026	11-Jul-16	10,63,70,000.00	1063700	101.41	108.19	11,50,83,511.29
11	8.25% BR SDL 2024	21-Mar-18	5,00,00,000.00	500000	101.27	109.16	5,45,81,350.00
12	8.39% RJ SDL UDAY 2022	18-Jul-18	10,00,00,000.00	1000000	100.36	103.97	10,39,70,000.00
13	8.39% AP SDL 2028	11-Jan-19	12,40,00,000.00	1240000	101.15	109.57	13,58,85,312.00
14	8.73% UP SDL 2028	11-Jan-19	23,00,00,000.00	1300000	103.35	112.31	14,59,98,710.00
15	8.32% GJ SDL 2028	04-Feb-19	25,50,00,000.00	2550000	101.35	109.41	27,89,93,460.00
16	8.32% GJ SDL 2029	04-Feb-19	25,00,00,000.00	2500000	101.35	109.79	27,44,68,500.00
17	8.25% UNITED INDIA INSURANCE CO. LTD. (LT)	07-Nov-19	14,00,00,000.00	1400000	100.10	102.19	14,30,66,00.00
18	8.30% SBI CARD & PAYMENT SERVICES PVT. LTD. (LT)	07-Nov-19	19,87,20,000.00	2000000	99.36	100.00	20,00,00,000.00
19	8.70% BANK OF BARODA PERPETUAL BOND (LT)	09-Jan-20	10,00,00,000.00	1000000	100.00	100.51	10,05,10,000.00
20	8.85% ONGC PETRO EDITION LTD. BOND (LT) 2022	09-Jan-20	10,00,00,000.00	1000000	101.35	104.09	10,40,90,000.00
21	8.85% ONGC PETRO EDITION LTD. BOND (LT) 2022	22-Jan-20	13,00,00,000.00	1300000	101.33	104.09	13,53,17,000.00
22	9.25% POWER FINANCER CORP. LTD. BOND (LT) 2024	22-Jan-20	9,50,00,000.00	950000	105.25	108.01	10,26,09,500.00
23	9.50% UBI PERPETUAL BOND (LT) 2026	12-Feb-20	14,50,00,000.00	1450000	101.59	95.00	13,77,50,000.00
24	6.65% FOOD CORPORATION OF INDIA (FCI) BOND 2030	22-Jan-21	10,00,00,000.00	1000000	100.00	98.01	9,80,10,000.00
25	6.68% MIZORAM SDL BOND 2031	18-Dec-20	80,80,000.00	80800	100.94	98.98	79,97,519.36
26	6.77% KARNATAKA SDL BOND 2034	17-Sep-20	10,00,00,000.00	1000000	100.58	99.96	9,99,56,900.00



27	6.77% KARNATAKA SDL BOND 2034	17-Sep-20	5,00,00,000.00	500000	100.63	99.96	4,99,78,450.00
28	6.77% KARNATAKA SDL BOND 2034	17-Sep-20	5,00,00,000.00	500000	100.45	99.96	4,99,78,450.00
29	6.79% ANDHRA PRADESH SDL BOND 2034	18-Dec-20	10,00,00,000.00	1000000	101.37	100.29	10,02,87,500.00
30	6.79% MADHYA PRADESH SDL BOND 2033	17-Sep-20	10,00,00,000.00	1000000	100.77	99.13	9,91,33,200.00
31	6.91% AP SDL 2038 LT	20-Oct-20	10,00,00,000.00	1000000	100.55	100.23	10,02,30,300.00
32	7.14% N.H.A.I. BOND 2040	16-Sep-20	15,00,00,000.00	1500000	100.49	100.62	15,09,30,000.00
33	7.19% THDC INDIA LTD. BOND 2030	07-Aug-20	20,00,00,000.00	2000000	100.05	100.52	20,10,40,000.00
34	7.19% THDC INDIA LTD. BOND 2030	19-Oct-20	5,00,00,000.00	500000	100.54	100.52	5,02,60,000.00
35	7.25% PUNJAB NATIONAL BANK BOND 2025	07-Aug-20	10,00,00,000.00	1000000	100.32	97.61	9,76,10,000.00
36	7.55% REC BOND 2030	14-May-20	10,00,00,000.00	1000000	100.55	103.56	10,35,60,000.00
37	7.79% PFC BOND 2030	11-Jun-20	11,50,00,000.00	1150000	100.73	105.23	12,10,14,500.00
38	7.96% REC BOND 2030	11-Jun-20	10,00,00,000.00	1000000	100.97	105.26	10,52,60,000.00
39	7.96% REC BOND 2030	10-Jun-20	10,00,00,000.00	1000000	100.33	105.26	10,52,60,000.00
40	7.96% REC BOND 2030	07-Aug-20	10,00,00,000.00	1000000	105.91	105.26	10,52,60,000.00
41	8.00% ONGC PETRO EDITIONS LTD. BOND 2025	13-May-20	25,00,00,000.00	2500000	100.50	100.65	25,16,25,000.00
42	8.10% JHARKHAND SDL BOND 2032	14-May-20	10,00,00,000.00	1000000	110.50	110.04	11,00,42,500.00
43	8.10% JHARKHAND SDL BOND 2032	11-Jun-20	25,00,00,000.00	2500000	111.98	110.04	27,51,06,250.00
44	8.10% KERALA SDL BOND 2032	11-Jun-20	25,00,00,000.00	2500000	112.16	110.06	27,51,45,000.00
45	8.36% N.H.A.I. BOND 2029	11-May-20	10,00,00,000.00	1000000	108.65	110.50	11,05,00,000.00
46	8.36% N.H.A.I. BOND 2029	10-Jun-20	4,00,00,000.00	400000	109.98	110.50	4,42,00,000.00
47	8.38% TRIPURA (TR) SDL 2029	26-Feb-21	5,00,00,000.00	500000	108.94	109.09	5,45,43,250.00
48	8.40% INDIA RAILWAY FINANCE CORP. LTD. BOND 2029	11-May-20	10,00,00,000.00	1000000	108.50	110.34	11,03,40,000.00

49	8.48% U.P. POWER CORPORATION LTD. BOND 2025	07-Aug-20	4,97,10,000.00	497100	99.42	103.52	5,14,60,000.00
50	8.95% FOOD CORPORATION OF INDIA (FCI) BOND 2029	25-Feb-21	7,00,00,000.00	700000	110.70	111.65	7,81,55,000.00
51	8.98% KERALA SDL BOND 2035	14-May-20	10,00,00,000.00	1000000	119.05	119.10	11,91,02,700.00
52	8.96% KERALA SDL BOND 2035	11-Jun-20	15,00,00,000.00	1500000	121.40	119.10	17,86,54,050.00
53	8.97% REC BOND 2029	14-May-20	10,00,00,000.00	1000000	108.52	111.20	11,12,00,000.00
			<b>6,30,13,80,000.00</b>				<b>6,60,24,13,642.96</b>

3 **Provident Fund**

**A Government Security**

1	9.20% GOI Bond 2030	05-Jan-16	12,00,00,000.00	1200000	109.28	119.90	14,38,80,000.00
2	9.23% GOI BOND 2043	17-Sep-20	25,00,00,000.00	2500000	129.52	127.92	31,98,00,000.00
			<b>37,00,00,000.00</b>				<b>46,36,80,000.00</b>

**B State Government Securities**

1	9.29% PN SDL 2023	08-May-15	5,00,00,000.00	500000	106.98	109.84	5,49,20,000.00
2	9.79% MH SDL 2023	11-Jun-15	5,00,00,000.00	500000	109.27	111.02	5,55,10,000.00
3	8.68% GJ SDL 2023	04-Nov-15	5,00,00,000.00	500000	103.59	106.42	5,32,10,000.00
4	8.31% TS SDL 2025	23-Nov-15	1,70,00,000.00	170000	101.45	109.34	1,85,87,800.00
5	8.08% KA SDL 2025	23-Nov-15	6,99,86,840.00	699868.4	99.98	107.80	7,54,45,813.52
6	8.30% RJ SDL 2026	19-Jan-16	8,00,00,000.00	800000	101.00	108.14	8,65,12,000.00
7	8.27% GJ SDL 2026	19-Jan-16	7,50,00,000.00	750000	100.80	107.92	8,09,40,000.00
8	8.28% MH SDL 2025	19-Jan-16	7,50,00,000.00	750000	100.90	109.55	8,21,62,500.00
9	8.76% MP SDL 2026	25-Feb-16	24,69,00,000.00	2469000	101.20	110.51	27,28,49,190.00
10	8.88% WB SDL 2026	25-Feb-16	24,49,00,000.00	2449000	102.00	110.99	27,18,14,510.00
11	9.72% HR SDL 2023	18-Mar-16	9,00,00,000.00	900000	107.42	110.50	9,94,50,000.00
12	8.27% RJ UDAY 2022	11-Jul-16	8,00,00,000.00	800000	101.34	104.58	8,36,64,000.00
13	8.27% RJ UDAY 2023	11-Jul-16	8,00,00,000.00	800000	101.51	106.78	8,54,24,000.00





14	8.38% UP UDAY 2027	17-Jun-16	8,50,00,000.00	850000	101.64	108.99	9,26,41,500.00
15	8.62% JK UDAY 2030	11-Jun-16	1,34,00,000.00	134000	104.66	111.76	1,49,75,840.00
16	8.70% CG UDAY 2031	05-Apr-16	19,75,00,000.00	1975000	105.65	113.49	22,41,42,750.00
17	8.39% RJ SDL UDAY 2022	18-Jul-18	6,00,00,000.00	600000	100.36	103.97	6,23,82,000.00
18	8.05% TN SDL 2028	15-Apr-19	10,56,60,800.00	1060000	99.68	107.49	11,39,39,400.00
19	8.19% UK SDL 2029	15-Apr-19	8,00,00,000.00	800000	100.44	108.70	8,69,60,000.00
20	8.30% SBI CARD & PAYMENT SER.	14-Feb-20	5,00,00,000.00	500000	100.90	100.00	5,00,00,000.00
21	8.39% MP SDL 2026	15-Apr-19	4,99,00,000.00	499000	101.79	108.46	5,41,21,540.00
22	8.63% RJ SDL 2028	18-Mar-20	9,00,00,000.00	900000	110.34	111.17	10,00,53,000.00
23	8.70% BOB PERPETUAL BOND	09-Jan-20	6,00,00,000.00	600000	100.00	100.51	6,03,06,000.00
24	8.79% AP SDL 2030	08-Nov-19	15,90,00,000.00	1590000	111.74	113.35	18,02,26,500.00
25	8.97% REC LTD. 2029	16-Oct-19	5,00,00,000.00	500000	104.00	111.20	5,56,00,000.00
26	8.97% REC LTD. 2029	22-Jan-20	4,50,00,000.00	450000	106.25	111.20	5,00,40,000.00
27	8.97% REC LTD. 2029	12-Feb-20	8,60,00,000.00	860000	108.72	111.20	9,56,32,000.00
28	6.85% ANDHRA PRADESH SDL BOND 2036	17-Sep-20	10,00,00,000.00	1000000	100.96	99.59	9,95,90,000.00
29	6.87% ANDHRA PRADESH SDL BOND 2038	17-Sep-20	10,00,00,000.00	1000000	101.00	100.96	10,09,60,000.00
30	6.99% WB SDL BOND 2035	20-Oct-20	10,00,00,000.00	1000000	101.39	101.68	10,16,80,000.00
31	6.99% WB SDL BOND 2035	20-Oct-20	15,00,00,000.00	1500000	101.30	101.68	15,25,20,000.00
32	7.64% FOOD CORPORATION OF INDIA BOND 2029	13-May-20	25,00,00,000.00	2500000	105.35	104.32	26,08,00,000.00
33	7.88% RAJASTHAN SDL BOND 2032 (LT)	11-Jun-20	30,00,00,000.00	3000000	110.33	108.41	32,52,30,000.00
34	8.48% U.P. POWER CORPORATION LTD. BOND 2025	07-Aug-20	4,97,10,000.00	497100	99.42	103.52	5,14,60,000.00
35	9.25% POWER FINANCER CORPORATION LTD. BOND 2024	13-May-20	40,00,00,000.00	4000000	105.85	108.01	43,20,40,000.00
			<b>3,78,99,57,640.00</b>				<b>4,08,57,90,343.52</b>



**C Mutual Fund**

1	ICICI Prudential Gilt Invt. Plan	20-Jan-17	40000000.00	679273.742	58.89	81.63	5,54,47,553.23
2	ICICI Prudential All Seasons Bond	20-Jan-17	40000000.00	1926485.320	20.76	29.26	5,63,73,584.03
3	IDFC Dynamic Bond Fund	28-Aug-17	50000000.00	2303224.053	21.71	28.82	6,63,84,214.62
			<b>13,00,00,000.00</b>				<b>17,82,05,351.88</b>

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**SCHEDULE FORMING PART OF THE ACCOUNTS FOR THE PERIOD ENDED 31st MARCH 2021**

**SCHEDULE 24 - CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS**

**1. CONTINGENT LIABILITIES:**

- 1.1 As on 31.03.2021 Court Cases filed against the Institution, by former / present employees, tenants and contractors and arbitration cases with contractors, were pending for decision. The suits filed by employees were establishment related viz. promotions, increments, pay scales, termination etc. The quantum of the claims is not ascertainable.
- 1.2 Letters of credit established by the Bank on behalf of the Institution are secured against Fixed Deposits (kept in safe custody of bank) which is prepared on the amount of margin money payable on the date of opening of Letter of Credit.
- 1.3 Any Other – NIL

**2. CAPITAL COMMITMENTS:**

- 2.1 The value of Contracts remaining to be executed on Capital Account and not provided for (Net of Advances) amounted to ₹1,65,47,218.80.

**3. FIXED ASSETS AND DEPRECIATION:**

- 3.1 Additions in the year to Fixed Assets in Schedule 4 include Assets purchased out of Plan Funds ₹24,40,04,837.00, Non Plan Funds ₹39,08,11,329.00, Special Fund ₹34,01,11,456.00, Institute of Eminance (IOE) ₹56,36,25,952.00 and Others ₹Nil. The assets have been set up by credit to Capital Fund.
- 3.2 In the Balance Sheet as on 31.03.2014 and the Balance Sheet of earlier years, Fixed Assets created out of Plan Funds and Fixed Assets created out of non plan funds were not exhibited distinctly. The additions during the years from 01.04.2003 to 31.03.2014 from plan, non plan funds and other funds, and the depreciation on those additions respectively have been exhibited distinctly in Sub Schedules A, B, C and D to the main Schedule of Fixed Assets (Schedule 4).

**4. PATENTS:**

An accounting policy in respect of expenditure on Patents has not yet been evolved in the University.

**5. DEPOSIT LIABILITIES:**

The amount outstanding as Earnest Money Deposit and Security Deposit as on 31.03.2021 was ₹4,66,61,336.62.

**6. EXPENDITURE IN FOREIGN CURRENCY: NIL**

**7. CURRENT ASSETS, LOANS, ADVANCES AND DEPOSITS:**

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

8. The details of balances in Saving Bank Accounts, Current Accounts and Fixed Deposit Accounts with Banks are enclosed as attachment in Sub Schedule 7(a) to the Schedule of Current Assets.
9. Previous year's figures have been regrouped wherever necessary.
10. Schedules 1 to 24 are annexed to and form an integral part of the Balance Sheet as at 31<sup>st</sup> March, 2021 and the Income & Expenditure Account for the year ended on that date.
11. As the Provident Fund Accounts and New Pension Scheme Accounts are owned by the members of those funds and not by the University, these accounts were separated from the University's Accounts from 2014-15. However, a Receipt and Payment Accounts, an Income and Expenditure Account (on Accrual Basis) and a Balance Sheet of the Provident Fund Accounts as well as the New Pension Scheme for the year 2020-21 have been attached, to the University's Accounts. A large portion of the New Pension Funds in respect of employees who have been allotted PRA numbers has been transferred to National Securities Depository Limited (NSDL) – Central Record Keeping Agency (CRA). The balance held in New Pension Scheme in the University in respect of few members will be transferred in 2021-22 once the PRA numbers are allotted by the Agency.

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## **RECEIPTS AND PAYMENTS ACCOUNT**

## **BANARAS HINDU UNIVERSITY**

### **RECEIPTS & PAYMENT ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2021**

(Amount in ₹)

R E C E I P T S	CURRENT YEAR	PREVIOUS YEAR	P A Y M E N T S	CURRENT YEAR	PREVIOUS YEAR
<b>1 Opening Balances</b>			<b>1 Expenses</b>		
a) Cash in Hand	1,40,584.01	1,31,660.01	a) Establishment Expenses	11,76,14,70,411.00	11,92,07,19,800.00
b) Cash at Bank			b) Academic Expenses	95,05,73,248.72	1,04,97,80,782.00
i. In Current Account	12,59,06,266.35	57,32,11,786.31	c) Administrative Expenses	1,59,60,32,422.32	1,93,02,45,730.70
ii. In Deposit Account	4,79,34,52,458.70	5,34,94,87,174.21	d) Transportation Expenses	1,25,387.00	15,74,505.00
iii. In Savings Account	1,48,68,29,708.21	(1,03,36,05,460.51)	e) Repair & Maintenance	67,19,54,847.00	42,82,46,625.00
			f) Others	49,64,74,483.00	18,33,17,741.00
			f) Prior Period Expenses	-	-
<b>2 Grants Received</b>			<b>2 Payment against Earmarked / Endowment Funds</b>	1,69,77,211.00	1,61,98,006.00
a) From Government of India	14,44,32,55,421.00	14,87,47,99,659.00			
b) From State Government	-	-			
c) From Other Sources	23,63,08,840.00	60,47,13,709.90			
<b>3 Academic Receipts</b>	53,85,26,673.80	82,58,88,865.55	<b>3 Payment against Sponsored Projects / Schemes</b>	44,53,29,702.27	54,21,55,726.00
<b>4 Receipts against Earmarked/ Endowment Funds</b>	-	-	<b>4 Payment against Sponsored Fellowship / Scholarship</b>	5,88,77,746.00	7,36,78,982.00
<b>5 Receipts against Sponsored Projects / Schemes</b>	53,04,57,572.00	50,25,74,461.11	<b>5 Investments and Deposits made</b>		
			a) Out of Earmarked/ End. Funds	-	-
			b) Out of own Funds (Invst. - Others)	-	-
<b>6 Receipts against Sponsored Fellowship and Scholarship</b>	7,06,50,690.00	7,48,98,886.00	<b>6 Term Deposit with Scheduled Banks</b>	4,63,71,80,044.83	2,68,44,14,851.05
<b>Carried over...</b>	22,22,55,30,214.07	21,77,21,00,761.58	<b>Carried over...</b>	20,63,49,95,503.14	18,83,03,32,748.75

## BANARAS HINDU UNIVERSITY

### RECEIPTS & PAYMENT ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2021

(Amount in ₹)

R E C E I P T S	CURRENT YEAR	PREVIOUS YEAR	P A Y M E N T S	CURRENT YEAR	PREVIOUS YEAR
Brought Forward...	22,22,55,30,214.07	21,77,21,00,761.58	Brought Forward...	20,63,49,95,503.14	18,83,03,32,748.75
7 <u>Income on Investments From</u>			7 <u>Expenditure on Fixed Assets &amp; Capital Work in Progress</u>		
a) Earmarked/Endowment Fund	1,87,82,62,240.54	1,13,85,82,851.45	a) Purchase of Fixed Assets	1,50,49,47,484.00	1,48,83,82,868.00
b) Other Investments	-	-	b) Expenditure of Capital WIP	16,44,606.00	3,11,24,296.00
8 <u>Interest Received on</u>			8 <u>Other Payments including</u>		
a) On Bank Deposits	-	-	<u>Statutory Payments</u>		
b) Loans Advances etc.	-	-	Final Payment & Withdrawal	-	-
c) Savings Bank Account	28,81,308.00	3,46,046.00	PF Advance	-	-
			New Pension Scheme	-	-
9 <u>Investments Encashed</u>	-	-	9 <u>Refund of Grants</u>	5,29,19,236.00	11,93,32,050.00
10 <u>Term Deposit with Scheduled Banks encashed</u>	3,96,18,09,797.83	2,39,89,35,851.05	10 <u>Deposit and Advances</u>		
			Tax Deducted at Source by Bank	-	5,28,856.00
			O.B. Advance (Net)	1,69,59,984.82	88,64,716.00
			Deposit and Retention	1,48,00,09,240.65	1,46,82,42,535.62
11 <u>Other Income</u>			11 <u>Other Payments</u>		
Income from land & Buildings	5,97,66,015.72	6,73,27,477.00	Inter Fund Transfers	32,33,17,180.88	68,71,23,702.86
Sale of Institute's Publications	36,21,019.00	33,84,452.00	UWD Store	11,73,933.68	30,17,826.00
Income from holding events	-	-	EWSS Store	-	-
Others	1,10,32,86,531.54	1,03,62,62,250.84	Donation Made to BHU	1,94,310.00	1,51,94,693.00
Inter Fund Transfers	27,87,52,169.88	72,01,22,573.86	Miscellaneous Adjustment	1,50,03,33,500.00	(2,63,198.00)
UWD Store	46,08,189.00	53,11,524.95	House Building Loan	12,000.00	12,000.00
EWSS Store	21,22,310.33	40,55,066.67			
Carried over...	29,54,06,38,795.91	27,14,64,28,855.40	Carried over...	25,51,65,06,979.17	22,65,18,93,094.23

## BANARAS HINDU UNIVERSITY

### RECEIPTS & PAYMENT ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2021

(Amount in ₹)

R E C E I P T S	CURRENT YEAR	PREVIOUS YEAR	P A Y M E N T S	CURRENT YEAR	PREVIOUS YEAR
<b>Brought Forward...</b>	29,54,06,38,795.91	27,14,64,28,855.40	<b>Brought Forward...</b>	25,51,65,06,979.17	22,65,18,93,094.23
<b>12 Deposit and Advances</b>			<b>12 Closing Balances</b>		
Tax Reversed / Received	26,71,955.00	-	a) Cash in Hand	1,40,584.01	1,40,584.01
O.B. Advance (Net)	7,93,87,774.19	1,58,02,026.00	b) Cash at Bank		
Deposit and Retention	1,83,99,43,354.12	1,89,21,14,036.10	i. In Current Account	2,55,63,43,793.19	12,59,08,266.35
PF Advance	-	-	ii. In Deposit Account	3,27,57,23,473.08	4,79,34,52,458.70
House Building Loan	32,03,512.00	37,21,021.00	iii. In Savings Account	1,61,71,30,561.77	1,48,68,29,708.21
<b>13 Miscellaneous Receipts including Statutory Receipts</b>					
Refund of Payment	-	1,58,173.00			
Employees Contribution to PF	-	-			
University Contribution to PF	-	-			
New Pension Scheme	-	-			
<b>14 Any Other Receipts</b>					
BHU Capital Fund	1,50,00,00,000.00	-			
<b>Total</b>	<b>32,96,58,45,391.22</b>	<b>29,05,82,24,111.50</b>	<b>Total</b>	<b>32,96,58,45,391.22</b>	<b>29,05,82,24,111.50</b>

Date : 12.05.2021  
Place : Varanasi

sd/-  
Section Officer

sd/-  
Asstt. Registrar (A/cs)

sd/-  
Joint Registrar (A/cs)

sd/-  
Finance Officer



## **GPF AND NPS ACCOUNTS**

**BANARAS HINDU UNIVERSITY**  
**PROVIDENT FUND ACCOUNT**  
**BALANCE SHEET AS AT 31st MARCH 2021**

(Amount in ₹)

PREVIOUS YEAR	LIABILITIES		CURRENT YEAR	PREVIOUS YEAR	ASSETS		CURRENT YEAR
	<b>GPF</b>			5,91,08,10,241.28	Investments		5,95,80,20,241.28
3,88,44,35,455.00	Opening Balance	3,84,41,60,122.00					
-	Less: Subscription for March 2019	-		31,75,30,155.14	Interest Accrued as on 31.03.2021		33,77,61,243.92
(71,29,61,646.00)	Less: Advance / Withdrawal	70,53,42,704.00					
		3,13,88,50,418.00					
50,35,38,942.00	Add: Subscriptions in the Year	57,73,57,245.00			<b>Subscription Due for March, 2020</b>		
-	Add: Subscription for March 2020	-			- GPF		-
27,91,80,371.00	Add: Interest Credited	26,55,77,067.00			- CPF Employee Contribution		-
<b>3,84,41,93,122.00</b>	Closing Balance		3,88,18,24,760.00		- CPF University Contribution		-
	<b>CPF EMPLOYEE CONTRIBUTION</b>				<b>Cash &amp; Bank Balances</b>		
22,77,20,605.00	Opening Balance	24,32,01,169.00		(3,49,14,072.18)	In Current Account	4,57,20,485.60	
-	Less: Subscription for March 2019	-		8,98,32,791.14	In Deposit Account	10,23,09,508.75	
(2,73,05,974.00)	Less: Advance / Withdrawal	9,40,43,728.00		1,064.00	In Saving Bank Account	1,064.00	14,80,31,058.35
		14,91,57,463.00					
2,61,70,785.00	Add: Subscriptions in the Year	2,59,56,832.00			<b>Loans &amp; Advances</b>		
-	Add: Subscription for March 2020	-		4,19,73,309.00	Securities Premium Account		18,88,49,979.00
1,66,15,773.00	Add: Interest Credited	1,55,27,023.00		11,91,53,019.00	Inter fund Transfers		12,06,02,876.00
<b>24,32,91,989.00</b>	Closing Balance		19,06,41,318.00	14,345.22	Inter fund Transfers (OLD)		14,345.22
	<b>CPF UNIVERSITY CONTRIBUTION</b>			7660.00	TDS Refundable F.Y. 2013-14		-
11,09,79,354.00	Opening Balance	10,68,91,869.00		8635.00	TDS Refundable F.Y. 2015-16		-
-	Less: Subscription for March 2019	-		2,61,672.00	TDS Refundable F.Y. 2016-17		-
(1,84,31,771.00)	Less: Advance / Withdrawal	1,88,94,502.00		2,12,065.00	TDS Refundable F.Y. 2017-18		-
		8,79,37,367.00		43,354.00	TDS Refundable F.Y. 2018-19		-
73,25,869.00	Add: Subscriptions in the Year	65,58,878.00		69,026.00	TDS Refundable F.Y. 2019-20		69,026.00
-	Add: Subscription for March 2020	-					
69,58,337.00	Add: Interest Credited	65,95,319.00					
<b>18,68,31,689.00</b>	Closing Balance		10,10,85,584.00				
	University Contribution to CPF A/c of the employees opting for Pension Scheme		1,89,77,098.78				
1,89,77,098.78	Inter Fund Transfers		-				
	<b>INTEREST RESERVE</b>						
1,92,68,25,974.64	Opening Balance	2,23,38,19,185.82					
5,44,69,076.00	Add: Miscellaneous Adjustments	(5,06,321.00)					
25,05,24,135.18	Add: Excess of Income over Exp.	22,94,90,144.17					
<b>2,23,38,19,185.82</b>	Closing Balance		2,46,28,03,006.99				
<b>6,44,50,22,484.60</b>	<b>Grand Total</b>		<b>6,75,33,41,769.77</b>	<b>6,44,50,22,484.60</b>	<b>Grand Total</b>		<b>6,75,33,41,769.77</b>

Date : 12.05.2021  
Place : Varanasi

sd/-  
Section Officer

sd/-  
Asstt. Registrar (A/cs)

sd/-  
Joint Registrar (A/cs)

sd/-  
Finance Officer

**BANARAS HINDU UNIVERSITY****PROVIDENT FUND ACCOUNT****INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2021**

(Amount in ₹)

PREVIOUS YEAR	Expenditure		CURRENT YEAR	PREVIOUS YEAR	Income		CURRENT YEAR
	<b>Interest Credited to:</b>			76,56,58,161.22	Interest earned on Investment	49,69,62,494.39	
27,91,80,371.00	GPF Account	26,55,77,067.00		20,03,31,170.55	Add: Interest Accrued for March, 2021	15,63,41,507.97	
1,66,15,773.00	CPF Account	1,55,27,023.00		-	Add: Tax Recovered	-	
69,08,337.00	CPF University Contribution	65,69,319.00	26,77,03,439.00			65,33,04,002.36	
25,05,24,135.18	Excess of Income over Expenditure			(41,27,10,715.59)	Less: Interest Accrued for March, 2020	13,61,10,419.19	51,71,93,583.17
			22,94,90,144.17				
55,32,78,616.18	<b>Total</b>		51,71,93,583.17	55,32,78,616.18	<b>Total</b>		51,71,93,583.17

Date : 12.05.2021  
Place : Varanasisdi-  
Section Officersdi-  
Asstt. Registrar (A/cs)sdi-  
Joint Registrar (A/cs)sdi-  
Finance Officer

## BANARAS HINDU UNIVERSITY

### RECEIPTS & PAYMENT ACCOUNT OF PROVIDENT FUND FOR THE YEAR ENDED 31st MARCH, 2021

(Amount in ₹)

R E C E I P T S	CURRENT YEAR	PREVIOUS YEAR	P A Y M E N T S	CURRENT YEAR	PREVIOUS YEAR
<b>1 Opening Balances</b>			<b>1 Statutory Payments</b>		
a) Cash in Hand			PF Advance	15,61,882.00	56,48,458.00
b) Cash at Bank			Final Payment & Withdrawal	83,74,71,551.00	74,41,86,191.00
i. In Current Account	(3,49,14,072.18)	39,08,89,491.33	University Contribution to PF	4,46,65,808.00	1,58,41,245.00
ii. In Deposit Account	8,98,32,791.14	9,38,88,127.36	<b>2 Term Deposit with Scheduled Banks</b>	1,98,08,03,227.48	3,13,08,03,368.25
iii. In Savings Account	1,064.00	1,045.00			
<b>2 Statutory Receipts</b>			<b>3 Deposit and Advances</b>		
PF Advance	51,58,695.00	88,55,971.00	Tax Deducted at Source by Bank	-	66,026.00
Employees Contribution to PF	63,30,63,971.00	64,29,31,738.96	Security Premium Account	14,68,72,670.00	4,17,57,309.00
University Contribution to PF	3,65,82,277.00	3,86,93,565.04	<b>4 Other Payments</b>		
<b>3 Income on Investments From</b>			Inter fund Transfers	14,49,857.00	1,90,36,807.00
a) Earmarked/Endowment Fund	-	-	<b>5 Closing Balances</b>		
b) Other Investments	49,69,62,494.39	78,56,58,161.22	a) Cash in Hand	-	-
<b>4 Term Deposit with Scheduled Banks encashed</b>	1,93,35,93,227.48	2,07,33,41,087.30	b) Cash at Bank		
			i. In Current Account	4,57,20,485.60	(3,49,14,072.18)
<b>5 Other Income</b>			ii. In Deposit Account	10,23,09,508.75	8,98,32,791.14
Inter Fund Transfers	5,55,606.00	-	iii. In Savings Account	1,064.00	1,064.00
<b>Total</b>	<b>3,16,08,56,053.83</b>	<b>4,01,22,59,187.21</b>	<b>Total</b>	<b>3,16,08,56,053.83</b>	<b>4,01,22,59,187.21</b>

Date : 12.05.2021  
Place : Varanasi

sd/-  
Section Officer

sd/-  
Asstt. Registrar (A/cs)

sd/-  
Joint Registrar (A/cs)

sd/-  
Finance Officer



**BANARAS HINDU UNIVERSITY**  
**NEW PENSION SCHEME TIER - I ACCOUNT**  
**BALANCE SHEET AS AT 31st MARCH 2021**

(Amount in ₹)

PREVIOUS YEAR	LIABILITIES		CURRENT YEAR	PREVIOUS YEAR	ASSETS		CURRENT YEAR
	<b>NPS TIER 1 ACCOUNT</b>			8,00,00,000.00	Investments		14,25,00,000.00
1,68,19,409.58	Opening Balance	3,39,42,743.58			Interest Accrued as on 31.03.2021		
	Less: Subscription for March 2019	-					
	Less: Final Payments & Transfers	-					
(62,32,83,047.00)	Less: Transfer to NSDL	72,08,85,044.00					
		(68,70,42,300.42)			<b>Subscription Due for March, 2021</b>		
					NPS		
27,26,27,135.00	Add: Subscriptions in the Year	30,17,22,482.00					
36,77,79,246.00	Add: University Contribution in the Year	42,04,12,647.00					
	Add: Subscription for March 2020	-					
	Add: Interest Credited	-					
3,39,42,743.58	Closing Balance		3,50,92,838.58				
					<b>Cash &amp; Bank Balances</b>		
	Inter Fund Transfers	-	1,68,52,001.42	(69,66,548.53)	In Current Account	(5,49,454.53)	
				10,57,61,857.00	In Deposit Account	9,51,28,549.00	
				24,57,020.00	In Saving Bank Account	24,57,020.00	
16,36,71,432.47	Opening Balance	17,66,02,265.47					9,70,36,114.47
1,29,30,833.00	Add: Excess of Income over Exp.	1,09,89,009.00					
17,66,02,265.47	Closing Balance		18,75,91,274.47	2,91,62,866.58	<b>Loans &amp; Advances</b>		
					Inter fund Transfers		
					Securities Premium Account		
				1,29,814.00	TDS Refundable		
21,05,45,009.05	<b>Grand Total</b>		23,95,36,114.47	21,05,45,009.05	<b>Grand Total</b>		23,95,36,114.47

Date : 12.05.2021  
Place : Varanasi

sd/-  
Section Officer

sd/-  
Asstt. Registrar (A/cs)

sd/-  
Joint Registrar (A/cs)

sd/-  
Finance Officer

**BANARAS HINDU UNIVERSITY**  
**NEW PENSION SCHEME TIER - I ACCOUNT**

**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2021**

(Amount in ₹)

PREVIOUS YEAR	Expenditure		CURRENT YEAR	PREVIOUS YEAR	Income		CURRENT YEAR
	- Interest Credited to:			1,29,30,833.00	Interest earned on Investment	1,09,89,009.00	
	- Subscribers Accounts				Add: Interest Accrued for March, 2020	-	
1,29,30,833.00	Excess of Income over Expenditure		1,09,89,009.00		- Add: Tax Recovered	-	
					Less: Interest Accrued for March, 2019	-	1,09,89,009.00
1,29,30,833.00	<b>Total</b>		<b>1,09,89,009.00</b>	1,29,30,833.00	<b>Total</b>		<b>1,09,89,009.00</b>

Date : 12.05.2021  
Place : Varanasi

sd/-  
Section Officer

sd/-  
Asstt. Registrar (A/cs)

sd/-  
Joint Registrar (A/cs)

sd/-  
Finance Officer

## **BANARAS HINDU UNIVERSITY**

### **RECEIPTS & PAYMENT ACCOUNT OF NEW PENSION FUND FOR THE YEAR ENDED 31st MARCH, 2021**

(Amount in ₹)

R E C E I P T S	CURRENT YEAR	PREVIOUS YEAR	P A Y M E N T S	CURRENT YEAR	PREVIOUS YEAR
<b>1 Opening Balances</b>			<b>1 Statutory Payments</b>		
a) Cash in Hand	-	-	Transfer to NSDL Final Payments to Employees	72,09,85,044.00	62,32,83,047.00
b) Cash at Bank				-	-
i. In Current Account	(69,66,548.53)	(6,21,930.53)	<b>2 Other Payments</b>		
ii. In Deposit Account	10,57,61,857.00	83,25,166.00	Inter Fund Transfers (PF & R)		
iii. In Savings Account	24,57,020.00	24,56,990.00	Securities Premium Account	-	1,39,62,064.00
			Investments	7,25,00,000.00	2,00,00,000.00
			<b>Deposit and</b>		
			<b>3 Advances</b>		
<b>2 Statutory Receipts</b>			Tax Deducted at Source by Bank	-	-
NPS Own Contribution	30,17,22,492.00	27,26,27,135.00			
NPS University Contribution	42,04,12,647.00	36,77,79,246.00	<b>4 Closing Balances</b>		
<b>3 Income on</b>			a) Cash in Hand	-	-
<b>Investments From</b>			b) Cash at Bank		
a) Earmarked/ Endowment Fund	-	-	i. In Current Account	(5,49,454.53)	(69,66,548.53)
b) Other Investments	1,09,89,009.00	1,29,30,833.00	ii. In Deposit Account	9,51,28,549.00	10,57,61,857.00
<b>4 Interest Received on</b>			iii. In Savings Account	24,57,020.00	24,57,020.00
Savings Bank Account	-	-			
<b>5 Term Deposit with</b>					
<b>Scheduled Banks</b>					
<b>encashed</b>	1,00,00,000.00	9,50,00,000.00			
<b>6 Other Income</b>					
Inter Fund Transfers	4,60,14,868.00	-			
<b>7 Deposit and Advances</b>					
Tax Reversed / Received	1,29,814.00	-			
<b>Total</b>	<b>89,05,21,158.47</b>	<b>75,84,97,439.47</b>	<b>Total</b>	<b>89,05,21,158.47</b>	<b>75,84,97,439.47</b>

Date : 12.05.2021  
Place : Varanasi

sd/-  
Section Officer

sd/-  
Asstt. Registrar (A/cs)

sd/-  
Joint Registrar (A/cs)

sd/-  
Finance Officer

**INCOME AND EXPENDITURE ACCOUNT FUND WISE**



## BANARAS HINDU UNIVERSITY

### INCOME & EXPENDITURE ACCOUNT OF REVENUE FUND FOR THE PERIOD ENDED 31st March 2021

(Amount in ₹)

<u>I N C O M E</u>	SCHEDULE	CURRENT YEAR	PREVIOUS YEAR
Academic Receipts	R-09	12,22,19,133.00	41,17,33,431.00
Grants / Subsidies	R-10	12,58,51,64,164.00	13,67,63,51,338.00
Income from Investments	R-11	3,81,92,606.55	7,07,63,413.76
Interest Earned	R-12	-	-
Other Income	R-13	27,58,09,890.72	18,90,11,860.00
Prior Period Income	R-14	-	-
<b>TOTAL (A)</b>		<b>13,02,13,85,594.27</b>	<b>14,34,78,60,042.76</b>
<b><u>E X P E N D I T U R E</u></b>			
Establishment Expenses	R-15	11,69,54,39,710.00	11,89,80,39,073.00
Academic Expenses	R-16	44,11,29,041.72	38,64,32,797.00
Administrative and General Expenses	R-17	47,79,82,199.00	92,57,55,401.00
Transportation Expenses	R-18	-	7,12,398.00
Repair & Maintenance	R-19	64,83,90,299.00	37,49,21,144.00
Finance Costs	R-20	34,78,62,417.00	17,80,15,000.00
Depreciations (Net Total at the year end-corresponding to Sch. 4)	R-04	22,32,04,063.00	19,92,04,529.00
Other Expenses	R-21	1,34,63,000.00	-
Prior Period Expenses	R-22	-	-
<b>TOTAL (B)</b>		<b>13,84,74,70,729.72</b>	<b>13,96,30,80,342.00</b>
<b>Balance being excess of Income over Expenditure (A-B)</b>		<b>(82,60,85,135.45)</b>	<b>38,47,79,700.76</b>
<b>Balance being Surplus/(Deficit) Carried to Corpus/ Capital Fund</b>		<b>(82,60,85,135.45)</b>	<b>38,47,79,700.76</b>
<b>Balance being Surplus/(Deficit) Carried to Earmarked/Endowment Fund</b>		<b>-</b>	<b>-</b>
Significant Accounting Policies	23		
Contingent Liabilities & Notes on Accounts	24		

Date : 12.05.2021

Place : Varanasi      sd/- Section Officer      sd/- Asstt. Registrar (A/cs)      sd/- Joint Registrar (A/cs)      sd/- Finance Officer

# BANARAS HINDU UNIVERSITY

## SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT AS AT 31.03.2021

(Amount in ₹)

P A R T I C U L A R S		CURRENT YEAR	PREVIOUS YEAR
<b>SCHEDULE R-9: ACADEMIC RECEIPTS</b>			
<b>FEES FROM STUDENTS</b>			
<b>A</b>	<b>Academic</b>		
1	Tuition fee	1,82,36,340.00	2,02,60,218.00
2	Admission fee	15,60,079.00	9,32,812.00
3	Enrolment fee	5,40,410.00	6,14,413.00
4	Library Admission fee	29,86,460.00	37,14,155.00
5	Laboratory fee	61,61,535.00	69,23,785.00
6	Art & Craft fee	-	-
7	Registration fee	1,94,920.00	5,98,781.00
8	Syllabus fee	-	-
	<b>Total (A)</b>	<b>2,96,79,744.00</b>	<b>3,30,44,164.00</b>
<b>B</b>	<b>Examinations</b>		
1	Admission test fee	-	-
2	Annual Examination fee	43,84,919.00	55,23,399.00
3	Mark sheet, Certificate fee	6,98,683.00	15,87,434.00
4	Entrance examination fee	8,56,95,000.00	36,74,69,600.00
	<b>Total (B)</b>	<b>9,07,78,602.00</b>	<b>37,45,80,433.00</b>
<b>C</b>	<b>Other Fees</b>		
1	Identity Card fee	11,318.00	9,102.00
2	Fine/Miscellaneous fee	4,28,196.00	7,18,942.00
3	Medical fee	3,06,868.00	5,35,241.00
4	Transportation fee	-	-
5	Hostel fee	10,14,405.00	28,45,445.00
	<b>Total (C)</b>	<b>17,60,787.00</b>	<b>41,08,730.00</b>
<b>D</b>	<b>Sale of Publications</b>		
1	Sale of Admission forms	-	104.00
2	Sale of Syllabus and Question Paper, etc.	-	-
3	Sale of Prospectus including admission forms	-	-
	<b>Total (D)</b>	<b>-</b>	<b>104.00</b>
<b>E</b>	<b>Other Academic Receipts</b>		
1	Registration fee for workshops, programmes	-	-
2	Registration fees (Academic Staff College)	-	-
	<b>Total (E)</b>	<b>-</b>	<b>-</b>
<b>GRAND TOTAL (A+B+C+D+E)</b>		<b>12,22,19,133.00</b>	<b>41,17,33,431.00</b>

# BANARAS HINDU UNIVERSITY

## SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT AS AT 31.03.2021

(Amount in ₹)

PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
<b>SCHEDULE R-10: GRANTS/SUBSIDIES (IRREVOCABLE GRANTS RECEIVED)</b>		
Opening Balance B/F	-	-
Add: Receipts During the Year*	13,02,16,53,148.00	14,06,13,24,500.00
Add: Adjustment	-	-
<b>Total</b>	13,02,16,53,148.00	14,06,13,24,500.00
Less: Refund to UGC	4,56,77,655.00	2,42,71,419.00
<b>Balance</b>	12,97,59,75,493.00	14,03,70,53,081.00
Less: Utilized for Capital Expenditure (A)	39,08,11,329.00	36,07,01,743.00
<b>Balance</b>	12,58,51,64,164.00	13,67,63,51,338.00
Less: Utilized for Revenue Expenditure (B)	12,58,51,64,164.00	13,67,63,51,338.00
<b>Closing Balance C/F (C)</b>	-	-
<p>A- Appears as addition to Capital Fund as well as Additions to Fixed Assets during the year.                      B- Appears as income in the Income &amp; Expenditure Account.                      C- (i) Appears under Current Liabilities in the Balance Sheet and will become the opening balance next year.                      (ii) Represented by Bank Balance, Investments and Assets on the assets side.</p>		

PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
<b>SCHEDULE R-11: INCOME FROM INVESTMENTS</b>		
1 Interest	-	-
a. On Government Securities	-	-
b. Other Bonds / Debentures	-	-
2 Interest on Term Deposits	3,53,22,122.55	6,55,05,125.00
3 Income accrued but not due on Term / Deposits / Interest bearing advances to employees	-	3,00,433.76
4 Interest on Savings Bank Accounts	28,70,484.00	49,57,855.00
5 Others (Specify)	-	-
<b>Total</b>	3,81,92,606.55	7,07,63,413.76
<b>Transferred to Income &amp; Expenditure Account</b>	3,81,92,606.55	7,07,63,413.76
<b>Transferred to Earmarked / Endowment Funds</b>	-	-
<b>Balance</b>	-	-

# BANARAS HINDU UNIVERSITY

## SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT AS AT 31.03.2021

P A R T I C U L A R S	(Amount in ₹)	
	CURRENT YEAR	PREVIOUS YEAR
<b>SCHEDULE R-12: INTEREST EARNED</b>		
1 On Savings Account with Scheduled Banks	-	-
2 On Loans	-	-
a. Employees / Staff	-	-
b. Others	-	-
3 On Debtors and Other Receivables	-	-
<b>Total</b>	-	-
<b>Transferred to Income &amp; Expenditure Account</b>	-	-
<b>Transferred to Earmarked / Endowment Funds</b>	-	-
<b>Balance</b>	-	-

P A R T I C U L A R S	(Amount in ₹)	
	CURRENT YEAR	PREVIOUS YEAR
<b>SCHEDULE R-13: OTHER INCOME</b>		
<b>A Income from land &amp; Buildings</b>		
1 Hostel Room Rent	1,80,000.00	1,54,000.00
2 Licence fee	1,35,08,819.72	1,32,59,778.00
3 Hire Charges of Auditorium/Play ground/Convention Centre, etc	63,28,582.00	41,87,877.00
4 Electricity charges recovered	3,51,21,399.00	3,91,02,430.00
5 Water charges recovered	13,16,811.00	16,34,410.00
<b>Total (A)</b>	5,64,55,611.72	5,83,38,495.00
<b>B Sale of Institute's Publications</b>		
<b>Total (B)</b>	31,27,401.00	31,12,401.00
<b>C Income from holding events</b>		
1 Gross Receipts from annual function/sports carnival	-	-
Less: Direct expenditure incurred on the annual function/ sports carnival	-	-
2 Gross receipts from fetes	-	-
Less: Direct expenditure incurred on the fetes	-	-
3 Gross Receipts for educational tours	-	-
Less: Direct expenditure incurred on the tours	-	-
4 Others ( to be specified and separately disclosed )	-	-
<b>Total (C)</b>	-	-
<b>Contd...</b>		



**BANARAS HINDU UNIVERSITY****SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT AS AT 31.03.2021**

P A R T I C U L A R S	(Amount in ₹)	
	CURRENT YEAR	PREVIOUS YEAR
<b>SCHEDULE R-13: OTHER INCOME</b>		
<b>D Others</b>		
1 Income from consultancy	-	-
2 RTI fees	-	-
3 Income from Royalty	-	-
4 Sale of application form (recruitment)	-	-
5 Misc. Receipts (Sale of tender form, waste paper, etc.)	2,44,069.00	1,91,873.00
6 Profit on Sale/disposal of Assets		
a. Owned assets	-	-
b. Assets received free of cost	-	-
7 Grants/Donations from Institutions, Welfare Bodies and International Organizations	33,332.00	-
8 Others (specify)	21,59,49,277.00	12,73,69,091.00
<b>Total (D)</b>	21,62,26,678.00	12,75,60,964.00
<b>GRAND TOTAL (A+B+C+D)</b>	<b>27,58,09,690.72</b>	<b>18,90,11,860.00</b>

P A R T I C U L A R S	(Amount in ₹)	
	CURRENT YEAR	PREVIOUS YEAR
<b>SCHEDULE R-14: PRIOR PERIOD INCOME</b>		
1 Academic Receipts	-	-
2 Income from Investments	-	-
3 Interest Earned	-	-
4 Other Income	-	-
<b>Total</b>	-	-



**BANARAS HINDU UNIVERSITY****SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT AS AT 31.03.2021**

(Amount in ₹)

P A R T I C U L A R S		CURRENT YEAR	PREVIOUS YEAR
<b>SCHEDULE R-15: ESTABLISHMENT EXPENSES</b>			
1	Salaries and Wages	7,83,43,80,147.00	7,75,57,61,244.00
2	Allowance and Bonus	1,49,85,488.00	3,30,37,587.00
3	Contribution to Provident Fund	2,79,56,699.00	3,01,40,748.00
4	Contribution to Other Fund (specify)	41,99,12,792.00	37,39,99,283.00
5	Staff Welfare Expenses	-	-
6	Retirement and Terminal Benefits	2,87,90,19,486.00	3,45,64,57,965.00
7	LTC facility	3,52,66,990.00	1,86,03,898.00
8	Medical facility	13,47,33,436.00	14,84,66,975.00
9	Children Education Allowance	6,28,89,203.00	8,15,71,373.00
10	Honorarium	6,18,618.00	-
11	Other (specify)	28,56,76,851.00	-
<b>Total</b>		<b>11,69,54,39,710.00</b>	<b>11,89,80,39,073.00</b>

(Amount in ₹)

P A R T I C U L A R S		CURRENT YEAR	PREVIOUS YEAR
<b>SCHEDULE R-16: ACADEMIC EXPENSES</b>			
1	Laboratory expenses	45,000.00	87,508.00
2	Field work/Participation in Conferences	11,55,053.00	9,67,134.00
3	Expenses on Seminar /Workshops	-	3,25,505.00
4	Payment to visiting faculty	4,45,11,585.00	2,74,04,626.00
5	Examination	8,34,60,154.00	93,53,445.00
6	Student Welfare expenses	44,49,779.00	53,49,895.00
7	Admission expenses	-	-
8	Convocation expenses	7,04,353.00	48,81,847.00
9	Publications	6,27,901.00	16,48,341.00
10	Stipend/means-cum-merit scholarship	9,96,59,478.00	11,57,87,514.00
11	Subscription Expenses	13,77,032.72	28,63,300.00
12	Other (specify)	20,51,38,706.00	21,77,63,682.00
<b>Total</b>		<b>44,11,29,041.72</b>	<b>38,64,32,797.00</b>

**BANARAS HINDU UNIVERSITY****SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT AS AT 31.03.2021**

(Amount in ₹)

<b>PARTICULARS</b>	<b>CURRENT YEAR</b>	<b>PREVIOUS YEAR</b>
<b><u>SCHEDULE R-17: ADMINISTRATIVE AND GENERAL EXPENSES</u></b>		
<b>A Infrastructure</b>		
Electricity and power	43,23,39,574.00	46,23,28,403.00
Water charges	12,58,014.00	-
Insurance	20,561.00	-
Rent, Rates and Taxes (including property tax)	1,28,816.00	13,138.00
<b>B Communication</b>		
Postage and Stationery	1,42,178.00	1,86,335.00
Telephone, Fax and Internet Charges	31,74,017.00	29,66,622.00
<b>C Others</b>		
Printing and Stationery (consumption)	33,81,849.00	42,77,027.00
Travelling and Conveyance Expenses	1,07,90,199.00	3,46,44,846.00
Hospitality	21,77,413.00	23,10,460.00
Auditors Remunerations	-	-
Professional Charges	88,55,024.00	58,16,110.00
Advertisement and Publicity	34,87,616.00	45,26,757.00
Magazines & Journals	-	-
Others (specify)	1,22,26,938.00	40,86,85,703.00
<b>Total</b>	<b>47,79,82,199.00</b>	<b>92,57,55,401.00</b>

**BANARAS HINDU UNIVERSITY****SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT AS AT 31.03.2021**

(Amount in ₹)

P A R T I C U L A R S	CURRENT YEAR	PREVIOUS YEAR
<b><u>SCHEDULE R-18: TRANSPORTATION EXPENSES</u></b>		
<b>1 Vehicles (owned by institution)</b>		
Running expenses	-	6,43,039.00
Repairs & maintenance	-	47,108.00
Insurance expenses	-	22,251.00
<b>2 Vehicles taken on rent/lease</b>		
Rent/lease expenses	-	-
<b>3 Vehicle (Taxi) hiring expenses</b>	-	-
<b>Total</b>	-	7,12,398.00
<b><u>SCHEDULE R-19: REPAIRS &amp; MAINTENANCE</u></b>		
<b>1 Buildings</b>	4,65,34,735.00	5,56,05,264.00
<b>2 Furniture &amp; Fixtures</b>	-	-
<b>3 Plant &amp; Machinery</b>	1,15,86,340.00	99,17,424.00
<b>4 Office Equipment</b>	13,92,163.00	18,32,808.00
<b>5 Computers</b>	-	-
<b>6 Laboratory &amp; Scientific equipment</b>	5,72,79,150.00	41,384.00
<b>7 Audio Visual equipment</b>	-	-
<b>8 Cleaning Material &amp; Services</b>	20,21,950.00	23,75,884.00
<b>9 Book binding charges</b>	-	-
<b>10 Gardening</b>	1,23,83,854.00	32,35,201.00
<b>11 Estate Maintenance</b>	24,26,591.00	25,08,600.00
<b>12 Others (Specify)</b>	51,47,65,516.00	29,94,04,579.00
<b>Total</b>	<b>64,83,90,299.00</b>	<b>37,49,21,144.00</b>

**BANARAS HINDU UNIVERSITY****SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT AS AT 31.03.2021**

P A R T I C U L A R S		(Amount in ₹)	
		CURRENT YEAR	PREVIOUS YEAR
<b>SCHEDULE R-20: FINANCE COSTS</b>			
1	Bank charges	-	-
2	Others (Specify)	34,78,62,417.00	17,80,15,000.00
<b>Total</b>		<b>34,78,62,417.00</b>	<b>17,80,15,000.00</b>
<b>SCHEDULE R-21: OTHER EXPENSES</b>			
1	Provision for Bad and Doubtful Debts/Advances	-	-
2	Irrecoverable Balances Written – off	-	-
3	Grants/Subsidies to other institutions/organizations	1,34,63,000.00	-
4	Others (Specify)	-	-
<b>Total</b>		<b>1,34,63,000.00</b>	<b>-</b>
<b>SCHEDULE R-22: PRIOR PERIOD EXPENSES</b>			
1	Establishment expenses	-	-
2	Academic expenses	-	-
3	Administrative expenses	-	-
4	Transportation expenses	-	-
5	Repairs & Maintenance	-	-
6	Other expenses	-	-
<b>Total</b>		<b>-</b>	<b>-</b>

## BANARAS HINDU UNIVERSITY

### INCOME & EXPENDITURE ACCOUNT OF DEVELOPMENT FUND FOR THE PERIOD ENDED 31st March 2021

(Amount in ₹)

<u>I N C O M E</u>	SCHEDULE	CURRENT YEAR	PREVIOUS YEAR
Academic Receipts	D-09	-	-
Grants / Subsidies	D-10	20,12,76,741.00	27,09,40,818.00
Income from Investments	D-11	1,51,54,110.45	5,82,09,689.00
Interest Earned	D-12	-	-
Other Income	D-13	-	-
Prior Period Income	D-14	-	-
<b>TOTAL (A)</b>		<b>21,64,30,851.45</b>	<b>32,91,50,507.00</b>
 <u>E X P E N D I T U R E</u> 			
Establishment Expenses	D-15	9,25,00,887.00	10,25,67,311.00
Academic Expenses	D-16	6,40,52,194.00	7,47,46,313.00
Administrative and General Expenses	D-17	2,12,60,017.00	3,94,39,606.00
Transportation Expenses	D-18	1,25,387.00	8,62,107.00
Repair & Maintenance	D-19	2,33,38,256.00	5,33,25,481.00
Finance Costs	D-20	-	-
Depreciations (Net Total at the year end – corresponding to Sch. 4)	D-04	72,33,54,956.00	70,52,91,583.00
Other Expenses	D-21	-	-
Prior Period Expenses	D-22	-	-
<b>TOTAL (B)</b>		<b>92,46,31,697.00</b>	<b>97,62,32,401.00</b>
<b>Balance being excess of Income over Expenditure (A-B)</b>		<b>(70,82,00,845.55)</b>	<b>(64,70,81,894.00)</b>
<b>Balance being Surplus/(Deficit) Carried to Corpus/Capital Fund</b>		<b>(70,82,00,845.55)</b>	<b>(64,70,81,894.00)</b>
<b>Balance being Surplus/(Deficit) Carried to Earmarked/ Endowment Fund</b>		<b>-</b>	<b>-</b>
Significant Accounting Policies	23		
Contingent Liabilities & Notes on Accounts	24		

Date : 12.05.2021

Place : Varanasi

sd/-  
Section Officer

sd/-  
Asstt. Registrar (A/cs)

sd/-  
Joint Registrar (A/cs)

sd/-  
Finance Officer



# BANARAS HINDU UNIVERSITY

## SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT AS AT 31.03.2021

P A R T I C U L A R S		(Amount in ₹)	
		CURRENT YEAR	PREVIOUS YEAR
<b>SCHEDULE D-9: ACADEMIC RECEIPTS</b>			
<b>FEES FROM STUDENTS</b>			
<b>A</b>	<b>Academic</b>		
1	Tuition fee	-	-
2	Admission fee	-	-
3	Enrolment fee	-	-
4	Library Admission fee	-	-
5	Laboratory fee	-	-
6	Art & Craft fee	-	-
7	Registration fee	-	-
8	Syllabus fee	-	-
	<b>Total (A)</b>	-	-
<b>B</b>	<b>Examinations</b>		
1	Admission test fee	-	-
2	Annual Examination fee	-	-
3	Mark sheet, Certificate fee	-	-
4	Entrance examination fee	-	-
	<b>Total (B)</b>	-	-
<b>C</b>	<b>Other Fees</b>		
1	Identity Card fee	-	-
2	Fine/Miscellaneous fee	-	-
3	Medical fee	-	-
4	Transportation fee	-	-
5	Hostel fee	-	-
	<b>Total (C)</b>	-	-
<b>D</b>	<b>Sale of Publications</b>		
1	Sale of Admission forms	-	-
2	Sale of Syllabus and Question Paper, etc.	-	-
3	Sale of Prospectus including admission forms	-	-
	<b>Total (D)</b>	-	-
<b>E</b>	<b>Other Academic Receipts</b>		
1	Registration fee for workshops, programmes	-	-
2	Registration fees (Academic Staff College)	-	-
	<b>Total (E)</b>	-	-
<b>GRAND TOTAL (A+B+C+D+E)</b>		-	-

# BANARAS HINDU UNIVERSITY

## SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT AS AT 31.03.2021

(Amount in ₹)

P A R T I C U L A R S		CURRENT YEAR	PREVIOUS YEAR
<b>SCHEDULE D-10: GRANTS/SUBSIDIES (IRREVOCABLE GRANTS RECEIVED)</b>			
	Opening Balance B/F	61,56,39,106.89	74,28,88,833.89
Add:	Receipts During the Year	50,16,02,273.00	79,03,68,159.00
Add:	Adjustments	(3,33,500.00)	4,21,371.00
	<b>Total</b>	<b>1,11,69,07,879.89</b>	<b>1,53,36,78,363.89</b>
Less:	Refund to UGC	72,41,581.00	9,50,60,631.00
	<b>Balance</b>	<b>1,10,96,66,298.89</b>	<b>1,43,86,17,732.89</b>
Less:	Utilized for Capital Expenditure (A)	24,40,04,837.00	55,20,37,808.00
	<b>Balance</b>	<b>86,56,61,461.89</b>	<b>88,65,79,924.89</b>
Less:	Utilized for Revenue Expenditure (B)	20,12,76,741.00	27,09,40,818.00
	<b>Closing Balance C/F (C)</b>	<b>66,43,84,720.89</b>	<b>61,56,39,106.89</b>
<p>A- Appears as addition to Capital Fund as well as Additions to Fixed Assets during the year.                      B- Appears as income in the Income &amp; Expenditure Account.                      C- (i) Appears under Current Liabilities in the Balance Sheet and will become the opening balance next year.                      (ii) Represented by Bank Balance, Investments and Assets on the assets side.</p>			

(Amount in ₹)

P A R T I C U L A R S		CURRENT YEAR	PREVIOUS YEAR
<b>SCHEDULE D-11: INCOME FROM INVESTMENTS</b>			
1	Interest		
	a. On Government Securities	-	-
	b. Other Bonds / Debentures	-	-
2	Interest on Term Deposits	1,51,54,110.45	5,82,09,689.00
3	Income accrued but not due on Term / Deposits / Interest bearing advances to employees		
4	Interest on Savings Bank Accounts	-	-
5	Others (Specify)	-	-
	<b>Total</b>	<b>1,51,54,110.45</b>	<b>5,82,09,689.00</b>
	<b>Transferred to Income &amp; Expenditure Account</b>	<b>1,51,54,110.45</b>	<b>5,82,09,689.00</b>
	<b>Transferred to Earmarked / Endowment Funds</b>	<b>-</b>	<b>-</b>
	<b>Balance</b>	<b>-</b>	<b>-</b>

**BANARAS HINDU UNIVERSITY****SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT AS AT 31.03.2021**

(Amount in ₹)

P A R T I C U L A R S	CURRENT YEAR	PREVIOUS YEAR
<b><u>SCHEDULE D-12: INTEREST EARNED</u></b>		
1 On Savings Account with Scheduled Banks	-	-
2 On Loans		
a. Employees / Staff	-	-
b. Others	-	-
3 On Debtors and Other Receivables	-	-
<b>Total</b>	-	-
<b>Transferred to Income &amp; Expenditure Account</b>	-	-
<b>Transferred to Earmarked / Endowment Funds</b>	-	-
<b>Balance</b>	-	-
<b><u>SCHEDULE D-13: OTHER INCOME</u></b>		
<b>A Income from land &amp; Buildings</b>		
1 Hostel Room Rent	-	-
2 Licence fee	-	-
3 Hire Charges of Auditorium/Play ground/Convention Centre, etc	-	-
4 Electricity charges recovered	-	-
5 Water charges recovered	-	-
<b>Total (A)</b>	-	-
<b>B Sale of Institute's Publications</b>		
<b>Total (B)</b>	-	-
<b>C Income from holding events</b>		
1 Gross Receipts from annual function/sports carnival	-	-
Less: Direct expenditure incurred on the annual function/ sports carnival	-	-
2 Gross receipts from fetes	-	-
Less: Direct expenditure incurred on the fetes	-	-
3 Gross Receipts for educational tours	-	-
Less: Direct expenditure incurred on the tours	-	-
4 Others ( to be specified and separately disclosed )	-	-
<b>Total (C)</b>	-	-
<b>Contd....</b>		

**BANARAS HINDU UNIVERSITY****SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT AS AT 31.03.2021**

(Amount in ₹)

P A R T I C U L A R S	CURRENT YEAR	PREVIOUS YEAR
<b>SCHEDULE D-13: OTHER INCOME</b>		
<b>D Others</b>		
1 Income from consultancy	-	-
2 RTI fees	-	-
3 Income from Royalty	-	-
4 Sale of application form (recruitment)	-	-
5 Misc. Receipts (Sale of tender form, waste paper, etc.)	-	-
6 Profit on Sale/disposal of Assets		
a. Owned assets	-	-
b. Assets received free of cost	-	-
7 Grants/Donations from Institutions, Welfare Bodies and International Organizations		
8 Others (specify)	-	-
<b>Total (D)</b>	-	-
<b>GRAND TOTAL (A+B+C+D)</b>		
	-	-

(Amount in ₹)

P A R T I C U L A R S	CURRENT YEAR	PREVIOUS YEAR
<b>SCHEDULE D-14: PRIOR PERIOD INCOME</b>		
1 Academic Receipts	-	-
2 Income from Investments	-	-
3 Interest Earned	-	-
4 Other Income	-	-
<b>Total</b>	-	-

**BANARAS HINDU UNIVERSITY****SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT AS AT 31.03.2021**

		(Amount in ₹)	
P A R T I C U L A R S	CURRENT YEAR	PREVIOUS YEAR	
<b>SCHEDULE D-15: ESTABLISHMENT EXPENSES</b>			
1	Salaries and Wages	8,97,97,285.00	10,04,13,060.00
2	Allowance and Bonus	-	-
3	Contribution to Provident Fund	-	-
4	Contribution to Other Fund (specify)	-	-
5	Staff Welfare Expenses	-	-
6	Retirement and Terminal Benefits	-	-
7	LTC facility	-	-
8	Medical facility	25,74,572.00	19,78,064.00
9	Children Education Allowance	-	-
10	Honorarium	1,29,030.00	1,76,187.00
11	Other (specify)	-	-
	<b>Total</b>	<b>9,25,00,887.00</b>	<b>10,25,67,311.00</b>

		(Amount in ₹)	
P A R T I C U L A R S	CURRENT YEAR	PREVIOUS YEAR	
<b>SCHEDULE D-16: ACADEMIC EXPENSES</b>			
1	Laboratory expenses	4,36,708.00	13,29,878.00
2	Field work/Participation in Conferences	18,42,381.00	21,78,748.00
3	Expenses on Seminar /Workshops	15,23,846.00	41,56,827.00
4	Payment to visiting faculty	1,01,440.00	1,47,944.00
5	Examination	-	-
6	Student Welfare expenses	48,10,013.00	13,70,660.00
7	Admission expenses	-	-
8	Convocation expenses	-	-
9	Publications	48,48,523.00	42,62,796.00
10	Stipend/means-cum-merit scholarship	1,65,27,151.00	2,12,93,643.00
11	Subscription Expenses	-	-
12	Other (specify)	3,39,62,132.00	4,00,05,817.00
	<b>Total</b>	<b>6,40,52,194.00</b>	<b>7,47,46,313.00</b>



**BANARAS HINDU UNIVERSITY****SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT AS AT 31.03.2021**

(Amount in ₹)

P A R T I C U L A R S	CURRENT YEAR	PREVIOUS YEAR
<b>SCHEDULE D-17: ADMINISTRATIVE AND GENERAL EXPENSES</b>		
<b>A Infrastructure</b>		
Electricity and power	19,07,467.00	-
Water charges	-	-
Insurance	-	-
Rent, Rates and Taxes (including property tax)	-	-
<b>B Communication</b>		
Postage and Stationery	-	-
Telephone, Fax and Internet Charges	-	-
<b>C Others</b>		
Printing and Stationery (consumption)	40,700.00	-
Travelling and Conveyance Expenses	50,23,482.00	1,08,73,544.00
Hospitality	99,070.00	85,205.00
Auditors Remunerations	-	-
Professional Charges	-	-
Advertisement and Publicity	-	-
Magazines & Journals	-	-
Others (specify)	1,41,89,298.00	2,84,80,857.00
<b>Total</b>	<b>2,12,60,017.00</b>	<b>3,94,39,606.00</b>

**BANARAS HINDU UNIVERSITY****SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT AS AT 31.03.2021**

		(Amount in ₹)	
P A R T I C U L A R S		CURRENT YEAR	PREVIOUS YEAR
<b><u>SCHEDULE D-18: TRANSPORTATION EXPENSES</u></b>			
<b>1</b>	<b>Vehicles (owned by institution)</b>		
	Running expenses	-	-
	Repairs & maintenance	-	-
	Insurance expenses	-	-
<b>2</b>	<b>Vehicles taken on rent/lease</b>		
	Rent/lease expenses	-	-
<b>3</b>	<b>Vehicle (Taxi) hiring expenses</b>	1,25,387.00	8,62,107.00
	<b>Total</b>	1,25,387.00	8,62,107.00
<b><u>SCHEDULE D-19: REPAIRS &amp; MAINTENANCE</u></b>			
<b>1</b>	<b>Buildings</b>	-	-
<b>2</b>	<b>Furniture &amp; Fixtures</b>	-	-
<b>3</b>	<b>Plant &amp; Machinery</b>	7,60,749.00	6,62,928.00
<b>4</b>	<b>Office Equipment</b>	-	-
<b>5</b>	<b>Computers</b>	2,15,21,587.00	4,70,57,298.00
<b>6</b>	<b>Laboratory &amp; Scientific equipment</b>	8,74,587.00	37,66,896.00
<b>7</b>	<b>Audio Visual equipment</b>	-	-
<b>8</b>	<b>Cleaning Material &amp; Services</b>	-	-
<b>9</b>	<b>Book binding charges</b>	-	-
<b>10</b>	<b>Gardening</b>	-	-
<b>11</b>	<b>Estate Maintenance</b>	-	-
<b>12</b>	<b>Others (Specify)</b>	1,81,333.00	18,38,359.00
	<b>Total</b>	2,33,38,256.00	5,33,25,481.00

**BANARAS HINDU UNIVERSITY****SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT AS AT 31.03.2021**

(Amount in ₹)

P A R T I C U L A R S	CURRENT YEAR	PREVIOUS YEAR
<b><u>SCHEDULE D-20: FINANCE COSTS</u></b>		
1 Bank charges	-	-
2 Others (Specify)	-	-
<b>Total</b>	-	-
<b><u>SCHEDULE D-21: OTHER EXPENSES</u></b>		
1 Provision for Bad and Doubtful Debts/Advances	-	-
2 Irrecoverable Balances Written – off	-	-
3 Grants/Subsidies to other institutions/organizations	-	-
4 Others (Specify)	-	-
<b>Total</b>	-	-
<b><u>SCHEDULE D-22: PRIOR PERIOD EXPENSES</u></b>		
1 Establishment expenses	-	-
2 Academic expenses	-	-
3 Administrative expenses	-	-
4 Transportation expenses	-	-
5 Repairs & Maintenance	-	-
6 Other expenses	-	-
<b>Total</b>	-	-

## **BANARAS HINDU UNIVERSITY**

### **INCOME & EXPENDITURE ACCOUNT OF SPECIAL FUND FOR THE PERIOD ENDED 31st March 2021**

(Amount in ₹)

<b><u>I N C O M E</u></b>	SCHEDULE	CURRENT YEAR	PREVIOUS YEAR
Academic Receipts	S-09	41,63,07,540.80	41,41,55,434.55
Grants / Subsidies	S-10	-	-
Income from Investments	S-11	1,35,20,64,842.60	1,06,83,37,855.45
Interest Earned	S-12	-	-
Other Income	S-13	89,08,62,875.54	91,79,62,319.84
Prior Period Income	S-14	-	-
<b>TOTAL (A)</b>		<b>2,65,92,35,258.94</b>	<b>2,40,04,55,609.84</b>
<b><u>E X P E N D I T U R E</u></b>			
Establishment Expenses	S-15	-	-
Academic Expenses	S-16	37,05,22,100.00	56,96,52,881.00
Administrative and General Expenses	S-17	1,07,94,68,801.32	96,50,50,723.70
Transportation Expenses	S-18	-	-
Repair & Maintenance	S-19	2,26,292.00	-
Finance Costs	S-20	12,40,01,630.00	-
Depreciations (Net Total at the year end – corresponding to Sch. 4)	S-04	12,39,12,905.00	9,59,23,599.00
Other Expenses	S-21	2,81,36,647.00	2,15,12,747.00
Prior Period Expenses	S-22	-	-
<b>TOTAL (B)</b>		<b>1,72,62,68,175.32</b>	<b>1,65,21,39,950.70</b>
<b>Balance being excess of income over Expenditure (A-B)</b>		<b>93,29,67,083.62</b>	<b>74,83,15,659.14</b>
<b>Balance being Surplus/(Deficit) Carried to Corpus/Capital Fund</b>		<b>1,25,60,87,095.00</b>	<b>(9,59,23,599.00)</b>
<b>Balance being Surplus/(Deficit) Carried to Earmarked/ Endowment Fund</b>		<b>(32,31,20,011.38)</b>	<b>84,42,39,258.14</b>
Significant Accounting Policies	23		
Contingent Liabilities & Notes on Accounts	24		

Date : 12.05.2021  
Place : Varanasi

sd/-  
Section Officer

sd/-  
Asstt. Registrar (A/cs)

sd/-  
Joint Registrar (A/cs)

sd/-  
Finance Officer

**BANARAS HINDU UNIVERSITY****SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT AS AT 31.03.2021**

(Amount in ₹)

P A R T I C U L A R S		CURRENT YEAR	PREVIOUS YEAR
<b>SCHEDULE S-9: ACADEMIC RECEIPTS</b>			
<b>FEEs FROM STUDENTS</b>			
<b>A</b>	<b>Academic</b>		
1	Tuition fee	-	-
2	Admission fee	23,43,87,558.00	16,88,28,845.60
3	Enrolment fee	-	-
4	Library Admission fee	-	-
5	Laboratory fee	17,36,215.00	17,69,800.00
6	Art & Craft fee	-	-
7	Registration fee	-	-
8	Syllabus fee	-	-
	<b>Total (A)</b>	<b>23,61,23,773.00</b>	<b>17,05,98,645.60</b>
<b>B</b>	<b>Examinations</b>		
1	Admission test fee	-	-
2	Annual Examination fee	-	-
3	Mark sheet, Certificate fee	61,21,548.00	75,11,259.00
4	Entrance examination fee	1,27,14,925.00	6,76,83,783.00
	<b>Total (B)</b>	<b>1,88,36,473.00</b>	<b>7,51,95,042.00</b>
<b>C</b>	<b>Other Fees</b>		
1	Identity Card fee	6,69,832.00	6,25,325.00
2	Fine/Miscellaneous fee	12,09,74,190.80	10,72,90,137.95
3	Medical fee	1,18,46,418.00	1,09,87,586.00
4	Transportation fee	68,08,290.00	81,47,537.00
5	Hostel fee	1,96,22,663.00	4,05,40,458.00
	<b>Total (C)</b>	<b>15,99,21,393.80</b>	<b>16,75,91,043.95</b>
<b>SCHEDULE S-9: ACADEMIC RECEIPTS</b>			
<b>D</b>	<b>Sale of Publications</b>		
1	Sale of Admission forms	-	-
2	Sale of Syllabus and Question Paper, etc.	-	-
3	Sale of Prospectus including admission forms	-	-
	<b>Total (D)</b>	<b>-</b>	<b>-</b>
<b>E</b>	<b>Other Academic Receipts</b>		
1	Registration fee for workshops, programmes	14,25,901.00	7,70,703.00
2	Registration fees (Academic Staff College)	-	-
	<b>Total (E)</b>	<b>14,25,901.00</b>	<b>7,70,703.00</b>
<b>GRAND TOTAL (A+B+C+D+E)</b>		<b>41,83,07,540.80</b>	<b>41,41,55,434.55</b>



# BANARAS HINDU UNIVERSITY

## SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT AS AT 31.03.2021

(Amount in ₹)

P A R T I C U L A R S		CURRENT YEAR	PREVIOUS YEAR
<b>SCHEDULE S-10: GRANTS/SUBSIDIES (IRREVOCABLE GRANTS RECEIVED)</b>			
	<b>Opening Balance B/F</b>		
Add:	Receipts During the Year	-	-
Add:	Adjustments	-	-
	<b>Total</b>	-	-
Less:	Refund to UGC	-	-
	<b>Balance</b>	-	-
Less:	Utilized for Capital Expenditure (A)	-	-
	<b>Balance</b>	-	-
Less:	Utilized for Revenue Expenditure (B)	-	-
	<b>Closing Balance C/F (C)</b>	-	-
<p>A- Appears as addition to Capital Fund as well as Additions to Fixed Assets during the year.                      B- Appears as income in the Income &amp; Expenditure Account.                      C- (i) Appears under Current Liabilities in the Balance Sheet and will become the opening balance next year.                      (ii) Represented by Bank Balance, Investments and Assets on the assets side.</p>			

(Amount in ₹)

P A R T I C U L A R S		CURRENT YEAR	PREVIOUS YEAR
<b>SCHEDULE S-11: INCOME FROM INVESTMENTS</b>			
1	Interest		
	a. On Government Securities	-	-
	b. Other Bonds / Debentures	-	-
2	Interest on Term Deposits	1,13,96,61,124.36	75,18,85,794.51
3	Income accrued but not due on Term / Deposits / Interest bearing advances to employees	20,92,00,206.24	31,27,31,039.94
4	Interest on Savings Bank Accounts	-	-
5	Others (Specify)	32,03,512.00	37,21,021.00
	<b>Total</b>	1,35,20,64,842.60	1,06,83,37,855.45
	<b>Transferred to Income &amp; Expenditure Account</b>	1,35,20,64,842.60	1,06,83,37,855.45
	<b>Transferred to Earmarked / Endowment Funds</b>	-	-
	<b>Balance</b>	-	-

# BANARAS HINDU UNIVERSITY

## SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT AS AT 31.03.2021

(Amount in ₹)

PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
<b>SCHEDULE S-12: INTEREST EARNED</b>		
1 On Savings Account with Scheduled Banks	-	-
2 On Loans		
a. Employees / Staff	-	-
c. Others	-	-
3 On Debtors and Other Receivables	-	-
<b>Total</b>	-	-
Transferred to Income & Expenditure Account	-	-
Transferred to Earmarked / Endowment Funds	-	-
<b>Balance</b>	-	-
<b>SCHEDULE S-13: OTHER INCOME</b>		
<b>A Income from land &amp; Buildings</b>		
1 Hostel Room Rent	23,64,040.00	37,93,148.00
2 Licence fee	8,51,257.00	46,94,410.00
3 Hire Charges of Auditorium/Play ground/Convention Centre, etc	94,107.00	5,01,424.00
4 Electricity charges recovered	-	-
5 Water charges recovered	-	-
<b>Total (A)</b>	33,09,404.00	89,88,982.00
<b>B Sale of Institute's Publications</b>		
<b>Total (B)</b>	4,93,618.00	2,72,051.00
<b>C Income from holding events</b>		
1 Gross Receipts from annual function/sports carnival	-	-
Less: Direct expenditure incurred on the annual function/ sports carnival	-	-
2 Gross receipts from fetes	-	-
Less: Direct expenditure incurred on the fetes	-	-
3 Gross Receipts for educational tours	-	-
Less: Direct expenditure incurred on the tours	-	-
4 Others ( to be specified and separately disclosed )	-	-
<b>Total (C)</b>	-	-
<b>Contd....</b>		

**BANARAS HINDU UNIVERSITY****SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT AS AT 31.03.2021**

P A R T I C U L A R S		(Amount in ₹)	
		CURRENT YEAR	PREVIOUS YEAR
<b>SCHEDULE S-13: OTHER INCOME</b>			
<b>D</b>	<b>Others</b>		
1	Income from consultancy	35,72,991.00	10,14,037.00
2	RTI fees	20,236.00	49,533.00
3	Income from Royalty	-	19,980.00
4	Sale of application form (recruitment)	-	-
5	Misc. receipts (Sale of tender form, waste paper, etc.)	-	-
6	Profit on Sale/disposal of Assets		
a.	Owned assets	-	-
b.	Assets received free of cost	-	-
7	Grants/Donations from Institutions, Welfare Bodies and International Organizations	3,62,64,312.00	1,31,11,129.00
8	Others (specify)	84,72,02,314.54	89,45,06,607.84
	<b>Total (D)</b>	<b>88,70,59,853.54</b>	<b>90,87,01,286.84</b>
<b>GRAND TOTAL (A+B+C+D)</b>		<b>89,08,62,875.54</b>	<b>91,79,62,319.84</b>

P A R T I C U L A R S		(Amount in ₹)	
		CURRENT YEAR	PREVIOUS YEAR
<b>SCHEDULE S-14: PRIOR PERIOD INCOME</b>			
1	Academic Receipts	-	-
2	Income from Investments	-	-
3	Interest Earned	-	-
4	Other Income	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>

**BANARAS HINDU UNIVERSITY****SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT AS AT 31.03.2021**

(Amount in ₹)

P A R T I C U L A R S		CURRENT YEAR	PREVIOUS YEAR
<b>SCHEDULE S-15: ESTABLISHMENT EXPENSES</b>			
1	Salaries and Wages	-	-
2	Allowance and Bonus	-	-
3	Contribution to Provident Fund	-	-
4	Contribution to Other Fund (specify)	-	-
5	Staff Welfare Expenses	-	-
6	Retirement and Terminal Benefits	-	-
7	LTC facility	-	-
8	Medical facility	-	-
9	Children Education Allowance	-	-
10	Honorarium	-	-
11	Other (specify)	-	-
<b>Total</b>		-	-

(Amount in ₹)

P A R T I C U L A R S		CURRENT YEAR	PREVIOUS YEAR
<b>SCHEDULE S-16: ACADEMIC EXPENSES</b>			
1	Laboratory expenses	-	1,54,200.00
2	Field work/Participation in Conferences	-	26,814.00
3	Expenses on Seminar /Workshops	4,01,576.00	92,500.00
4	Payment to visiting faculty	-	-
5	Examination	2,30,20,709.00	9,62,47,879.00
6	Student Welfare expenses	19,49,74,577.00	32,39,50,641.00
7	Admission expenses	-	-
8	Convocation expenses	-	-
9	Publications	5,316.00	2,28,576.00
10	Stipend/means-cum-merit scholarship	-	-
11	Subscription Expenses	20.00	-
12	Other (specify)	15,21,19,902.00	14,89,52,271.00
<b>Total</b>		37,05,22,100.00	56,96,52,881.00

**BANARAS HINDU UNIVERSITY****SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT AS AT 31.03.2021**

P A R T I C U L A R S	(Amount in ₹)	
	CURRENT YEAR	PREVIOUS YEAR
<b><u>SCHEDULE S-17: ADMINISTRATIVE AND GENERAL EXPENSES</u></b>		
<b>A Infrastructure</b>		
Electricity and power	-	-
Water charges	-	-
Insurance	-	-
Rent, Rates and Taxes (including property tax)	-	-
<b>B Communication</b>		
Postage and Stationery	-	-
Telephone, Fax and Internet Charges	-	-
<b>C Others</b>		
Printing and Stationery (consumption)	-	-
Travelling and Conveyance Expenses	-	-
Hospitality	-	-
Auditors Remunerations	-	-
Professional Charges	-	-
Advertisement and Publicity	-	-
Magazines & Journals	-	-
Others (specify)	1,07,94,68,601.32	96,50,50,723.70
<b>Total</b>	<b>1,07,94,68,601.32</b>	<b>96,50,50,723.70</b>



**BANARAS HINDU UNIVERSITY****SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT AS AT 31.03.2021**

(Amount in ₹)

P A R T I C U L A R S	CURRENT YEAR	PREVIOUS YEAR
<b><u>SCHEDULE S-18: TRANSPORTATION EXPENSES</u></b>		
<b>1 Vehicles (owned by institution)</b>		
Running expenses	-	-
Repairs & maintenance	-	-
Insurance expenses	-	-
<b>2 Vehicles taken on rent/lease</b>		
Rent/lease expenses	-	-
<b>3 Vehicle (Taxi) hiring expenses</b>	-	-
<b>Total</b>	-	-
<b><u>SCHEDULE S-19: REPAIRS &amp; MAINTENANCE</u></b>		
<b>1 Buildings</b>	-	-
<b>2 Furniture &amp; Fixtures</b>	-	-
<b>3 Plant &amp; Machinery</b>	-	-
<b>4 Office Equipment</b>	-	-
<b>5 Computers</b>	-	-
<b>6 Laboratory &amp; Scientific equipment</b>	-	-
<b>7 Audio Visual equipment</b>	-	-
<b>8 Cleaning Material &amp; Services</b>	-	-
<b>9 Book binding charges</b>	-	-
<b>10 Gardening</b>	-	-
<b>11 Estate Maintenance</b>	-	-
<b>12 Others (Specify)</b>	2,26,292.00	-
<b>Total</b>	2,26,292.00	-

**BANARAS HINDU UNIVERSITY****SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT AS AT 31.03.2021**

P A R T I C U L A R S	(Amount in ₹)	
	CURRENT YEAR	PREVIOUS YEAR
<b><u>SCHEDULE S-20: FINANCE COSTS</u></b>		
1 Bank charges	-	-
2 Others (Specify)	12,40,01,630.00	-
<b>Total</b>	12,40,01,630.00	-
<b><u>SCHEDULE S-21: OTHER EXPENSES</u></b>		
1 Provision for Bad and Doubtful Debts/Advances	-	-
2 Irrecoverable Balances Written - off	-	-
3 Grants/Subsidies to other institutions/organizations	1,11,47,436.00	53,02,741.00
4 Others (Specify)	1,69,89,211.00	1,62,10,006.00
<b>Total</b>	2,81,36,647.00	2,15,12,747.00
<b><u>SCHEDULE S-22: PRIOR PERIOD EXPENSES</u></b>		
1 Establishment expenses	-	-
2 Academic expenses	-	-
3 Administrative expenses	-	-
4 Transportation expenses	-	-
5 Repairs & Maintenance	-	-
6 Other expenses	-	-
<b>Total</b>	-	-

## BANARAS HINDU UNIVERSITY

### INCOME & EXPENDITURE ACCOUNT OF INSTITUTE OF EMINANCE (IOE) FOR THE PERIOD ENDED 31st March 2021

(Amount in ₹)

<u>I N C O M E</u>	SCHEDULE	CURRENT YEAR	PREVIOUS YEAR
Academic Receipts	I-09	-	-
Grants / Subsidies	I-10	9,39,88,609.00	1,89,48,791.00
Income from Investments	I-11	25,73,444.00	-
Interest Earned	I-12	-	-
Other Income	I-13	-	-
Prior Period Income	I-14	-	-
<b>TOTAL (A)</b>		<b>9,65,62,053.00</b>	<b>1,89,48,791.00</b>
 <u>E X P E N D I T U R E</u>  			
Establishment Expenses	I-15	17,49,453.00	-
Academic Expenses	I-16	7,48,69,913.00	1,89,48,791.00
Administrative and General Expenses	I-17	1,73,69,243.00	-
Transportation Expenses	I-18	-	-
Repair & Maintenance	I-19	-	-
Finance Costs	I-20	-	-
Depreciations (Net Total at the year end – corresponding to Sch. 4)	I-04	4,11,100.00	-
Other Expenses	I-21	-	-
Prior Period Expenses	I-22	-	-
<b>TOTAL (B)</b>		<b>9,43,99,709.00</b>	<b>1,89,48,791.00</b>
<b>Balance being excess of Income over Expenditure (A-B)</b>		<b>21,62,344.00</b>	<b>-</b>
<b>Balance being Surplus/(Deficit) Carried to Corpus/Capital Fund</b>		<b>21,62,344.00</b>	<b>-</b>
<b>Balance being Surplus/(Deficit) Carried to Earmarked/ Endowment Fund</b>		<b>-</b>	<b>-</b>
Significant Accounting Policies	23		
Contingent Liabilities & Notes on Accounts	24		

Date : 12.05.2021

Place : Varanasi      **sd/-** Section Officer      **sd/-** Asstt. Registrar (A/cs)      **sd/-** Joint Registrar (A/cs)      **sd/-** Finance Officer

**BANARAS HINDU UNIVERSITY****SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT AS AT 31.03.2021**

P A R T I C U L A R S		(Amount in ₹)	
		CURRENT YEAR	PREVIOUS YEAR
<b>SCHEDULE I-9: ACADEMIC RECEIPTS</b>			
<b>FEES FROM STUDENTS</b>			
<b>A</b>	<b>Academic</b>		
1	Tuition fee	-	-
2	Admission fee	-	-
3	Enrolment fee	-	-
4	Library Admission fee	-	-
5	Laboratory fee	-	-
6	Art & Craft fee	-	-
7	Registration fee	-	-
8	Syllabus fee	-	-
	<b>Total (A)</b>	-	-
<b>B</b>	<b>Examinations</b>		
1	Admission test fee	-	-
2	Annual Examination fee	-	-
3	Mark sheet, Certificate fee	-	-
4	Entrance examination fee	-	-
	<b>Total (B)</b>	-	-
<b>C</b>	<b>Other Fees</b>		
1	Identity Card fee	-	-
2	Fine/Miscellaneous fee	-	-
3	Medical fee	-	-
4	Transportation fee	-	-
5	Hostel fee	-	-
	<b>Total (C)</b>	-	-
<b>D</b>	<b>Sale of Publications</b>		
1	Sale of Admission forms	-	-
2	Sale of Syllabus and Question Paper, etc.	-	-
3	Sale of Prospectus including admission forms	-	-
	<b>Total (D)</b>	-	-
<b>E</b>	<b>Other Academic Receipts</b>		
1	Registration fee for workshops, programmes	-	-
2	Registration fees (Academic Staff College)	-	-
	<b>Total (E)</b>	-	-
<b>GRAND TOTAL (A+B+C+D+E)</b>		-	-

## BANARAS HINDU UNIVERSITY

### SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT AS AT 31.03.2021

(Amount in ₹)

P A R T I C U L A R S	CURRENT YEAR	PREVIOUS YEAR
<b>SCHEDULE I-10: GRANTS/SUBSIDIES (IRREVOCABLE GRANTS RECEIVED)</b>		
<b>Opening Balance B/F</b>	20,10,51,209.00	-
Add: Receipts During the Year	62,00,00,000.00	22,00,00,000.00
Add: Adjustments	-	-
<b>Total</b>	82,10,51,209.00	22,00,00,000.00
Less: Refund to UGC	-	-
<b>Balance</b>	82,10,51,209.00	22,00,00,000.00
Less: Utilized for Capital Expenditure (A)	56,36,25,952.00	-
<b>Balance</b>	25,74,25,257.00	22,00,00,000.00
Less: Utilized for Revenue Expenditure (B)	9,39,88,609.00	1,89,48,791.00
<b>Closing Balance C/F (C)</b>	16,34,36,648.00	20,10,51,209.00
<p>A- Appears as addition to Capital Fund as well as Additions to Fixed Assets during the year.                      B- Appears as income in the Income &amp; Expenditure Account.                      C- (i) Appears under Current Liabilities in the Balance Sheet and will become the opening balance next year.                      (ii) Represented by Bank Balance, Investments and Assets on the assets side.</p>		

(Amount in ₹)

P A R T I C U L A R S	CURRENT YEAR	PREVIOUS YEAR
<b>SCHEDULE I-11: INCOME FROM INVESTMENTS</b>		
1 Interest		
a. On Government Securities	-	-
b. Other Bonds / Debentures	-	-
2 Interest on Term Deposits	-	-
3 Income accrued but not due on Term / Deposits / Interest bearing advances to employees	-	-
4 Interest on Savings Bank Accounts	25,73,444.00	-
5 Others (Specify)	-	-
<b>Total</b>	25,73,444.00	-
<b>Transferred to Income &amp; Expenditure Account</b>	25,73,444.00	-
<b>Transferred to Earmarked / Endowment Funds</b>	-	-
<b>Balance</b>	-	-



# BANARAS HINDU UNIVERSITY

## SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT AS AT 31.03.2021

PARTICULARS	(Amount in ₹)	
	CURRENT YEAR	PREVIOUS YEAR
<b>SCHEDULE I-12: INTEREST EARNED</b>		
1 On Savings Account with Scheduled Banks	-	-
2 On Loans		
d. Employees / Staff	-	-
e. Others	-	-
3 On Debtors and Other Receivables	-	-
<b>Total</b>	-	-
Transferred to Income & Expenditure Account	-	-
Transferred to Earmarked / Endowment Funds	-	-
<b>Balance</b>	-	-
<b>SCHEDULE I-13: OTHER INCOME</b>		
<b>A Income from land &amp; Buildings</b>		
1 Hostel Room Rent	-	-
2 Licence fee	-	-
3 Hire Charges of Auditorium/Play ground/Convention Centre, etc	-	-
4 Electricity charges recovered	-	-
5 Water charges recovered	-	-
<b>Total (A)</b>	-	-
<b>B Sale of Institute's Publications</b>		
<b>Total (B)</b>	-	-
<b>C Income from holding events</b>		
1 Gross Receipts from annual function/sports carnival	-	-
Less: Direct expenditure incurred on the annual function/ sports carnival	-	-
2 Gross receipts from fetes	-	-
Less: Direct expenditure incurred on the fetes	-	-
3 Gross Receipts for educational tours	-	-
Less: Direct expenditure incurred on the tours	-	-
4 Others ( to be specified and separately disclosed )	-	-
<b>Total (C)</b>	-	-
Contd....		

**BANARAS HINDU UNIVERSITY****SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT AS AT 31.03.2021**

(Amount in ₹)

P A R T I C U L A R S	CURRENT YEAR	PREVIOUS YEAR
<b><u>SCHEDULE I-13: OTHER INCOME</u></b>		
<b>D Others</b>		
1 Income from consultancy	-	-
2 RTI fees	-	-
3 Income from Royalty	-	-
4 Sale of application form (recruitment)	-	-
5 Misc. Receipts (Sale of tender form, waste paper, etc.)	-	-
6 Profit on Sale/disposal of Assets	-	-
a. Owned assets	-	-
b. Assets received free of cost	-	-
7 Grants/Donations from Institutions, Welfare Bodies and International Organizations	-	-
8 Others (specify)	-	-
<b>Total (D)</b>	-	-
<b>GRAND TOTAL (A+B+C+D)</b>		
	-	-

(Amount in ₹)

P A R T I C U L A R S	CURRENT YEAR	PREVIOUS YEAR
<b><u>SCHEDULE I-14: PRIOR PERIOD INCOME</u></b>		
1 Academic Receipts	-	-
2 Income from Investments	-	-
3 Interest Earned	-	-
4 Other Income	-	-
<b>Total</b>	-	-

**BANARAS HINDU UNIVERSITY****SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT AS AT 31.03.2021**

(Amount in ₹)

PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
<b>SCHEDULE I-15: ESTABLISHMENT EXPENSES</b>		
1 Salaries and Wages	17,49,453.00	-
2 Allowance and Bonus	-	-
3 Contribution to Provident Fund	-	-
4 Contribution to Other Fund (specify)	-	-
5 Staff Welfare Expenses	-	-
6 Retirement and Terminal Benefits	-	-
7 LTC facility	-	-
8 Medical facility	-	-
9 Children Education Allowance	-	-
10 Honorarium	-	-
11 Other (specify)	-	-
<b>Total</b>	<b>17,49,453.00</b>	<b>-</b>

(Amount in ₹)

PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
<b>SCHEDULE I-16: ACADEMIC EXPENSES</b>		
1 Laboratory expenses	-	-
2 Field work/Participation in Conferences	-	-
3 Expenses on Seminar /Workshops	-	-
4 Payment to visiting faculty	-	-
5 Examination	-	-
6 Student Welfare expenses	-	-
7 Admission expenses	-	-
8 Convocation expenses	-	-
9 Publications	-	-
10 Stipend/means-cum-merit scholarship	-	-
11 Subscription Expenses	-	-
12 Other (specify)	7,48,69,913.00	1,89,48,791.00
<b>Total</b>	<b>7,48,69,913.00</b>	<b>1,89,48,791.00</b>

**BANARAS HINDU UNIVERSITY****SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT AS AT 31.03.2021**

(Amount in ₹)

PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
<b>SCHEDULE I-17: ADMINISTRATIVE AND GENERAL EXPENSES</b>		
<b>A Infrastructure</b>		
Electricity and power	-	-
Water charges	-	-
Insurance	-	-
Rent, Rates and Taxes (including property tax)	-	-
<b>B Communication</b>		
Postage and Stationery	-	-
Telephone, Fax and Internet Charges	1,60,71,917.00	-
<b>C Others</b>		
Printing and Stationery (consumption)	12,97,326.00	-
Travelling and Conveyance Expenses	-	-
Hospitality	-	-
Auditors Remunerations	-	-
Professional Charges	-	-
Advertisement and Publicity	-	-
Magazines & Journals	-	-
Others (specify)	-	-
<b>Total</b>	<b>1,73,69,243.00</b>	<b>-</b>

**BANARAS HINDU UNIVERSITY****SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT AS AT 31.03.2021**

(Amount in ₹)

PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
<b>SCHEDULE I-18: TRANSPORTATION EXPENSES</b>		
<b>1 Vehicles (owned by Institution)</b>		
Running expenses	-	-
Repairs & maintenance	-	-
Insurance expenses	-	-
<b>2 Vehicles taken on rent/lease</b>		
Rent/lease expenses	-	-
<b>3 Vehicle (Taxi) hiring expenses</b>		
	-	-
<b>Total</b>	-	-
<b>SCHEDULE I-19: REPAIRS &amp; MAINTENANCE</b>		
<b>1 Buildings</b>		
	-	-
<b>2 Furniture &amp; Fixtures</b>		
	-	-
<b>3 Plant &amp; Machinery</b>		
	-	-
<b>4 Office Equipment</b>		
	-	-
<b>5 Computers</b>		
	-	-
<b>6 Laboratory &amp; Scientific equipment</b>		
	-	-
<b>7 Audio Visual equipment</b>		
	-	-
<b>8 Cleaning Material &amp; Services</b>		
	-	-
<b>9 Book binding charges</b>		
	-	-
<b>10 Gardening</b>		
	-	-
<b>11 Estate Maintenance</b>		
	-	-
<b>12 Others (Specify)</b>		
	-	-
<b>Total</b>	-	-



**BANARAS HINDU UNIVERSITY****SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT AS AT 31.03.2021**

(Amount in ₹)

<b>PARTICULARS</b>	<b>CURRENT YEAR</b>	<b>PREVIOUS YEAR</b>
<b><u>SCHEDULE I-20: FINANCE COSTS</u></b>		
1 Bank charges	-	-
2 Others (Specify)	-	-
<b>Total</b>	-	-
<b><u>SCHEDULE I-21: OTHER EXPENSES</u></b>		
1 Provision for Bad and Doubtful Debts/Advances	-	-
2 Irrecoverable Balances Written – off	-	-
3 Grants/Subsidies to other institutions/organizations	-	-
4 Others (Specify)	-	-
<b>Total</b>	-	-
<b><u>SCHEDULE D-22: PRIOR PERIOD EXPENSES</u></b>		
1 Establishment expenses	-	-
2 Academic expenses	-	-
3 Administrative expenses	-	-
4 Transportation expenses	-	-
5 Repairs & Maintenance	-	-
6 Other expenses	-	-
<b>Total</b>	-	-

**RECEIPTS AND PAYMENTS ACCOUNT  
FUND WISE**

## **BANARAS HINDU UNIVERSITY**

### **RECEIPTS & PAYMENT ACCOUNT OF REVENUE FUND FOR THE YEAR ENDED 31st MARCH, 2021**

(Amount in ₹)

R E C E I P T S	CURRENT YEAR	PREVIOUS YEAR	P A Y M E N T S	CURRENT YEAR	PREVIOUS YEAR
<b>1 Opening Balances</b>			<b>1 Expenses</b>		
a) Cash in Hand	-	-	a) Establishment Expenses	11,66,63,35,402.00	11,81,79,58,151.00
b) Cash at Bank			b) Academic Expenses	44,11,29,041.72	38,64,32,797.00
i. In Current Account	32,46,86,449.43	36,21,47,454.53	c) Administrative Expenses	47,79,82,199.00	92,57,55,401.00
ii. In Deposit Account	1,55,41,11,696.28	2,55,62,00,882.76	d) Transportation Expenses	-	7,12,398.00
iii. In Savings Account	60,15,78,358.72	(1,06,59,14,399.00)	e) Repair & Maintenance	64,83,90,299.00	37,49,21,144.00
			f) Others	36,13,25,417.00	17,80,15,000.00
			g) Prior Period Expenses	-	-
<b>2 Grants Received</b>			<b>2 Payment against Earmarked / Endowment Funds</b>	-	-
a) From Government of India	13,32,16,53,148.00	13,86,44,31,500.00			
b) From State Government	-	-			
c) From Other Sources	-	-			
<b>3 Academic Receipts</b>	12,22,19,133.00	41,17,33,431.00	<b>3 Payment against Sponsored Projects / Schemes</b>	-	-
<b>4 Receipts against Earmarked/ Endowment Funds</b>	-	-	<b>4 Payment against Sponsored Fellowship / Scholarship</b>	-	-
<b>5 Receipts against Sponsored Projects / Schemes</b>	-	-	<b>5 Investments and Deposits made</b>		
			a) Out of Earmarked/End. Funds	-	-
			b) Out of own Funds (Invst. - Others)	-	-
<b>6 Receipts against Sponsored Fellowship and Scholarship</b>	-	-	<b>6 Term Deposit with Scheduled Banks</b>	-	-
<b>Carried over...</b>	15,92,42,48,795.43	16,42,85,98,869.29	<b>Carried over...</b>	13,59,51,62,358.72	13,68,37,94,891.00

## **BANARAS HINDU UNIVERSITY**

### **RECEIPTS & PAYMENT ACCOUNT OF REVENUE FUND FOR THE YEAR ENDED 31st MARCH, 2021**

(Amount in ₹)

R E C E I P T S	CURRENT YEAR	PREVIOUS YEAR	P A Y M E N T S	CURRENT YEAR	PREVIOUS YEAR
<b>Brought Forward...</b>	15,92,42,48,785.43	16,42,85,98,889.29	<b>Brought Forward...</b>	13,58,51,62,358.72	13,68,37,94,891.00
<b>7 Income on Investments From</b>			<b>7 Expenditure on Fixed Assets &amp; Capital Work in Progress</b>		
a) Earmarked/Endowment Fund	3,85,56,517.90	7,04,62,980.00	a) Purchase of Fixed Assets	39,08,11,329.00	36,07,01,743.00
b) Other Investments	-	-	b) Expenditure of Capital WIP	-	-
<b>8 Interest Received on</b>			<b>8 Other Payments including</b>		
a) On Bank Deposits	-	-	<u>Statutory Payments</u>		
b) Loans Advances etc.	-	-	Final Payment & Withdrawal	-	-
c) Savings Bank Account	-	-	PF Advance	-	-
			New Pension Scheme	-	-
<b>9 Investments Encashed</b>	-	-	<b>9 Refund of Grants</b>	4,56,77,655.00	2,42,71,419.00
<b>10 Term Deposit with Scheduled Banks encashed</b>	40,16,200.00	-	<b>10 Deposit and Advances</b>		
			Tax Deducted at Source by Bank	-	-
			O.B. Advance (Net)	-	-
			Deposit and Retention	-	-
<b>11 Other Income</b>			<b>11 Other Payments</b>		
Income from land & Buildings	5,64,55,611.72	5,83,38,495.00	Inter Fund Transfers	15,85,23,426.57	13,90,65,954.86
Sale of Institute's Publications	31,27,401.00	31,12,401.00	UWD Store	-	-
Income from holding events	-	-	EWSS Store	-	-
Others	21,62,26,678.00	12,75,60,964.00	Donation Made to BHU	-	-
Inter Fund Transfers	-	-	Miscellaneous Adjustment	-	-
UWD Store	-	-	House Building Loan	-	-
EWSS Store	-	-			
<b>Carried over...</b>	16,24,26,30,194.05	16,68,60,73,709.29	<b>Carried over...</b>	14,19,01,74,769.29	14,20,78,34,007.86

## **BANARAS HINDU UNIVERSITY**

### **RECEIPTS & PAYMENT ACCOUNT OF REVENUE FUND FOR THE YEAR ENDED 31st MARCH, 2021**

(Amount in ₹)

R E C E I P T S	CURRENT YEAR	PREVIOUS YEAR	P A Y M E N T S	CURRENT YEAR	PREVIOUS YEAR
<b>Brought Forward...</b>	16,24,26,30,194.05	16,68,80,73,709.29	<b>Brought Forward...</b>	14,19,01,74,769.29	14,20,78,34,007.66
<b>12 Deposit and Advances</b>			<b>12 Closing Balances</b>		
Tax Reversed / Received	9,65,178.00	-	a) Cash in Hand	-	-
O.B. Advance (Net)	6,94,16,910.00	1,36,803.00	b) Cash at Bank		
Deposit and Retention	-	-	i. In Current Account	1,35,81,51,479.48	32,46,86,449.43
PF Advance	-	-	ii. In Deposit Account	30,50,04,036.00	1,55,41,11,696.28
House Building Loan	-	-	iii. In Savings Account	45,96,81,997.28	60,15,78,358.72
<b>13 Miscellaneous Receipts including Statutory Receipts</b>					
Refund of Payment	-	-			
Employees Contribution to PF	-	-			
University Contribution to PF New Pension Scheme	-	-			
<b>14 Any Other Receipts</b>					
<b>Total</b>	<b>16,31,30,12,282.05</b>	<b>16,68,82,10,512.29</b>	<b>Total</b>	<b>16,31,30,12,282.05</b>	<b>16,68,82,10,512.29</b>

Date : 12.05.2021  
Place : Varanasi

sd/-  
Section Officer

sd/-  
Asstt. Registrar (A/cs)

sd/-  
Joint Registrar (A/cs)

sd/-  
Finance Officer



## **BANARAS HINDU UNIVERSITY**

### **RECEIPTS & PAYMENT ACCOUNT OF DEVELOPMENT FUND FOR THE YEAR ENDED 31st MARCH, 2021**

(Amount in ₹)

R E C E I P T S	CURRENT YEAR	PREVIOUS YEAR	P A Y M E N T S	CURRENT YEAR	PREVIOUS YEAR
<b>1 Opening Balances</b>			<b>1 Expenses</b>		
a) Cash in Hand	-	-	a) Establishment Expenses	9,33,85,556.00	10,27,61,649.00
b) Cash at Bank			b) Academic Expenses	6,40,52,194.00	7,47,46,313.00
i. In Current Account	(41,09,38,988.98)	(26,36,75,781.63)	c) Administrative Expenses	2,12,60,017.00	3,94,39,606.00
ii. In Deposit Account	60,97,36,442.70	1,07,71,51,788.35	d) Transportation Expenses	1,25,387.00	8,62,107.00
iii. In Savings Account	1,22,97,899.00	15,24,093.00	e) Repair & Maintenance	2,33,38,256.00	5,33,25,481.00
			f) Others	-	-
			g) Prior Period Expenses	-	-
<b>2 Grants Received</b>			<b>2 Payment against Earmarked / Endowment Funds</b>		
a) From Government of India	50,16,02,273.00	79,03,68,159.00		-	-
b) From State Government					
c) From Other Sources					
<b>3 Academic Receipts</b>	-	-	<b>3 Payment against Sponsored Projects / Schemes</b>	-	-
<b>4 Receipts against Earmarked/ Endowment Funds</b>	-	-	<b>4 Payment against Sponsored Fellowship / Scholarship</b>	-	-
<b>5 Receipts against Sponsored Projects / Schemes</b>	-	-	<b>5 Investments and Deposits made</b>		
			a) Out of Earmarked/End. Funds	-	-
			b) Out of own Funds (Invst. - Others)	-	-
<b>6 Receipts against Sponsored Fellowship and Scholarship</b>	-	-	<b>6 Term Deposit with Scheduled Banks</b>	-	-
<b>Carried over...</b>	71,26,97,625.72	1,60,53,68,258.72	<b>Carried over...</b>	20,21,61,410.00	27,11,35,156.00

## **BANARAS HINDU UNIVERSITY**

### **RECEIPTS & PAYMENT ACCOUNT OF DEVELOPMENT FUND FOR THE YEAR ENDED 31st MARCH, 2021**

(Amount in ₹)

R E C E I P T S	CURRENT YEAR	PREVIOUS YEAR	P A Y M E N T S	CURRENT YEAR	PREVIOUS YEAR
<b>Brought Forward...</b>	71,26,97,625.72	1,60,53,68,258.72	<b>Brought Forward...</b>	20,21,61,410.00	27,11,35,156.00
7 <b>Income on Investments From</b>			7 <b>Expenditure on Fixed Assets &amp; Capital Work in Progress</b>		
a) Earmarked/Endowment Fund	1,51,54,110.45	5,82,09,689.00	a) Purchase of Fixed Assets	24,40,04,837.00	55,20,37,808.00
b) Other Investments	-	-	b) Expenditure of Capital WIP	-	-
8 <b>Interest Received on</b>			8 <b>Other Payments including Statutory Payments</b>		
a) On Bank Deposits	-	-	Final Payment & Withdrawal	-	-
b) Loans Advances etc.	-	-	PF Advance	-	-
c) Savings Bank Account	-	-	New Pension Scheme	-	-
9 <b>Investments Encashed</b>	-	-	9 <b>Refund of Grants</b>	72,41,581.00	9,50,60,631.00
10 <b>Term Deposit with Scheduled Banks encashed</b>	-	-	10 <b>Deposit and Advances</b>		
			Tax Deducted at Source by Bank	-	-
			O.B. Advance (Net)	49,48,484.82	-
			Deposit and Retention	-	-
11 <b>Other Income</b>			11 <b>Other Payments</b>		
Income from land & Buildings	-	-	Inter Fund Transfers	15,43,94,069.18	54,80,57,748.00
Sale of Institute's Publications	-	-	UWD Store	-	-
Income from holding events	-	-	EWSS Store	-	-
Others	-	-	Donation Made to BHU	-	-
Inter Fund Transfers	-	-	Miscellaneous Adjustment	3,33,500.00	(2,63,198.00)
UWD Store	-	-	House Building Loan	-	-
EWSS Store	-	-			
<b>Carried over...</b>	72,78,51,736.17	1,66,35,77,947.72	<b>Carried over...</b>	61,30,83,882.00	1,46,60,28,145.00

## **BANARAS HINDU UNIVERSITY**

### **RECEIPTS & PAYMENT ACCOUNT OF DEVELOPMENT FUND FOR THE YEAR ENDED 31st MARCH, 2021**

(Amount in ₹)

R E C E I P T S	CURRENT YEAR	PREVIOUS YEAR	P A Y M E N T S	CURRENT YEAR	PREVIOUS YEAR
<b>Brought Forward...</b>	72,78,51,736.17	1,66,35,77,947.72	<b>Brought Forward...</b>	61,30,83,882.00	1,46,60,28,145.00
<b>12 Deposit and Advances</b>			<b>12 Closing Balances</b>		
Tax Reversed / Received	-	-	a) Cash in Hand	-	-
O.B. Advance (Net)	-	1,33,87,377.00	b) Cash at Bank		
Deposit and Retention	-	-	i. In Current Account	(26,88,21,348.20)	(41,09,38,968.98)
PF Advance	-	-	ii. In Deposit Account	37,50,59,386.37	60,97,36,442.70
House Building Loan	-	-	iii. In Savings Account	85,29,816.00	1,22,97,899.00
<b>13 Miscellaneous Receipts including</b>					
<b>Statutory Receipts</b>					
Refund of Payment	-	1,58,173.00			
Employees Contribution to PF	-	-			
University Contribution to PF	-	-			
New Pension Scheme	-	-			
<b>14 Any Other Receipts</b>	-	-			
<b>Total</b>	<b>72,78,51,736.17</b>	<b>1,67,71,23,497.72</b>	<b>Total</b>	<b>72,78,51,736.17</b>	<b>1,67,71,23,497.72</b>

Date : 12.05.2021  
Place : Varanasi

sd/-  
Section Officer

sd/-  
Asstt. Registrar (A/cs)

sd/-  
Joint Registrar (A/cs)

sd/-  
Finance Officer

## **BANARAS HINDU UNIVERSITY**

### **RECEIPTS & PAYMENT ACCOUNT OF SPECIAL FUND FOR THE YEAR ENDED 31st MARCH, 2021**

(Amount in ₹)

R E C E I P T S	CURRENT YEAR	PREVIOUS YEAR	P A Y M E N T S	CURRENT YEAR	PREVIOUS YEAR
<b>1 Opening Balances</b>			<b>1 Expenses</b>		
a) Cash in Hand	1,40,584.01	1,31,680.01	a) Establishment Expenses	-	-
b) Cash at Bank			b) Academic Expenses	37,05,22,100.00	56,96,52,881.00
i. In Current Account	23,82,73,609.46	32,60,81,117.86	c) Administrative Expenses	1,07,94,20,963.32	96,50,50,723.70
ii. In Deposit Account	2,23,70,82,209.72	1,13,99,13,279.39	d) Transportation Expenses	-	-
iii. In Savings Account	19,47,91,159.49	1,56,84,906.49	e) Repair & Maintenance	2,26,292.00	-
			f) Others	13,51,49,066.00	53,02,741.00
			g) Prior Period Expenses	-	-
<b>2 Grants Received</b>			<b>2 Payment against Earmarked / Endowment Funds</b>	1,69,77,211.00	1,61,96,006.00
a) From Government of India	-	-			
b) From State Government	-	-			
c) From Other Sources	23,63,08,840.00	60,47,13,709.90			
<b>3 Academic Receipts</b>	41,63,07,540.80	41,41,55,434.55	<b>3 Payment against Sponsored Projects / Schemes</b>	-	-
<b>4 Receipts against Earmarked/ Endowment Funds</b>	-	-	<b>4 Payment against Sponsored Fellowship / Scholarship</b>	-	-
<b>5 Receipts against Sponsored Projects / Schemes</b>	-	-	<b>5 Investments and Deposits made</b>		
			a) Out of Earmarked/End. Funds	-	-
			b) Out of own Funds (Invst-Others)	-	-
<b>6 Receipts against Sponsored Fellowship and Scholarship</b>	-	-	<b>6 Term Deposit with Scheduled Banks</b>	4,63,71,80,044.83	2,68,44,14,851.05
<b>Carried over...</b>	3,32,29,03,943.48	2,50,06,80,128.20	<b>Carried over...</b>	6,23,94,75,677.15	4,24,06,19,202.75

## BANARAS HINDU UNIVERSITY

### RECEIPTS & PAYMENT ACCOUNT OF SPECIAL FUND FOR THE YEAR ENDED 31st MARCH, 2021

(Amount in ₹)

R E C E I P T S	CURRENT YEAR	PREVIOUS YEAR	P A Y M E N T S	CURRENT YEAR	PREVIOUS YEAR
<b>Brought Forward...</b>	3,32,29,03,943.48	2,50,06,80,128.20	<b>Brought Forward...</b>	6,23,94,75,677.15	4,24,06,19,202.75
<b>7 Income on Investments From</b>			<b>7 Expenditure on Fixed Assets &amp; Capital Work in Progress</b>		
a) Earmarked/Endowment Fund	1,82,45,52,612.19	1,00,99,10,182.45	a) Purchase of Fixed Assets	30,65,05,368.00	57,56,43,317.00
b) Other Investments	-	-	b) Expenditure of Capital WIP	16,44,606.00	3,11,24,296.00
<b>8 Interest Received on</b>			<b>8 Other Payments including</b>		
a) On Bank Deposits	-	-	<u>Statutory Payments</u>		
b) Loans Advances etc.	-	-	Final Payment & Withdrawal	-	-
c) Savings Bank Account	-	-	PF Advance	-	-
			New Pension Scheme	-	-
<b>9 Investments Encashed</b>	-	-	<b>9 Refund of Grants</b>	-	-
<b>10 Term Deposit with Scheduled Banks encashed</b>	3,97,77,93,597.83	2,39,89,35,851.05	<b>10 Deposit and Advances</b>		
			Tax Deducted at Source by Bank	-	1,34,206.00
			O.B. Advance (Net)	-	-
			Deposit and Retention	1,48,00,09,240.65	1,46,82,42,535.62
<b>11 Other Income</b>			<b>11 Other Payments</b>		
Income from land & Buildings	33,09,404.00	89,88,982.00	Inter Fund Transfers	-	-
Sale of Institute's Publications	4,93,618.00	2,72,051.00	UWD Store	11,73,933.68	30,17,826.00
Income from holding events	-	-	EWSS Store	-	-
Others	88,70,59,853.54	90,87,01,286.84	Donation Made to BHU	1,94,310.00	1,51,94,693.00
Inter Fund Transfers	10,19,99,582.88	26,93,07,662.79	Miscellaneous Adjustment	1,50,00,00,000.00	-
UWD Store	46,08,189.00	53,11,524.95	House Building Loan	12,000.00	12,000.00
EWSS Store	21,22,310.33	40,55,066.67			
<b>Carried over...</b>	10,12,48,43,111.25	7,10,61,62,735.95	<b>Carried over...</b>	9,52,90,15,133.48	6,33,39,88,076.37



## BANARAS HINDU UNIVERSITY

### RECEIPTS & PAYMENT ACCOUNT OF SPECIAL FUND FOR THE YEAR ENDED 31st MARCH, 2021

(Amount in ₹)

R E C E I P T S	CURRENT YEAR	PREVIOUS YEAR	P A Y M E N T S	CURRENT YEAR	PREVIOUS YEAR
<b>Brought Forward...</b>	10,12,48,43,111.25	7,10,61,62,735.95	<b>Brought Forward...</b>	9,52,90,15,133.48	6,33,39,88,076.37
<b>12 Deposit and Advances</b>			<b>12 Closing Balances</b>		
Tax Reversed / Received	14,87,691.00	-	a) Cash in Hand	1,40,584.01	1,40,584.01
O.B. Advance (Net)	33,64,166.00	22,77,846.00	b) Cash at Bank		
Deposit and Retention	1,83,99,43,354.12	1,89,21,14,036.10	i. In Current Account	1,10,13,63,799.68	23,82,73,609.46
PF Advance	-	-	ii. In Deposit Account	2,50,52,00,159.71	2,23,70,82,209.72
House Building Loan	32,03,512.00	37,21,021.00	iii. In Savings Account	33,71,22,157.49	19,47,91,159.49
<b>13 Miscellaneous Receipts including Statutory Receipts</b>					
Refund of Payment	-	-			
Employees Contribution to PF	-	-			
University Contribution to PF	-	-			
New Pension Scheme	-	-			
<b>14 Any Other Receipts</b>					
BHU Capital Fund	1,50,00,00,000.00	-			
<b>Total</b>	<b>13,47,28,41,834.37</b>	<b>9,00,42,75,639.05</b>	<b>Total</b>	<b>13,47,28,41,834.37</b>	<b>9,00,42,75,639.05</b>

Date : 12.05.2021  
Place : Varanasi

sd/-  
Section Officer

sd/-  
Asstt. Registrar (A/cs)

sd/-  
Joint Registrar (A/cs)

sd/-  
Finance Officer

## **BANARAS HINDU UNIVERSITY**

### **RECEIPTS & PAYMENT ACCOUNT OF PROJECT FUND FOR THE YEAR ENDED 31st MARCH, 2021**

(Amount in ₹)

R E C E I P T S	CURRENT YEAR	PREVIOUS YEAR	P A Y M E N T S	CURRENT YEAR	PREVIOUS YEAR
<b>1 Opening Balances</b>			<b>1 Expenses</b>		
a) Cash in Hand	-	-	a) Establishment Expenses	-	-
b) Cash at Bank			b) Academic Expenses	-	-
i. In Current Account	(2,61,12,803.56)	14,86,58,995.55	c) Administrative Expenses	-	-
ii. In Deposit Account	39,25,22,110.00	27,62,21,223.71	d) Transportation Expenses	-	-
iii. In Savings Account	45,82,36,096.00	42,41,112.00	e) Repair & Maintenance	-	-
			f) Others	-	-
			g) Prior Period Expenses	-	-
<b>2 Grants Received</b>			<b>2 Payment against Earmarked / Endowment Funds</b>		
a) From Government of India	-	-		-	-
b) From State Government	-	-		-	-
c) From Other Sources	-	-		-	-
<b>3 Academic Receipts</b>	-	-	<b>3 Payment against Sponsored Projects / Schemes</b>	44,53,29,702.27	54,21,55,726.00
<b>4 Receipts against Earmarked/ Endowment Funds</b>	-	-	<b>4 Payment against Sponsored Fellowship / Scholarship</b>	5,88,77,746.00	7,36,78,982.00
<b>5 Receipts against Sponsored Projects / Schemes</b>	53,04,57,572.00	50,25,74,461.11	<b>5 Investments and Deposits made</b>		
			a) Out of Earmarked/End. Funds	-	-
			b) Out of own Funds (Invst. - Others)	-	-
<b>6 Receipts against Sponsored Fellowship and Scholarship</b>	7,06,50,690.00	7,48,98,896.00	<b>6 Term Deposit with Scheduled Banks</b>	-	-
<b>Carried over...</b>	1,42,57,53,664.44	1,00,65,94,678.37	<b>Carried over...</b>	50,42,07,448.27	61,58,34,708.00

## BANARAS HINDU UNIVERSITY

### RECEIPTS & PAYMENT ACCOUNT OF PROJECT FUND FOR THE YEAR ENDED 31st MARCH, 2021

(Amount in ₹)					
R E C E I P T S	CURRENT YEAR	PREVIOUS YEAR	P A Y M E N T S	CURRENT YEAR	PREVIOUS YEAR
Brought Forward...	1,42,57,53,664.44	1,00,65,94,678.37	Brought Forward...	50,42,07,448.27	61,58,34,708.00
7 <u>Income on Investments From</u>			7 <u>Expenditure on Fixed Assets &amp; Capital Work in Progress</u>		
a) Earmarked/Endowment Fund	-	-	a) Purchase of Fixed Assets	-	-
b) Other Investments	-	-	b) Expenditure of Capital WIP	-	-
8 <u>Interest Received on</u>			8 <u>Other Payments including Statutory Payments</u>		
a) On Bank Deposits	-	-	Final Payment & Withdrawal	-	-
b) Loans Advances etc.	-	-	PF Advance	-	-
c) Savings Bank Account	-	-	New Pension Scheme	-	-
9 <u>Investments Encashed</u>	-	-	9 <u>Refund of Grants</u>	-	-
10 <u>Term Deposit with Scheduled Banks encashed</u>	-	-	10 <u>Deposit and Advances</u>		
			Tax Deducted at Source by Bank	-	3,94,650.00
			O.B. Advance (Net)	-	88,64,716.00
			Deposit and Retention	-	-
11 <u>Other Income</u>			11 <u>Other Payments</u>		
Income from land & Buildings	-	-	Inter Fund Transfers	1,03,99,685.13	-
Sale of Institute's Publications	-	-	UWD Store	-	-
Income from holding events	-	-	EWSS Store	-	-
Others	-	-	Donation Made to BHU	-	-
Inter Fund Transfers	-	44,31,44,798.07	Miscellaneous Adjustment	-	-
UWD Store	-	-	House Building Loan	-	-
EWSS Store	-	-			
<b>Carried over...</b>	<b>1,42,57,53,664.44</b>	<b>1,44,97,39,478.44</b>	<b>Carried over...</b>	<b>51,46,07,133.40</b>	<b>62,50,94,074.00</b>

## BANARAS HINDU UNIVERSITY

### RECEIPTS & PAYMENT ACCOUNT OF PROJECT FUND FOR THE YEAR ENDED 31st MARCH, 2021

(Amount in ₹)

R E C E I P T S	CURRENT YEAR	PREVIOUS YEAR	P A Y M E N T S	CURRENT YEAR	PREVIOUS YEAR
<b>Brought Forward...</b>	1,42,57,53,664.44	1,44,97,39,476.44	<b>Brought Forward...</b>	51,46,07,133.40	62,50,94,074.00
<b>12 Deposit and Advances</b>			<b>12 Closing Balances</b>		
Tax Reversed / Received	2,19,086.00	-	a) Cash in Hand	-	-
O.B. Advance (Net)	66,06,698.19	-	b) Cash at Bank		
Deposit and Retention	-	-	i. In Current Account	36,56,49,862.23	(2,61,12,803.56)
PF Advance	-	-	ii. In Deposit Account	9,04,59,891.00	39,25,22,110.00
House Building Loan	-	-	iii. In Savings Account	46,18,62,562.00	45,82,36,096.00
<b>13 Miscellaneous Receipts Including Statutory Receipts</b>					
Refund of Payment	-	-			
Employees Contribution to PF	-	-			
University Contribution to PF	-	-			
New Pension Scheme	-	-			
<b>14 Any Other Receipts</b>	-	-			
<b>Total</b>	<b>1,43,25,79,448.63</b>	<b>1,44,97,39,476.44</b>	<b>Total</b>	<b>1,43,25,79,448.63</b>	<b>1,44,97,39,476.44</b>

Date : 12.05.2021  
Place : Varanasi

sd/-  
Section Officer

sd/-  
Asstt. Registrar (A/cs)

sd/-  
Joint Registrar (A/cs)

sd/-  
Finance Officer

## **BANARAS HINDU UNIVERSITY**

RECEIPTS & PAYMENT ACCOUNT OF INSTITUTE OF EMINENCE (IOE) FOR THE YEAR ENDED 31st MARCH, 2021

(Amount in ₹)

R E C E I P T S	CURRENT YEAR	PREVIOUS YEAR	P A Y M E N T S	CURRENT YEAR	PREVIOUS YEAR
<b>1 Opening Balances</b>			<b>1 Expenses</b>		
a) Cash in Hand	-	-	a) Establishment Expenses	17,49,453.00	-
b) Cash at Bank			b) Academic Expenses	7,48,69,913.00	1,89,48,791.00
i. In Current Account	-	-	c) Administrative Expenses	1,73,69,243.00	-
ii. In Deposit Account	-	-	d) Transportation Expenses	-	-
iii. In Savings Account	20,87,21,322.00	-	e) Repair & Maintenance	-	-
			f) Others	-	-
			g) Prior Period Expenses	-	-
<b>2 Grants Received</b>			<b>2 Payment against Earmarked / Endowment Funds</b>		
a) From Government of India	62,00,00,000.00	22,00,00,000.00		-	-
b) From State Government	-	-			
c) From Other Sources	-	-			
<b>3 Academic Receipts</b>	-	-	<b>3 Payment against Sponsored Projects / Schemes</b>	-	-
<b>4 Receipts against Earmarked/ Endowment Funds</b>	-	-	<b>4 Payment against Sponsored Fellowship / Scholarship</b>	-	-
<b>5 Receipts against Sponsored Projects / Schemes</b>	-	-	<b>5 Investments and Deposits made</b>		
			a) Out of Earmarked/End. Funds	-	-
			b) Out of own Funds (Invst. - Others)	-	-
<b>6 Receipts against Sponsored Fellowship and Scholarship</b>	-	-	<b>6 Term Deposit with Scheduled Banks</b>	-	-
<b>Carried over...</b>	82,87,21,322.00	22,00,00,000.00	<b>Carried over...</b>	9,39,88,609.00	1,89,48,791.00



## **BANARAS HINDU UNIVERSITY**

**RECEIPTS & PAYMENT ACCOUNT OF INSTITUTE OF EMINENCE (IOE) FOR THE YEAR ENDED 31st MARCH, 2021**

(Amount in ₹)

R E C E I P T S	CURRENT YEAR	PREVIOUS YEAR	P A Y M E N T S	CURRENT YEAR	PREVIOUS YEAR
<b>Brought Forward...</b>	82,87,21,322.00	22,00,00,000.00	<b>Brought Forward...</b>	9,39,88,609.00	1,89,48,791.00
<b>7 Income on Investments From</b>			<b>7 Expenditure on Fixed Assets &amp; Capital Work in Progress</b>		
a) Earmarked/Endowment Fund	-	-	a) Purchase of Fixed Assets	56,36,25,952.00	-
b) Other Investments	-	-	b) Expenditure of Capital WIP	-	-
<b>8 Interest Received on</b>			<b>8 Other Payments including</b>		
a) On Bank Deposits	-	-	<u>Statutory Payments</u>		
b) Loans Advances etc.	-	-	Final Payment & Withdrawal	-	-
c) Savings Bank Account	25,73,444.00	-	PF Advance	-	-
			New Pension Scheme	-	-
<b>9 Investments Encashed</b>	-	-	<b>9 Refund of Grants</b>	-	-
<b>10 Term Deposit with Scheduled Banks encashed</b>	-	-	<b>10 Deposit and Advances</b>		
			Tax Deducted at Source by Bank	-	-
			O.B. Advance (Net)	1,20,11,500.00	-
			Deposit and Retention	-	-
<b>11 Other Income</b>			<b>11 Other Payments</b>		
Income from land & Buildings	-	-	Inter Fund Transfers	-	-
Sale of Institute's Publications	-	-	UWD Store	-	-
Income from holding events	-	-	EWSS Store	-	-
Others	-	-	Donation Made to BHU	-	-
Inter Fund Transfers	17,67,52,587.00	76,70,113.00	Miscellaneous Adjustment	-	-
UWD Store	-	-	House Building Loan	-	-
EWSS Store	-	-			
<b>Carried over...</b>	1,00,80,47,353.00	22,78,70,113.00	<b>Carried over...</b>	66,96,26,061.00	1,89,48,791.00

## **BANARAS HINDU UNIVERSITY**

**RECEIPTS & PAYMENT ACCOUNT OF INSTITUTE OF EMINENCE (IOE) FOR THE YEAR ENDED 31st MARCH, 2021**

(Amount in ₹)

R E C E I P T S	CURRENT YEAR	PREVIOUS YEAR	P A Y M E N T S	CURRENT YEAR	PREVIOUS YEAR
<b>Brought Forward...</b>	1,00,80,47,353.00	22,76,70,113.00	<b>Brought Forward...</b>	66,96,26,061.00	1,89,48,791.00
<b>12 Deposit and Advances</b>			<b>12 Closing Balances</b>		
Tax Reversed / Received	-	-	a) Cash in Hand	-	-
O.B. Advance (Net)	-	-	b) Cash at Bank		
Deposit and Retention	-	-	i. In Current Account	-	-
PF Advance	-	-	ii. In Deposit Account	-	-
House Building Loan	-	-	iii. In Savings Account	33,84,21,292.00	20,87,21,322.00
<b>13 Miscellaneous Receipts including</b>					
<u>Statutory Receipts</u>					
Refund of Payment	-	-			
Employees Contribution to PF	-	-			
University Contribution to PF	-	-			
New Pension Scheme	-	-			
<b>14 Any Other Receipts</b>	-	-			
<b>Total</b>	<b>1,00,80,47,353.00</b>	<b>22,76,70,113.00</b>	<b>Total</b>	<b>1,00,80,47,353.00</b>	<b>22,76,70,113.00</b>

Date : 12.05.2021  
Place : Varanasi

sd/-  
Section Officer

sd/-  
Asstt. Registrar (A/cs)

sd/-  
Joint Registrar (A/cs)

sd/-  
Finance Officer

## **BANARAS HINDU UNIVERSITY**

RECEIPTS & PAYMENT ACCOUNT OF DONATION MADE TO BHU FOR SCIENTIFIC RESEARCH FUND FOR THE YEAR ENDED 31st MARCH, 2021

(Amount in ₹)

R E C E I P T S	CURRENT YEAR	PREVIOUS YEAR	P A Y M E N T S	CURRENT YEAR	PREVIOUS YEAR
<b>1 Opening Balances</b>			<b>1 Expenses</b>		
a) Cash in Hand	-	-	a) Establishment Expenses	-	-
b) Cash at Bank			b) Academic Expenses	-	-
i. In Current Account	-	-	c) Administrative Expenses	-	-
ii. In Deposit Account	-	-	d) Transportation Expenses	-	-
iii. In Savings Account	1,12,04,873.00	1,08,58,827.00	e) Repair & Maintenance	-	-
			f) Others	-	-
			g) Prior Period Expenses	-	-
<b>2 Grants Received</b>			<b>2 Payment against Earmarked / Endowment Funds</b>		
a) From Government of India	-	-		-	-
b) From State Government	-	-		-	-
c) From Other Sources	-	-		-	-
<b>3 Academic Receipts</b>	-	-	<b>3 Payment against Sponsored Projects / Schemes</b>	-	-
<b>4 Receipts against Earmarked/ Endowment Funds</b>	-	-	<b>4 Payment against Sponsored Fellowship / Scholarship</b>	-	-
<b>5 Receipts against Sponsored Projects / Schemes</b>	-	-	<b>5 Investments and Deposits made</b>		
			a) Out of Earmarked/End. Funds	-	-
			b) Out of own Funds (Invst. - Others)	-	-
<b>6 Receipts against Sponsored Fellowship and Scholarship</b>	-	-	<b>6 Term Deposit with Scheduled Banks</b>	-	-
<b>Carried over...</b>	1,12,04,873.00	1,08,58,827.00	<b>Carried over...</b>	-	-

## BANARAS HINDU UNIVERSITY

RECEIPTS & PAYMENT ACCOUNT OF DONATION MADE TO BHU FOR SCIENTIFIC RESEARCH FUND FOR THE YEAR ENDED 31st MARCH, 2021

(Amount in ₹)

R E C E I P T S	CURRENT YEAR	PREVIOUS YEAR	P A Y M E N T S	CURRENT YEAR	PREVIOUS YEAR
<b>Brought Forward...</b>	1,12,04,873.00	1,08,58,827.00	<b>Brought Forward...</b>	-	-
<b>7 Income on Investments From</b>			<b>7 Expenditure on Fixed Assets &amp; Capital Work in Progress</b>		
a) Earmarked/Endowment Fund	-	-	a) Purchase of Fixed Assets	-	-
b) Other Investments	-	-	b) Expenditure of Capital WIP	-	-
<b>8 Interest Received on</b>			<b>8 Other Payments including</b>		
a) On Bank Deposits	-	-	<b>Statutory Payments</b>		
b) Loans Advances etc.	-	-	Final Payment & Withdrawal	-	-
c) Savings Bank Account	3,07,864.00	3,46,046.00	PF Advance	-	-
			New Pension Scheme	-	-
<b>9 Investments Encashed</b>	-	-	<b>9 Refund of Grants</b>	-	-
<b>10 Term Deposit with Scheduled Banks encashed</b>	-	-	<b>10 Deposit and Advances</b>		
			Tax Deducted at Source by Bank	-	-
			O.B. Advance (Net)	-	-
			Deposit and Retention	-	-
<b>11 Other Income</b>			<b>11 Other Payments</b>		
Income from land & Buildings	-	-	Inter Fund Transfers	-	-
Sale of Institute's Publications	-	-	UWD Store	-	-
Income from holding events	-	-	EWSS Store	-	-
Others	-	-	Donation Made to BHU	-	-
Inter Fund Transfers	-	-	Miscellaneous Adjustment	-	-
UWD Store	-	-	House Building Loan	-	-
EWSS Store	-	-			
<b>Carried over...</b>	1,15,12,737.00	1,12,04,873.00	<b>Carried over...</b>	-	-

## BANARAS HINDU UNIVERSITY

RECEIPTS & PAYMENT ACCOUNT OF DONATION MADE TO BHU FOR SCIENTIFIC RESEARCH FUND FOR THE YEAR ENDED 31<sup>st</sup> MARCH, 2021

(Amount in ₹)

R E C E I P T S	CURRENT YEAR	PREVIOUS YEAR	P A Y M E N T S	CURRENT YEAR	PREVIOUS YEAR
Brought Forward...	1,15,12,737.00	1,12,04,873.00	Brought Forward...	-	-
<b>12 Deposit and Advances</b>			<b>12 Closing Balances</b>		
Tax Reversed / Received	-	-	a) Cash in Hand	-	-
O.B. Advance (Net)	-	-	b) Cash at Bank		
Deposit and Retention	-	-	i. In Current Account	-	-
PF Advance	-	-	ii. In Deposit Account	-	-
House Building Loan	-	-	iii. In Savings Account	1,15,12,737.00	1,12,04,873.00
<b>13 Miscellaneous Receipts including</b>					
<b>Statutory Receipts</b>					
Refund of Payment	-	-			
Employees Contribution to PF	-	-			
University Contribution to PF	-	-			
New Pension Scheme	-	-			
<b>14 Any Other Receipts</b>	-	-			
<b>Total</b>	<b>1,15,12,737.00</b>	<b>1,12,04,873.00</b>	<b>Total</b>	<b>1,15,12,737.00</b>	<b>1,12,04,873.00</b>

Date : 12.05.2021  
Place : Varanasi

sd/-  
Section Officer

sd/-  
Asstt. Registrar (A/cs)

sd/-  
Joint Registrar (A/cs)

sd/-  
Finance Officer





पत्र संख्या : म.नि.ले.प.० (केन्द्रीय)/पू.ले.प.-३४/२०२१-२२/ दिनांक : 10.10.2021  
सेक नं.

सचिव, भारत सरकार,  
मानव संसाधन विकास मंत्रालय,  
उच्च शिक्षा विभाग, शास्त्री भवन,  
नई दिल्ली- 110001

विषय : काशी हिन्दू विश्वविद्यालय, वाराणसी के वर्ष 2020-21 के लेखों पर आधारित पृथक लेखापरीक्षा प्रतिवेदन ।

महोदय,

इस पत्र के माध्यम से काशी हिन्दू विश्वविद्यालय, वाराणसी के वर्ष 2020-21 के लेखों पर पृथक लेखापरीक्षा प्रतिवेदन (अंग्रेजी) की प्रति अधिसारित की जा रही है।

- कृपया सुनिश्चित करें कि पृथक लेखापरीक्षा प्रतिवेदन एवं सम्बन्धित लेखे संसद के दोनों सदनों के सम्मुख प्रस्तुत हुए।
- कृपया पृथक लेखापरीक्षा प्रतिवेदन एवं लेखों को संसद के दोनों सदनों के समक्ष अंतिम रूप-से प्रस्तुत करने की तिथि भारत के नियंत्रक एवं महालेखापरीक्षक के साथ-साथ इस कार्यालय को भी सुचित करने का कष्ट करें।

संलग्नक: उपर्युक्तानुसार।

भवदीय,

महानिदेशक लेखापरीक्षा (केन्द्रीय)

पत्र संख्या : म.नि.ले.प.० (केन्द्रीय)/पू.ले.प.-३४/२०२१-२२/४२ दिनांक : 21.10.2021  
वित्त अधिकारी, काशी हिन्दू विश्वविद्यालय, वाराणसी-211005 को संस्थान के वर्ष 2020-21 के लेखों पर पृथक लेखापरीक्षा प्रतिवेदन (अंग्रेजी) की प्रति आवश्यक कार्यवाही हेतु प्रेषित है। संस्थान यदि आवश्यकता अनुभव करें, तो इस प्रतिवेदन का हिन्दी अनुवाद करवा सकता है परन्तु इस प्रतिवेदन के हिन्दी अनुवाद में निम्नलिखित अंकित होना चाहिए:

"प्रस्तुत प्रतिवेदन मूलरूप से अंग्रेजी में लिखित पृथक लेखापरीक्षा प्रतिवेदन का हिन्दी अनुवाद है। यदि इसमें कोई विसंगति परिलक्षित होती है तो अंग्रेजी में लिखित प्रतिवेदन मान्य होगा।"

हिन्दी अनुवाद की एक प्रति इस कार्यालय को भी प्रेषित करने का कष्ट करें।

संलग्नक: उपर्युक्तानुसार।

निदेशक (केन्द्रीय धन)

**Separate Audit Report of the Comptroller & Auditor General of India on the Accounts of the Banaras Hindu University, Varanasi for the year ended 31 March, 2021**

We have audited the attached Balance Sheet of Banaras Hindu University, Varanasi (University) as at 31 March 2021, 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 13(1) of the Banaras Hindu University, Varanasi Act, 1915. These financial statements are the responsibility of the University's 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 & 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 Regulatory) 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, Income and Expenditure Account and Receipts and Payments Account dealt with by this report have been drawn up in the format of financial statement prescribed for Central Higher Educational Institutions by the Ministry of Human Resource Development (format) approved, Government of India;

(iii) In our opinion, proper books of accounts and other relevant records have been maintained by the University as required under section 13(1) of the Banaras Hindu University Act, 1915 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 (Schedule 1) ₹ 3369.74 crore**

The University has shown accumulated depreciation of ₹835.87 crore in as 'Depreciation Reserve Fund' under Corpus/Capital Fund and assets has been depicted at its historical value in Balance Sheet. However, creation of depreciation reserve fund is in contravention of the Format. This resulted in overstatement of 'Corpus/Capital Fund' and 'Fixed Assets' by ₹ 835.87 crore. The University also needs to reconcile the Depreciation fund prior to 01.04.2013.

**(A.2)** An amount of ₹67.03 crore related to designated/earmarked fund were reflected under "Corpus/Capital Fund" instead of "Designated/Earmarked/Endowment Fund". This resulted overstatement of "Corpus/Capital Fund" and understatement of "Designated/Earmarked/ Endowment Fund" by ₹ 67.03crore.

**(B) General**

No provision was made for retirement benefit on actuarial basis by the University as required in AS-15.

**(C) Grants-In-Aid**

The University received Grant-in-aid of ₹ 1414.33 Crore (Receipt during the year ₹ 1352.33 crore + Adjustment ₹ 62.00 crore) after taking opening balance of ₹ 81.67 Crore, the total fund available workout to ₹ 1495.99 Crore. Out of which the University incurred an expenditure of ₹ 1413.21 Crore (Refund to UGC ₹ 5.29 crore + Utilised for capital expenditure ₹ 119.84 crore + Utilized for Revenue Expenditure ₹ 1288.04 crore), leaving a closing balance of ₹ 82.78 Crore as on 31<sup>st</sup> March 2021.

(v) Subject to our observation in the preceding paragraphs, we report that the Balance Sheet and Income & Expenditure Account dealt with by this report are in agreement with the books of accounts.

(iv) 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 the 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 Sanjivani Hindu University, Varanasi as at 31 March 2021, and

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

For and on behalf of the C & AG of India

Place: Lucknow  
Date: 20-10-2021

  
Director General of Audit (Central)



#### **Annexure**

**1. Adequacy of Internal Audit System**

The internal audit of the University has not been done for the year 2020-21. The reason is attributed to the Covid-19 pandemic.

**2. Adequacy of Internal Control System**

Internal Control of the University seems to be adequate.

**3. System of Physical Verification of Fixed Assets**

The University has adopted a system of physical verification of Fixed Assets at departmental level. Out of the 241 departments, only four departments conducted physical verification of fixed assets during the year 2020-21.

**4. System of physical verification of Inventories**

Physical verification of inventory was conducted during the year 2020-21 at CPO store, EWSS Store, UWD store and diary farm etc.

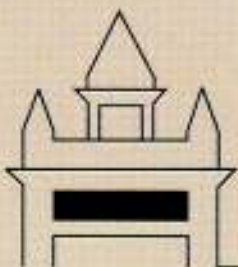
**5. Regularity in payment of statutory dues**

The University is regular in payment of statutory dues.



**Director (CE)**





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