



काशी हिन्दू  
विश्वविद्यालय



BANARAS HINDU  
UNIVERSITY

An Institution of National Importance Established by an Act of Parliament



लेखा एवं लेखा परीक्षा प्रतिवेदन | 2021-22  
ACCOUNT AND AUDIT REPORT



An Institution of National Importance Established by an Act of Parliament

## लेखा एवं लेखा परीक्षा प्रतिवेदन

२०२१-२०२२

काशी हिन्दू विश्वविद्यालय  
वाराणसी



संस्थापक

**काशी हिन्दू विश्वविद्यालय**

महामना पण्डित मदन मोहन मालवीय

२५.१२.१८६१ – १२.११.१९४६

(पौष कृष्ण अष्टमी, वि. सं. १९१८ – मार्गशीर्ष कृष्ण पंचमी, वि. सं. २००३)

The Founder

of the

**BANARAS HINDU UNIVERSITY**

Mahamana Pandit Madan Mohan Malaviya

25.12.1861 – 12.11.1946

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

न त्वहं कामये राज्यं न स्वर्गं नाऽपुनर्भवम् ।

कामये दुःखतप्तानां प्राणिनामार्तिनाशनम् ॥

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

The only desire I have is to serve Disconsolate."

– Mahamana Malaviya

## कुलगीत

मधुर मनोहर अतीव सुन्दर,  
यह सर्वविद्या की राजधानी।

यह तीनों लोकों से न्यारी काशी।  
सुजान धर्म और सत्यराशी।  
बसी है गंगा के रम्य तट पर,  
यह सर्वविद्या की राजधानी। मधुर-॥

नये नहीं है यह ईंट 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 थे यहीं पर,  
यह सत्य शिक्षा की राजधानी। मधुर-॥

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

वह मुक्तिपद को दिलाने वाले।  
सुधर्म पथ पर चलाने वाले।।  
यही 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 Malaviyaji  
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 SMARUP BHATNAGAR  
Eminent Scientist  
who composed the BHU Kulgeet

काशी हिन्दू  
विश्वविद्यालय



BANARAS HINDU  
UNIVERSITY

सुधीर कुमार जैन  
कुलपति

**Sudhir K. Jain**  
Vice-Chancellor



Date: 28.10.2022

## PREFACE

I have great pleasure in presenting the Annual Account and Audit Report for the financial year 2021-22. 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 9<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.

  
(Sudhir Kumar Jain)

# BANARAS HINDU UNIVERSITY



**For the Year 2021 - 2022**

# BANARAS HINDU UNIVERSITY

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**BANARAS HINDU UNIVERSITY**  
**BALANCE SHEET AS AT 31<sup>st</sup> MARCH 2022**

(Amount in ₹)

<b><u>LIABILITIES</u></b>	<b>SCHEDULE</b>	<b>CURRENT YEAR</b>	<b>PREVIOUS YEAR</b>
<b><u>CORPUS/CAPITAL FUND AND LIABILITIES</u></b>			
Corpus/Capital Fund	1	36,76,05,24,758	32,78,70,32,615
Earmarked & Endowment Fund	2	5,23,48,93,670	5,76,98,09,945
Current Liabilities and Provisions	3	5,75,87,43,065	4,80,99,19,067
<b>TOTAL</b>		<b>47,75,41,61,493</b>	<b>43,36,67,61,627</b>
<b><u>ASSETS</u></b>			
Fixed Assets	4	27,23,99,42,471	24,79,95,88,762
Investments From Earmarked / Endowment Funds	5	11,44,92,74,683	9,13,29,50,171
Investments - Others	6	-	-
Current Assets	7	6,87,11,00,290	7,46,38,55,894
Loans, Advances & Deposits.	8	2,19,38,44,049	1,97,03,66,800
<b>TOTAL</b>		<b>47,75,41,61,493</b>	<b>43,36,67,61,627</b>
Significant Accounting Policies	23		
Contingent Liabilities & Notes on Accounts	24		

**Date** 31.05.2022  
**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 2022

(Amount in ₹)			
<u>I N C O M E</u>	SCHEDULE	CURRENT YEAR	PREVIOUS YEAR
Academic Receipts	9	71,55,99,277	53,85,26,674
Grants / Subsidies	10	15,18,80,78,827	12,88,04,29,514
Income from Investments	11	1,85,05,31,442	1,40,79,85,003
Interest Earned	12	0.00	0.00
Other Income	13	1,10,07,71,292	1,16,66,72,567
Prior Period Income	14	0.00	0.00
<b>TOTAL (A)</b>		<b>18,85,49,80,838</b>	<b>15,99,36,13,758</b>
<u>E X P E N D I T U R E</u>			
Establishment Expenses	15	13,11,26,15,287	11,78,96,90,050
Academic Expenses	16	1,19,86,76,814	95,05,73,249
Administrative and General Expenses	17	2,21,51,20,935	1,59,60,80,060
Transportation Expenses	18	1,10,000	1,25,387
Repair & Maintenance	19	70,61,49,871	67,19,54,847
Finance Costs	20	80,25,84,972	47,18,64,047
Depreciations (Net Total at the year end - corresponding to Sch. 4)	4	1,13,79,93,639	1,07,08,83,024
Current Year's Depreciation Charges-Transferred to Capital Fund	1	(1,13,79,93,639)	-
Other Expenses	21	5,22,99,520	4,15,99,647
Prior Period Expenses	22	0.00	0.00
<b>TOTAL (B)</b>		<b>18,08,75,57,399</b>	<b>16,59,27,70,311</b>
<b>Balance being excess of Income over Expenditure (A-B)</b>		<b>76,74,23,439</b>	<b>(59,91,56,553)</b>
<b>Balance being Surplus/(Deficit) Carried to Corpus/Capital Fund</b>		<b>(55,66,75,526)</b>	<b>(27,60,36,542)</b>
<b>Balance being Surplus/(Deficit) Carried to Earmarked/Endowment Fund</b>		<b>1,32,40,98,965</b>	<b>(32,31,20,011)</b>
Significant Accounting Policies	23		
Contingent Liabilities & Notes on Accounts	24		

Date 31.05.2022  
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 31.03.2022**

(Amount in ₹)

<b>P A R T I C U L A R S</b>	<b>CURRENT YEAR</b>	<b>PREVIOUS YEAR</b>
<b><u>SCHEDULE 1: CORPUS/CAPITAL FUND</u></b>		
A. Permanent Reserve	51,18,340	51,18,340
B. Donations for Special Objects (Above ₹10,000/-)	35,84,204	35,84,204
C. BHU Capital Fund		
Opening Balance	6,57,34,81,424	5,07,34,81,424
<b>Add:</b> Additions during the year	2,00,00,00,000	1,50,00,00,000
Closing Balance (C)	<b>8,57,34,81,424</b>	<b>6,57,34,81,424</b>
D. <u>Capital Reserves (Details as per Sub Schedule 1D(a))</u>		
Opening Balance	31,08,74,81,794	28,61,51,29,050
<b>Add:</b> Additions during the year	3,72,26,56,115	2,51,68,34,406
	34,81,01,37,909	31,13,19,63,456
<b>Less:</b> Deductions during the year	5,44,94,807	4,44,81,662
Closing Balance (D)	<b>34,75,56,43,102</b>	<b>31,08,74,81,794</b>
E. <u>Balance of Income and Expenditure Account</u>		
Opening Balance	(4,88,26,33,147)	(3,22,65,96,605)
<b>Add:</b> Additions during the year	(55,66,75,526)	(27,60,36,542)
	(5,43,93,08,673)	(3,50,26,33,147)
<b>Less:</b> Deductions during the year	-	1,38,00,00,000
<b>Less:</b> Current Years Depreciation Charges	1,13,79,93,639	-
Closing Balance (E)	<b>(6,57,73,02,312)</b>	<b>(4,88,26,33,147)</b>
<b>BALANCE AS AT THE YEAR END (A+B+C+D+E)</b>	<b>36,76,05,24,758</b>	<b>32,78,70,32,615</b>

# **BANARAS HINDU UNIVERSITY**

## **SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2022**

(Amount in ₹)

<b>PARTICULARS</b>	<b>Opening Balance</b>	<b>Additions</b>	<b>Deductions</b>	<b>Closing Balance</b>
<b><u>SUB SCHEDULE 1 D [a] : RESERVE &amp; SURPLUS</u></b>				
<b>A. Revenue Fund</b>				
Non Recurring Grant from GOI / UGC	4,51,82,95,921	1,31,37,70,090	1,80,74,946	5,81,39,91,065
<b><u>B. Special Fund</u></b>				
<b>Donations &amp; Other Funds</b>				
Special Fund Capital				
a) Construction - Building	1,76,48,84,142	2,79,01,627	-	1,79,27,85,769
b) Equipment Books & Furniture	1,56,10,36,978	19,35,32,402	99,89,838	1,74,45,79,542
<b><u>C. GOVERNMENT GRANTS</u></b>				
a. Non Recurring Grant from Government of India/UGC				
i) For Specific Purposes	2,69,04,129	-	-	2,69,04,129
b. Grant from State Government	39,08,226	-	-	39,08,226
<b><u>D. DEVELOPMENT FUND</u></b>				
Non Recurring Grant from GOI/UGC	16,35,46,88,446	44,61,01,963	2,45,99,631	16,77,61,90,778
<b>Total Carried Over...</b>	<b>24,22,97,17,842</b>	<b>1,98,13,06,082</b>	<b>5,26,64,415</b>	<b>26,15,83,59,509</b>

**BANARAS HINDU UNIVERSITY****SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2022**

(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>	24,22,97,17,842	1,98,13,06,082	5,26,64,415	26,15,83,59,509
<b><u>D. DONATION MADE TO BHU FOR SCIENTIFIC RESEARCH FUND</u></b>				
Capital Fund including Interest	2,05,64,745	3,14,005	18,30,392	1,90,48,358
<b><u>E. INSTITUTE OF EMINANCE FUND</u></b>				
Capital Reserve	56,36,25,952	60,12,11,997	-	1,16,48,37,949
<b><u>F. DEPRECIATION FUND - OPENING (AS ON 01.04.2013)</u></b>				
Special Fund	(6,30,30,389)	-	-	(6,30,30,389)
Revenue Fund	(33,12,33,528)	-	-	(33,12,33,528)
Development	(1,68,73,84,000)	-	-	(1,68,73,84,000)
Donation Made to BHU for Scientific Research	(35,44,966)	-	-	(35,44,966)
<b><u>G. DEPRECIATION FUND (W.E.F. F.Y. 2013-14)</u></b>				
Special Fund	52,59,84,862	12,31,10,936	-	64,90,95,798
Revenue Fund	1,56,96,50,120	25,72,72,226	-	1,82,69,22,346
Development	6,24,63,58,085	73,28,81,403	-	6,97,92,39,488
Donation Made to BHU for Scientific Research	1,63,61,971	18,30,392.00	-	1,81,92,363
Institute of Eminence	4,11,100	2,47,29,074	-	2,51,40,174
<b>Total</b>	<b>31,08,74,81,794</b>	<b>3,72,26,56,115</b>	<b>5,44,94,807</b>	<b>34,75,56,43,102</b>

# **BANARAS HINDU UNIVERSITY**

## **SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2022**

(Amount in ₹)

<b>PARTICULARS</b>	<b>CURRENT YEAR</b>	<b>PREVIOUS YEAR</b>
<b><u>SCHEDULE 2: DESIGNATED/EARMARKED/ENDOWMENT FUNDS</u></b>		
<b><u>Capital Funds</u></b>		
Opening Balance	91,03,46,773	89,75,41,615
Add: Additions during the year	50,39,944	1,29,99,468
	91,53,86,717	91,05,41,083
Less: Deductions / Payments / Transfers	4,22,46,273	1,94,310
Closing Balance (A)	<b>87,31,40,444</b>	<b>91,03,46,773</b>
<b><u>Revenue Funds (Interest, Receipts etc)</u></b>		
Opening Balance	4,85,94,63,172	5,18,25,83,183
Add: Surplus/Deficit as per I & E account of Special Fund	1,32,40,98,965	(32,31,20,011)
Less: Transfer to BHU Capital Fund	(1,82,18,08,911)	-
Closing Balance (B)	<b>4,36,17,53,226</b>	<b>4,85,94,63,172</b>
<b>Grand Total (A+B):</b>	<b>5,23,48,93,670</b>	<b>5,76,98,09,945</b>



# **BANARAS HINDU UNIVERSITY**

## **SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2022**

(Amount in ₹)

<b>PARTICULARS</b>	<b>CURRENT YEAR</b>	<b>PREVIOUS YEAR</b>
<b><u>SCHEDULE 3: CURRENT LIABILITIES AND PROVISIONS</u></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	83,22,489	77,87,995
b UWD Deposits	3,40,37,923	3,88,73,342
5 Statutory Liabilities		
a Overdue	-	-
b Others		
6 Other Current Liabilities	-	-
a Others Deposit	1,59,43,87,633	1,70,37,66,807
b Credit Balance in Bank Account (As per Sub Schedule 3[d])	10,000	10,000
c Inter Fund Transferred	18,10,81,597	3,03,726
d Receipts against sponsored Projects	1,33,92,45,819	1,29,11,75,408
e Receipts against sponsored fellowships & Scholarships	13,92,49,569	12,51,80,285
f Unutilised Grants	1,49,32,93,159	82,78,21,369
<b>B PROVISIONS (As per Sub Schedule 3[e])</b>	96,91,14,876	81,50,00,134
<b>Total</b>	<b>5,75,87,43,065</b>	<b>4,80,99,19,067</b>

# **BANARAS HINDU UNIVERSITY**

## **SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2022**

### **SCHEDULE -3(A) SPONSORED PROJECTS**

(Amount in ₹)

1	2	Opening Balance		5	6	Closing Balance	
		3 Credit	4 Debit			7 Credit	8 Debit
1	Miscellaneous	38,38,15,235	16,86,36,437	29,94,19,740	29,87,49,448	40,26,73,131	18,79,07,883
2	Project	90,73,60,173	61,79,86,133	28,22,22,675	26,30,16,887	93,65,72,688	62,69,09,018
<b>Grand Total</b>		<b>1,29,11,75,408</b>	<b>78,66,22,570</b>	<b>58,16,42,415</b>	<b>56,17,66,335</b>	<b>1,33,92,45,819</b>	<b>81,48,16,901</b>

### **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
1	Scholarship	12,51,80,285	28,54,22,337	9,33,99,610	7,92,48,885	13,92,49,569	28,53,40,896
<b>Grand Total</b>		<b>12,51,80,285</b>	<b>28,54,22,337</b>	<b>9,33,99,610</b>	<b>7,92,48,885</b>	<b>13,92,49,569</b>	<b>28,53,40,896</b>

# BANARAS HINDU UNIVERSITY

## SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2022

(Amount in ₹)

P A R T I C U L A R S	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	16,34,36,648	20,10,51,209
Add: Receipts during the year	1,94,75,00,000	62,00,00,000
Total (a):	2,11,09,36,648	82,10,51,209
Less: Refunds	2,01,38,775	-
Less: Utilized for Revenue Expenditure	16,20,29,081	9,39,88,609
Less: Utilized for Capital Expenditure	60,12,11,997	56,36,25,952
Total (b):	78,33,79,853	65,76,14,561
Unutilized Grant Carried forward (a-b)	1,32,75,56,795	16,34,36,648
<b>B Plan Grants : UGC (Development Fund)</b>		
Opening Balance	66,43,84,721	61,56,39,107
Add: Receipts during the year	11,95,00,101	50,16,02,273
Add: Adjustments	(13,938)	(3,33,500)
Total (c):	78,38,70,884	1,11,69,07,880
Less: Refunds	2,16,86,351	72,41,581
Less: Utilized for Revenue Expenditure	15,03,46,206	20,12,76,741
Less: Utilized for Capital Expenditure	44,61,01,963	24,40,04,837
Total (d):	61,81,34,520	45,25,23,159
Unutilized Grant Carried forward (c-d)	16,57,36,364	66,43,84,721

# **BANARAS HINDU UNIVERSITY**

## **SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2022**

(Amount in ₹)

P A R T I C U L A R S	CURRENT YEAR	PREVIOUS YEAR
<b><u>SCHEDULE 3 (c): UNUTILISED GRANTS FROM, UGC, GOI AND STATE GOVT.</u></b>		
<b>C Non Plan Grants : UGC (Revenue Fund)</b>		
Opening Balance	-	-
Add: Receipts during the year	16,48,34,52,390	13,02,16,53,148
Total (e):	16,48,34,52,390	13,02,16,53,148
Less: Refunds	29,39,78,760	4,56,77,655
Less: Utilized for Revenue Expenditure	14,87,57,03,540	12,58,51,64,164
Less: Utilized for Capital Expenditure	1,31,37,70,090	39,08,11,329
Total (f):	16,48,34,52,390	13,02,16,53,148
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>1,49,32,93,159</b>	<b>82,78,21,369</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 31.03.2022**

(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><u>SUB SCHEDULE 3 [D] : CREDIT BALANCES IN BANK</u></b>						
<b>CURRENT ACCOUNT</b>						
Canara Bank	5,000	-	-	-	-	5,000
BOB, BHU	5,000	-	-	-	-	5,000
SBI, BHU	-	-	-	-	-	-
<b>Total</b>	<b>10,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,000</b>
<b><u>SUB SCHEDULE 3 [E] : PROVISIONS</u></b>						
Salary Payable	96,32,66,166	-	52,42,798	6,05,912	-	96,91,14,876
<b>Grand Total</b>	<b>96,32,66,166</b>	<b>-</b>	<b>52,42,798</b>	<b>6,05,912</b>	<b>-</b>	<b>96,91,14,876</b>

# BANARAS HINDU UNIVERSITY

## SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2022

### SCHEDULE 4 : FIXED ASSETS ALL FUNDS

S. No.	ASSETS HEAD	RATE %	GROSS BLOCK				DEPRECIATION FOR THE YEAR 2021-2022				AMOUNT IN RUPEES NET BLOCK	
			OP. BALANCE 01-04-2021	ADDITIONS	DEDUCTIONS	CL. BALANCE 31-03-2022	DEP. OPENING BALANCE	DEPRECIATION FOR THE YEAR	DEDUCTION	TOTAL DEPRECIATION	31-03-2022	31-03-2021
1	LAND	0.00%	14,25,756	-	-	14,25,756	-	-	-	-	14,25,756	14,25,756
2	SITE DEVELOPMENT	0.00%	-	-	-	-	-	-	-	-	-	-
3	BUILDINGS-OLD (UP TO 31-3-13)	2.00%	4,58,61,94,731	-	-	4,58,61,94,731	1,15,55,61,757	9,17,23,894	-	1,24,72,85,651	3,33,89,09,080	3,43,06,32,974
4	BUILDINGS	2.00%	9,45,08,74,729	1,35,01,55,701	-	10,80,10,30,430	70,30,60,720	19,06,96,235	-	89,37,56,955	9,90,72,73,475	8,74,78,14,009
5	ROADS & BRIDGES	2.00%	27,88,00,993	-	-	27,88,00,993	2,01,31,277	55,76,020	-	2,57,07,297	25,30,93,696	25,86,69,716
6	TUBEWELLS & WATER SUPPLY	2.00%	1,36,96,598	11,04,136	-	1,48,00,734	10,02,225	2,80,533	-	12,82,758	1,35,17,976	1,26,94,373
7	SEWERAGE & DRAINAGE	2.00%	-	-	-	-	-	-	-	-	-	-
8	ELECTRICAL INSTALLATION & EQUIPMENT	5.00%	25,64,55,609	1,74,75,600	-	27,39,31,209	3,44,34,379	1,30,17,291	-	4,74,51,670	22,64,79,539	22,20,21,230
9	PLANT & MACHINERY	5.00%	97,52,56,426	2,80,97,143	-	1,00,33,53,569	26,21,27,239	4,88,74,819	-	31,10,02,058	69,23,51,511	71,31,29,187
10	SCIENTIFIC & LABORATORY EQUIPMENT	8.00%	2,16,13,68,151	89,06,29,838	-	3,05,19,97,989	62,05,29,543	18,50,75,869	-	80,56,05,412	2,24,63,92,577	1,54,08,38,608
11	OFFICE EQUIPMENT-OLD (UP TO 31-3-13)	7.50%	5,52,42,79,816	-	4,26,74,577	5,48,16,05,239	4,85,98,47,851	40,04,89,102	-	5,26,03,36,953	22,12,68,286	66,44,31,965
12	OFFICE EQUIPMENT-NEW	7.50%	9,22,64,691	44,74,294	33,15,782	9,34,23,203	3,67,72,815	70,02,807	-	4,37,75,622	4,96,47,581	5,54,91,876
13	AUDIO VISUAL EQUIPMENT	7.50%	10,33,77,631	2,40,49,227	-	12,74,26,858	24,70,180	80,50,712	-	1,05,20,892	11,69,05,966	10,09,07,451
14	CAMPUTERS & PERIPHERALS	20.00%	59,47,17,147	9,24,11,938	-	68,71,29,085	33,31,08,877	12,20,44,763	-	45,51,53,640	23,19,75,445	26,16,08,270
15	FURNITURE, FIXTURES & FITTINGS	7.50%	35,16,03,041	5,03,34,782	57,67,087	39,61,70,736	10,84,30,508	2,71,53,432	-	13,55,83,940	26,05,86,796	24,31,72,533
16	VEHICLES	10.00%	3,29,94,914	41,25,753	-	3,71,20,667	82,36,895	34,91,926	-	1,17,28,821	2,53,91,846	2,47,58,019
17	LIB. BOOKS & SCIENTIFIC JOURNALS	10.00%	22,79,15,449	85,79,661	-	23,64,95,110	9,72,40,789	2,29,59,093	-	12,01,99,882	11,62,95,228	13,06,74,660
18	LIVE STOCK	0.00%	1,21,49,095	70,000	-	1,22,19,095	-	-	-	-	1,22,19,095	1,21,49,095
19	SPORTS EQUIPMENT	7.50%	5,13,245	7,54,033	-	12,67,278	99,231	40,817	-	1,40,048	11,27,230	4,14,014
<b>TOTAL (A)</b>			<b>24,66,38,88,022</b>	<b>2,47,22,62,106</b>	<b>5,17,57,446</b>	<b>27,08,43,92,682</b>	<b>8,24,30,54,286</b>	<b>1,12,64,77,313</b>	<b>-</b>	<b>9,36,95,31,599</b>	<b>17,71,48,61,083</b>	<b>16,42,08,33,736</b>
20	CAPITAL WORK IN PROGRESS (B)	0.00%	83,00,968	26,41,984	35,53,653	73,89,299	-	-	-	-	73,89,299	83,00,968
S. NO.	INTANGIBLE ASSETS		OP. BALANCE 01-04-2021	ADDITIONS	DEDUCTIONS	CL. BALANCE 31-03-2022	DEP. OPENING BALANCE	AMORTIZATION FOR THE YEAR	DEDUCTION	TOTAL AMORTIZATION/ADJUSTMENTS	31-03-2022	31-03-2021
21	COMPUTER SOFTWARE	40.00%	29,77,447	87,87,437	-	1,17,64,884	28,49,280	4,58,735	-	33,08,015	84,56,869	1,28,167
22	E-JOURNALS	40.00%	12,44,22,325	1,19,73,281	-	13,63,95,606	11,23,81,767	1,28,87,983	-	12,52,69,750	1,11,25,856	1,20,40,558
23	PATENTS	11.11%	-	-	-	-	-	-	-	-	-	-
<b>TOTAL (C)</b>			<b>12,73,99,772</b>	<b>2,07,60,718</b>	<b>-</b>	<b>14,81,60,490</b>	<b>11,52,31,047</b>	<b>1,33,46,718</b>	<b>-</b>	<b>12,85,77,765</b>	<b>1,95,82,725</b>	<b>1,21,68,725</b>
<b>GRAND TOTAL (A+B+C)</b>			<b>24,79,95,88,762</b>	<b>2,49,56,64,808</b>	<b>5,53,11,099</b>	<b>27,23,99,42,471</b>	<b>8,35,82,85,333</b>	<b>1,13,98,24,031</b>	<b>-</b>	<b>9,49,81,09,364</b>	<b>17,74,18,33,107</b>	<b>16,44,13,03,429</b>

# BANARAS HINDU UNIVERSITY

## SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2022

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

S. No	ASSETS HEAD	RATE %	GROSS BLOCK				DEPRECIATION FOR THE YEAR 2021-2022				AMOUNT IN RUPEES	
			OP. BALANCE 01-04-2021	ADDITIONS	DEDUCTIONS	CL. BALANCE 31-03-2022	DEP. OPENING BALANCE	DEPRECIATION FOR THE YEAR	DEDUCTION	TOTAL DEPRECIATION	NET BLOCK	
											31-03-2022	31-03-2021
1	LAND	0.00%	3,39,600	-	-	3,39,600	-	-	-	-	3,39,600	3,39,600
2	SITE DEVELOPMENT	0.00%	-	-	-	-	-	-	-	-	-	-
3	BUILDINGS-OLD (UP TO 31-3-13)	2.00%	4,10,27,73,620	-	-	4,10,27,73,620	1,04,12,22,966	8,20,55,472	-	1,12,32,78,438	2,97,94,95,182	3,06,15,50,654
4	BUILDINGS	2.00%	5,45,47,18,949	5,01,14,805	-	5,50,48,33,754	52,14,35,432	10,90,95,719	-	63,05,31,151	4,87,43,02,603	4,93,32,83,517
5	ROADS & BRIDGES	2.00%	14,80,42,847	-	-	14,80,42,847	1,18,21,036	29,60,857	-	1,47,81,893	13,32,60,954	13,62,21,811
6	TUBEWELLS & WATER SUPPLY	2.00%	50,17,298	-	-	50,17,298	5,90,451	1,00,346	-	6,90,797	43,26,501	44,26,847
7	SEWERAGE & DRAINAGE	2.00%	-	-	-	-	-	-	-	-	-	-
8	ELECTRICAL INSTALLATION & EQUIPMENT	5.00%	8,22,98,938	1,23,458	-	8,24,22,396	1,40,41,408	41,17,366	-	1,81,58,774	6,42,63,622	6,82,57,530
9	PLANT & MACHINERY	5.00%	61,22,83,204	10,21,939	-	61,33,05,143	20,73,47,740	3,06,30,111	-	23,79,77,851	37,53,27,292	40,49,35,464
10	SCIENTIFIC & LABORATORY EQUIPMENT	8.00%	99,11,06,198	39,02,69,433	-	1,38,13,75,631	30,40,70,393	8,33,31,338	-	38,74,01,731	99,39,73,900	68,70,35,805
11	OFFICE EQUIPMENT-OLD (UP TO 31-3-13)	7.50%	4,41,20,99,251	-	2,45,99,631	4,38,74,99,620	3,84,37,79,079	32,90,62,472	-	4,17,28,41,551	21,46,58,069	56,83,20,172
12	OFFICE EQUIPMENT-NEW	7.50%	4,33,34,730	2,86,200	-	4,36,20,930	1,57,94,849	32,55,672	-	1,90,50,521	2,45,70,409	2,75,39,881
13	AUDIO VISUAL EQUIPMENT	7.50%	29,44,493	-	-	29,44,493	3,77,992	2,20,837	-	5,98,829	23,45,664	25,66,501
14	COMPUTERS & PERIPHERALS	20.00%	39,99,24,165	38,73,623	-	40,37,97,788	24,51,27,102	8,03,93,297	-	32,55,20,399	7,82,77,389	15,47,97,063
15	FURNITURE, FIXTURES & FITTINGS	7.50%	7,75,14,720	4,12,505	-	7,79,27,225	2,93,35,924	58,20,565	-	3,51,56,489	4,27,70,736	4,81,78,796
16	VEHICLES	10.00%	13,52,832	-	-	13,52,832	6,34,840	1,35,283	-	7,70,123	5,82,709	7,17,992
17	LIB. BOOKS & SCIENTIFIC JOURNALS	10.00%	1,70,05,833	-	-	1,70,05,833	74,20,850	17,00,583	-	91,21,433	78,84,400	95,84,983
18	LIVE STOCK	0.00%	10,36,275	-	-	10,36,275	-	-	-	-	10,36,275	10,36,275
19	SPORTS EQUIPMENT	7.50%	19,800	-	-	19,800	1,526	1,485	-	3,011	16,789	18,274
<b>TOTAL (A)</b>			<b>16,35,18,12,753</b>	<b>44,61,01,963</b>	<b>2,45,99,631</b>	<b>16,77,33,15,085</b>	<b>6,24,30,01,588</b>	<b>73,28,81,403</b>	<b>-</b>	<b>6,97,58,82,991</b>	<b>9,79,74,32,094</b>	<b>10,10,88,11,165</b>
20	CAPITAL WORK IN PROGRESS (B)	0.00%	-	-	-	-	-	-	-	-	-	-
S.N	INTANGIBLE ASSETS		OP. BALANCE 01-04-2021	ADDITIONS	DEDUCTIONS	CL. BALANCE 31-03-2022	DEP. OPENING BALANCE	AMORTIZATION FOR THE YEAR	DEDUCTION	TOTAL AMORTIZATION/ ADJUSTMENTS	31-03-2022	31-03-2021
21	COMPUTER SOFTWARE	40.00%	27,55,693	-	-	27,55,693	27,55,693	-	-	27,55,693	-	-
22	E-JOURNALS	40.00%	1,20,000	-	-	1,20,000	1,20,000	-	-	1,20,000	-	-
23	PATENTS	11.11%	-	-	-	-	-	-	-	-	-	-
<b>TOTAL (C)</b>			<b>28,75,693</b>	<b>-</b>	<b>-</b>	<b>28,75,693</b>	<b>28,75,693</b>	<b>-</b>	<b>-</b>	<b>28,75,693</b>	<b>-</b>	<b>-</b>
<b>GRAND TOTAL (A+B+C)</b>			<b>16,35,46,88,446</b>	<b>44,61,01,963</b>	<b>2,45,99,631</b>	<b>16,77,61,90,778</b>	<b>6,24,58,77,281</b>	<b>73,28,81,403</b>	<b>-</b>	<b>6,97,87,58,684</b>	<b>9,79,74,32,094</b>	<b>10,10,88,11,165</b>

# BANARAS HINDU UNIVERSITY

## SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2022

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

AMOUNT IN RUPEES

S. NO.	ASSETS HEAD	RATE %	GROSS BLOCK			DEPRECIATION FOR THE YEAR 2021-2022				NET BLOCK		
			OP. BALANCE 01-04-2021	ADDITIONS	DEDUCTIONS	CL. BALANCE 31-03-2022	DEP. OPENING BALANCE	DEPRECIATION FOR THE YEAR	DEDU CTION	TOTAL DEPRECIATION	31-03-2022	31-03-2021
1	LAND	0.00%	10,86,156	-	-	10,86,156	-	-	-	-	10,86,156	10,86,156
2	SITE DEVELOPMENT	0.00%	-	-	-	-	-	-	-	-	-	-
3	BUILDINGS-OLD(UP TO 31-3-13)	2.00%	45,05,25,448	-	-	45,05,25,448	10,65,58,309	90,10,509	-	11,55,68,818	33,49,56,630	34,39,67,139
4	BUILDINGS	2.00%	1,71,30,84,928	3,98,92,989	-	1,75,29,77,917	10,57,01,159	3,44,74,491	-	14,01,75,650	1,61,28,02,267	1,60,73,83,769
5	ROADS & BRIDGES	2.00%	1,70,35,195	-	-	1,70,35,195	14,57,464	3,40,704	-	17,98,168	1,52,37,027	1,55,77,731
6	TUBEWELLS & WATER SUPPLY	2.00%	45,43,792	1,84,989	-	47,28,781	2,32,488	92,811	-	3,25,299	44,03,482	43,11,304
7	SEWERAGE & DRAINAGE	2.00%	-	-	-	-	-	-	-	-	-	-
8	ELECTRICAL INSTALLATION & EQUIPMENT	5.00%	9,35,83,396	70,72,414	-	10,06,55,810	1,34,16,522	47,79,976	-	1,81,96,498	8,24,59,312	8,01,66,874
9	PLANT & MACHINERY	5.00%	23,88,29,102	31,61,457	-	24,19,90,559	2,98,20,008	1,19,73,435	-	4,17,93,443	20,01,97,116	20,90,09,094
10	SCIENTIFIC & LABORATORY EQUIPMENT	8.00%	47,76,65,263	3,13,35,262	-	50,90,00,525	11,97,56,531	3,90,69,245	-	15,88,25,776	35,01,74,749	35,79,08,732
11	OFFICE EQUIPMENT-OLD(UP TO 31-3-13)	7.50%	7,08,75,274	-	-	7,08,75,274	7,61,90,920	-53,15,646	-	7,08,75,274	-	-53,15,646
12	OFFICE EQUIPMENT-NEW	7.50%	50,74,801	33,83,458	33,15,782	51,42,477	46,86,479	4,55,998	-	51,42,477	-	3,88,322
13	AUDIO VISUAL EQUIPMENT	7.50%	76,36,729	3,87,780	-	80,24,509	9,32,898	5,79,922	-	15,12,820	65,11,689	67,03,831
14	COMPUTERS & PERIPHERALS	20.00%	7,91,46,951	87,41,288	-	8,78,88,239	2,97,37,416	1,63,55,323	-	4,60,92,739	4,17,95,500	4,94,09,535
15	FURNITURE, FIXTURES & FITTINGS	7.50%	9,88,40,122	3,30,99,306	57,67,087	12,61,72,341	3,05,56,699	79,47,447	-	3,85,04,146	8,76,68,195	6,82,83,423
16	VEHICLES	10.00%	2,64,80,696	41,25,753	-	3,06,06,449	54,88,046	28,40,504	-	83,28,550	2,22,77,899	2,09,92,650
17	LIB. BOOKS & SCIENTIFIC JOURNALS	10.00%	40,62,162	5,54,078	-	46,16,240	12,43,299	4,21,067	-	16,64,366	29,51,874	28,18,863
18	LIVE STOCK	0.00%	1,09,12,000	-	-	1,09,12,000	-	-	-	-	1,09,12,000	1,09,12,000
19	SPORTS EQUIPMENT	7.50%	4,93,445	-	-	4,93,445	97,705	37,008	-	1,34,713	3,58,732	3,95,740
<b>TOTAL (A)</b>			<b>3,29,98,75,460</b>	<b>13,19,38,774</b>	<b>90,82,869</b>	<b>3,42,27,31,365</b>	<b>52,58,75,943</b>	<b>12,30,62,794</b>	<b>-</b>	<b>64,89,38,737</b>	<b>2,77,37,92,628</b>	<b>2,77,39,99,517</b>
20	CAPITAL WORK IN PROGRESS (B)	0.00%	83,00,968	26,41,984	35,53,653	73,89,299	-	-	-	-	73,89,299	83,00,968
<b>S. No.</b>	<b>INTANGIBLE ASSETS</b>		<b>OP. BALANCE 01-04-2021</b>	<b>ADDITIONS</b>	<b>DEDUCTIONS</b>	<b>CL. BALANCE 31-03-2022</b>	<b>DEP. OPENING BALANCE</b>	<b>AMORTIZATION FOR THE YEAR</b>	<b>DEDU CTION</b>	<b>TOTAL AMORTIZATION/ ADJUSTMENTS</b>	<b>31-03-2022</b>	<b>31-03-2021</b>
21	COMPUTER SOFTWARE	40.00%	62,000	-	-	62,000	62,000	-	-	62,000	-	-
22	E-JOURNALS	40.00%	1,20,355	-	-	1,20,355	46,919	48,142	-	95,061	25,294	73,436
23	PATENTS	11.11%	-	-	-	-	-	-	-	-	-	-
<b>TOTAL (C)</b>			<b>1,82,355</b>	<b>-</b>	<b>-</b>	<b>1,82,355</b>	<b>1,08,919</b>	<b>48,142</b>	<b>-</b>	<b>1,57,061</b>	<b>25,294</b>	<b>73,436</b>
<b>GRAND TOTAL (A+B+C)</b>			<b>3,30,83,58,783</b>	<b>13,45,80,758</b>	<b>1,26,36,522</b>	<b>3,43,03,03,019</b>	<b>52,59,84,862</b>	<b>12,31,10,936</b>	<b>-</b>	<b>64,90,95,798</b>	<b>2,78,12,07,221</b>	<b>2,78,23,73,921</b>



# BANARAS HINDU UNIVERSITY

## SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2022

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

S. NO	ASSETS HEAD	RATE %	GROSS BLOCK				DEPRECIATION FOR THE YEAR 2021-2022				AMOUNT IN RUPEES	
			OP. BALANCE 01-04-2021	ADDITIONS	DEDUCTIONS	CL. BALANCE 31-03-2022	DEP. OPENING BALANCE	DEPRECIATION FOR THE YEAR	DEDUCTION	TOTAL DEPRECIATION	NET BLOCK	
											31-03-2022	31-03-2021
1	LAND	0.00%	-	-	-	-	-	-	-	-	-	-
2	SITE DEVELOPMENT	0.00%	-	-	-	-	-	-	-	-	-	-
3	BUILDINGS-OLD (UP TO 31-3-13)	2.00%	3,28,95,663	-	-	3,28,95,663	77,80,482	6,57,913	-	84,38,395	2,44,57,268	2,51,15,181
4	BUILDINGS	2.00%	1,83,63,00,212	74,85,20,385	-	2,58,48,20,597	7,59,24,129	3,68,75,527	-	11,27,99,656	2,47,20,20,941	1,76,03,76,083
5	ROADS & BRIDGES	2.00%	11,37,22,951	-	-	11,37,22,951	68,52,777	22,74,459	-	91,27,236	10,45,95,715	10,68,70,174
6	TUBEWELLS & WATER SUPPLY	2.00%	41,35,508	9,19,147	-	50,54,655	1,79,286	87,376	-	2,66,662	47,87,993	39,56,222
7	SEWERAGE & DRAINAGE	2.00%	-	-	-	-	-	-	-	-	-	-
8	ELECTRICAL INSTALLATION & EQUIPMENT	5.00%	8,05,73,275	1,02,79,728	-	9,08,53,003	69,76,449	41,19,949	-	1,10,96,398	7,97,56,605	7,35,96,826
9	PLANT & MACHINERY	5.00%	12,41,44,120	2,39,13,747	-	14,80,57,867	2,49,59,491	62,71,273	-	3,12,30,764	11,68,27,103	9,91,84,629
10	SCIENTIFIC & LABORATORY EQUIPMENT	8.00%	68,07,94,282	46,90,25,143	-	1,14,98,19,425	19,05,94,057	6,17,31,093	-	25,23,25,150	89,74,94,275	49,02,00,225
11	OFFICE EQUIPMENT-OLD (UP TO 31-3-13)	7.50%	1,02,94,23,200	-	1,80,74,946	1,01,13,48,254	92,96,24,443	7,58,51,119	-	1,00,54,75,562	58,72,692	9,97,98,757
12	OFFICE EQUIPMENT-NEW	7.50%	4,38,55,160	8,04,636	-	4,46,59,796	1,62,91,487	32,91,137	-	1,95,82,624	2,50,77,172	2,75,63,673
13	AUDIO VISUAL EQUIPMENT	7.50%	1,01,05,694	4,96,225	-	1,06,01,919	11,59,290	7,63,692	-	19,22,982	85,78,937	89,46,404
14	COMPUTERS & PERIPHERALS	20.00%	8,15,43,405	1,34,47,774	-	9,49,91,179	5,78,33,259	1,73,08,786	-	7,51,42,045	1,98,49,134	2,37,10,146
15	FURNITURE, FIXTURES & FITTINGS	7.50%	17,52,48,199	1,68,22,971	-	19,20,71,170	4,85,37,885	1,33,85,420	-	6,19,23,305	13,01,47,865	12,67,10,314
16	VEHICLES	10.00%	51,61,386	-	-	51,61,386	21,14,009	5,16,139	-	26,30,148	25,31,238	30,47,377
17	LIB. BOOKS & SCIENTIFIC JOURNALS	10.00%	20,68,47,454	80,25,583	-	21,48,73,037	8,85,76,640	2,08,37,443	-	10,94,14,083	10,54,58,954	11,82,70,814
18	LIVE STOCK	0.00%	2,00,820	-	-	2,00,820	-	-	-	-	2,00,820	2,00,820
19	SPORTS EQUIPMENT	7.50%	-	7,54,033	-	7,54,033	-	2,324	-	2,324	7,51,709	-
<b>TOTAL (A)</b>			<b>4,42,49,51,329</b>	<b>1,29,30,09,372</b>	<b>1,80,74,946</b>	<b>5,69,98,85,755</b>	<b>1,45,74,03,684</b>	<b>24,39,73,650</b>	<b>-</b>	<b>1,70,13,77,334</b>	<b>3,99,85,08,421</b>	<b>2,96,75,47,645</b>
20	CAPITAL WORK IN PROGRESS (B)	0.00%	-	-	-	-	-	-	-	-	-	-
S. NO	INTANGIBLE ASSETS		OP. BALANCE 01-04-2021	ADDITIONS	DEDUCTIONS	CL. BALANCE 31-03-2022	DEP. OPENING BALANCE	AMORTIZATION FOR THE YEAR	DEDUCTION	TOTAL AMORTIZATION/ADJUSTMENTS	31-03-2022	31-03-2021
21	COMPUTER SOFTWARE	40.00%	1,59,754	87,87,437	-	89,47,191	31,587	4,58,735	-	4,90,322	84,56,869	1,28,167
22	E-JOURNALS	40.00%	12,41,81,970	1,19,73,281	-	13,61,55,251	11,22,14,848	1,28,39,841	-	12,50,54,689	1,11,00,562	1,19,67,122
23	PATENTS	11.11%	-	-	-	-	-	-	-	-	-	-
<b>TOTAL (C)</b>			<b>12,43,41,724</b>	<b>2,07,60,718</b>	<b>-</b>	<b>14,51,02,442</b>	<b>11,22,46,435</b>	<b>1,32,98,576</b>	<b>-</b>	<b>12,55,45,011</b>	<b>1,95,57,431</b>	<b>1,20,95,289</b>
<b>GRAND TOTAL (A+B+C)</b>			<b>4,54,92,93,053</b>	<b>1,31,37,70,090</b>	<b>1,80,74,946</b>	<b>5,84,49,88,197</b>	<b>1,56,96,50,119</b>	<b>25,72,72,226</b>	<b>-</b>	<b>1,82,69,22,345</b>	<b>4,01,80,65,852</b>	<b>2,97,96,42,934</b>

# BANARAS HINDU UNIVERSITY

## SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2022

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

AMOUNT IN RUPEES

S. No.	ASSETS HEAD	RATE %	GROSS BLOCK				DEPRECIATION FOR THE YEAR 2021-2022				NET BLOCK	
			OP. BALANCE 01-04-2021	ADDITIONS	DEDUCTIONS	CL. BALANCE 31-03-2022	DEP. OPENING BALANCE	DEPRECIATION FOR THE YEAR	DEDUC- TIONS	TOTAL DEPRECIATION	31.03.22	31.03.21
1	LAND	0.00%	-	-	-	-	-	-	-	-	-	-
2	SITE DEVELOPMENT	0.00%	-	-	-	-	-	-	-	-	-	-
3	BUILDINGS-OLD(UP TO 31-3-13)	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	-	-	1,17,40,437	61,08,562	9,39,235	-	70,47,797	46,92,640	56,31,875
11	OFFICE EQUIPMENT-OLD (UP TO 31-3-13)	7.50%	1,18,82,091	-	-	1,18,82,091	1,02,53,409	8,91,157	-	1,11,44,566	7,37,525	16,28,682
12	OFFICE EQUIPMENT-NEW	7.50%	-	-	-	-	-	-	-	-	-	-
13	AUDIO VISUAL EQUIPMENT	7.50%	-	-	-	-	-	-	-	-	-	-
14	CAMPUTERS & 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</b>	-	-	<b>2,36,22,528</b>	<b>1,63,61,971</b>	<b>18,30,392</b>	-	<b>1,81,92,363</b>	<b>54,30,165</b>	<b>72,60,557</b>
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20	CAPITAL WORK IN PROGRESS (B)	0.00%	-	-	-	-	-	-	-	-	-	-
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S. No.	INTANGIBLE ASSETS		OP. BALANCE 01-04-2021	ADDITIONS	DEDUCTIONS	CL. BALANCE 31-03-2022	DEP. OPENING BALANCE	AMORTIZATION FOR THE YEAR	DEDUC- TIONS	TOTAL AMORTIZATION/ ADJUSTMENTS	31.03.22	31.03.21
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>			<b>2,36,22,528</b>	-	-	<b>2,36,22,528</b>	<b>1,63,61,971</b>	<b>18,30,392</b>	-	<b>1,81,92,363</b>	<b>54,30,165</b>	<b>72,60,557</b>
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# BANARAS HINDU UNIVERSITY

## SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2022

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

AMOUNT IN RUPEES

S. No.	ASSETS HEAD	RATE %	GROSS BLOCK				DEPRECIATION FOR THE YEAR 2021-2022				NET BLOCK	
			OP. BALANCE 01-04-2021	ADDITIONS	DEDUCTIONS	CL. BALANCE 31-03-2022	DEP. OPENING BALANCE	DEPRECIATION FOR THE YEAR	DEDUC- TIONS	TOTAL DEPRECIATION	31.03.22	31.03.21
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	51,16,27,522	-	95,83,98,162	-	1,02,50,498	-	1,02,50,498	94,81,47,664	44,67,70,640
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%	61,971	-	-	61,971	-	4,958	-	4,958	57,013	61,971
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	2,31,65,222	-	10,58,55,937	-	64,86,261	-	64,86,261	9,93,69,676	8,26,90,715
14	CAMPUTERS & PERIPHERALS	20.00%	3,41,02,626	6,63,49,253	-	10,04,51,879	4,11,100	79,87,357	-	83,98,457	9,20,53,422	3,36,91,526
15	FURNITURE, FIXTURES & FITTINGS	7.50%	-	-	-	-	-	-	-	-	-	-
16	VEHICLES	10.00%	-	-	-	-	-	-	-	-	-	-
17	LIB. BOOKS & SCIENTIFIC JOURNALS	10.00%	-	-	-	-	-	-	-	-	-	-
18	LIVE STOCK	0.00%	-	70,000	-	70,000	-	-	-	-	70,000	-
19	SPORTS EQUIPMENT	7.50%	-	-	-	-	-	-	-	-	-	-

<b>TOTAL (A)</b>			<b>56,36,25,952</b>	<b>60,12,11,997</b>	-	<b>1,16,48,37,949</b>	<b>4,11,100</b>	<b>2,47,29,074</b>	-	<b>2,51,40,174</b>	<b>1,13,96,97,775</b>	<b>56,32,14,852</b>
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20	CAPITAL WORK IN PROGRESS (B)	0.00%	-	-	-	-	-	-	-	-	-	-
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S. No.	INTANGIBLE ASSETS		OP. BALANCE 01-04-2021	ADDITIONS	DEDUCTIONS	CL. BALANCE 31-03-2022	DEP. OPENING BALANCE	AMORTIZATION FOR THE YEAR	DEDUC- TIONS	TOTAL AMORTIZATION/ ADJUSTMENTS	31.03.22	31.03.21
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>			<b>56,36,25,952</b>	<b>60,12,11,997</b>	-	<b>1,16,48,37,949</b>	<b>4,11,100</b>	<b>2,47,29,074</b>	-	<b>2,51,40,174</b>	<b>1,13,96,97,775</b>	<b>56,32,14,852</b>
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# **BANARAS HINDU UNIVERSITY**

## **SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2022**

(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	40,00,00,000	10,00,00,000
2 In State Government Securities	8,26,81,33,357	6,30,13,82,457
3 Other Approved Securities	-	-
4 Shares	90,179	90,179
5 Debentures and Bonds	1,72,06,21,000	1,72,06,21,000
6 Term Deposit with Banks	1,05,95,73,612	1,01,00,00,000
7 Other (to be specified)	8,56,535	8,56,535
<b>Total</b>	<b>11,44,92,74,683</b>	<b>9,13,29,50,171</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	1,03,12,516	35,60,677
2 Special Fund	11,43,89,62,167	9,12,93,89,494
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>11,44,92,74,683</b>	<b>9,13,29,50,171</b>

# **BANARAS HINDU UNIVERSITY**

## **SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2022**

(Amount in ₹)

<b>PARTICULARS</b>	<b>CURRENT YEAR</b>	<b>PREVIOUS YEAR</b>
<b><u>SCHEDULE 6: INVESTMENTS - OTHERS</u></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>	-	-

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

# **BANARAS HINDU UNIVERSITY**

## **SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2022**

(Amount in ₹)

<b>PARTICULARS</b>	<b>CURRENT YEAR</b>	<b>PREVIOUS YEAR</b>
<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	30,97,532	52,53,626
f) Electrical Material	80,17,798	79,11,875
g) Stationery	-	-
h) Water Supply Material	11,14,200	12,70,333
<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]	1,40,762	1,40,762
- In Current Accounts [Details as per Sub Schedule 7(a)2]	(42,22,73,925)	2,55,63,43,793
- In Savings Account [Details as per Sub Schedule 7(a)3]	1,53,09,68,757	1,61,71,30,562
- In Term Deposit Accounts [Details as per Sub Schedule 7(a)4]	5,74,99,53,696	3,27,57,23,473
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]	81,470	81,470
<b>Total:</b>	<b>6,87,11,00,290</b>	<b>7,46,38,55,894</b>

# BANARAS HINDU UNIVERSITY

## SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2022

(Amount in ₹)

PARTICULARS	Revenue Fund	Special Fund	Development Fund	Project Fund	Institute of Eminence	Donation for S.R.	TOTAL
<b>SUB SCHEDULE 7 [a] : CURRENT ASSETS</b>							
<b>Cash in Hand</b>							
C.H. School Board	-	178	-	-	-	-	178
Imperest with Departments	-	1,40,584	-	-	-	-	1,40,584
<b>Total 7[a] 1</b>	-	1,40,762	-	-	-	-	1,40,762
<b>Bank Balances in Current Account</b>							
Bank of Baroda	-	59,58,14,958	-	(33,06,40,751)	-	-	26,51,74,207
Canara Bank	5,000	-	-	-	-	-	5,000
CHS Board Current A/c	-	43,685	-	-	-	-	43,685
Current A/c with SBI, BHU	-	-	2,000	-	-	-	2,000
HDFC Bank Ltd.	19,94,77,645	1,26,15,679	-	(28,58,86,300)	-	-	(7,37,72,976)
Pt. M. M. Malaviya Mem. Fund	-	1,33,237	-	-	-	-	1,33,237
State Bank Chair	-	-	-	-	-	-	-
State Bank of India, BHU	24,65,17,958	(76,59,09,520)	(32,74,96,082)	23,30,27,566	-	-	(61,38,59,078)
<b>Total 7[a] 2</b>	44,60,00,603	(15,73,01,961)	(32,74,93,082)	(38,34,79,485)	-	-	(42,22,73,925)
<b>Bank Balances in Savings Account</b>							
Bank of Baroda	1,190	8,67,04,223	-	7,68,01,356	56,62,54,535	-	72,97,61,304
Canara Bank	1,439	-	-	-	-	-	1,439
HDFC Bank	-	(34,50,250)	-	-	-	-	(34,50,250)
ICICI Bank	-	-	-	1,14,28,454	-	-	1,14,28,454
IDBI Bank Ltd.	-	8,62,516	-	-	-	-	8,62,516
Punjab National Bank	-	(2,44,095)	-	-	-	-	(2,44,095)
State Bank of India, BHU	35,94,97,142	58,96,770	40,39,308	41,13,49,427	-	1,18,26,742	79,26,09,389
<b>Total 7[a] 3</b>	35,94,99,771	8,97,69,164	40,39,308	49,95,79,237	56,62,54,535	1,18,26,742	1,53,09,68,757
<b>Bank Balances in Short Term Deposit Account</b>							
DCB Bank Ltd.	-	10,00,00,000	-	-	-	-	10,00,00,000
Flexi Fix Deposit with BOB	74,25,000	7,88,08,366	-	1,93,19,696	-	-	10,55,53,062
Flexi Fix Deposit with SBI	1,16,23,50,274	12,58,80,000	88,18,000	74,04,883	-	-	1,30,44,53,157
Flexi Fix Deposit with HDFC	1,53,89,395	39,77,32,034	-	13,90,31,252	-	-	55,21,52,681
Flexi Fix Deposit with ICICI	-	-	-	16,95,796	-	-	16,95,796
HDFC Bank	-	19,86,00,000	-	-	-	-	19,86,00,000
Karnataka Bank	-	24,75,00,000	-	5,00,00,000	-	-	29,75,00,000
Punjab National Bank	-	44,00,00,000	5,00,00,000	-	-	-	49,00,00,000
Punjab & Sindh Bank	-	1,99,99,000	-	10,00,00,000	20,00,00,000	-	31,99,99,000
State Bank of India	20,00,00,000	65,00,00,000	46,00,00,000	12,00,00,000	30,00,00,000	-	1,73,00,00,000
Union Bank of India	-	30,00,00,000	-	5,00,00,000	30,00,00,000	-	65,00,00,000
<b>Total 7[a] 4</b>	1,38,51,64,669	2,55,85,19,400	51,88,18,000	48,74,51,627	80,00,00,000	-	5,74,99,53,696
<b>P.O. Savings A/c C.H. School Board</b>							
In post Office A/c	-	14,195	-	-	-	-	14,195
In Post Office A/c against	-	-	-	-	-	-	-
PF of Teacher	-	67,275	-	-	-	-	67,275
<b>Total 7[a] 5</b>	-	81,470	-	-	-	-	81,470

# **BANARAS HINDU UNIVERSITY**

## **SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2022**

(Amount in ₹)

<b>P A R T I C U L A R S</b>	<b>CURRENT YEAR</b>	<b>PREVIOUS YEAR</b>
<b><u>SCHEDULE 8: LOANS, ADVANCES &amp; DEPOSITS</u></b>		
<b>1. Advances to employees: (Non-Interest bearing)</b>		
a) Salary	-	-
b) Festival	83,54,241	83,54,242
c) Medical Advance	-	-
d) Other (to be specifies)	1,44,15,601	2,97,38,278
<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	43,51,31,533	42,68,19,277
c) To Others	4,74,68,332	8,56,71,168
<b>4. Prepaid Expenses</b>		
a) Insurance	-	-
b) Other Expenses	-	-
Carried Over.....	50,53,69,707	55,05,82,965



**BANARAS HINDU UNIVERSITY****SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2022**

(Amount in ₹)

PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
Brought Forward.....	50,53,69,707	55,05,82,965
<b>5. Deposits</b>		
a) Telephone	-	-
b) Lease Rent	-	-
c) Electricity	-	-
d) AICTE, if applicable	-	-
e) Others (to be specified)	9,18,59,853	8,70,49,190
<b>6. Income Accrued:</b>		
a) On Investment from Earmarked / Endowment Funds	49,64,56,692	26,06,89,738
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	81,48,16,901	78,66,22,570
b) Debit Balance in Sponsored Fellowship & Scholarship	28,53,40,896	28,54,22,337
c) Grants Receivable	-	-
d) Other Receivable from UGC	-	-
<b>8. Claims Receivable</b>	-	-
<b>Total:</b>	<b>2,19,38,44,049</b>	<b>1,97,03,66,800</b>

# BANARAS HINDU UNIVERSITY

## SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2022

(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	-	-	-	-	83,54,241
c. Medical	-						
d. Others							
Advances	-	19,08,033					19,08,033
Flood Advances to Staff & Others		1,00,239					1,00,239
Adhoc Payment towards revision of Pay Scales of Employees		19,098					19,098
Advances (Employees)	57,21,080	6,87,178	3,92,827	46,32,236	9,54,910	-	1,23,88,231
<b>Total</b>							<b>1,44,15,601</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	-	-	-	-	-	-	-
<b>b) To Suppliers</b>							
Advances (Suppliers)	25,75,91,925	66,78,117	13,38,19,003	2,44,49,999	1,25,92,489	-	43,51,31,533
<b>c) To Others</b>							
Advances(Departmental)	1,48,85,093	1,53,38,637	1,00,72,246	65,33,756	6,38,600	-	4,74,68,332
<b>5. Deposits</b>							
<b>e) Others (to be specified)</b>							
Security Deposit	-	27,140	-	-	-	-	27,140
Security Premium Account	-	9,03,62,111	-	-	-	-	9,03,62,111
Caution Money Loan	-	32,490	-	-	-	-	32,490
Inter Fund Transfers	9,09,256	-	-	-	-	-	9,09,256
TDS Refundable	-	1,34,206	-	3,94,650	-	-	5,28,856
<b>Total</b>							<b>9,18,59,853</b>
<b>6. Income Accrued:</b>							
a) On Investment from Earmarked / Endowment Funds	2,40,383	49,62,16,309	-	-	-	-	49,64,56,692
b) On Investments - Others	-	-	-	-	-	-	-
c) On Loans and Advances	-	-	-	-	-	-	-

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

# BANARAS HINDU UNIVERSITY

## SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT AS AT 31.03.2022

(Amount in ₹)

P A R T I C U L A R S	CURRENT YEAR	PREVIOUS YEAR
<b><u>SCHEDULE 9: ACADEMIC RECEIPTS</u></b>		
<b>FEES FROM STUDENTS</b>		
<b>A Academic</b>		
1 Tuition fee	1,95,72,375	1,82,36,340
2 Admission fee	49,16,71,720	23,59,47,637
3 Enrolment fee	4,66,381	5,40,410
4 Library Admission fee	38,14,130	29,86,460
5 Laboratory fee	94,93,115	78,97,750
6 Art & Craft fee	-	-
7 Registration fee	4,77,071	1,94,920
8 Syllabus fee	-	-
<b>Total (A)</b>	52,54,94,792	26,58,03,517
<b>B Examinations</b>		
1 Admission test fee	-	-
2 Annual Examination fee	56,22,701	43,84,919
3 Mark sheet, Certificate fee	81,88,133	68,20,231
4 Entrance examination fee	1,64,09,819	9,84,09,925
<b>Total (B)</b>	3,02,20,653	10,96,15,075
<b>C Other Fees</b>		
1 Identity Card fee	7,13,952	6,81,150
2 Fine/Miscellaneous fee	11,82,67,951	12,14,02,387
3 Medical fee	1,15,63,048	1,21,53,286
4 Transportation fee	84,67,800	68,08,290
5 Hostel fee	1,92,07,036	2,06,37,068
<b>Total (C)</b>	15,82,19,787	16,16,82,181
<b>Contd....</b>		

**BANARAS HINDU UNIVERSITY****SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT AS AT 31.03.2022**

(Amount in ₹)

<b>P A R T I C U L A R S</b>	<b>CURRENT YEAR</b>	<b>PREVIOUS YEAR</b>
<b><u>SCHEDULE 9: ACADEMIC RECEIPTS</u></b>		
<b>D 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 Other Academic Receipts</b>		
1 Registration fee for workshops, programmes	16,64,045	14,25,901
2 Registration fees (Academic Staff College)	-	-
<b>Total (E)</b>	16,64,045	14,25,901
<b>GRAND TOTAL (A+B+C+D+E)</b>	<b>71,55,99,277</b>	<b>53,85,26,674</b>

# **BANARAS HINDU UNIVERSITY**

## **SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT AS AT 31.03.2022**

(Amount in ₹)

P A R T I C U L A R S	CURRENT YEAR	PREVIOUS YEAR
<b><u>SCHEDULE 10: GRANTS/SUBSIDIES (IRREVOCABLE GRANTS RECEIVED)</u></b>		
<b>Opening Balance B/F</b>	82,78,21,369	81,66,90,316
Add: Receipts During the Year	18,55,04,52,491	14,14,32,55,421
Add: Adjustments	(13,938)	(3,33,500)
<b>Total</b>	<b>19,37,82,59,922</b>	<b>14,95,96,12,237</b>
Less: Refund to UGC	33,58,03,886	5,29,19,236
<b>Balance</b>	<b>19,04,24,56,036</b>	<b>14,90,66,93,001</b>
Less: Utilized for Capital Expenditure (A)	2,36,10,84,050	1,19,84,42,118
<b>Balance</b>	<b>16,68,13,71,986</b>	<b>13,70,82,50,883</b>
Less: Utilized for Revenue Expenditure (B)	15,18,80,78,827	12,88,04,29,514
<b>Closing Balance C/F (C)</b>	<b>1,49,32,93,159</b>	<b>82,78,21,369</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 31.03.2022**

(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	1,56,19,68,516	1,19,01,37,357
3 Income accrued but not due on Term / Deposits / Interest bearing advances to employees	27,38,25,007	20,92,00,206
4 Interest on Savings Bank Accounts	67,34,751	54,43,928
5 Others (Specify)	80,03,168	32,03,512
<b>Total</b>	<b>1,85,05,31,442</b>	<b>1,40,79,85,003</b>
<b>Transferred to Income &amp; Expenditure Account</b>	<b>1,85,05,31,442</b>	<b>1,40,79,85,003</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 31.03.2022**

(Amount in ₹)

P A R T I C U L A R S	CURRENT YEAR	PREVIOUS YEAR
<b><u>SCHEDULE 13: OTHER INCOME</u></b>		
<b>A Income from land &amp; Buildings</b>		
1 Hostel Room Rent	20,00,875	25,44,040
2 Licence fee	2,15,40,583	1,43,60,077
3 Hire Charges of Auditorium/Play ground/Convention Centre, etc	1,12,59,416	64,22,689
4 Electricity charges recovered	4,71,91,259	3,51,21,399
5 Water charges recovered	11,11,518	13,16,811
<b>Total (A)</b>	<b>8,31,03,651</b>	<b>5,97,65,016</b>
<b>B Sale of Institute's Publications</b>	<b>24,80,554</b>	<b>36,21,019</b>
<b>Total (B)</b>	<b>24,80,554</b>	<b>36,21,019</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 31.03.2022

(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	51,01,994	35,72,991
2	RTI fees	6,383	20,236
3	Income from Royalty	-	-
4	Sale of application form (recruitment)	-	-
5	Misc. receipts (Sale of tender form, waste paper, etc.)	3,02,739	2,44,069
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	17,96,16,910	3,62,97,644
8	Others (specify)	83,01,59,061	1,06,31,51,592
	◆ Hospital Receipts	71,50,67,707	
	◆ Other Receipts	11,50,91,354	
	<b>Total (D)</b>	<b>1,01,51,87,087</b>	<b>1,10,32,86,532</b>
<b>GRAND TOTAL (A+B+C+D)</b>		<b>1,10,07,71,292</b>	<b>1,16,66,72,567</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 31.03.2022**

(Amount in ₹)

<b>PARTICULARS</b>	<b>CURRENT YEAR</b>	<b>PREVIOUS YEAR</b>
<b><u>SCHEDULE 15: ESTABLISHMENT EXPENSES</u></b>		
1 Salaries and Wages	8,67,64,09,211	7,92,59,26,885
2 Allowance and Bonus	53,46,009	1,49,85,488
3 Contribution to Provident Fund	2,76,72,449	2,79,56,699
4 Contribution to Other Fund (specify)	54,11,34,200	41,99,12,792
5 Staff Welfare Expenses	-	-
6 Retirement and Terminal Benefits	3,33,39,88,299	2,87,90,19,486
7 LTC facility	1,87,67,717	3,52,66,990
8 Medical facility	14,75,93,766	13,73,08,008
9 Children Education Allowance	6,91,94,983	6,28,89,203
10 Honorarium	11,36,528	7,47,648
11 Other (specify)	29,13,72,125	28,56,76,851
<b>Total</b>	<b>13,11,26,15,287</b>	<b>11,78,96,90,050</b>

<b>PARTICULARS</b>	<b>CURRENT YEAR</b>	<b>PREVIOUS YEAR</b>
<b><u>SCHEDULE 16: ACADEMIC EXPENSES</u></b>		
1 Laboratory expenses	12,60,75,099	4,81,708
2 Field work/Participation in Conferences	13,35,239	29,97,434
3 Expenses on Seminar /Workshops	14,74,092	19,25,422
4 Payment to visiting faculty	3,81,74,192	4,46,13,025
5 Examination	14,25,28,924	10,64,80,863
6 Student Welfare expenses	18,23,33,344	20,42,34,369
7 Admission expenses	-	-
8 Convocation expenses	1,98,721	7,04,353
9 Publications	32,27,132	54,81,740
10 Stipend/means-cum-merit scholarship	15,07,09,840	11,61,86,629
11 Subscription Expenses	28,58,261	13,77,053
12 Other (specify)	54,97,61,970	46,60,90,653
<b>Total</b>	<b>1,19,86,76,814</b>	<b>95,05,73,249</b>

# BANARAS HINDU UNIVERSITY

## SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT AS AT 31.03.2022

(Amount in ₹)

P A R T I C U L A R S	CURRENT YEAR	PREVIOUS YEAR
<b><u>SCHEDULE 17: ADMINISTRATIVE AND GENERAL EXPENSES</u></b>		
<b>A Infrastructure</b>		
Electricity and power	54,95,40,125	43,42,47,041
Water charges	13,38,197	12,58,014
Insurance	20,561	20,561
Rent, Rates and Taxes (including property tax)	-	1,28,816
<b>B Communication</b>		
Postage and Stationery	72,780	1,42,178
Telephone, Fax and Internet Charges	90,53,200	1,92,45,934
<b>C Others</b>		
Printing and Stationery (consumption)	20,06,982	47,19,875
Travelling and Conveyance Expenses	1,39,95,729	1,58,13,681
Hospitality	14,82,915	22,76,483
Auditors Remunerations	-	-
Professional Charges	53,05,310	88,55,024
Advertisement and Publicity	55,79,989	34,87,616
Magazines & Journals	-	-
Others (specify)	1,62,67,25,147	1,10,58,84,837
<b>Total</b>	<b>2,21,51,20,935</b>	<b>1,59,60,80,060</b>

**BANARAS HINDU UNIVERSITY****SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT AS AT 31.03.2022**

(Amount in ₹)

PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
<b><u>SCHEDULE 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>	1,10,000	1,25,387
<b>Total</b>	<b>1,10,000</b>	<b>1,25,387</b>
<b><u>SCHEDULE 19: REPAIRS &amp; MAINTENANCE</u></b>		
1 Buildings	4,53,84,759	4,65,34,735
2 Furniture & Fixtures	-	-
3 Plant & Machinery	31,33,848	1,23,47,089
4 Office Equipment	12,58,585	13,92,163
5 Computers	-	2,15,21,587
6 Laboratory & Scientific equipment	1,48,21,907	5,81,53,737
7 Audio Visual equipment	-	-
8 Cleaning Material & Services	27,26,105	20,21,950
9 Book binding charges	-	-
10 Gardening	45,83,060	1,23,83,854
11 Estate Maintenance	29,92,582	24,26,591
12 Others (Specify)	63,12,49,025	51,51,73,141
<b>Total</b>	<b>70,61,49,871</b>	<b>67,19,54,847</b>

# **BANARAS HINDU UNIVERSITY**

## **SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT AS AT 31.03.2022**

(Amount in ₹)

<b>PARTICULARS</b>	<b>CURRENT YEAR</b>	<b>PREVIOUS YEAR</b>
<b><u>SCHEDULE 20: FINANCE COSTS</u></b>		
1 Bank charges	3,365	-
2 Others (Specify)	80,25,81,607	47,18,64,047
<b>Total</b>	<b>80,25,84,972</b>	<b>47,18,64,047</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	2,79,65,869	2,46,10,436
4 Others (Specify)	2,43,33,651	1,69,89,211
<b>Total</b>		<b>4,15,99,647</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 2022**

**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 Mandal 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 31.03.2022 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	25,50,00,371
DEPOSIT LINK INSURANCE SCHEME	12,95,856
GRATUITY	21,96,22,896
LEAVE ENCASHMENT	28,51,68,224
PENSION	2,57,29,00,952
<b>TOTAL:</b>	<b>3,33,39,88,299</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. Further, a sum of ₹200.00 Crores had been transferred to this fund during F.Y. 2021-22, out of free balances of various heads under Special Fund as per approval of the Executive Council vide ECR No. 251 dt. 04.06.2021. Hence, the total of BHU Capital Fund at the end of F.Y. 2021-22 stood at ₹ 8,57,34,81,424.00.

## 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.

This year the Capital Donation and interest/receipt from Endowment Funds have been shown in Schedule 2. Last year Capital Donation amount was shown in Schedule 1 and Interest / Receipts were shown in Schedule 2. Therefore the last year figures have been regrouped and rescheduled wherever it was necessary.

## 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:

₹66,43,84,721/- was Opening Balance for the Financial Year 2021-22. ₹11,95,00,101/- was received during the year as Grants. ₹13,938/- is being deducted due to adjustment for the year 2021-22. ₹2,16,86,351 was refund of Grant to UGC and Other Funding agencies. ₹44,61,01,963/- was utilized for Capital Expenditure during the year.

₹14,81,17,376/- was utilized for Revenue Expenditure during the year. ₹16,79,65,194/- was the Closing Balance for the Financial Year 2021-22.

Non-Plan:

During the Current Financial Year 2021-22 the University has received UGC Maintenance Block Grants of ₹16,48,34,52,390/-. ₹30,46,94,162/- was refunded to UGC / Bharat Kosh. ₹1,31,37,70,090/- was utilized for Capital Expenditure. ₹14,86,49,88,138/- was utilized for Revenue Expenditure during the year. The Closing Balance for the Financial Year 2021-22 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:

SI. 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	85	1.	Lactating Buffalo	4	89
2.	Non Lactating Cows	64	2.	Non Lactating Buffalo	6	70
3.	Heifers	70	3.	Heifers Buffalo	7	77
4.	Calve	203	4.	Calve Buffalo	14	217
5.	Bulls	1	5.	Bulls Buffalo	1	2
<b>Total Cows:</b>		<b>423</b>	<b>Total Buffalo:</b>		<b>32</b>	<b>Grand Total: 455</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 2021-22 the University has received Grants of ₹1,94,75,00,000/-. There was opening Balance of ₹16,34,36,648/-. ₹16,20,29,081/- was utilized for Revenue Expenditure during the year. ₹ 60,12,11,997/- was utilized for Capital Expenditure. Refund of Grant was ₹2,01,38,775/-. The Closing Balance for the Financial Year 2021-22 was ₹1,32,75,56,795/-.

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:

SI	Particulars	Date Of Purchase	Cost of Acquisition	Number of Units	Rate of Purchase	Rate as on 31.03.22	Market Value as on 31.03.22
<b>New Pension Scheme</b>							
1	<b>Fund</b>						
<b>A</b>	<b>State Government Securities</b>						
1	9.80% HR SDL 2024	20-May-15	4,00,00,000	4,00,000	109.8600	108.2038	4,32,81,520
			<b>4,00,00,000</b>				<b>4,32,81,520</b>
2	<b>Special Fund</b>						
<b>A</b>	<b>Government Security</b>						
1	8.20% GOI BOND 2025	05-Jan-16	5,00,00,000	5,00,000	102.0500	107.0000	5,35,00,000
2	9.15% GOI BOND 2024	05-Jan-16	5,00,00,000	5,00,000	107.8000	108.6100	5,43,05,000
3	8.17% GOI BOND 2044	09-Jul-21	5,00,00,000	5,00,000	112.5000	110.1500	5,50,75,000
4	8.13% GOI BOND 2045	09-Aug-21	10,00,00,000	10,00,000	112.0000	110.1800	11,01,80,000
5	9.23% GOI BOND 2043	10-Aug-21	15,00,00,000	15,00,000	124.0000	121.7900	18,26,85,000
			<b>40,00,00,000</b>				<b>45,57,45,000</b>

**B State Government Securities**

1	8.38% HR SDL 2026	03-Feb-16	9,75,00,000	9,75,000	101.2000	107.4400	10,47,54,000
2	8.38% OD SDL 2026	03-Feb-16	9,75,00,000	9,75,000	101.2000	107.6800	10,49,88,000
3	8.76% MP SDL 2026	25-Feb-16	9,85,00,000	9,85,000	101.2000	108.9400	10,73,05,900
4	8.88% WB SDL 2026	25-Feb-16	9,78,00,000	9,78,000	102.0000	110.1600	10,77,36,480
5	8.27% WB SDL 2025	18-Mar-16	14,99,70,000	14,99,700	99.9800	107.4800	16,11,87,756
6	9.70% UK SDL 2024	18-Mar-16	15,00,00,000	15,00,000	107.6800	107.9500	16,19,25,000
7	8.19% RJ UDAY 2026	11-Jul-16	10,63,70,000	10,63,700	101.4100	107.2500	11,40,81,825
8	8.58% UP UDAY 2031	11-Jul-16	14,32,30,000	14,32,300	104.8000	110.2300	15,78,82,429
9	8.25% BR SDL 2024	22-Mar-18	5,00,00,000	5,00,000	101.2700	107.3000	5,36,50,000
10	8.39% AP SDL 2028	11-Jan-19	12,40,00,000	12,40,000	101.1500	107.2700	13,30,14,800
11	8.73% UP SDL 2028	11-Jan-19	23,00,00,000	13,00,000	103.3500	109.3900	14,22,07,000
12	8.32% GJ SDL 2028	04-Feb-19	25,50,00,000	25,50,000	101.3500	107.4900	27,40,99,500
13	8.32% GJ SDL 2029	04-Feb-19	25,00,00,000	25,00,000	101.3450	107.4900	26,87,25,000
14	8.25% UNITED INDIA INSURANCE CO. LTD. (LT)	07-Nov-19	14,00,00,000	14,00,000	100.1000	101.6900	14,23,66,000
15	8.30% SBI CARD & PAYMENT SERVICES PVT. LTD. (LT)	07-Nov-19	19,87,20,000	20,00,000	99.3600	100.7600	20,15,20,000
16	8.70% BANK OF BARODA PERPETUAL BOND (LT)	09-Jan-20	10,00,00,000	10,00,000	100.0000	102.5800	10,25,80,000
17	8.85% ONGC PETRO EDITION LTD. BOND (LT) 2022	09-Jan-20	10,00,00,000	10,00,000	101.3500	101.9400	10,19,40,000
18	8.85% ONGC PETRO EDITION LTD. BOND (LT) 2022	22-Jan-20	13,00,00,000	13,00,000	101.3300	101.9400	13,25,22,000
19	9.25% POWER FINANCER CORP. LTD. BOND (LT) 2024	22-Jan-20	9,50,00,000	9,50,000	105.2500	100.6200	9,55,89,000
20	9.50% UBI PERPETUAL BOND (LT) 2026	12-Feb-20	14,50,00,000	14,50,000	101.5900	106.3000	15,41,35,000
21	8.36% N.H.A.I. BOND 2029	11-May-20	10,00,00,000	10,00,000	108.6500	107.8300	10,78,30,000
22	8.40% INDIA RAILWAY FINANCE CORP. LTD. BOND 2029	11-May-20	10,00,00,000	10,00,000	108.5000	92.7400	9,27,40,000
23	8.00% ONGC PETRO EDITIONS LTD. BOND 2025	13-May-20	25,00,00,000	25,00,000	100.5000	102.0900	25,52,25,000
24	7.55% REC BOND 2030	14-May-20	10,00,00,000	10,00,000	100.5500	103.1400	10,31,40,000
25	8.10% JHARKHAND SDL BOND 2032	14-May-20	10,00,00,000	10,00,000	110.5000	106.6600	10,66,60,000
26	8.96% KERALA SDL BOND 2035	14-May-20	10,00,00,000	10,00,000	119.0500	115.0400	11,50,40,000
27	8.97% REC BOND 2029	14-May-20	10,00,00,000	10,00,000	108.5200	110.1300	11,01,30,000
28	7.96% REC BOND 2030	10-Jun-20	10,00,00,000	10,00,000	100.3300	105.4800	10,54,80,000
29	8.36% N.H.A.I. BOND 2029	10-Jun-20	4,00,00,000	4,00,000	109.9800	107.8300	4,31,32,000
30	7.79% PFC BOND 2030	11-Jun-20	11,50,00,000	11,50,000	100.7300	104.6200	12,03,13,000
31	7.96% REC BOND 2030	11-Jun-20	10,00,00,000	10,00,000	100.9700	105.4800	10,54,80,000
32	8.10% JHARKHAND SDL BOND 2032	11-Jun-20	25,00,00,000	25,00,000	111.9800	106.6600	26,66,50,000



33	8.10% KERALA SDL BOND 2032	11-Jun-20	25,00,00,000	25,00,000	112.1600	106.3400	26,58,50,000
34	8.96% KERALA SDL BOND 2035	11-Jun-20	15,00,00,000	15,00,000	121.4000	115.0400	17,25,60,000
35	7.19% THDC INDIA LTD. BOND 2030	07-Aug-20	20,00,00,000	20,00,000	100.0500	99.2100	19,84,20,000
36	7.25% PUNJAB NATIONAL BANK BOND 2025	07-Aug-20	10,00,00,000	10,00,000	100.3200	100.7200	10,07,20,000
37	7.96% REC BOND 2030	07-Aug-20	10,00,00,000	10,00,000	105.9100	105.4800	10,54,80,000
38	8.48% U.P. POWER CORPORATION LTD. BOND 2025	07-Aug-20	4,97,10,000	5,00,000	99.4200	102.9473	5,14,73,652
39	7.14% N.H.A.I. BOND 2040	16-Sep-20	15,00,00,000	15,00,000	100.4900	100.3100	15,04,65,000
40	6.77% KARNATAKA SDL BOND 2034	17-Sep-20	10,00,00,000	10,00,000	100.5800	96.9800	9,69,80,000
41	6.77% KARNATAKA SDL BOND 2034	17-Sep-20	5,00,00,000	5,00,000	100.6300	96.9800	4,84,90,000
42	6.77% KARNATAKA SDL BOND 2034	17-Sep-20	5,00,00,000	5,00,000	100.4500	96.9800	4,84,90,000
43	6.79% MADHYA PRADESH SDL BOND 2033	17-Sep-20	10,00,00,000	10,00,000	100.7700	96.1700	9,61,70,000
44	7.19% THDC INDIA LTD. BOND 2030	19-Oct-20	5,00,00,000	5,00,000	100.5400	99.2100	4,96,05,000
45	6.91% AP SDL 2039	20-Oct-20	10,00,00,000	10,00,000	100.5500	97.1300	9,71,30,000
46	6.68% MIZORAM SDL BOND 2031	18-Dec-20	80,80,000	80,800	100.9400	97.4700	78,75,576
47	6.79% ANDHRA PRADESH SDL BOND 2034	18-Dec-20	10,00,00,000	10,00,000	101.3700	97.1200	9,71,20,000
48	6.65% FOOD CORPORATION OF INDIA (FCI) BOND 2030	22-Jan-21	10,00,00,000	10,00,000	100.0000	97.4500	9,74,50,000
49	8.95% FOOD CORPORATION OF INDIA (FCI) BOND 2029	25-Feb-21	7,00,00,000	7,00,000	110.7000	111.4400	7,80,08,000
50	8.38% TRIPURA (TR) SDL 2029	26-Feb-21	5,00,00,000	5,00,000	108.9400	107.1900	5,35,95,000
51	6.98% PUDUCHERREY SDL 2033	07-Apr-21	10,00,00,000	10,00,000	101.1700	97.6900	9,76,90,000
52	9.53% INDIAN BANK BOND 2024	06-May-21	21,00,00,000	21,00,000	109.4200	113.0200	23,73,42,000
53	6.68% HARYANA SDL 2039	01-Jun-21	9,77,50,000	9,77,500	97.7500	94.7300	9,25,98,575
54	7.03% NHAI BOND 2040	08-Jul-21	9,96,80,000	10,00,000	99.6800	98.4700	9,84,70,000
55	7.06% WB SDL 2036	08-Jul-21	12,00,00,000	12,00,000	100.1200	99.6600	11,95,92,000
56	7.12% AP SDL 2037	08-Jul-21	10,00,00,000	10,00,000	101.1000	99.2400	9,92,40,000
57	8.25% UIICL 2028	08-Jul-21	5,00,00,000	5,00,000	102.0800	101.6900	5,08,45,000
58	7.10% MH SDL 2036	09-Aug-21	40,00,00,000	40,00,000	100.3500	100.7400	40,29,60,000
59	7.14% AP SDL 2037	09-Aug-21	10,00,00,000	10,00,000	100.6500	99.5100	9,95,10,000
60	7.14% TELANGANA SDL 2041	09-Aug-21	2,50,00,000	2,50,000	100.5000	99.4200	2,48,55,000
61	7.17% TELANGANA SDL 2041	09-Aug-21	2,72,50,000	2,72,500	100.7500	99.7300	2,71,76,425
62	7.04% KARNATAKA SDL 2034	23-Sep-21	25,00,00,000	25,00,000	101.6000	100.1300	25,03,25,000
63	7.35% KARNATAKA SDL 2039	23-Sep-21	7,30,00,000	7,30,000	105.1000	101.2900	7,39,41,700
64	8.25% UIICL 2028	29-Sep-21	5,20,00,000	5,20,000	102.0900	101.6900	5,28,78,800

65	7.05% KERALA SDL 2036	11-Oct-21	20,00,00,000	20,00,000	100.4800	99.5800	19,91,60,000
66	7.09% AP SDL 2039	11-Oct-21	20,00,00,000	20,00,000	100.3400	98.7600	19,75,20,000
67	6.91% MH SDL 2033	29-Oct-21	16,20,70,900	16,20,709	99.4300	97.6300	15,82,29,820
68	7.17% RJ SDL 2032	10-Mar-22	1,00,00,000	1,00,000	100.2500	99.8300	99,83,000
			<b>8,26,81,30,900</b>				<b>8,46,22,29,238</b>

**3 Provident Fund**

**A Government Security**

1	9.20% GOI BOND 2030	05-Jan-16	12,00,00,000	12,00,000	109.2800	115.0570	13,80,68,400
2	9.23% GOI BOND 2043	17-Sep-20	25,00,00,000	25,00,000	129.5200	121.7877	30,44,69,262
			<b>37,00,00,000</b>				<b>44,25,37,662</b>

**State Government**

**B Securities**

1	8.08% KA SDL 2025	23-Nov-15	6,99,86,840	6,99,868	99.9800	106.0351	7,42,10,616
2	8.31% TS SDL 2025	23-Nov-15	1,70,00,000	1,70,000	101.4500	107.0574	1,81,99,758
3	8.28% MH SDL 2025	19-Jan-16	7,50,00,000	7,50,000	100.9000	107.0246	8,02,68,450
4	8.27% GJ SDL 2026	19-Jan-16	7,50,00,000	7,50,000	100.8000	106.9075	8,01,80,625
5	8.30% RJ SDL 2026	19-Jan-16	8,00,00,000	8,00,000	101.0000	107.1221	8,56,97,680
6	8.88% WB SDL 2026	25-Feb-16	24,49,00,000	24,49,000	102.0000	110.1573	26,97,75,228
7	8.76% MP SDL 2026	25-Feb-16	24,69,00,000	24,69,000	101.2000	108.9437	26,89,81,995
8	8.70% CG UDAY 2031	05-Apr-16	19,75,00,000	19,75,000	105.6500	110.8942	21,90,16,045
9	8.38% UP UDAY 2027	17-Jun-16	8,50,00,000	8,50,000	101.6400	108.1978	9,19,68,130
10	8.62% JK UDAY 2030	11-Jul-16	1,34,00,000	1,34,000	104.6600	109.1603	1,46,27,480
11	8.05% TN SDL 2028	15-Apr-19	10,56,60,800	10,60,000	99.6800	105.8642	11,22,16,052
12	8.19% UK SDL 2029	15-Apr-19	8,00,00,000	8,00,000	100.4400	106.3157	8,50,52,560
13	8.39% MP SDL 2026	15-Apr-19	4,99,00,000	4,99,000	101.7900	107.4271	5,36,06,123
14	8.97% REC LTD. 2029	16-Oct-19	5,00,00,000	5,00,000	104.0000	110.1300	5,50,65,000
15	8.79% AP SDL 2030	08-Nov-19	15,90,00,000	15,90,000	111.7400	110.5989	17,58,52,251
16	8.70% BOB PERPETUAL BOND	09-Jan-20	6,00,00,000	6,00,000	100.0000	102.5800	6,15,48,000
17	8.97% REC LTD. 2029	22-Jan-20	4,50,00,000	4,50,000	106.2500	110.1300	4,95,58,500
18	8.97% REC LTD. 2029	12-Feb-20	8,60,00,000	8,60,000	108.7200	110.1300	9,47,11,800
19	8.30% SBI CARD & PAYMENT SER.	14-Feb-20	5,00,00,000	5,00,000	100.9000	100.7600	5,03,80,000
20	8.63% RJ SDL 2028	18-Mar-20	9,00,00,000	9,00,000	110.3400	109.2991	9,83,69,190
21	9.25% POWER FINANCER CORPORATION LTD. BOND 2024	13-May-20	40,00,00,000	40,00,000	105.8500	100.6200	40,24,80,000
22	7.64% FOOD CORPORATION OF INDIA BOND 2029	13-May-20	25,00,00,000	25,00,000	105.3500	103.1700	25,79,25,000
23	7.88% RAJASTHAN SDL BOND 2032 (LT)	11-Jun-20	30,00,00,000	30,00,000	110.3300	104.7828	31,43,48,400
24	8.48% U.P. POWER CORPORATION LTD. BOND 2025	07-Aug-20	4,97,10,000	5,00,000	99.4200	102.9473	5,14,73,652
25	6.85% ANDHRA PRADESH SDL BOND 2036	17-Sep-20	10,00,00,000	10,00,000	100.9600	97.7872	9,77,87,200

26	6.87% ANDHRA PRADESH SDL BOND 2038	17-Sep-20	10,00,00,000	10,00,000	101.0000	97.0843	9,70,84,300
27	6.99% WB SDL BOND 2035	20-Oct-20	10,00,00,000	10,00,000	101.3900	99.0905	9,90,90,500
28	6.99% WB SDL BOND 2035	20-Oct-20	15,00,00,000	15,00,000	101.3000	99.0905	14,86,35,750
29	6.99% WB SDL BOND 2036	07-Apr-21	10,00,00,000	10,00,000	101.3400	99.0618	9,90,61,800
30	9.53% INDIAN BANK BOND 2024	06-May-21	1,00,00,000	1,00,000	109.4200	113.0200	1,13,02,000
31	7.11% GUJARAT SDL 2031	06-May-21	10,00,00,000	10,00,000	102.7000	100.7508	10,07,50,800
32	6.54% RJ SDL 2030	06-May-21	9,86,10,000	9,86,100	98.6100	96.4380	9,50,97,512
33	7.14% BIHAR SDL 2030	06-May-21	25,00,00,000	25,00,000	102.6000	100.2369	25,05,92,250
34	6.98% TELANGANA SDL 2041	01-Jun-21	5,00,00,000	5,00,000	100.4900	97.7781	4,88,89,050
35	7.06% WB SDL 2036	08-Jul-21	12,00,00,000	12,00,000	100.1200	99.6594	11,95,91,280
36	7.10% MH SDL 2036	09-Aug-21	15,00,00,000	15,00,000	100.5800	100.7447	15,11,17,050
37	6.99% UP SDL 2031	09-Aug-21	5,00,00,000	5,00,000	100.2100	99.6312	4,98,15,600
38	7.00% RJ SDL 2031	09-Aug-21	4,00,00,000	4,00,000	100.4000	99.6986	3,98,79,440
39	7.10% MH SDL 2036	10-Aug-21	10,00,00,000	10,00,000	100.5800	100.7447	10,07,44,700
40	7.04% AP SDL 2034	11-Oct-21	25,00,00,000	25,00,000	100.1700	98.7399	24,68,49,750
41	7.33% MP SDL 2042	19-Jan-22	10,00,00,000	10,00,000	101.4000	100.5833	10,05,83,300
			<b>4,74,85,67,640</b>				<b>4,92,23,84,817</b>

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**SCHEDULE FORMING PART OF THE ACCOUNTS FOR THE PERIOD ENDED 31st  
MARCH 2022**

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

**1. CONTINGENT LIABILITIES:**

- 1.1 As on 31.03.2022 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 ₹9,65,575/-.

**3. FIXED ASSETS AND DEPRECIATION:**

- 3.1 Additions in the year to Fixed Assets in Schedule 4 include Assets purchased out of Plan Funds ₹1,31,37,70,090/-, Non Plan Funds ₹44,61,01,963/-, Special Fund ₹13,45,80,758/-, Institute of Eminence (IOE) ₹60,12,11,997/- 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 31.03.2022 was ₹4,23,60,413/-.

**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, 2022 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 2021-22 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 2022-23 once the PRA numbers are allotted by the Agency.

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## **RECEIPTS AND PAYMENTS ACCOUNT**

**BANARAS HINDU UNIVERSITY**  
**PROVIDENT FUND ACCOUNT**  
**BALANCE SHEET AS AT 31st MARCH 2022**

(Amount in ₹)

PREVIOUS YEAR	LIABILITIES		CURRENT YEAR	PREVIOUS YEAR	ASSETS		CURRENT YEAR
	<b>GPF</b>			5,95,80,20,241	Investments		6,07,99,89,672
3,84,41,93,122	Opening Balance	3,98,18,24,760					
-	Less: Subscription for March 2021	-		33,77,61,244	Interest Accrued as on 31.03.2022		-
(70,53,42,704)	Less: Advance / Withdrawal	91,36,23,913					
		3,06,82,00,847			<b>Subscription Due for March, 2022</b>		
57,73,97,245	Add: Subscriptions in the Year	52,87,49,035			- GPF		-
-	Add: Subscription for March 2022	-			- CPF Employee Contribution		-
26,55,77,097	Add: Interest Credited	26,41,36,091			- CPF University Contribution		-
		3,86,10,85,973					
	Less: Income Tax on Interest	1,74,256					
<b>3,98,18,24,760</b>	Closing Balance		3,86,09,11,717		<b>Cash &amp; Bank Balances</b>		
	<b>CPF</b>				In Current Account	(10,33,98,584)	
35,00,33,078	Opening Balance	29,17,36,902		4,57,20,486	In Deposit Account	14,59,58,830	
-	Less: Subscription for March 2021	-		10,23,09,509	In Saving Bank Account	1,102	4,25,61,348
(11,29,38,228)	Less: Advance / Withdrawal	4,51,29,201		1,064			
		24,68,07,701			<b>Loans &amp; Advances</b>		
3,25,15,710	Add: Subscriptions in the Year	2,50,82,351			Securities Premium Account		1,54,21,631
-	Add: Subscription for March 2022	-		18,88,45,979	Inter fund Transfers		20,75,10,582
2,21,26,342	Add: Interest Credited	1,46,96,130		12,06,02,876	Inter fund Transfers (OLD)		14,345
		28,63,86,182		14,345	TDS Refundable F.Y. 2019-20		66,026
	Less: Income Tax on Interest	25,087		66,026			
<b>29,17,36,902</b>	Closing Balance		28,63,61,095				
	Income Tax Payable on Interest		1,99,343				
	University Contribution to CPF A/c of the employees opting for Pension Scheme		1,69,77,099				
1,69,77,099	- Inter Fund Transfers						
	<b>INTEREST RESERVE</b>						
2,23,38,19,186	Opening Balance	2,46,28,03,009					
(5,06,321)	Add: Miscellaneous Adjustments	(9,93,96,788)					
22,94,90,144	Add: Excess of Income over Exp.	12,01,12,928					
<b>2,46,28,03,009</b>	Closing Balance		2,48,35,19,149				
<b>6,75,33,41,770</b>	<b>Grand Total</b>		<b>6,64,79,68,403</b>	<b>6,75,33,41,770</b>	<b>Grand Total</b>		<b>6,64,79,68,403</b>

Date : 31.05.2022  
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 2022

(Amount in ₹)

PREVIOUS YEAR	Expenditure		CURRENT YEAR	PREVIOUS YEAR	Income		CURRENT YEAR
	<b>Interest Credited to:</b>			49,69,62,494	Interest earned on Investment	43,43,01,594	
26,55,77,097	GPF Account	26,41,36,091		15,63,41,508	Add: Interest Accrued for March, 2022	10,32,16,856	
1,55,27,023	CPF Account	1,46,96,130		-	Add: Tax Recovered	-	
65,99,319	CPF University Contribution	-	27,88,32,221			53,75,17,450	
22,94,90,144	Excess of Income over Expenditure		12,01,12,928	(13,61,10,419)	Less: Interest Accrued for March, 2021	13,85,72,301	39,89,45,149
51,71,93,583	<b>Total</b>		39,89,45,149	51,71,93,583	<b>Total</b>		39,89,45,149

Date : 31.05.2022  
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 PROVIDENT FUND FOR THE YEAR ENDED 31st MARCH, 2022

(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	20,62,718	15,61,882
b) Cash at Bank			Final Payment & Withdrawal	1,07,81,37,579	83,74,71,551
i. In Current Account	4,57,20,486	(3,49,14,072)	University Contribution to PF	2,94,87,795	4,46,65,808
ii. In Deposit Account	10,23,09,509	8,98,32,791	<b>2 Term Deposit with Scheduled Banks</b>	1,85,53,71,866	1,98,08,03,227
iii. In Savings Account	1,064	1,064	<b>3 Deposit and Advances</b>		
<b>2 Statutory Receipts</b>			Tax Deducted at Source by Bank	-	-
PF Advance	16,83,744	51,58,695	Security Premium Account	1,54,22,631	14,68,72,670
Employees Contribution to PF	56,58,34,889	63,30,83,971	<b>4 Other Payments</b>		
University Contribution to PF	3,78,50,943	3,65,82,277	Inter fund Transfers	8,69,07,706	14,49,857
<b>3 Income on Investments From</b>			<b>5 Closing Balances</b>		
a) Earmarked/Endowment Fund	-	-	a) Cash in Hand	-	-
b) Other Investments	43,43,01,594	49,69,62,494	b) Cash at Bank		
<b>4 Term Deposit with Scheduled Banks encashed</b>	1,73,34,02,435	1,93,35,93,228	i. In Current Account	(10,33,98,584)	4,57,20,486
<b>5 Other Income</b>			ii. In Deposit Account	14,59,58,830	10,23,09,509
Inter Fund Transfers	-	-	iii. In Savings Account	1,102	1,064
<b>6 Deposit and Advances</b>					
Tax Reversed / Received	-	5,55,606			
Security Premium Account	18,88,46,979	-			
<b>Total</b>	<b>3,10,99,51,643</b>	<b>3,16,08,56,054</b>	<b>Total</b>	<b>3,10,99,51,643</b>	<b>3,16,08,56,054</b>

Date : 31.05.2022  
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 2022**

(Amount in ₹)

PREVIOUS YEAR	LIABILITIES		CURRENT YEAR	PREVIOUS YEAR	ASSETS		CURRENT YEAR
	<b>NPS TIER 1 ACCOUNT</b>			14,25,00,000	Investments		13,24,99,000
3,39,42,744	Opening Balance	3,50,92,839			Interest Accrued as on 31.03.2022		-
-	Less: Subscription for March 2021	-					
-	Less: Final Payments & Transfers	-					
(72,09,85,044)	Less: Transfer to NSDL	88,73,32,642					
		(85,22,39,803)			<b>Subscription Due for March, 2022</b>		
30,17,22,492	Add: Subscriptions in the Year	38,04,08,714			- NPS		-
42,04,12,647	Add: University Contribution in the Year	53,86,67,722					
-	Add: Subscription for March 2022	-					
-	Add: Interest Credited	-					
<b>3,50,92,839</b>	Closing Balance		6,68,36,633				
1,68,52,001	Inter Fund Transfers	-	2,67,32,711	(5,49,455)	<b>Cash &amp; Bank Balances</b>		
				9,51,28,549	In Current Account	(1,73,85,732)	
				24,57,020	In Deposit Account	17,74,82,522	
					In Saving Bank Account	24,57,085	16,25,53,875
	<b>INTEREST RESERVE</b>						
17,66,02,265	Opening Balance	18,75,91,274					
1,09,89,009	Add: Excess of Income over Exp.	1,38,92,257					
18,75,91,274	Closing Balance		20,14,83,531		<b>Loans &amp; Advances</b>		
					- Inter fund Transfers		-
					- Securities Premium Account		-
					- TDS Refundable		-
<b>23,95,36,114</b>	<b>Grand Total</b>		<b>29,50,52,875</b>	<b>23,95,36,114</b>	<b>Grand Total</b>		<b>29,50,52,875</b>

Date : 31.05.2022  
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 2022**

(Amount in ₹)							
PREVIOUS YEAR	Expenditure		CURRENT YEAR	PREVIOUS YEAR	Income		CURRENT YEAR
	- <u>Interest Credited to:</u>	-		1,09,89,009	Interest earned on Investment	1,38,92,257	
	- Subscribers Accounts	-			Add: Interest Accrued for - March, 2022	-	
1,09,89,009	Excess of Income over Expenditure		1,38,92,257		- Add: Tax Recovered	-	
						1,38,92,257	
					Less: Interest Accrued for - March, 2021	-	1,38,92,257
<b>1,09,89,009</b>	<b>Total</b>		<b>1,38,92,257</b>	<b>1,09,89,009</b>	<b>Total</b>		<b>1,38,92,257</b>

Date : 31.05.2022  
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, 2022**

(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	88,73,32,642	72,09,85,044
			Final Payments to Employees	-	-
b) Cash at Bank			<b>2 Other Payments</b>		
i. In Current Account	(5,49,455)	(69,66,549)	Inter Fund Transfers (PF & R)		
ii. In Deposit Account	9,51,28,549	10,57,61,857	Securities Premium Account	-	-
iii. In Savings Account	24,57,020	24,57,020	Investments	7,24,99,000	7,25,00,000
			<b>Deposit and Advances</b>		
<b>2 Statutory Receipts</b>			<b>3 Advances</b>		
NPS Own Contribution	38,04,08,714	30,17,22,492	Tax Deducted at Source by Bank	-	-
NPS University Contribution	53,86,67,722	42,04,12,647	<b>4 Closing Balances</b>		
<b>3 Income on Investments From</b>			a) Cash in Hand	-	-
a) Earmarked/ Endowment Fund	-	-	b) Cash at Bank		
b) Other Investments	1,38,92,192	1,09,89,009	i. In Current Account	(1,73,85,732)	(5,49,455)
<b>4 Interest Received on</b>			ii. In Deposit Account	17,74,82,522	9,51,28,549
Savings Bank Account	65	-	iii. In Savings Account	24,57,085	24,57,020
<b>5 Term Deposit with Scheduled Banks encashed</b>	8,25,00,000	1,00,00,000			
<b>6 Other Income</b>					
Inter Fund Transfers	98,80,710	4,60,14,868			
<b>7 Deposit and Advances</b>					
Tax Reversed / Received	-	1,29,814			
<b>Total</b>	<b>1,12,23,85,517</b>	<b>89,05,21,158</b>	<b>Total</b>	<b>1,12,23,85,517</b>	<b>89,05,21,158</b>

Date : 31.05.2022  
Place : Varanasi

sd/-  
Section Officer

sd/-  
Asstt. Registrar (A/cs)

sd/-  
Joint Registrar (A/cs)

sd/-  
Finance Officer

## **INCOME AND EXPENDITURE ACCOUNT FUND WISE**

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## **BANARAS HINDU UNIVERSITY**

### **INCOME & EXPENDITURE ACCOUNT OF REVENUE FUND FOR THE PERIOD ENDED 31st March 2022**

(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	R-09	4,97,08,247	12,22,19,133
Grants / Subsidies	R-10	14,87,57,03,540	12,58,51,64,164
Income from Investments	R-11	2,21,46,864	3,81,92,607
Interest Earned	R-12	-	-
Other Income	R-13	18,94,38,173	27,58,09,691
Prior Period Income	R-14	-	-
<b>TOTAL (A)</b>		<b>15,13,69,96,824</b>	<b>13,02,13,85,595</b>
<b><u>E X P E N D I T U R E</u></b>			
Establishment Expenses	R-15	13,05,13,18,502	11,69,54,39,710
Academic Expenses	R-16	57,08,34,477	44,11,29,042
Administrative and General Expenses	R-17	58,83,22,706	47,79,82,199
Transportation Expenses	R-18	-	-
Repair & Maintenance	R-19	68,68,06,298	64,83,90,299
Finance Costs	R-20	80,25,81,607	34,78,62,417
Depreciations (Net Total at the year end-corresponding to Sch. 4)	R-04	25,72,72,226	22,32,04,063
Current Year's Depreciation Charge-Transferred to Capital Fund	1	(25,72,72,226)	-
Other Expenses	R-21	1,46,03,630	1,34,63,000
Prior Period Expenses	R-22	-	-
<b>TOTAL (B)</b>		<b>15,71,44,67,220</b>	<b>13,84,74,70,730</b>
<b>Balance being excess of Income over Expenditure (A-B)</b>		<b>(57,74,70,396)</b>	<b>(82,60,85,135)</b>
<b>Balance being Surplus/(Deficit) Carried to Corpus/ Capital Fund</b>		<b>(57,74,70,396)</b>	<b>(82,60,85,135)</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 : 31.05.2022

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

# BANARAS HINDU UNIVERSITY

## SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT AS AT 31.03.2022

P A R T I C U L A R S		(Amount in ₹)	
		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	1,95,72,375	1,82,36,340
2	Admission fee	21,17,172	15,60,079
3	Enrolment fee	4,66,381	5,40,410
4	Library Admission fee	38,14,130	29,86,460
5	Laboratory fee	72,74,025	61,61,535
6	Art & Craft fee	-	-
7	Registration fee	4,77,071	1,94,920
8	Syllabus fee	-	-
	<b>Total (A)</b>	<b>3,37,21,154</b>	<b>2,96,79,744</b>
<b>B</b>	<b>Examinations</b>		
1	Admission test fee	-	-
2	Annual Examination fee	56,22,701	43,84,919
3	Mark sheet, Certificate fee	72,602	6,98,683
4	Entrance examination fee	53,92,042	8,56,95,000
	<b>Total (B)</b>	<b>1,10,87,345</b>	<b>9,07,78,602</b>
<b>C</b>	<b>Other Fees</b>		
1	Identity Card fee	10,590	11,318
2	Fine/Miscellaneous fee	33,73,513	4,28,196
3	Medical fee	80,792	3,06,868
4	Transportation fee	-	-
5	Hostel fee	14,34,853	10,14,405
	<b>Total (C)</b>	<b>48,99,748</b>	<b>17,60,787</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	-	-
2	Registration fees (Academic Staff College)	-	-
	<b>Total (E)</b>	<b>-</b>	<b>-</b>
<b>GRAND TOTAL (A+B+C+D+E)</b>		<b>4,97,08,247</b>	<b>12,22,19,133</b>

# BANARAS HINDU UNIVERSITY

## SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT AS AT 31.03.2022

(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*	16,48,34,52,390	13,02,16,53,148
Add: Adjustment	-	-
<b>Total</b>	<b>16,48,34,52,390</b>	<b>13,02,16,53,148</b>
Less: Refund to UGC	29,39,78,760	4,56,77,655
<b>Balance</b>	<b>16,18,94,73,630</b>	<b>12,97,59,75,493</b>
Less: Utilized for Capital Expenditure (A)	1,31,37,70,090	39,08,11,329
<b>Balance</b>	<b>14,87,57,03,540</b>	<b>12,58,51,64,164</b>
Less: Utilized for Revenue Expenditure (B)	14,87,57,03,540	12,58,51,64,164
<b>Closing Balance C/F (C)</b>	<b>-</b>	<b>-</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.

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	2,10,44,975	3,53,22,123
3 Income accrued but not due on Term / Deposits / Interest bearing advances to employees	2,40,383	-
4 Interest on Savings Bank Accounts	8,61,506	28,70,484
5 Others (Specify)	-	-
<b>Total</b>	<b>2,21,46,864</b>	<b>3,81,92,607</b>
<b>Transferred to Income &amp; Expenditure Account</b>	<b>2,21,46,864</b>	<b>3,81,92,607</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 31.03.2022

(Amount in ₹)		
P A R T I C U L A R S	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>	-	-

(Amount in ₹)		
P A R T I C U L A R S	CURRENT YEAR	PREVIOUS YEAR
<b>SCHEDULE R-13: OTHER INCOME</b>		
<b>A Income from land &amp; Buildings</b>		
1 Hostel Room Rent	1,10,000	1,80,000
2 Licence fee	2,00,71,514	1,35,08,820
3 Hire Charges of Auditorium/Play ground/Convention Centre, etc	45,80,513	63,28,582
4 Electricity charges recovered	4,69,31,236	3,51,21,399
5 Water charges recovered	11,11,518	13,16,811
<b>Total (A)</b>	7,28,04,781	5,64,55,612
<b>B Sale of Institute's Publications</b>		
<b>Total (B)</b>	21,43,155	31,27,401
<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 31.03.2022

(Amount in ₹)

P A R T I C U L A R S	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.)	2,35,239	2,44,069
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	28,426	33,332
8 Others (specify)	11,42,26,572	21,59,49,277
♦ Hospital Receipts	9,34,57,764	
♦ Other Receipts	2,07,68,808	
<b>Total (D)</b>	<b>11,44,90,237</b>	<b>21,62,26,678</b>
<b>GRAND TOTAL (A+B+C+D)</b>	<b>18,94,38,173</b>	<b>27,58,09,691</b>

(Amount in ₹)

P A R T I C U L A R S	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>	<b>-</b>	<b>-</b>

# **BANARAS HINDU UNIVERSITY**

## **SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT AS AT 31.03.2022**

(Amount in ₹)		
P A R T I C U L A R S	CURRENT YEAR	PREVIOUS YEAR
<b><u>SCHEDULE R-15: ESTABLISHMENT EXPENSES</u></b>		
1 Salaries and Wages	8,61,57,14,666	7,83,43,80,147
2 Allowance and Bonus	53,46,009	1,49,85,488
3 Contribution to Provident Fund	2,76,72,449	2,79,56,899
4 Contribution to Other Fund (specify)	54,11,34,200	41,99,12,792
5 Staff Welfare Expenses	-	-
6 Retirement and Terminal Benefits	3,33,39,88,299	2,87,90,19,486
7 LTC facility	1,87,67,717	3,52,66,990
8 Medical facility	14,75,38,326	13,47,33,436
9 Children Education Allowance	6,91,94,983	6,28,89,203
10 Honorarium	5,89,728	6,18,618
11 Other (specify)	29,13,72,125	28,56,76,851
<b>Total</b>	<b>13,05,13,18,502</b>	<b>11,69,54,39,710</b>

(Amount in ₹)		
P A R T I C U L A R S	CURRENT YEAR	PREVIOUS YEAR
<b><u>SCHEDULE R-16: ACADEMIC EXPENSES</u></b>		
1 Laboratory expenses	9,54,04,640	45,000
2 Field work/Participation in Conferences	3,28,853	11,55,053
3 Expenses on Seminar /Workshops	1,04,750	-
4 Payment to visiting faculty	3,81,11,052	4,45,11,585
5 Examination	12,27,84,194	8,34,60,154
6 Student Welfare expenses	45,07,452	44,49,779
7 Admission expenses	-	-
8 Convocation expenses	1,98,721	7,04,353
9 Publications	7,98,018	6,27,901
10 Stipend/means-cum-merit scholarship	12,25,44,140	9,96,59,478
11 Subscription Expenses	28,58,261	13,77,033
12 Other (specify)	18,31,94,396	20,51,38,706
<b>Total</b>	<b>57,08,34,477</b>	<b>44,11,29,042</b>

**BANARAS HINDU UNIVERSITY****SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT AS AT 31.03.2022**

(Amount in ₹)

P A R T I C U L A R S	CURRENT YEAR	PREVIOUS YEAR
<b><u>SCHEDULE R-17: ADMINISTRATIVE AND GENERAL EXPENSES</u></b>		
<b>A Infrastructure</b>		
Electricity and power	54,95,40,125	43,23,39,574
Water charges	13,38,197	12,58,014
Insurance	20,561	20,561
Rent, Rates and Taxes (including property tax)	-	1,28,816
<b>B Communication</b>		
Postage and Stationery	72,780	1,42,178
Telephone, Fax and Internet Charges	20,68,457	31,74,017
<b>C Others</b>		
Printing and Stationery (consumption)	11,55,998	33,81,849
Travelling and Conveyance Expenses	1,21,23,289	1,07,90,199
Hospitality	14,82,915	21,77,413
Auditors Remunerations	-	-
Professional Charges	53,05,310	88,55,024
Advertisement and Publicity	55,79,989	34,87,616
Magazines & Journals	-	-
Others (specify)	96,35,085	1,22,26,938
<b>Total</b>	<b>58,83,22,706</b>	<b>47,79,82,199</b>

# BANARAS HINDU UNIVERSITY

## SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT AS AT 31.03.2022

		(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</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>	-	-
	<b>Total</b>	-	-
<b><u>SCHEDULE R-19: REPAIRS &amp; MAINTENANCE</u></b>			
<b>1</b>	Buildings	4,13,45,345	4,65,34,735
<b>2</b>	Furniture & Fixtures	-	-
<b>3</b>	Plant & Machinery	31,33,848	1,15,86,340
<b>4</b>	Office Equipment	12,58,585	13,92,163
<b>5</b>	Computers	-	-
<b>6</b>	Laboratory & Scientific equipment	45,14,807	5,72,79,150
<b>7</b>	Audio Visual equipment	-	-
<b>8</b>	Cleaning Material & Services	14,70,215	20,21,950
<b>9</b>	Book binding charges	-	-
<b>10</b>	Gardening	45,83,060	1,23,83,854
<b>11</b>	Estate Maintenance	26,32,507	24,26,591
<b>12</b>	Others (Specify)	62,78,67,931	51,47,65,516
	<b>Total</b>	68,68,06,298	64,83,90,299

**BANARAS HINDU UNIVERSITY****SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT AS AT 31.03.2022**

(Amount in ₹)

P A R T I C U L A R S		CURRENT YEAR	PREVIOUS YEAR
<b><u>SCHEDULE R-20: FINANCE COSTS</u></b>			
1	Bank charges	-	-
2	Others (Specify)	80,25,81,607	34,78,62,417
<b>Total</b>		<b>80,25,81,607</b>	<b>34,78,62,417</b>
<b><u>SCHEDULE R-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	1,46,03,630	1,34,63,000
4	Others (Specify)	-	-
<b>Total</b>		<b>1,46,03,630</b>	<b>1,34,63,000</b>
<b><u>SCHEDULE R-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>

## BANARAS HINDU UNIVERSITY

### INCOME & EXPENDITURE ACCOUNT OF DEVELOPMENT FUND FOR THE PERIOD ENDED 31st March 2022

(Amount in ₹)

<u>I N C O M E</u>	SCHEDULE	CURRENT YEAR	PREVIOUS YEAR
Academic Receipts	D-09	-	-
Grants / Subsidies	D-10	15,03,46,206	20,12,76,741
Income from Investments	D-11	.1,49,21,625	1,51,54,110
Interest Earned	D-12	-	-
Other Income	D-13	-	-
Prior Period Income	D-14	-	-
<b>TOTAL (A)</b>		<b>16,52,67,831</b>	<b>21,64,30,851</b>
 <u>E X P E N D I T U R E</u> 			
Establishment Expenses	D-15	5,98,41,653	9,25,00,887
Academic Expenses	D-16	.7,69,38,636	6,40,52,194
Administrative and General Expenses	D-17	31,48,817	2,12,60,017
Transportation Expenses	D-18	.1,10,000	1,25,387
Repair & Maintenance	D-19	1,03,07,100	2,33,38,256
Finance Costs	D-20	-	-
Depreciations (Net Total at the year end – corresponding to Sch. 4)	D-04	73,28,81,403	72,33,54,956
Current Year's Depreciation Charge-Transferred to Capital Fund	1	(73,28,81,403)	-
Other Expenses	D-21	-	-
Prior Period Expenses	D-22	-	-
<b>TOTAL (B)</b>		<b>15,03,46,206</b>	<b>92,46,31,697</b>
<b>Balance being excess of Income over Expenditure (A-B)</b>		<b>1,49,21,625</b>	<b>(70,82,00,846)</b>
<b>Balance being Surplus/(Deficit) Carried to Corpus/Capital Fund</b>		<b>1,49,21,625</b>	<b>(70,82,00,846)</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 : 31.05.2022

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 31.03.2022

(Amount in ₹)

P A R T I C U L A R S		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 31.03.2022

		(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>			
	<b>Opening Balance B/F</b>	66,43,84,721	61,56,39,107
Add:	Receipts During the Year	11,95,00,101	50,16,02,273
Add:	Adjustments	(13,938)	(3,33,500)
	<b>Total</b>	78,38,70,884	1,11,69,07,880
Less:	Refund to UGC	2,16,86,351	72,41,581
	<b>Balance</b>	76,21,84,533	1,10,96,66,299
Less:	Utilized for Capital Expenditure (A)	44,61,01,963	24,40,04,837
	<b>Balance</b>	31,60,82,570	86,56,61,462
Less:	Utilized for Revenue Expenditure (B)	15,03,46,206	20,12,76,741
	<b>Closing Balance C/F (C)</b>	16,57,36,364	66,43,84,721
<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	1,49,21,625	1,51,54,110
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>	1,49,21,625	1,51,54,110
	<b>Transferred to Income &amp; Expenditure Account</b>	1,49,21,625	1,51,54,110
	<b>Transferred to Earmarked / Endowment Funds</b>	-	-
	<b>Balance</b>	-	-

# BANARAS HINDU UNIVERSITY

## SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT AS AT 31.03.2022

(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 31.03.2022**

P A R T I C U L A R S	(Amount in ₹)	
	CURRENT YEAR	PREVIOUS YEAR
<b><u>SCHEDULE D-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>	-	-

P A R T I C U L A R S	(Amount in ₹)	
	CURRENT YEAR	PREVIOUS YEAR
<b><u>SCHEDULE D-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 31.03.2022**

(Amount in ₹)

P A R T I C U L A R S	CURRENT YEAR	PREVIOUS YEAR
<b><u>SCHEDULE D-15: ESTABLISHMENT EXPENSES</u></b>		
1 Salaries and Wages	5,92,39,413	8,97,97,285
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	55,440	25,74,572
9 Children Education Allowance	-	-
10 Honorarium	5,46,800	1,29,030
11 Other (specify)	-	-
<b>Total</b>	<b>5,98,41,653</b>	<b>9,25,00,887</b>

(Amount in ₹)

P A R T I C U L A R S	CURRENT YEAR	PREVIOUS YEAR
<b><u>SCHEDULE D-16: ACADEMIC EXPENSES</u></b>		
1 Laboratory expenses	5,73,929	4,36,708
2 Field work/Participation in Conferences	10,06,386	18,42,381
3 Expenses on Seminar /Workshops	13,64,342	15,23,846
4 Payment to visiting faculty	63,140	1,01,440
5 Examination	-	-
6 Student Welfare expenses	61,65,485	48,10,013
7 Admission expenses	-	-
8 Convocation expenses	-	-
9 Publications	23,94,440	48,48,523
10 Stipend/means-cum-merit scholarship	1,50,39,860	1,65,27,151
11 Subscription Expenses	-	-
12 Other (specify)	5,03,31,054	3,39,62,132
<b>Total</b>	<b>7,69,38,636</b>	<b>6,40,52,194</b>

**BANARAS HINDU UNIVERSITY****SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT AS AT 31.03.2022**

P A R T I C U L A R S	(Amount in ₹)	
	CURRENT YEAR	PREVIOUS YEAR
<b>SCHEDULE D-17: ADMINISTRATIVE AND GENERAL EXPENSES</b>		
<b>A Infrastructure</b>		
Electricity and power	-	19,07,467
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
Travelling and Conveyance Expenses	18,72,440	50,23,482
Hospitality	-	99,070
Auditors Remunerations	-	-
Professional Charges	-	-
Advertisement and Publicity	-	-
Magazines & Journals	-	-
Others (specify)	12,76,377	1,41,89,298
<b>Total</b>	<b>31,48,817</b>	<b>2,12,60,017</b>

# **BANARAS HINDU UNIVERSITY**

## **SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT AS AT 31.03.2022**

(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>	1,10,000	1,25,387
	<b>Total</b>	<b>1,10,000</b>	<b>1,25,387</b>
<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
<b>4</b>	<b>Office Equipment</b>	-	-
<b>5</b>	<b>Computers</b>	-	2,15,21,587
<b>6</b>	<b>Laboratory &amp; Scientific equipment</b>	1,03,07,100	8,74,587
<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
	<b>Total</b>	<b>1,03,07,100</b>	<b>2,33,38,256</b>

**BANARAS HINDU UNIVERSITY****SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT AS AT 31.03.2022**

(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 2022

(Amount in ₹)

<u>I N C O M E</u>	SCHEDULE	CURRENT YEAR	PREVIOUS YEAR
Academic Receipts	S-09	66,58,91,030	41,63,07,541
Grants / Subsidies	S-10	-	-
Income from Investments	S-11	1,80,75,89,708	1,35,20,64,842
Interest Earned	S-12	-	-
Other Income	S-13	91,13,33,119	89,08,62,876
Prior Period Income	S-14	-	-
<b>TOTAL (A)</b>		<b>3,38,48,13,857</b>	<b>2,65,92,35,259</b>
 <u>E X P E N D I T U R E</u>  			
Establishment Expenses	S-15	-	-
Academic Expenses	S-16	39,97,81,444	37,05,22,100
Administrative and General Expenses	S-17	1,61,58,13,685	1,07,94,68,601
Transportation Expenses	S-18	-	-
Repair & Maintenance	S-19	74,20,508	2,26,292
Finance Costs	S-20	3,365	12,40,01,630
Depreciations (Net Total at the year end – corresponding to Sch. 4)	S-04	12,31,10,936	12,39,12,905
Current Year's Depreciation Charge-Transferred to Capital Fund	1	(12,31,10,936)	-
Other Expenses	S-21	3,76,95,890	2,81,36,647
Prior Period Expenses	S-22	-	-
<b>TOTAL (B)</b>		<b>2,06,07,14,892</b>	<b>1,72,62,68,175</b>
<b>Balance being excess of Income over Expenditure (A-B)</b>		<b>1,32,40,98,965</b>	<b>93,29,67,084</b>
<b>Balance being Surplus/(Deficit) Carried to Corpus/Capital Fund</b>		<b>-</b>	<b>1,25,60,87,095</b>
<b>Balance being Surplus/(Deficit) Carried to Earmarked/ Endowment Fund</b>		<b>1,32,40,98,965</b>	<b>(32,31,20,011)</b>
Significant Accounting Policies	23		
Contingent Liabilities & Notes on Accounts	24		

Date : 31.05.2022  
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 31.03.2022

(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	48,95,54,548	23,43,87,558
3	Enrolment fee	-	-
4	Library Admission fee	-	-
5	Laboratory fee	22,19,090	17,36,215
6	Art & Craft fee	-	-
7	Registration fee	-	-
8	Syllabus fee	-	-
	<b>Total (A)</b>	<b>49,17,73,638</b>	<b>23,61,23,773</b>
<b>B</b>	<b>Examinations</b>		
1	Admission test fee	-	-
2	Annual Examination fee	-	-
3	Mark sheet, Certificate fee	81,15,531	61,21,548
4	Entrance examination fee	1,10,17,777	1,27,14,925
	<b>Total (B)</b>	<b>1,91,33,308</b>	<b>1,88,36,473</b>
<b>C</b>	<b>Other Fees</b>		
1	Identity Card fee	7,03,362	6,69,832
2	Fine/Miscellaneous fee	11,48,94,438	12,09,74,191
3	Medical fee	1,14,82,256	1,18,46,418
4	Transportation fee	84,67,800	68,08,290
5	Hostel fee	1,77,72,183	1,96,22,663
	<b>Total (C)</b>	<b>15,33,20,039</b>	<b>15,99,21,394</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	16,64,045	14,25,901
2	Registration fees (Academic Staff College)	-	-
	<b>Total (E)</b>	<b>16,64,045</b>	<b>14,25,901</b>
<b>GRAND TOTAL (A+B+C+D+E)</b>		<b>66,58,91,030</b>	<b>41,63,07,541</b>

# BANARAS HINDU UNIVERSITY

## SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT AS AT 31.03.2022

(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>	-	-

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.

(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	1,52,60,01,916	1,13,96,61,124
3 Income accrued but not due on Term / Deposits / Interest bearing advances to employees	27,35,84,624	20,92,00,206
4 Interest on Savings Bank Accounts	-	-
5 Others (Specify)	80,03,168	32,03,512
<b>Total</b>	1,80,75,89,708	1,35,20,64,842
<b>Transferred to Income &amp; Expenditure Account</b>	1,80,75,89,708	1,35,20,64,842
<b>Transferred to Earmarked / Endowment Funds</b>	-	-
<b>Balance</b>	-	-

# **BANARAS HINDU UNIVERSITY**

## **SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT AS AT 31.03.2022**

(Amount in ₹)

P A R T I C U L A R S	CURRENT YEAR	PREVIOUS YEAR
<b><u>SCHEDULE S-12: INTEREST EARNED</u></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>	-	-
<b>Transferred to Income &amp; Expenditure Account</b>	-	-
<b>Transferred to Earmarked / Endowment Funds</b>	-	-
<b>Balance</b>	-	-
<b><u>SCHEDULE S-13: OTHER INCOME</u></b>		
<b>A Income from land &amp; Buildings</b>		
1 Hostel Room Rent	18,90,875	23,64,040
2 Licence fee	14,69,069	8,51,257
3 Hire Charges of Auditorium/Play ground/Convention Centre, etc	66,78,903	94,107
4 Electricity charges recovered	2,60,023	-
5 Water charges recovered	-	-
<b>Total (A)</b>	1,02,98,870	33,09,404
<b>B Sale of Institute's Publications</b>		
<b>Total (B)</b>	3,37,399	4,93,618
<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 31.03.2022**

(Amount in ₹)

P A R T I C U L A R S	CURRENT YEAR	PREVIOUS YEAR
<b><u>SCHEDULE S-13: OTHER INCOME</u></b>		
<b>D Others</b>		
1 Income from consultancy	51,01,994	35,72,991
2 RTI fees	6,383	20,236
3 Income from Royalty	-	-
4 Sale of application form (recruitment)	-	-
5 Misc. receipts (Sale of tender form, waste paper, etc.)	67,500	-
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	17,95,88,484	3,62,64,312
8 Others (specify)	71,59,32,489	84,72,02,315
<b>Total (D)</b>	<b>90,06,96,850</b>	<b>88,70,59,854</b>
<b>GRAND TOTAL (A+B+C+D)</b>	<b>91,13,33,119</b>	<b>89,08,62,876</b>

(Amount in ₹)

P A R T I C U L A R S	CURRENT YEAR	PREVIOUS YEAR
<b><u>SCHEDULE S-14: PRIOR PERIOD INCOME</u></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 31.03.2022

P A R T I C U L A R S		(Amount in ₹)	
		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>		-	-

P A R T I C U L A R S		(Amount in ₹)	
		CURRENT YEAR	PREVIOUS YEAR
<b>SCHEDULE S-16: ACADEMIC EXPENSES</b>			
1	Laboratory expenses	1,09,792	-
2	Field work/Participation in Conferences	-	-
3	Expenses on Seminar /Workshops	5,000	4,01,576
4	Payment to visiting faculty	-	-
5	Examination	1,97,44,730	2,30,20,709
6	Student Welfare expenses	17,16,60,407	19,49,74,577
7	Admission expenses	-	-
8	Convocation expenses	-	-
9	Publications	34,674	5,316
10	Stipend/means-cum-merit scholarship	-	-
11	Subscription Expenses	-	20
12	Other (specify)	20,82,26,841	15,21,19,902
<b>Total</b>		39,97,81,444	37,05,22,100

# **BANARAS HINDU UNIVERSITY**

## **SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT AS AT 31.03.2022**

(Amount in ₹)

<b>P A R T I C U L A R S</b>	<b>CURRENT YEAR</b>	<b>PREVIOUS YEAR</b>
<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)	1,61,58,13,685	1,07,94,68,601
<b>Total</b>	<b>1,61,58,13,685</b>	<b>1,07,94,68,601</b>

# **BANARAS HINDU UNIVERSITY**

## **SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT AS AT 31.03.2022**

(Amount in ₹)

<b>P A R T I C U L A R S</b>	<b>CURRENT YEAR</b>	<b>PREVIOUS YEAR</b>
<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>	40,39,414	-
<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>	33,81,094	2,26,292
<b>Total</b>	74,20,508	2,26,292

**BANARAS HINDU UNIVERSITY****SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT AS AT 31.03.2022**

(Amount in ₹)

PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
<b><u>SCHEDULE S-20: FINANCE COSTS</u></b>		
1 Bank charges	3,365	-
2 Others (Specify)	-	12,40,01,630
<b>Total</b>	<b>3,365</b>	<b>12,40,01,630</b>
<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	1,33,62,239	1,11,47,436
4 Others (Specify)	2,43,33,651	1,69,89,211
<b>Total</b>	<b>3,76,95,890</b>	<b>2,81,36,647</b>
<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>	<b>-</b>	<b>-</b>



## BANARAS HINDU UNIVERSITY

### INCOME & EXPENDITURE ACCOUNT OF INSTITUTE OF EMINANCE (IOE) FOR THE PERIOD ENDED 31st March 2022

(Amount in ₹)

<u>I N C O M E</u>	SCHEDULE	CURRENT YEAR	PREVIOUS YEAR
Academic Receipts	I-09	-	-
Grants / Subsidies	I-10	16,20,29,081	9,39,88,609
Income from Investments	I-11	58,73,245	25,73,444
Interest Earned	I-12	-	-
Other Income	I-13	-	-
Prior Period Income	I-14	-	-
<b>TOTAL (A)</b>		<b>16,79,02,326</b>	<b>9,65,62,053</b>
<u>E X P E N D I T U R E</u>			
Establishment Expenses	I-15	14,55,132	17,49,453
Academic Expenses	I-16	15,11,22,257	7,48,69,913
Administrative and General Expenses	I-17	78,35,727	1,73,69,243
Transportation Expenses	I-18	-	-
Repair & Maintenance	I-19	16,15,965	-
Finance Costs	I-20	-	-
Depreciations (Net Total at the year end – corresponding to Sch. 4)	I-04	2,47,29,074	4,11,100
Current Year's Depreciation Charges-Transferred to Capital Fund	1	(2,47,29,074)	-
Other Expenses	I-21	-	-
Prior Period Expenses	I-22	-	-
<b>TOTAL (B)</b>		<b>16,20,29,081</b>	<b>9,43,99,709</b>
<b>Balance being excess of Income over Expenditure (A-B)</b>		<b>58,73,245</b>	<b>21,62,344</b>
<b>Balance being Surplus/(Deficit) Carried to Corpus/Capital Fund</b>		<b>58,73,245</b>	<b>21,62,344</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 : 31.05.2022

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 31.03.2022

(Amount in ₹)

P A R T I C U L A R S		CURRENT YEAR	PREVIOUS YEAR
<b>SCHEDULE I-9: ACADEMIC RECEIPTS</b>			
<b>FEEES 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 31.03.2022**

		(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>	16,34,36,648	20,10,51,209
Add:	Receipts During the Year	1,94,75,00,000	62,00,00,000
Add:	Adjustments	-	-
	<b>Total</b>	2,11,09,36,648	82,10,51,209
Less:	Refund to UGC	2,01,38,775	-
	<b>Balance</b>	2,09,07,97,873	82,10,51,209
Less:	Utilized for Capital Expenditure (A)	60,12,11,997	56,36,25,952
	<b>Balance</b>	1,48,95,85,876	25,74,25,257
Less:	Utilized for Revenue Expenditure (B)	16,20,29,081	9,39,88,609
	<b>Closing Balance C/F (C)</b>	1,32,75,56,795	16,34,36,648
<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	58,73,245	25,73,444
5	Others (Specify)	-	-
	<b>Total</b>	58,73,245	25,73,444
	<b>Transferred to Income &amp; Expenditure Account</b>	58,73,245	25,73,444
	<b>Transferred to Earmarked / Endowment Funds</b>	-	-
	<b>Balance</b>	-	-

# BANARAS HINDU UNIVERSITY

## SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT AS AT 31.03.2022

(Amount in ₹)

P A R T I C U L A R S	CURRENT YEAR	PREVIOUS YEAR
<b><u>SCHEDULE I-12: INTEREST EARNED</u></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>	-	-
<b>Transferred to Income &amp; Expenditure Account</b>	-	-
<b>Transferred to Earmarked / Endowment Funds</b>	-	-
<b>Balance</b>	-	-
<b><u>SCHEDULE I-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 31.03.2022**

(Amount in ₹)

<b>PARTICULARS</b>	<b>CURRENT YEAR</b>	<b>PREVIOUS YEAR</b>
<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 ₹)

<b>PARTICULARS</b>	<b>CURRENT YEAR</b>	<b>PREVIOUS YEAR</b>
<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 31.03.2022**

(Amount in ₹)

<b>PARTICULARS</b>	<b>CURRENT YEAR</b>	<b>PREVIOUS YEAR</b>
<b><u>SCHEDULE I-15: ESTABLISHMENT EXPENSES</u></b>		
1 Salaries and Wages	14,55,132	17,49,453
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>14,55,132</b>	<b>17,49,453</b>

(Amount in ₹)

<b>PARTICULARS</b>	<b>CURRENT YEAR</b>	<b>PREVIOUS YEAR</b>
<b><u>SCHEDULE I-16: ACADEMIC EXPENSES</u></b>		
1 Laboratory expenses	2,99,86,738	-
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	1,31,25,840	-
11 Subscription Expenses	-	-
12 Other (specify)	10,80,09,679	7,48,69,913
<b>Total</b>	<b>15,11,22,257</b>	<b>7,48,69,913</b>

# **BANARAS HINDU UNIVERSITY**

## **SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT AS AT 31.03.2022**

(Amount in ₹)

<b>PARTICULARS</b>	<b>CURRENT YEAR</b>	<b>PREVIOUS YEAR</b>
<b><u>SCHEDULE I-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	69,84,743	1,60,71,917
<b>C Others</b>		
Printing and Stationery (consumption)	8,50,984	12,97,326
Travelling and Conveyance Expenses	-	-
Hospitality	-	-
Auditors Remunerations	-	-
Professional Charges	-	-
Advertisement and Publicity	-	-
Magazines & Journals	-	-
Others (specify)	-	-
<b>Total</b>	<b>78,35,727</b>	<b>1,73,69,243</b>

# **BANARAS HINDU UNIVERSITY**

## **SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT AS AT 31.03.2022**

(Amount in ₹)

P A R T I C U L A R S		CURRENT YEAR	PREVIOUS YEAR
<b><u>SCHEDULE I-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>		
	<b>Total</b>	-	-
<b><u>SCHEDULE I-19: REPAIRS &amp; MAINTENANCE</u></b>			
<b>1</b>	Buildings	-	-
<b>2</b>	Furniture & Fixtures	-	-
<b>3</b>	Plant & Machinery	-	-
<b>4</b>	Office Equipment	-	-
<b>5</b>	Computers	-	-
<b>6</b>	Laboratory & Scientific equipment	-	-
<b>7</b>	Audio Visual equipment	-	-
<b>8</b>	Cleaning Material & Services	12,55,890	-
<b>9</b>	Book binding charges	-	-
<b>10</b>	Gardening	-	-
<b>11</b>	Estate Maintenance	3,60,075	-
<b>12</b>	Others (Specify)	-	-
	<b>Total</b>	<b>16,15,965</b>	<b>-</b>



**BANARAS HINDU UNIVERSITY****SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT AS AT 31.03.2022**

		(Amount in ₹)	
P A R T I C U L A R S	CURRENT YEAR	PREVIOUS YEAR	
<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, 2022**

(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	12,89,78,74,650	11,66,63,35,402
b) Cash at Bank			b) Academic Expenses	57,08,34,477	44,11,29,042
i. In Current Account	1,35,81,51,479	32,46,86,449	c) Administrative Expenses	58,83,22,706	47,79,82,199
ii. In Deposit Account	30,50,04,036	1,55,41,11,696	d) Transportation Expenses	-	-
iii. In Savings Account	45,96,81,997	60,15,78,359	e) Repair & Maintenance	68,68,06,298	64,83,90,299
			f) Others	81,71,85,237	36,13,25,417
			g) Prior Period Expenses	-	-
<b>2 Grants Received</b>			<b>2 Payment against Earmarked / Endowment Funds</b>	-	-
a) From Government of India	16,48,34,52,390	13,32,16,53,148			
b) From State Government	-	-			
c) From Other Sources	-	-			
<b>3 Academic Receipts</b>	4,97,08,247	12,22,19,133	<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>	67,51,840	-
<b>Carried over...</b>	18,65,59,98,149	15,92,42,48,785	<b>Carried over...</b>	15,56,77,75,208	13,59,51,62,359

## **BANARAS HINDU UNIVERSITY**

### **RECEIPTS & PAYMENT ACCOUNT OF REVENUE FUND FOR THE YEAR ENDED 31st MARCH, 2022**

(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>	18,65,59,98,149	15,92,42,48,785	<b>Brought Forward...</b>	15,56,77,75,208	13,59,51,62,359
<b>7 <u>Income on Investments From</u></b>			<b>7 <u>Expenditure on Fixed Assets &amp;</u></b>		
a) Earmarked/Endowment Fund	2,15,06,480	3,85,55,518	<u>Capital Work in Progress</u>		
b) Other Investments	-	-	a) Purchase of Fixed Assets	1,31,37,70,090	39,08,11,329
			b) Expenditure of Capital WIP	-	-
<b>8 <u>Interest Received on</u></b>			<b>8 <u>Other Payments including</u></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 <u>Investments Encashed</u></b>	-	-	<b>9 <u>Refund of Grants</u></b>	29,39,78,760	4,56,77,655
<b>10 <u>Term Deposit with Scheduled</u></b>			<b>10 <u>Deposit and Advances</u></b>		
<u>Banks encashed</u>	-	40,16,200	Tax Deducted at Source by Bank	-	-
			O.B. Advance (Net)	-	-
			Deposit and Retention	-	-
<b>11 <u>Other Income</u></b>			<b>11 <u>Other Payments</u></b>		
Income from land & Buildings	7,28,04,781	5,64,55,612	Inter Fund Transfers	-	15,85,23,427
Sale of Institute's Publications	21,43,155	31,27,401	UWD Store	-	-
Income from holding events	-	-	EWSS Store	-	-
Others	11,44,90,236	21,62,26,678	Donation Made to BHU	-	-
Inter Fund Transfers	44,60,27,310	-	Miscellaneous Adjustment	-	-
UWD Store	-	-	House Building Loan	-	-
EWSS Store	-	-			
<b>Carried over...</b>	19,31,33,70,111	16,24,26,30,194	<b>Carried over...</b>	17,17,55,24,058	14,19,01,74,770

## BANARAS HINDU UNIVERSITY

### RECEIPTS & PAYMENT ACCOUNT OF REVENUE FUND FOR THE YEAR ENDED 31st MARCH, 2022

(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>	19,31,33,70,111	16,24,26,30,194	<b>Brought Forward...</b>	17,17,55,24,058	14,19,01,74,770
<b>12 <u>Deposit and Advances</u></b>			<b>12 <u>Closing Balances</u></b>		
Tax Reversed / Received	-	9,65,178	a) Cash in Hand	-	-
O.B. Advance (Net)	5,28,18,990	6,94,16,910	b) Cash at Bank		
Deposit and Retention	-	-	i. In Current Account	44,60,00,603	1,35,81,51,479
PF Advance	-	-	ii. In Deposit Account	1,38,51,64,669	30,50,04,036
House Building Loan	-	-	iii. In Savings Account	35,94,99,771	45,96,81,997
<b>13 <u>Miscellaneous Receipts including Statutory Receipts</u></b>	-	-			
Refund of Payment	-	-			
Employees Contribution to PF	-	-			
University Contribution to PF New Pension Scheme	-	-			
<b>14 <u>Any Other Receipts</u></b>	-	-			
<b>Total</b>	<b>19,36,61,89,101</b>	<b>16,31,30,12,282</b>	<b>Total</b>	<b>19,36,61,89,101</b>	<b>16,31,30,12,282</b>

Date : 31.05.2022

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, 2022

(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 <u>Opening Balances</u></b>			<b>1 <u>Expenses</u></b>		
a) Cash in Hand	-	-	a) Establishment Expenses	5,84,59,119	9,33,85,556
b) Cash at Bank			b) Academic Expenses	7,69,38,636	6,40,52,194
i. In Current Account	(26,88,21,348)	(41,09,38,989)	c) Administrative Expenses	31,48,817	2,12,60,017
ii. In Deposit Account	37,50,59,386	60,97,36,443	d) Transportation Expenses	1,10,000	1,25,387
iii. In Savings Account	85,29,816	1,22,97,899	e) Repair & Maintenance	1,03,07,100	2,33,38,256
			f) Others	-	-
			g) Prior Period Expenses	-	-
<b>2 <u>Grants Received</u></b>			<b>2 <u>Payment against Earmarked / Endowment Funds</u></b>		
a) From Government of India	11,95,00,101	50,16,02,273		-	-
b) From State Government					
c) From Other Sources					
<b>3 <u>Academic Receipts</u></b>	-	-	<b>3 <u>Payment against Sponsored Projects / Schemes</u></b>	-	-
<b>4 <u>Receipts against Earmarked/ Endowment Funds</u></b>	-	-	<b>4 <u>Payment against Sponsored Fellowship / Scholarship</u></b>	-	-
<b>5 <u>Receipts against Sponsored Projects / Schemes</u></b>	-	-	<b>5 <u>Investments and Deposits made</u></b>		
			a) Out of Earmarked/End. Funds	-	-
			b) Out of own Funds (Invst. - Others)	-	-
<b>6 <u>Receipts against Sponsored Fellowship and Scholarship</u></b>	-	-	<b>6 <u>Term Deposit with Scheduled Banks</u></b>	-	-
<b>Carried over...</b>	23,42,67,955	71,26,97,626	<b>Carried over...</b>	14,89,63,672	20,21,61,410

## **BANARAS HINDU UNIVERSITY**

### **RECEIPTS & PAYMENT ACCOUNT OF DEVELOPMENT FUND FOR THE YEAR ENDED 31st MARCH, 2022**

(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>	23,42,67,955	71,26,97,626	<b>Brought Forward...</b>	14,89,63,672	20,21,61,410
7 <b>Income on Investments From</b>			7 <b>Expenditure on Fixed Assets</b>		
a) Earmarked/Endowment Fund	1,49,21,625	1,51,54,110	<b>&amp; Capital Work in Progress</b>		
b) Other Investments	-	-	a) Purchase of Fixed Assets	44,61,01,963	24,40,04,837
			b) Expenditure of Capital WIP	-	-
8 <b>Interest Received on</b>			8 <b>Other Payments including</b>		
a) On Bank Deposits	-	-	<b>Statutory Payments</b>		
b) Loans Advances etc.	-	-	Final Payment & Withdrawal	-	-
c) Savings Bank Account	-	-	PF Advance	-	-
			New Pension Scheme	-	-
9 <b>Investments Encashed</b>	-	-	9 <b>Refund of Grants</b>	2,16,86,351	72,41,581
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)	-	49,48,485
			Deposit and Retention	-	-
11 <b>Other Income</b>			11 <b>Other Payments</b>		
Income from land & Buildings	-	-	Inter Fund Transfers	-	15,43,94,069
Sale of Institute's Publications	-	-	UWD Store	-	-
Income from holding events	-	-	EWSS Store	-	-
Others	-	-	Donation Made to BHU	-	-
Inter Fund Transfers	55,71,11,533	-	Miscellaneous Adjustment	13,938	3,33,500
UWD Store	-	-	House Building Loan	-	-
EWSS Store	-	-			
<b>Carried over...</b>	80,63,01,113	72,78,51,736	<b>Carried over...</b>	61,67,65,924	61,30,83,882

## **BANARAS HINDU UNIVERSITY**

### **RECEIPTS & PAYMENT ACCOUNT OF DEVELOPMENT FUND FOR THE YEAR ENDED 31st MARCH, 2022**

(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>	80,63,01,113	72,78,51,736	<b>Brought Forward...</b>	61,67,65,924	61,30,83,882
<b>12 <u>Deposit and Advances</u></b>			<b>12 <u>Closing Balances</u></b>		
Tax Reversed / Received	-	-	a) Cash in Hand	-	-
O.B. Advance (Net)	58,29,037	-	b) Cash at Bank		
Deposit and Retention	-	-	i. In Current Account	(32,74,93,082)	(26,88,21,348)
PF Advance	-	-	ii. In Deposit Account	51,88,18,000	37,50,59,386
House Building Loan	-	-	iii. In Savings Account	40,39,308	85,29,816
<b>13 <u>Miscellaneous Receipts including</u></b>					
<u>Statutory Receipts</u>					
Refund of Payment	-	-			
Employees Contribution to PF	-	-			
University Contribution to PF	-	-			
New Pension Scheme	-	-			
<b>14 <u>Any Other Receipts</u></b>	-	-			
<b>Total</b>	<b>81,21,30,150</b>	<b>72,78,51,736</b>	<b>Total</b>	<b>81,21,30,150</b>	<b>72,78,51,736</b>

Date : 31.05.2022  
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, 2022**

(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 <u>Opening Balances</u></b>			<b>1 <u>Expenses</u></b>		
a) Cash in Hand	1,40,584	1,40,584	a) Establishment Expenses	-	-
b) Cash at Bank			b) Academic Expenses	39,97,81,444	37,05,22,100
i. In Current Account	1,10,13,63,800	23,82,73,609	c) Administrative Expenses	1,61,58,13,685	1,07,94,20,963
ii. In Deposit Account	2,50,52,00,160	2,23,70,82,210	d) Transportation Expenses	-	-
iii. In Savings Account	33,71,22,157	19,47,91,160	e) Repair & Maintenance	74,20,508	2,26,292
			f) Others	2,00,46,744	13,51,49,066
			g) Prior Period Expenses	-	-
<b>2 <u>Grants Received</u></b>			<b>2 <u>Payment against Earmarked / Endowment Funds</u></b>	1,76,37,291	1,69,77,211
a) From Government of India	-	-			
b) From State Government	-	-			
c) From Other Sources	22,55,67,004	23,63,08,840			
<b>3 <u>Academic Receipts</u></b>	66,58,91,030	41,63,07,541	<b>3 <u>Payment against Sponsored Projects / Schemes</u></b>	-	-
<b>4 <u>Receipts against Earmarked/ Endowment Funds</u></b>	-	-	<b>4 <u>Payment against Sponsored Fellowship / Scholarship</u></b>	-	-
<b>5 <u>Receipts against Sponsored Projects / Schemes</u></b>	-	-	<b>5 <u>Investments and Deposits made</u></b>		
			a) Out of Earmarked/End. Funds	-	-
			b) Out of own Funds (Invst.-Others)	-	-
<b>6 <u>Receipts against Sponsored Fellowship and Scholarship</u></b>	-	-	<b>6 <u>Term Deposit with Scheduled Banks</u></b>	3,42,57,78,550	4,63,71,80,045
<b>Carried over...</b>	4,83,52,84,735	3,32,29,03,944	<b>Carried over...</b>	5,48,64,78,222	6,23,94,75,677

## **BANARAS HINDU UNIVERSITY**

### **RECEIPTS & PAYMENT ACCOUNT OF SPECIAL FUND FOR THE YEAR ENDED 31st MARCH, 2022**

(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>	4,83,52,84,735	3,32,29,03,944	<b>Brought Forward...</b>	5,48,64,78,222	6,23,94,75,677
<b>7 Income on Investments From</b>			<b>7 Expenditure on Fixed Assets &amp; Capital Work in Progress</b>		
a) Earmarked/Endowment Fund	1,57,20,63,138	1,82,45,52,612	a) Purchase of Fixed Assets	12,83,85,121	30,65,05,366
b) Other Investments	-	-	b) Expenditure of Capital WIP	26,41,984	16,44,606
<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>	1,21,51,46,091	3,97,77,93,598	<b>10 Deposit and Advances</b>		
			Tax Deducted at Source by Bank	-	-
			O.B. Advance (Net)	-	-
			Deposit and Retention	2,12,50,19,732	1,48,00,09,241
<b>11 Other Income</b>			<b>11 Other Payments</b>		
Income from land & Buildings	1,02,98,870	33,09,404	Inter Fund Transfers	45,02,67,933	-
Sale of Institute's Publications	3,37,399	4,93,618	UWD Store	13,89,465	11,73,934
Income from holding events	-	-	EWSS Store	-	-
Others	89,85,08,927	88,70,59,854	Donation Made to BHU	21,44,659	1,94,310
Inter Fund Transfers	-	10,19,99,583	Miscellaneous Adjustment	2,00,00,00,000	1,50,00,00,000
UWD Store	35,45,558	46,08,189	House Building Loan	15,220	12,000
EWSS Store	50,210	21,22,310			
<b>Carried over...</b>	8,53,52,34,928	10,12,48,43,112	<b>Carried over...</b>	10,19,63,42,336	9,52,90,15,134

## BANARAS HINDU UNIVERSITY

### RECEIPTS & PAYMENT ACCOUNT OF SPECIAL FUND FOR THE YEAR ENDED 31st MARCH, 2022

(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>	8,53,52,34,928	10,12,48,43,112	<b>Brought Forward...</b>	10,19,63,42,336	9,52,90,15,134
<b>12 <u>Deposit and Advances</u></b>			<b>12 <u>Closing Balances</u></b>		
Tax Reversed / Received	-	14,87,691	a) Cash in Hand	1,40,584	1,40,584
O.B. Advance (Net)	6,17,563	33,64,166	b) Cash at Bank		
Deposit and Retention	2,14,94,29,109	1,83,99,43,354	i. In Current Account	(15,73,01,961)	1,10,13,63,800
PF Advance	-	-	ii. In Deposit Account	2,55,85,19,400	2,50,52,00,160
House Building Loan	21,87,923	32,03,512	iii. In Savings Account	8,97,69,164	33,71,22,157
<b>13 <u>Miscellaneous Receipts including Statutory Receipts</u></b>					
Refund of Payment	-	-			
Employees Contribution to PF	-	-			
University Contribution to PF	-	-			
New Pension Scheme	-	-			
<b>14 <u>Any Other Receipts</u></b>					
BHU Capital Fund	2,00,00,00,000	1,50,00,00,000			
<b>Total</b>	<b>12,68,74,69,523</b>	<b>13,47,28,41,835</b>	<b>Total</b>	<b>12,68,74,69,523</b>	<b>13,47,28,41,835</b>

Date : 31.05.2022  
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, 2022

(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	36,56,49,862	(2,61,12,804)	c) Administrative Expenses	-	-
ii. In Deposit Account	9,04,59,891	39,25,22,110	d) Transportation Expenses	-	-
iii. In Savings Account	46,18,62,562	45,82,36,096	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>	56,24,77,979	44,53,29,702
<b>4 Receipts against Earmarked/ Endowment Funds</b>	-	-	<b>4 Payment against Sponsored Fellowship / Scholarship</b>	7,92,48,885	5,88,77,746
<b>5 Receipts against Sponsored Projects / Schemes</b>	58,16,42,415	53,04,57,572	<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>	9,33,99,610	7,06,50,690	<b>6 Term Deposit with Scheduled Banks</b>	-	-
<b>Carried over...</b>	1,59,30,14,340	1,42,57,53,664	<b>Carried over...</b>	64,17,26,864	50,42,07,448

## BANARAS HINDU UNIVERSITY

### RECEIPTS & PAYMENT ACCOUNT OF PROJECT FUND FOR THE YEAR ENDED 31st MARCH, 2022

(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...	1,59,30,14,340	1,42,57,53,664	Brought Forward...	64,17,26,864	50,42,07,448
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	-	-
			O.B. Advance (Net)	1,18,77,834	-
			Deposit and Retention	-	-
11 <u>Other Income</u>			11 <u>Other Payments</u>		
Income from land & Buildings	-	-	Inter Fund Transfers	33,58,58,263	1,03,99,685
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>	1,59,30,14,340	1,42,57,53,664	<b>Carried over...</b>	98,94,62,961	51,46,07,133

## BANARAS HINDU UNIVERSITY

### RECEIPTS & PAYMENT ACCOUNT OF PROJECT FUND FOR THE YEAR ENDED 31st MARCH, 2022

(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...	1,59,30,14,340	1,42,57,53,664	Brought Forward...	98,94,62,961	51,46,07,133
<b>12 <u>Deposit and Advances</u></b>			<b>12 <u>Closing Balances</u></b>		
Tax Reversed / Received		2,19,086.00	a) Cash in Hand	-	-
O.B. Advance (Net)		66,06,698	b) Cash at Bank		
Deposit and Retention	-	-	i. In Current Account	(38,34,79,485)	36,56,49,862
PF Advance	-	-	ii. In Deposit Account	48,74,51,627	9,04,59,891
House Building Loan	-	-	iii. In Savings Account	49,95,79,237	46,18,62,562
<b>13 <u>Miscellaneous Receipts including Statutory Receipts</u></b>					
Refund of Payment	-	-			
Employees Contribution to PF	-	-			
University Contribution to PF	-	-			
New Pension Scheme	-	-			
<b>14 <u>Any Other Receipts</u></b>	-	-			
<b>Total</b>	<b>1,59,30,14,340</b>	<b>1,43,25,79,448</b>	<b>Total</b>	<b>1,59,30,14,340</b>	<b>1,43,25,79,448</b>

Date : 31.05.2022  
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, 2022**

(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 <u>Opening Balances</u></b>			<b>1 <u>Expenses</u></b>		
a) Cash in Hand	-	-	a) Establishment Expenses	14,55,132	17,49,453
b) Cash at Bank			b) Academic Expenses	15,11,22,257	7,48,69,913
i. In Current Account	-	-	c) Administrative Expenses	78,35,727	1,73,69,243
ii. In Deposit Account	-	-	d) Transportation Expenses	-	-
iii. In Savings Account	33,84,21,292	20,87,21,322	e) Repair & Maintenance	16,15,965	-
			f) Others	-	-
			g) Prior Period Expenses	-	-
<b>2 <u>Grants Received</u></b>			<b>2 <u>Payment against Earmarked / Endowment Funds</u></b>		
a) From Government of India	1,67,00,00,000	62,00,00,000		-	-
b) From State Government	-	-			
c) From Other Sources	27,75,00,000	-			
<b>3 <u>Academic Receipts</u></b>	-	-	<b>3 <u>Payment against Sponsored Projects / Schemes</u></b>	-	-
<b>4 <u>Receipts against Earmarked/ Endowment Funds</u></b>	-	-	<b>4 <u>Payment against Sponsored Fellowship / Scholarship</u></b>	-	-
<b>5 <u>Receipts against Sponsored Projects / Schemes</u></b>	-	-	<b>5 <u>Investments and Deposits made</u></b>		
			a) Out of Earmarked/End. Funds	-	-
			b) Out of own Funds (Invst. - Others)	-	-
<b>6 <u>Receipts against Sponsored Fellowship and Scholarship</u></b>	-	-	<b>6 <u>Term Deposit with Scheduled Banks</u></b>	-	-
Carried over...	2,28,59,21,292	82,87,21,322	Carried over...	16,20,29,081	9,39,88,609

## **BANARAS HINDU UNIVERSITY**

**RECEIPTS & PAYMENT ACCOUNT OF INSTITUTE OF EMINENCE (IOE) FOR THE YEAR ENDED 31st MARCH, 2022**

(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>	2,28,59,21,292	82,87,21,322	<b>Brought Forward...</b>	16,20,29,081	9,39,88,609
<b>7 <u>Income on Investments From</u></b>			<b>7 <u>Expenditure on Fixed Assets &amp; Capital Work in Progress</u></b>		
a) Earmarked/Endowment Fund	-	-	a) Purchase of Fixed Assets	60,12,11,997	56,36,25,952
b) Other Investments	-	-	b) Expenditure of Capital WIP	-	-
<b>8 <u>Interest Received on</u></b>			<b>8 <u>Other Payments including Statutory Payments</u></b>		
a) On Bank Deposits	-	-	Final Payment & Withdrawal	-	-
b) Loans Advances etc.	-	-	PF Advance	-	-
c) Savings Bank Account	58,73,245	25,73,444	New Pension Scheme	-	-
<b>9 <u>Investments Encashed</u></b>	-	-	<b>9 <u>Refund of Grants</u></b>	2,01,38,775	-
<b>10 <u>Term Deposit with Scheduled Banks encashed</u></b>	-	-	<b>10 <u>Deposit and Advances</u></b>		
			Tax Deducted at Source by Bank	-	-
			O.B. Advance (Net)	21,74,499	1,20,11,500
			Deposit and Retention	-	-
<b>11 <u>Other Income</u></b>			<b>11 <u>Other Payments</u></b>		
Income from land & Buildings	-	-	Inter Fund Transfers	13,99,85,650	-
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	Miscellaneous Adjustment	-	-
UWD Store	-	-	House Building Loan	-	-
EWSS Store	-	-			
<b>Carried over...</b>	2,29,17,94,537	1,00,80,47,353	<b>Carried over...</b>	92,55,40,002	66,96,26,061



## **BANARAS HINDU UNIVERSITY**

**RECEIPTS & PAYMENT ACCOUNT OF INSTITUTE OF EMINENCE (IOE) FOR THE YEAR ENDED 31st MARCH, 2022**

(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...	2,29,17,94,537	1,00,80,47,353	Brought Forward...	92,55,40,002	66,96,26,061
<b>12 <u>Deposit and Advances</u></b>			<b>12 <u>Closing Balances</u></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	80,00,00,000	-
House Building Loan	-	-	iii. In Savings Account	56,62,54,535	33,84,21,292
<b>13 <u>Miscellaneous Receipts including</u></b>					
<u>Statutory Receipts</u>					
Refund of Payment	-	-			
Employees Contribution to PF	-	-			
University Contribution to PF	-	-			
New Pension Scheme	-	-			
<b>14 <u>Any Other Receipts</u></b>	-	-			
<b>Total</b>	<b>2,29,17,94,537</b>	<b>1,00,80,47,353</b>	<b>Total</b>	<b>2,29,17,94,537</b>	<b>1,00,80,47,353</b>

Date : 31.05.2022  
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, 2022**

(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 <u>Opening Balances</u></b>			<b>1 <u>Expenses</u></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	1,15,12,737	1,12,04,873	e) Repair & Maintenance	-	-
			f) Others	-	-
			g) Prior Period Expenses	-	-
<b>2 <u>Grants Received</u></b>			<b>2 <u>Payment against Earmarked / Endowment Funds</u></b>		
a) From Government of India	-	-		-	-
b) From State Government	-	-			
c) From Other Sources	-	-			
<b>3 <u>Academic Receipts</u></b>	-	-	<b>3 <u>Payment against Sponsored Projects / Schemes</u></b>	-	-
<b>4 <u>Receipts against Earmarked/ Endowment Funds</u></b>	-	-	<b>4 <u>Payment against Sponsored Fellowship / Scholarship</u></b>	-	-
<b>5 <u>Receipts against Sponsored Projects / Schemes</u></b>	-	-	<b>5 <u>Investments and Deposits made</u></b>		
			a) Out of Earmarked/End. Funds	-	-
			b) Out of own Funds (Invst. - Others)	-	-
<b>6 <u>Receipts against Sponsored Fellowship and Scholarship</u></b>	-	-	<b>6 <u>Term Deposit with Scheduled Banks</u></b>	-	-
<b>Carried over...</b>	1,15,12,737	1,12,04,873	<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, 2022**

(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>	1,15,12,737	1,12,04,873	<b>Brought Forward...</b>	-	-
<b>7 <u>Income on Investments From</u></b>			<b>7 <u>Expenditure on Fixed Assets &amp; Capital Work in Progress</u></b>		
a) Earmarked/Endowment Fund	-	-	a) Purchase of Fixed Assets	-	-
b) Other Investments	-	-	b) Expenditure of Capital WIP	-	-
<b>8 <u>Interest Received on</u></b>			<b>8 <u>Other Payments including</u></b>		
a) On Bank Deposits	-	-	<u>Statutory Payments</u>		
b) Loans Advances etc.	-	-	Final Payment & Withdrawal	-	-
c) Savings Bank Account	3,14,005	3,07,864	PF Advance	-	-
			New Pension Scheme	-	-
<b>9 <u>Investments Encashed</u></b>	-	-	<b>9 <u>Refund of Grants</u></b>	-	-
<b>10 <u>Term Deposit with Scheduled Banks encashed</u></b>	-	-	<b>10 <u>Deposit and Advances</u></b>		
			Tax Deducted at Source by Bank	-	-
			O.B. Advance (Net)	-	-
			Deposit and Retention	-	-
<b>11 <u>Other Income</u></b>			<b>11 <u>Other Payments</u></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>	1,18,26,742	1,15,12,737	<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, 2022**

(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...	1,18,26,742	1,15,12,737	Brought Forward...	-	-
12 <b><u>Deposit and Advances</u></b>			12 <b><u>Closing Balances</u></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	1,18,26,742	1,15,12,737
13 <b><u>Miscellaneous Receipts including</u></b>					
<b><u>Statutory Receipts</u></b>					
Refund of Payment	-	-			
Employees Contribution to PF	-	-			
University Contribution to PF	-	-			
New Pension Scheme	-	-			
14 <b><u>Any Other Receipts</u></b>	-	-			
<b>Total</b>	<b>1,18,26,742</b>	<b>1,15,12,737</b>	<b>Total</b>	<b>1,18,26,742</b>	<b>1,15,12,737</b>

Date : 31.05.2022  
Place : Varanasi

sd/-  
Section Officer

sd/-  
Asstt. Registrar (A/cs)

sd/-  
Joint Registrar (A/cs)

sd/-  
Finance Officer

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**

**Loans, Advances & Deposits (Schedule-8)**

**Rs. 219.38 crore**

The University has given Rs. 148.04 crore as advance to CPWD for construction works and included in Fixed Assets (Schedule-4) instead of Advances to Suppliers (Schedule-8). This resulted in understatement of Loans, Advances & Deposits by Rs. 148.04 crore and overstatement of Fixed Assets by the same amount.

**(B) Income & Expenditure Account**

The University has made payment of Rs. 9.16 lakh pertaining to property tax, water and sewer taxes and has depicted in the head Estate Maintenance under Repair and Maintenance (Schedule-19) instead of Administrative and General Expenses (Schedule-17). This resulted in understatement of 'Administrative and General Expenses' by Rs. 9.16 lakh and overstatement of 'Repair and Maintenance' by the same amount.

**(C) Significant Accounting Policy**

The University has disclosed in its Significant Accounting Policy that it has charged depreciation on fixed assets on pro-rata basis while as per format the same should have been charged for whole year on addition during the year. The University needs to rectify the policy regarding Depreciation on addition during the year and incorporate it suitably.

**(D) General**

**(D.1)** The University has not included Earnest Money Deposits (FDRs) amounting to Rs. 0.59 crore in its Annual Account.

**(D.2)** The University has depicted Rs. 607.99 crore as investment in assets side of Provident Fund Account whereas as per the records of the University the same is shown as Rs. 607.91 crore. Thus, there is difference of Rs. 9 lakh between the two figures which remained un-reconciled.

**(D.3)** The University has executed various minor works in various departments/ premises with a collective amount of Rs. 63.12 crore and has grouped under the head 'Others (Specify) in Repairs & Maintenance (Schedule-19). This needs to be classified properly in the existing heads.

**(E) Grants-in-Aid**

The University received grant-in-aid of Rs. 1855.04 crore. After taking opening balance of Rs. 82.78 crore total funds available worked out to Rs. 1937.82 crore. The University utilised Rs. 1788.50 crore (including Refund to UGC Rs. 33.58 crore) leaving a closing balance of Rs. 149.32 crore as on 31 March 2022.

(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.

(vi) In our opinion and to the best of our information and according to the explanations given to us, the said financial statements read together with the Accounting Policies and Notes on Accounts, and subject to the significant matters stated above and other matters mentioned in 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 Banaras Hindu University, Varanasi as at 31 March 2022, and*

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

Place: Lucknow  
Date: 28.10.2022

For and on behalf of the C&AG of India

Sd/-

Principal Director of Audit (Central), Lucknow

## **Annexure**

### **1. Adequacy of Internal Audit System**

Out of 25 units planned for the year 2021-22 the Internal audit of only 16 units have been conducted.

### **2. Adequacy of Internal Control System**

The Internal Control System in the University is inadequate due to

- Non constitution of Executive Council and Finance Committee.
- Partial compliance of previous years observation of SAR was made by the University.
- Non production of records such as main cash book, records of RGSC Barkachha, and income and expenditure details of SRIC fund (project fund).
- The University has made payment to the security agency without confirming whether the agency is depositing the EPF contribution of the staff in EPF accounts.

### **3. System of Physical verification of fixed assets**

The Physical verification of fixed assets has been conducted during the year 2021-22 at the departmental level; however the reports have not been furnished.

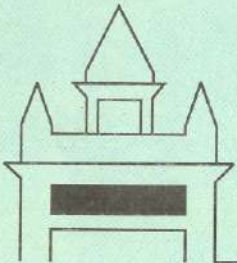
### **4. System of physical verification of inventory**

The Physical verification of inventory has been conducted during the year 2021-22, however the reports have not been furnished.

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

The University is regular in payment of statutory dues.

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Printed at : B.H.U. Press, Banaras Hindu University, Varanasi-221005