



काशी हिन्दू
विश्वविद्यालय



BANARAS HINDU
UNIVERSITY

An Institution of National Importance Established by an Act of Parliament



लेखा एवं लेखा परीक्षा प्रतिवेदन | **2019-20**
ACCOUNT AND AUDIT REPORT

काशी हिन्दू
विश्वविद्यालय



BANARAS HINDU
UNIVERSITY

AN INSTITUTION OF NATIONAL IMPORTANCE ESTABLISHED BY AN ACT OF PARLIAMENT

A C C O U N T S
AND
A U D I T R E P O R T
FOR THE YEAR ENDING
31st March, 2020

लेखा एवं लेखा परीक्षा प्रतिवेदन
वर्ष 31 मार्च, 2020



BHU

capital of knowledge





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 प्राणिनामर्तिनाशनम् ॥

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

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

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

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

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

विविध कला अर्थशास्त्र गायन।
गणित खनिज औषधि रसायन।
प्रतिधि-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 SWARUP BHATNAGAR
Indian Scientist
Who composed the BNC Hymn

प्रो. राकेश भटनागर
कुलपति

Prof. Rakesh Bhatnagar Ph.D.
FNA, FASc, FNASc

Vice-Chancellor



काशी हिन्दू विश्वविद्यालय
Banaras Hindu University

(Established by Parliament by Notification No. 225 of 1916)

Varanasi-221005 (INDIA)

Phone : 91-542-2368938, 2368339

Fax : 91-542-2369100, 2369951

E-mail : vc@bhu.ac.in

Website : www.bhu.ac.in



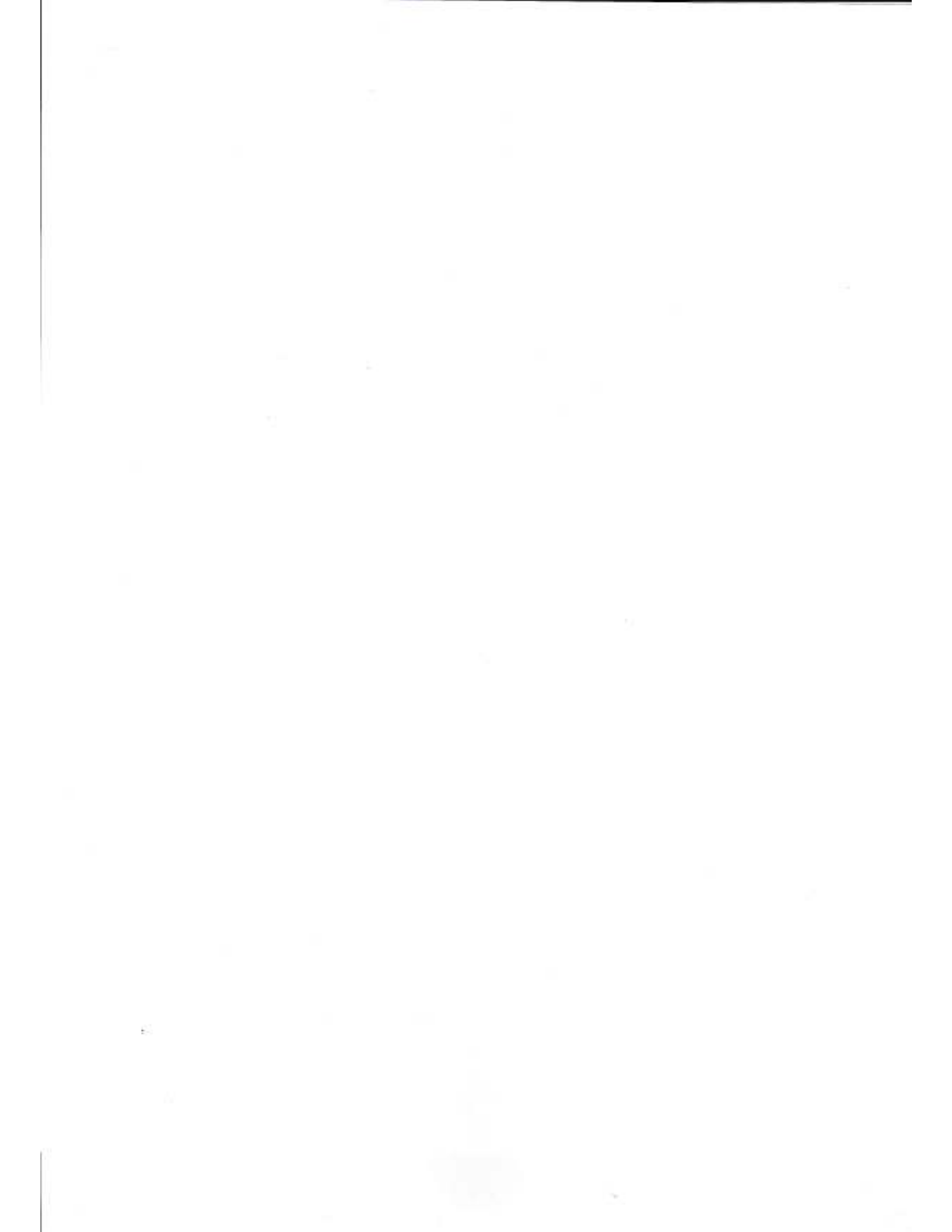
Date: 24.12.2020

PREFACE

I have great pleasure in presenting the Annual Account and Audit Report for the financial year 2019-20. The University has received substantial grants this year for general development work and creation of facilities for Women, SC, ST and differently abled persons and for new initiatives. Meticulous and correct preparation of accounts within the time frame provided by UGC, has been a challenging task this year. I am happy to state that this is continuously 7th 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 UGC, New Delhi. It has been audited by the Principal Accountant General (Audit), UP, Allahabad.

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.


(Rakesh Bhatnagar)



BANARAS HINDU UNIVERSITY



For the Year 2019 - 2020



BANARAS HINDU UNIVERSITY

CONTENTS

S.No.	PARTICULARS	Page No.
1	Balance Sheet	1
2	Income & Expenditure Account	2
	Schedules forming part of Balance Sheet as at 31.03.2020	3
3	Schedule 1 - Corpus / Capital Fund	4
4	Sub Schedule 1 E [a] - Reserve & Surplus	5-7
5	Schedule 2 - Designated / Earmarked / Endowment Funds	8
6	Schedule 3 - Current Liabilities and Provisions	8
7	Sub Schedule 3 (a) Sponsored Projects	9
8	Sub Schedule 3 (b) Sponsored Fellowships and Scholarships	9
9	Sub Schedule 3 (c) - Unutilised Grants From UGC, GOI and State Govt.	10-11
10	Sub Schedule 3 (d) - Credit Balance in Banks	12
11	Sub Schedule 3 (e) - Provisions	12
12	Schedule 4 - Fixed Assets	13
13	Sub Schedule 4a - Fixed Assets (Non-Plan)	14
14	Sub Schedule 4b - Fixed Assets (Special Fund)	15
15	Sub Schedule 4c - Fixed Assets (Non-Plan)	16
16	Sub Schedule 4d - Fixed Assets (Others)	17
17	Schedule 5 - Investments from Earmarked / Endowment Funds	18
18	Schedule 6 - Investments - Others	19
19	Schedule 7 - Current Assets	20
20	Schedule 7 [a] - Current Assets	21
21	Schedule 8 - Loans, Advances & Deposits	22-23
22	Schedule 8 [a] - Loan, Advances & Deposits	24
	Schedules forming part of Income & Expenditure Account for the Year ended 31.03.2020	25
23	Schedule 9 - Academic Receipts	26-27
24	Schedule 10 - Grants / Subsidies	28
25	Schedule 11 - Income from Investments	29
26	Schedule 12 - Interest Earned	29
27	Schedule 13 - Other Income	30-31
28	Schedule 14 - Prior Period Income	31
29	Schedule 15 - Establishment Expenses	32
30	Schedule 16 - Academic Expenses	32
31	Schedule 17 - Administrative and General Expenses	33
32	Schedule 18 - Transportation Expenses	34

33	Schedule 19 - Repairs & Maintenance	34
34	Schedule 20 - Finance Cost	35
35	Schedule 21 - Other Expenses	35
36	Schedule 22 - Prior Period Expenses	35
	Schedules forming part of the Account for the Year ended 31.03.2020	36
37	Schedule 23 - Significant Accounting Policies	37-44
38	Schedule 24 - Contingent Liabilities and Notes to Accounts	45-46
	Receipts and Payments Account for the Year ended 31.03.2020	47
39	Receipts and Payment Account	48-50
	Accounts of Provident Fund and New Pension Scheme	51
40	Balance Sheet - Provident Fund Account	52
41	Income & Expenditure Account - Provident Fund	53
42	Receipt & Payment Account - Provident Fund	54
43	Balance Sheet - New Pension Scheme	55
44	Income & Expenditure Account - New Pension Scheme	56
45	Receipt & Payment Account - New Pension Scheme	57
	Income & Expenditure Account Fund Wise	58
46	Income & Expenditure Account - Revenue Fund	59
47	Schedule R-9 - Academic Receipts	60
48	Schedule R-10 - Grants / Subsidies	61
49	Schedule R-11 - Income from Investments	61
50	Schedule R-12 - Interest Earned	62
51	Schedule R-13 - Other Income	62-63
52	Schedule R-14 - Prior Period Income	63
53	Schedule R-15 - Establishment Expenditure	64
54	Schedule R-16 - Academic Expenses	64
55	Schedule R-17 - Administrative and General Expenses	65
56	Schedule R-18 - Transportation Expenses	66
57	Schedule R-19 - Repairs & Maintenance	66
58	Schedule R-20 - Finance Cost	67
59	Schedule R-21 - Other Expenses	67
60	Schedule R-22 - Prior Period Expenses	67
61	Income & Expenditure Account - Development Fund	68
62	Schedule D-9 - Academic Receipts	69
63	Schedule D-10 - Grants / Subsidies	70
64	Schedule D-11 - Income from Investments	70
65	Schedule D-12 - Interest Earned	71
66	Schedule D-13 - Other Income	71-72

67	Schedule D-14 - Prior Period Income	72
68	Schedule D-15 - Establishment Expenditure	73
69	Schedule D-16 - Academic Expenses	73
70	Schedule D-17 - Administrative and General Expenses	74
71	Schedule D-18 - Transportation Expenses	75
72	Schedule D-19 - Repairs & Maintenance	75
73	Schedule D-20 - Finance Cost	76
74	Schedule D-21 - Other Expenses	76
75	Schedule D-22 - Prior Period Expenses	76
76	Income & Expenditure Account - Special Fund	77
77	Schedule S-9 - Academic Receipts	78
78	Schedule S-10 - Grants / Subsidies	79
79	Schedule S-11 - Income from Investments	79
80	Schedule S-12 - Interest Earned	80
81	Schedule S-13 - Other Income	80-81
82	Schedule S-14 - Prior Period Income	81
83	Schedule S-15 - Establishment Expenditure	82
84	Schedule S-16 - Academic Expenses	82
85	Schedule S-17 - Administrative and General Expenses	83
86	Schedule S-18 - Transportation Expenses	84
87	Schedule S-19 - Repairs & Maintenance	84
88	Schedule S-20 - Finance Cost	85
89	Schedule S-21 - Other Expenses	85
90	Schedule S-22 - Prior Period Expenses	85
91	Income & Expenditure Account – Institute of Eminence	86
92	Schedule I-9 - Academic Receipts	87
93	Schedule I-10 - Grants / Subsidies	88
94	Schedule I-11 - Income from Investments	88
95	Schedule I-12 - Interest Earned	89
96	Schedule I-13 - Other Income	89-90
97	Schedule I-14 - Prior Period Income	90
98	Schedule I-15 - Establishment Expenditure	91
99	Schedule I-16 - Academic Expenses	91
100	Schedule I-17 - Administrative and General Expenses	92
101	Schedule I-18 - Transportation Expenses	93
102	Schedule I-19 - Repairs & Maintenance	93
103	Schedule I-20 - Finance Cost	94
104	Schedule I-21 - Other Expenses	94

105	Schedule I-22 - Prior Period Expenses	94
	Receipt and Payment Account Fund Wise	95
106	Receipt and Payment Account - Revenue Fund	96 – 98
107	Receipt and Payment Account - Development Fund	99 – 101
108	Receipt and Payment Account - Special Fund	102 – 104
109	Receipt and Payment Account - Project Fund	105 – 107
110	Receipt and Payment Account – Institute of Eminence	108 – 110
111	Receipt and Payment Account - Donation made to BHU for S.R. Fund	111 – 113
112	Audit Report and Audit Certificate of Banaras Hindu University	114 -

BANARAS HINDU UNIVERSITY
BALANCE SHEET AS AT 31st MARCH 2020

(Amount in ₹)

<u>L I A B I L I T I E S</u>	SCHEDULE	CURRENT YEAR	PREVIOUS YEAR
<u>CORPUS/CAPITAL FUND AND LIABILITIES</u>			
Corpus/Capital Fund	1	31,36,82,58,027.71	29,23,09,94,737.05
Earmarked & Endowment Fund	2	5,18,25,83,183.45	4,33,83,43,925.31
Current Liabilities and Provisions	3	7,38,69,99,296.63	5,84,69,86,708.04
TOTAL		43,93,78,40,507.79	39,41,63,25,370.40
<u>A S S E T S</u>			
Fixed Assets	4	23,31,35,86,305.49	21,80,16,14,383.49
Investments From Earmarked / Endowment Funds	5	8,65,63,70,247.34	8,38,14,03,247.34
Investments - Others	6	0.00	0.00
Current Assets	7	6,42,64,05,064.18	4,91,56,47,992.55
Loans, Advances & Deposits,	8	5,54,14,78,890.78	4,31,76,59,747.02
TOTAL		43,93,78,40,507.79	39,41,63,25,370.40
Significant Accounting Policies	23		
Contingent Liabilities & Notes on Accounts	24		

Date 18.05.2020
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 2020

(Amount in ₹)

<u>I N C O M E</u>	SCHEDULE	CURRENT YEAR	PREVIOUS YEAR
Academic Receipts	9	82,58,88,865.55	59,71,84,491.21
Grants / Subsidies	10	13,96,62,40,947.00	11,97,69,23,298.00
Income from Investments	11	1,19,73,10,958.21	97,73,45,394.47
Interest Earned	12	0.00	0.00
Other Income	13	1,10,69,74,179.84	1,24,80,54,759.21
Prior Period Income	14	0.00	0.00
TOTAL (A)		17,09,64,14,950.60	14,79,95,07,942.89
<u>E X P E N D I T U R E</u>			
Establishment Expenses	15	12,00,06,06,384.00	11,82,01,21,477.00
Academic Expenses	16	1,04,97,80,782.00	95,30,26,163.00
Administrative and General Expenses	17	1,93,02,45,730.70	2,14,67,62,598.40
Transportation Expenses	18	15,74,505.00	1,10,80,947.00
Repair & Maintenance	19	42,82,46,625.00	21,39,15,660.00
Finance Costs	20	17,80,15,000.00	725.42
Depreciations (Net Total at the year end - corresponding to Sch. 4)	4	1,00,04,19,711.00	89,70,16,185.00
Other Expenses	21	2,15,12,747.00	3,36,99,919.00
Prior Period Expenses	22	-	-
TOTAL (B)		16,61,04,01,484.70	16,07,56,23,674.82
Balance being excess of Income over Expenditure (A-B)		48,60,13,465.90	(1,27,61,15,731.93)
Balance being Surplus/(Deficit) Carried to Corpus/Capital Fund		(35,82,25,792.24)	(46,12,15,726.33)
Balance being Surplus/(Deficit) Carried to Earmarked/Endowment Fund		84,42,39,258.14	(81,49,00,005.60)
Significant Accounting Policies	23		
Contingent Liabilities & Notes on Accounts	24		

Date 18.05.2020
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 31.03.2020

(Amount in ₹)

P A R T I C U L A R S	CURRENT YEAR	PREVIOUS YEAR
<u>SCHEDULE 1: CORPUS/CAPITAL FUND</u>		
A. Permanent Reserve	51,18,339.71	51,18,339.71
B. Donations for Special Objects (Above ₹ 10,000/-)	35,84,204.09	35,84,204.09
C. BHU Capital Fund	5,07,34,81,424.00	5,07,34,81,424.00
D. <u>Capital Reserves (Details as per Sub Schedule 1E(a))</u>		
Opening Balance	27,01,71,81,581.79	22,88,81,79,243.79
Add: Additions during the year	2,52,15,22,721.90	4,21,35,84,193.00
	29,53,87,04,303.69	27,10,17,63,436.79
Less: Deductions during the year	2,60,33,639.00	8,45,81,855.00
Closing Balance (D)	29,51,26,70,664.69	27,01,71,81,581.79
E. <u>Balance of Income and Expenditure Account</u>		
Opening Balance	(2,86,83,70,812.54)	(1,01,77,41,758.75)
Add: Additions during the year	(35,82,25,792.24)	(46,12,15,726.33)
	(3,22,65,96,604.78)	(1,47,89,57,485.08)
Less: Deductions during the year	0.00	1,38,94,13,327.46
Closing Balance (E)	(3,22,65,96,604.78)	(2,86,83,70,812.54)
BALANCE AS AT THE YEAR END (A+B+C+D+E)	31,36,82,58,027.71	29,23,09,94,737.05

BANARAS HINDU UNIVERSITY**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2020**

(Amount in ₹)

PARTICULARS	Opening Balance	Additions	Deductions	Closing Balance
SUB SCHEDULE 1 E [a] : RESERVE & SURPLUS				
A. Revenue Fund				
Non Recurring Grant from GOI / UGC	3,77,62,72,477.02	36,07,01,743.00	59,03,500.00	4,13,10,70,720.02
B. Special Fund				
Donations & Other Funds				
Special Fund Capital				
a) Construction - Building	1,15,97,35,227.81	46,34,07,441.00	0.00	1,62,31,42,668.81
b) Equipment Books & Furniture	1,35,07,29,191.87	14,23,54,730.90	16,77,554.00	1,49,14,06,368.77
Donations & Other Funds				
1- Donation for Chair	15,77,06,287.00	-	-	15,77,06,287.00
2- Donation for Endowments for Specific Purpose	23,23,338.54	-	-	23,23,338.54
3- Donation for Endowments for Scholarship, Prize and Medals Other Purposes including donation below Rs. 10,000/- Donation for General Purpose	24,31,17,495.04	2,34,850.00	1,51,94,693.00	22,81,57,652.04
4- Other Funds	7,52,57,327.53	-	-	7,52,57,327.53
Total Carried Over...	6,76,51,41,344.81	96,66,98,764.90	2,27,75,747.00	7,70,90,64,362.71

BANARAS HINDU UNIVERSITY

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2020

(Amount in ₹)

PARTICULARS	Opening Balance	Additions	Deductions	Closing Balance
Total Brought Forward...	6,76,51,41,344.81	96,66,98,764.90	2,27,75,747.00	7,70,90,64,362.71
<u>5- Funds Capitalized</u>				
a) Sinking Fund	59,16,818.26	-	-	59,16,818.26
b) Repair Fund	80,61,105.04	-	-	80,61,105.04
c) Student Collection Fund	9,08,98,679.82	1,90,000.00	-	9,10,88,679.82
d) M. M. Malaviya Funds	25,86,203.00	-	-	25,86,203.00
e) Lecture Fund	8,13,052.00	-	-	8,13,052.00
f) Publication Funds	38,90,743.00	-	-	38,90,743.00
g) Departmental Funds	3,83,41,852.75	-	-	3,83,41,852.75
h) Miscellaneous Funds	73,98,430.00	-	-	73,98,430.00
i) Donations	1,36,12,426.31	-	-	1,36,12,426.31
j) Interest on Special Fund Balances Unspent Obligations	58,52,515.54	-	-	58,52,515.54
k) Entrance Test	8,26,64,232.66	-	-	8,26,64,232.66
l) Depreciation Fund	3,21,05,119.12	-	-	3,21,05,119.12
m) Deposit Funds	1,11,86,135.00	-	-	1,11,86,135.00
n) Scholarship Funds	2,46,95,767.00	-	-	2,46,95,767.00
o) Project Overhead	29,48,472.46	-	-	29,48,472.46
p) Union Fund	13,03,515.00	-	-	13,03,515.00
q) Deposit & Retentions	10,14,52,082.75	-	-	10,14,52,082.75
r) Extra Heads	1,49,274.00	-	-	1,49,274.00
s) Grants	30,586.34	-	-	30,586.34
Total Carried Over...	7,19,90,48,354.86	96,68,88,764.90	2,27,75,747.00	8,14,31,61,372.76

BANARAS HINDU UNIVERSITY**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2020**

(Amount in ₹)

PARTICULARS	Opening Balance	Additions	Deductions	Closing Balance
Total Brought Forward...	7,19,90,48,354.86	96,68,88,764.90	2,27,75,747.00	8,14,31,61,372.76
<u>6- GOVERNMENT GRANTS</u>				
a. Non Recurring Grant from Government of India/UGC				
i) For Specific Purposes	2,89,04,129.15	-	-	2,89,04,129.15
b. Grant from State Government	39,08,226.16	-	-	39,08,226.16
<u>C. DEVELOPMENT FUND</u>				
Non Recurring Grant from GOI/UGC	15,56,51,39,516.62	55,20,37,808.00	14,27,500.00	16,11,57,49,824.62
<u>D. DONATION MADE TO BHU FOR SCIENTIFIC RESEARCH FUND</u>				
Capital Fund including Interest	2,35,71,619.00	3,46,046.00	18,30,392.00	2,20,87,273.00
<u>E. DEPRECIATION FUND - OPENING (AS ON 01.04.2013)</u>				
Special Fund	(6,30,30,388.72)			(6,30,30,388.72)
Revenue Fund	(33,12,33,527.57)			(33,12,33,527.57)
Development	(1,68,73,83,999.60)			(1,68,73,83,999.60)
Donation Made to BHU for Scientific Research	(35,44,966.11)			(35,44,966.11)
<u>F. DEPRECIATION FUND (W.E.F. F.Y. 2013-14)</u>				
Special Fund	30,61,48,357.72	9,59,23,599.00	0.00	40,20,71,956.72
Revenue Fund	1,14,72,41,527.57	19,92,04,529.00	0.00	1,34,64,46,056.57
Development	4,81,77,11,545.60	70,52,91,583.00	0.00	5,52,30,03,128.60
Donation Made to BHU for Scientific Research	1,27,01,167.11	18,30,392.00	0.00	1,45,31,579.11
Total	27,01,71,81,581.79	2,52,15,22,721.90	2,60,33,639.00	29,51,26,70,664.69

BANARAS HINDU UNIVERSITY**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2020**

(Amount in ₹)

P A R T I C U L A R S	CURRENT YEAR	PREVIOUS YEAR
<u>SCHEDULE 2: DESIGNATED/EARMARKED/ENDOWMENT FUNDS</u>		
Opening Balance	4,33,83,43,925.31	5,15,32,43,930.91
Add: Surplus/Deficit as per I & Eaccount of Special Fund	84,42,39,258.14	(81,49,00,005.60)
Add: Adjustments	0.00	0.00
Closing Balance (D)	5,18,25,83,183.45	4,33,83,43,925.31
<u>SCHEDULE 3: CURRENT LIABILITIES AND PROVISIONS</u>		
A CURRENT LIABILITIES		
1 Deposits from Staff	-	
2 Deposits from Students		
3 Sundry Creditors:	-	
a For Goods & Services	-	
b Others		
4 Deposit-Others		
a Security Deposit	99,81,898.32	95,91,790.32
b UWD Deposits	4,62,17,185.30	4,76,06,619.30
5 Statutory Liabilities		
a Overdue	-	-
b Others		
6 Other Current Liabilities	-	-
a Others Deposit	1,45,42,47,308.59	1,02,93,76,482.11
b Credit Balance in Bank Account (As per Sub Schedule 3(d))	10,000.39	10,000.39
c Inter Fund Transferred	14,86,19,611.87	11,56,20,740.87
d Receipts against sponsored Projects	2,08,17,08,324.53	1,22,61,38,768.42
e Receipts against sponsored fellowships & Scholarships	2,04,25,24,481.74	1,96,86,44,766.74
f Unutilised Grants	81,66,90,315.89	74,28,88,833.89
B PROVISIONS (As per Sub Schedule 3(e))	78,70,00,170.00	70,71,08,706.00
Total	7,38,69,99,296.63	5,84,69,86,708.04

BANARAS HINDU UNIVERSITY**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2020****SCHEDULE -3(A) SPONSORED PROJECTS**

(Amount in ₹)

1	2	Opening Balance		5	6	Closing Balance	
Sl. No.	Name of the Project	3 Credit	4 Debit	Receipts/ Recoveries during the year	Expenditure during the year	7 Credit	8 Debit
1	Miscellaneous	27,32,94,501.60	13,64,85,469.51	14,30,77,306.00	12,50,06,699.00	50,96,40,813.60	35,47,61,174.51
2	Project	95,28,44,266.82	63,08,61,860.42	35,94,97,155.11	41,71,53,907.00	1,57,20,67,510.93	1,30,77,41,856.42
Grand Total		1,22,61,38,768.42	76,73,47,329.93	50,25,74,461.11	54,21,60,606.00	2,08,17,08,324.53	1,66,25,03,030.93

SCHEDULE -3(B) SPONSORED FELLOWSHIPS AND SCHOLARSHIPS

(Amount in ₹)

1	2	Opening Balance		5	6	Closing Balance	
Sl. No.	Name of the Project	3 Credit	4 Debit	Receipts/ Recoveries during the year	Expenditure during the year	7 Credit	8 Debit
1	Scholarship	1,96,86,44,766.74	2,14,18,79,667.00	7,48,98,886.00	7,36,78,982.00	2,04,25,24,481.74	2,21,45,39,478.00
Grand Total		1,96,86,44,766.74	2,14,18,79,667.00	7,48,98,886.00	7,36,78,982.00	2,04,25,24,481.74	2,21,45,39,478.00

BANARAS HINDU UNIVERSITY**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2020**

(Amount in ₹)

P A R T I C U L A R S	CURRENT YEAR	PREVIOUS YEAR
SCHEDULE 3 (c): UNUTILISED GRANTS FROM, UGC, GOI AND STATE GOVT.		
A Plan Grants : Govt. Of India		
Opening Balance	-	-
Add: Receipts during the year	22,00,00,000.00	-
Total (a):	22,00,00,000.00	-
Less: Refunds	-	-
Less: Utilized for Revenue Expenditure	1,89,48,791.00	-
Less: Utilized for Capital Expenditure	-	-
Total (b):	1,89,48,791.00	-
Unutilized Grant Carried forward (a-b)	20,10,51,209.00	-
B Plan Grants : UGC (Development Fund)		
Opening Balance	74,28,88,833.89	1,31,52,35,835.89
Add: Receipts during the year	79,03,68,159.00	62,85,35,312.00
Add: Adjustments	4,21,371.00	36,85,882.00
Total (c):	1,53,36,78,363.89	1,94,74,57,029.89
Less: Refunds	9,50,60,631.00	1,05,66,453.00
Less: Utilized for Revenue Expenditure	27,09,40,818.00	21,55,10,773.00
Less: Utilized for Capital Expenditure	55,20,37,808.00	97,84,90,970.00
Total (d):	91,80,39,257.00	1,20,45,68,196.00
Unutilized Grant Carried forward (c-d)	61,56,39,106.89	74,28,88,833.89

BANARAS HINDU UNIVERSITY**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2020**

(Amount in ₹)

PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
SCHEDULE 3 (c): UNUTILISED GRANTS FROM, UGC, GOI AND STATE GOVT.		
C Non Plan Grants : UGC (Revenue Fund)		
Opening Balance	-	-
Add: Receipts during the year	14,06,13,24,500.00	13,18,92,06,000.00
Total (e):	14,06,13,24,500.00	13,18,92,06,000.00
Less: Refunds	2,42,71,419.00	-
Less: Utilized for Revenue Expenditure	13,67,63,51,338.00	11,76,14,12,525.00
Less: Utilized for Capital Expenditure	36,07,01,743.00	1,42,77,93,475.00
Total (f):	14,06,13,24,500.00	13,18,92,06,000.00
Unutilized Grant Carried forward (e-f)	-	-
D Grants from State Govt.		
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)	-	-
Grand Total (A+B+C+D):	81,66,90,315.89	74,28,88,833.89

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 31.03.2020**

(Amount in ₹)

PARTICULARS	Revenue Fund	Special Fund	Development Fund	Project Fund	Provi- dent Fund	Total
SUB SCHEDULE 3 (D) : CREDIT BALANCES IN BANK						
CURRENT ACCOUNT						
Canara Bank	5,000.00	-	-	-	-	5,000.00
BOB, BHU	5,000.00	-	-	-	-	5,000.00
SBI, BHU	0.39	-	-	-	-	0.39
Total	10,000.39	-	-	-	-	10,000.39
SUB SCHEDULE 3 (E) : PROVISIONS						
Salary Payable	78,07,18,006.00	-	47,44,933.00	15,37,231.00	-	78,70,00,170.00
Grand Total	78,07,18,006.00	-	47,44,933.00	15,37,231.00	-	78,70,00,170.00

BANARAS HINDU UNIVERSITY

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2020

SCHEDULE 4 : FIXED ASSETS ALL FUNDS

S. No.	ASSETS HEAD	RATE %	GROSS BLOCK				DEPRECIATION FOR THE YEAR 2019-2020				AMOUNT IN RUPEES NET BLOCK	
			OP. BALANCE 01-04-2019	ADDITIONS	DEDUCTIONS	CL. BALANCE 31-03-2020	DEP. OPENING BALANCE	DEPRECIATION FOR THE YEAR	DEDUCTION	TOTAL DEPRECIATION	31-03-2020	31-03-2019
			1	LAND	0.00%	14,25,756.26	-	-	14,25,756.26	-	-	-
2	SITE DEVELOPMENT	0.00%	-	-	-	-	-	-	-	-	-	
3	BUILDINGS-OLD (UP TO 31-3-13)	2.00%	4,50,03,34,731.81	-	-	4,50,03,34,731.81	87,21,13,978.80	5,37,23,894.08	-	1,85,38,37,864.90	3,52,75,58,867.81	5,03,40,30,181.01
4	BUILDINGS	2.00%	2,49,66,28,946.80	1,03,42,92,420.00	-	8,51,10,21,378.80	37,15,56,488.80	13,64,81,758.00	-	52,80,38,238.80	7,98,29,83,132.00	7,11,50,72,481.00
5	ROADS & BRIDGES	2.00%	27,85,56,046.80	-	-	27,85,56,046.80	88,88,743.80	55,71,133.08	-	1,45,39,876.88	26,39,96,770.80	18,95,67,983.00
6	TUBEWELLS & WATER SUPPLY	2.00%	1,28,46,628.80	2,50,180.00	-	1,31,06,768.80	4,71,343.80	2,61,350.00	-	7,32,693.80	1,24,64,975.00	1,24,75,286.00
7	SEWERAGE & DRAINAGE	2.00%	-	-	-	-	-	-	-	-	-	
8	ELECTRICAL INSTALLATION & EQUIPMENT	5.00%	79,76,62,958.80	7,54,87,988.80	-	21,91,08,943.80	1,30,27,838.80	86,95,342.00	-	2,25,63,251.80	18,51,27,796.00	17,85,75,147.00
9	PLANT & MACHINERY	5.00%	82,79,08,888.80	6,88,82,383.80	-	85,89,98,854.80	18,70,89,475.00	4,68,77,183.00	-	21,89,68,658.00	74,90,23,185.00	75,58,16,994.00
10	SCIENTIFIC & LABORATORY EQUIPMENT	8.00%	1,34,51,73,803.80	82,43,79,308.80	-	1,88,79,48,824.80	12,97,16,024.00	14,34,51,132.00	-	48,27,27,158.00	1,42,87,21,890.00	1,29,38,56,642.00
11	OFFICE EQUIPMENT-OLD (UP TO 31-3-13)	7.50%	5,58,92,63,129.04	-	79,81,080.00	5,53,25,52,359.04	4,09,98,71,896.00	80,66,56,367.00	-	4,84,95,26,863.00	1,08,34,05,286.04	1,50,42,80,343.84
12	OFFICE EQUIPMENT-NEW	7.50%	8,29,68,425.16	38,86,915.80	1,81,242.80	8,67,52,898.16	2,29,42,349.00	79,27,789.80	-	2,91,68,848.80	6,73,82,180.16	7,06,27,276.96
13	AUDIO VISUAL EQUIPMENT	7.50%	3,20,54,375.00	61,63,877.80	-	3,81,98,252.80	1,32,649.00	9,82,115.80	-	11,14,864.80	1,83,43,688.00	1,19,21,326.80
14	CAMPUSERS & PERIPHERALS	20.00%	47,36,12,846.00	2,15,73,128.00	-	48,21,87,386.00	13,17,24,325.00	9,58,81,817.80	-	22,85,05,780.00	26,48,61,426.00	88,88,723.80
15	FURNITURE, FIXTURES & FITTINGS	7.00%	36,15,27,370.00	2,09,24,203.80	-	32,24,51,635.00	6,06,35,351.00	2,29,67,767.80	-	8,35,43,158.00	23,89,08,475.00	23,08,45,478.00
16	VEHICLES	10.00%	1,51,25,027.00	1,15,47,385.80	-	2,64,72,382.00	35,90,488.00	18,57,236.00	-	53,57,385.00	2,11,54,487.00	1,16,24,568.00
17	LIB. BOOKS & SCIENTIFIC JOURNALS	10.00%	18,72,33,381.00	1,82,57,344.00	-	20,64,90,745.00	5,78,78,363.00	1,90,91,538.00	-	7,61,89,982.00	13,03,20,443.00	13,01,54,838.00
18	LIVE STOCK	0.00%	1,12,11,845.00	-	-	1,12,11,845.00	-	-	-	-	1,12,11,845.00	1,12,11,845.00
19	SPORTS EQUIPMENT	7.50%	4,95,014.80	19,881.08	-	5,14,245.00	23,689.80	37,849.00	-	60,738.80	4,52,507.80	4,68,756.00
TOTAL (A)			21,87,73,27,894.49	1,48,20,13,653.08	79,38,242.80	23,16,14,82,985.89	6,17,52,79,875.80	1,89,85,28,991.00	-	7,17,57,86,062.80	15,90,18,88,243.89	15,50,18,48,822.49
20	CAPITAL WORK IN PROGRESS (B)	0.00%	1,49,21,083.80	8,11,24,186.00	74,27,535.00	3,86,17,846.80	-	-	-	-	3,86,17,846.80	1,43,21,083.80
S. NO.	INTANGIBLE ASSETS		OP. BALANCE 01-04-2019	ADDITIONS	DEDUCTIONS	CL. BALANCE 31-03-2020	DEP. OPENING BALANCE	AMORTIZATION FOR THE YEAR	DEDUCTION	TOTAL AMORTIZATION/ADJUSTMENTS	31-03-2020	31-03-2019
21	COMPUTER SOFTWARE	40.00%	28,43,473.00	-	-	28,43,473.00	36,26,183.00	30,138.80	-	36,26,183.00	4,141.00	24,286.00
22	E-JOURNALS	40.00%	18,87,28,551.00	37,84,718.80	-	13,95,75,981.00	18,92,18,990.00	17,38,973.80	-	18,64,18,421.80	83,84,158.00	13,95,981.00
23	PATENTS	11.11%	-	-	-	-	-	-	-	-	-	-
TOTAL (C)			18,95,70,894.00	37,94,756.00	-	13,95,85,554.00	18,89,48,143.00	17,39,132.80	-	18,87,77,251.00	35,86,295.00	13,27,463.00
GRAND TOTAL (A+B+C)			21,89,25,14,981.49	1,57,09,94,809.08	1,49,67,777.80	25,41,35,86,385.89	6,28,53,21,814.00	1,90,22,58,203.80	-	7,28,85,71,927.00	16,22,88,16,188.89	16,51,82,82,889.49

BANARAS HINDU UNIVERSITY

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2020

SUB SCHEDULE 4 (A) : FIXED ASSETS-DEVELOPMENT

AMOUNT IN RUPEES

S. No.	ASSETS HEAD	RATE %	GROSS BLOCK				DEPRECIATION FOR THE YEAR 2019-2020				NET BLOCK	
			OP. BALANCE 01-04-2019	ADDITIONS	DEDUCTIONS	CL. BALANCE 31-03-2020	DEP. OPENING BALANCE	DEPRECIATION FOR THE YEAR	DEDUCTION	TOTAL DEPRECIATION	31-03-2020	31-03-2019
1	LAND	0.00%	3,98,600.00	-	-	3,98,600.00	-	-	-	-	3,98,600.00	3,98,600.00
2	SITE DEVELOPMENT	0.00%	-	-	-	-	-	-	-	-	-	-
3	BUILDINGS-OLD (UP TO 31-3-13)	2.00%	4,16,27,73,619.68	-	-	4,20,77,73,813.85	87,71,13,837.18	8,20,55,473.00	-	96,91,69,290.18	3,14,59,86,123.77	3,27,56,81,567.71
4	BUILDINGS	2.00%	4,91,71,03,289.00	37,97,87,187.00	-	5,29,68,90,476.00	31,27,43,527.58	48,15,18,769.00	-	41,42,52,296.58	4,90,16,34,338.00	4,60,63,60,712.00
5	ROADS & BRIDGES	2.00%	14,80,42,847.00	-	-	14,80,42,847.00	36,99,122.00	29,05,827.00	-	36,04,949.00	14,43,87,998.00	14,73,43,525.00
6	TUBEWELLS & WATER SUPPLY	2.00%	50,17,208.00	-	-	50,17,208.00	3,69,759.00	1,06,346.00	-	4,76,105.00	45,27,153.00	46,27,539.00
7	SEWERAGE & DRAINAGE	2.00%	-	-	-	-	-	-	-	-	-	-
8	ELECTRICAL INSTALLATION & EQUIPMENT	5.00%	7,44,02,835.00	95,73,801.00	-	8,39,76,636.00	32,43,703.00	37,62,309.00	-	70,06,012.00	7,69,70,624.00	6,82,10,824.00
9	PLANT & MACHINERY	5.00%	68,91,76,388.00	80,04,339.00	-	1,49,96,127.00	14,62,85,145.00	3,04,83,769.00	-	17,67,68,914.00	43,44,80,851.00	46,28,81,435.00
10	SCIENTIFIC & LABORATORY EQUIPMENT	8.00%	78,43,68,925.00	15,56,71,167.00	-	94,00,400.00	35,77,55,553.00	6,53,27,578.00	-	42,30,83,131.00	69,41,09,875.00	66,36,13,290.00
11	OFFICE EQUIPMENT-OLD (UP TO 31-3-13)	7.50%	4,41,85,82,968.74	-	66,17,600.00	4,48,03,428.74	3,35,15,84,224.44	31,12,87,413.00	-	3,66,28,71,637.44	95,47,07,831.30	1,33,70,08,742.10
12	OFFICE EQUIPMENT-NEW	7.50%	4,17,43,174.90	2,58,573.89	-	4,20,01,748.79	94,73,187.00	31,35,033.00	-	1,26,08,220.00	2,93,89,528.79	3,22,68,907.00
13	AUDIO VISUAL EQUIPMENT	7.50%	28,28,709.00	2,35,349.00	-	30,64,058.00	41,844.00	3,95,569.00	-	1,07,503.00	21,13,546.00	20,81,796.00
14	COMPUTERS & PERIPHERALS	20.00%	35,38,47,889.00	78,20,968.00	-	43,19,44,857.00	8,89,21,070.00	7,73,44,582.00	-	16,62,65,652.00	22,90,02,107.00	23,45,13,819.00
15	FURNITURE, FIXTURES & FITTINGS	7.50%	7,35,22,321.00	14,81,543.00	-	18,16,764.00	1,85,21,782.00	55,50,061.00	-	2,36,68,843.00	3,14,48,821.00	3,34,00,558.00
16	VEHICLES	10.00%	13,52,892.00	-	-	13,52,892.00	3,64,274.00	1,26,283.00	-	4,90,557.00	8,53,275.00	8,88,518.00
17	LIB. BOOKS & SCIENTIFIC JOURNALS	10.00%	1,61,75,629.00	3,92,687.00	-	1,65,68,316.00	41,01,126.00	36,26,170.00	-	77,27,306.00	1,12,00,710.00	1,20,74,894.00
18	LIVE STOCK	8.00%	89,075.00	-	-	89,075.00	-	-	-	-	89,075.00	89,075.00
19	SPORTS EQUIPMENT	7.50%	-	10,880.00	-	10,880.00	-	41.00	-	41.00	10,839.00	10,839.00
TOTAL (A)			15,56,94,38,270.62	95,38,63,361.00	16,27,680.00	16,11,28,74,131.62	4,81,44,41,788.68	73,52,49,589.00	-	5,54,96,85,371.68	10,55,31,85,789.93	10,74,58,95,482.00
20	CAPITAL WORK IN PROGRESS (B)	0.00%	68,15,563.88	-	35,21,533.00	-	-	-	-	-	-	10,37,093.88
TOTAL (B)			68,15,563.88	-	35,21,533.00	-	-	-	-	-	-	10,37,093.88
S.N	INTANGIBLE ASSETS		OP. BALANCE 01-04-2019	ADDITIONS	DEDUCTIONS	CL. BALANCE 31-03-2020	DEP. OPENING BALANCE	AMORTIZATION FOR THE YEAR	DEDUCTION	TOTAL AMORTIZATION/ADJUSTMENTS	31-03-2020	31-03-2019
21	COMPUTER SOFTWARE	40.00%	27,55,993.00	-	-	27,55,993.00	27,55,993.00	-	-	27,55,993.00	-	-
22	E-JOURNALS	40.00%	1,33,000.00	-	-	1,33,000.00	33,260.00	48,000.00	-	81,260.00	38,740.00	66,760.00
23	PATENTS	11.11%	-	-	-	-	-	-	-	-	-	-
TOTAL (C)			28,88,993.00	-	-	28,88,993.00	27,89,253.00	48,000.00	-	28,37,253.00	38,740.00	66,760.00
GRAND TOTAL (A+B+C)			15,56,51,36,506.62	95,38,63,361.00	32,59,213.00	16,11,27,48,824.62	4,83,72,36,741.68	78,52,91,589.00	-	5,57,29,61,334.68	10,55,32,27,508.83	10,74,78,68,712.00

BANARAS HINDU UNIVERSITY

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2020

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

AMOUNT IN RUPEES

S. NO.	ASSETS HEAD	RATE %	GROSS BLOCK				DEPRECIATION FOR THE YEAR 2019-2020				NET BLOCK	
			OP. BALANCE 01-04-2019	ADDITIONS	DEDUCTIONS	CL. BALANCE 31-03-2020	DEP. OPENING BALANCE	DEPRECIATION FOR THE YEAR	DEDUCTION	TOTAL DEPRECIATION	31-03-2020	31-03-2019
1	LAND	0.00%	10,80,154.28	-	-	10,80,154.28	-	-	-	-	10,80,154.28	10,80,154.28
2	SITE DEVELOPMENT	0.00%	-	-	-	-	-	-	-	-	-	-
3	BUILDINGS-OLD(UP TO 31-3-13)	2.00%	45,05,25,448.13	-	-	45,05,25,448.13	8,85,37,291.39	95,30,129.00	-	8,75,47,890.28	35,28,77,547.87	36,19,88,154.87
4	BUILDINGS	2.00%	1,96,24,80,897.90	48,90,96,441.00	-	1,07,14,79,985.00	1,07,84,724.00	1,15,36,117.00	-	7,33,90,641.00	1,30,81,79,107.00	1,01,76,75,763.00
5	ROADS & BRIDGES	2.00%	1,16,45,146.00	-	-	1,16,45,146.00	7,70,056.00	1,40,704.00	-	11,36,760.00	1,56,18,405.00	1,62,53,138.00
6	TUBEWELLS & WATER SUPPLY	2.00%	18,88,982.00	1,76,390.00	-	48,84,942.00	65,504.00	79,431.00	-	1,45,035.00	26,19,807.00	18,21,878.00
7	SEWERAGE & DRAINAGE	2.00%	-	-	-	-	-	-	-	-	-	-
8	ELECTRICAL INSTALLATION & EQUIPMENT	5.00%	8,98,20,588.00	1,41,26,897.00	-	8,33,07,185.00	32,81,333.00	36,73,060.00	-	69,35,183.00	7,61,12,100.00	6,56,24,165.00
9	PLANT & MACHINERY	5.00%	20,78,30,241.00	1,59,11,351.00	-	21,33,20,392.00	78,11,794.00	1,18,46,717.00	-	1,89,48,510.00	21,54,80,937.00	20,08,94,503.00
10	SCIENTIFIC & LABORATORY EQUIPMENT	8.00%	34,72,99,951.00	16,33,40,034.00	-	45,85,79,985.00	5,14,22,789.00	1,07,84,671.00	-	8,12,17,460.00	35,73,82,525.00	29,48,17,232.00
11	OFFICE EQUIPMENT-OLD(UP TO 31-3-13)	7.50%	7,08,75,273.46	-	-	7,08,75,273.46	7,08,75,273.46	-	-	7,08,75,273.46	-	-
12	OFFICE EQUIPMENT-NEW	7.50%	1,38,94,373.16	7,05,747.00	1,04,242.80	1,42,25,784.14	28,76,135.00	3,76,130.00	-	36,56,265.00	95,89,411.16	98,86,064.16
13	AUDIO VISUAL EQUIPMENT	7.50%	41,83,734.00	9,99,640.00	-	51,88,189.00	89,687.00	1,77,991.00	-	4,87,233.00	41,20,854.00	48,94,127.00
14	COMPUTERS & PERIPHERALS	25.00%	1,46,59,640.00	81,28,897.00	-	4,17,87,937.00	52,30,880.00	72,20,784.00	-	1,89,71,444.00	2,68,36,514.00	2,34,86,880.00
15	FURNITURE FIXTURES & FITTINGS	7.50%	6,69,42,588.00	52,37,287.00	-	6,41,79,885.00	1,64,85,967.00	68,26,380.00	-	7,35,95,347.00	7,07,70,518.00	7,23,56,631.00
16	VEHICLES	10.00%	88,10,879.00	1,03,47,355.00	-	1,89,67,984.00	28,54,484.00	32,05,839.00	-	32,90,326.00	1,66,87,708.00	65,56,355.00
17	LIB. BOOKS & SCIENTIFIC JOURNALS	10.00%	14,30,754.00	7,08,899.00	-	15,95,873.00	3,88,439.00	3,01,048.00	-	8,69,487.00	24,69,266.00	29,67,265.00
18	LIVE STOCK	0.00%	1,09,17,000.00	-	-	1,09,17,000.00	-	-	-	-	1,09,17,000.00	1,09,17,000.00
19	SPORTS EQUIPMENT	7.50%	4,95,445.00	-	-	4,95,445.00	23,689.00	37,068.00	-	60,697.00	4,32,748.00	4,95,750.00
TOTAL (A)			2,38,28,14,556.00	58,06,12,808.00	1,84,343.00	2,87,36,38,122.00	88,60,98,584.72	9,19,11,534.00	-	48,19,97,898.72	2,57,14,25,313.31	2,08,67,27,691.31
20	CAPITAL WORK IN PROGRESS (B)	0.00%	1,27,06,174.00	3,11,34,294.00	52,52,624.00	1,86,17,894.00	-	-	-	-	3,89,17,846.00	1,27,06,174.00
S No.	INTANGIBLE ASSETS		OP. BALANCE 01-04-2019	ADDITIONS	DEDUCTIONS	CL. BALANCE 31-03-2020	DEP. OPENING BALANCE	AMORTIZATION FOR THE YEAR	DEDUCTION	TOTAL AMORTIZATION ADJUSTMENTS	31-03-2020	31-03-2019
21	COMPUTER SOFTWARE	40.00%	62,800.00	-	-	62,800.00	61,775.00	177.00	-	62,800.00	-	227.00
22	E-JOURNALS	40.00%	-	43,033.00	-	43,033.00	-	12,146.00	-	12,146.00	30,885.00	-
23	PATENTS	11.11%	-	-	-	-	-	-	-	-	-	-
TOTAL (C)			62,800.00	43,033.00	-	1,05,833.00	61,775.00	12,323.00	-	74,098.00	30,885.00	227.00
GRAND TOTAL (A+B+C)			1,40,95,82,790.00	61,19,80,137.00	54,16,896.00	1,91,21,46,103.00	89,61,48,217.72	9,39,23,699.00	-	48,79,71,914.72	2,61,80,74,344.31	2,09,94,34,372.31

BANARAS HINDU UNIVERSITY

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2020

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

S. NO.	ASSETS HEAD	RATE %	AMOUNT IN RUPEES									
			GROSS BLOCK				DEPRECIATION FOR THE YEAR 2019-2020				NET BLOCK	
			OP. BALANCE 01-04-2019	ADDITIONS	DEDUCTIONS	CL. BALANCE 31-03-2020	DEP. OPENING BALANCE	DEPRECIATION FOR THE YEAR	DEDUCTION	TOTAL DEPRECIATION	31-03-2020	31-03-2019
1	LAND	0.00%	-	-	-	-	-	-	-	-	-	-
2	SITE DEVELOPMENT	0.00%	-	-	-	-	-	-	-	-	-	-
3	BUILDINGS-OLD (UP TO 31-3-13)	2.00%	3,28,45,669.00	-	-	3,28,45,669.00	84,64,856.58	8,57,913.00	-	71,22,568.58	2,57,25,000.42	2,64,91,086.42
4	BUILDINGS	2.00%	3,50,39,87,135.00	23,55,87,583.80	-	3,73,95,747.80	80,56,229.08	2,14,26,672.00	-	82,70,901.08	1,75,21,69,697.00	1,85,80,36,995.00
5	ROADS & BRIDGES	2.00%	17,55,75,684.00	-	-	17,55,75,684.00	25,14,865.08	32,40,572.00	-	57,55,437.08	16,85,95,867.00	13,31,65,339.00
6	TUBEWELLS & WATER SUPPLY	2.00%	45,40,948.00	73,582.80	-	46,14,530.80	13,879.08	81,573.00	-	95,452.08	40,17,876.00	40,25,849.00
7	SEWERAGE & DRAINAGE	2.00%	-	-	-	-	-	-	-	-	-	-
8	ELECTRICAL INSTALLATION & EQUIPMENT	5.00%	4,91,93,937.00	57,85,288.80	-	5,49,79,225.80	13,06,804.00	24,80,984.00	-	37,87,788.00	1,70,01,457.00	4,77,95,128.00
9	PLANT & MACHINERY	5.00%	18,61,13,548.00	83,30,025.00	-	27,14,13,573.00	4,37,80,642.08	53,56,684.00	-	59,94,526.08	8,50,88,307.00	8,32,31,694.00
10	SCIENTIFIC & LABORATORY EQUIPMENT	8.00%	41,80,21,352.00	6,34,37,138.00	-	48,14,58,490.00	15,09,07,938.08	3,54,25,675.00	-	18,63,33,613.08	35,70,61,347.00	32,77,13,764.00
11	OFFICE EQUIPMENT-OLD (UP TO 31-3-13)	7.50%	1,00,89,13,827.84	-	59,03,590.00	1,03,38,90,127.84	77,89,42,802.88	7,74,75,780.00	-	85,24,17,702.88	18,05,50,624.85	26,30,76,824.85
12	OFFICE EQUIPMENT-NEW	7.50%	3,85,61,572.00	28,70,586.00	-	4,14,32,158.00	1,07,95,747.00	29,14,630.00	-	1,37,10,377.00	2,84,37,205.00	2,89,71,236.00
13	AUDIO VISUAL EQUIPMENT	7.50%	55,46,746.00	28,88,868.00	-	84,35,614.00	3,813.00	4,57,675.00	-	4,61,488.00	82,06,896.00	58,45,444.00
14	COMPUTERS & PERIPHERALS	20.00%	3,33,04,637.00	48,25,795.00	-	3,81,30,432.00	3,41,31,304.00	1,67,36,041.00	-	5,08,67,345.00	1,30,42,858.00	1,31,53,304.00
15	FURNITURE, FIXTURES & FITTINGS	7.50%	13,90,62,451.00	1,45,95,432.00	-	15,36,57,883.00	2,96,37,842.00	1,85,75,320.00	-	3,82,13,162.00	11,68,04,816.00	11,21,34,809.00
16	VEHICLES	10.00%	31,61,386.00	-	-	31,61,386.00	10,83,751.00	5,16,139.00	-	16,00,000.00	25,61,386.00	40,78,658.00
17	LIB. BOOKS & SCIENTIFIC JOURNALS	15.00%	14,84,36,826.00	1,77,45,148.80	-	16,61,81,974.80	5,24,08,798.00	1,71,64,113.00	-	6,95,72,911.00	11,66,08,965.00	13,80,18,899.00
18	LIVE STOCK	0.00%	2,00,020.00	-	-	2,00,020.00	-	-	-	-	2,00,020.00	2,06,820.00
19	SPORTS EQUIPMENT	7.50%	-	-	-	-	-	-	-	-	-	-
TOTAL (A)			3,79,82,47,139.84	35,73,39,484.80	59,03,590.00	4,05,16,81,123.64	1,84,26,44,518.87	18,76,46,792.00	-	1,71,95,79,909.87	2,81,21,69,213.27	2,85,82,69,819.27
20	CAPITAL WORK IN PROGRESS (B)	0.00%	3,89,358.00	-	3,89,358.00	-	-	-	-	-	-	3,89,358.00
TOTAL (B+C)			3,83,72,26,497.84	36,12,31,842.80	62,92,948.00	4,16,20,67,551.64	1,84,31,41,517.87	18,95,23,584.00	-	1,73,71,51,490.87	2,84,02,91,124.27	2,89,72,51,677.27
S. NO.	INTANGIBLE ASSETS		OP. BALANCE 01-04-2019	ADDITIONS	DEDUCTIONS	CL. BALANCE 31-03-2020	DEP. OPENING BALANCE	AMORTIZATION FOR THE YEAR	DEDUCTION	TOTAL AMORTIZATION/ADJUSTMENTS	31-03-2020	31-03-2019
21	COMPUTER SOFTWARE	40.00%	24,780.00	-	-	24,780.00	28,737.00	9,917.00	-	38,654.00	4,341.00	14,851.00
22	E-JOURNALS	40.00%	19,46,08,131.00	37,51,637.00	-	23,21,69,768.00	20,71,88,895.00	25,78,825.00	-	23,29,67,720.00	25,14,433.00	14,21,641.00
23	PATENTS	11.11%	-	-	-	-	-	-	-	-	-	-
TOTAL (C)			19,70,86,911.00	37,51,637.00	-	23,21,69,768.00	20,71,88,895.00	25,78,825.00	-	23,29,67,720.00	29,18,574.00	14,36,492.00
GRAND TOTAL (A+B+C)			3,87,53,133.68	36,50,31,181.00	62,92,948.00	4,16,20,67,551.64	1,84,74,41,517.87	18,92,04,529.00	-	1,76,04,86,090.87	2,86,94,71,798.27	2,90,09,18,169.27

BANARAS HINDU UNIVERSITY

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2020

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

AMOUNT IN RUPEES

S. No.	ASSETS HEAD	RATE %	GROSS BLOCK				DEPRECIATION FOR THE YEAR 2019-2020				NET BLOCK	
			OP. BALANCE 01-04-2019	ADDITIONS	DEDUCTIONS	CL. BALANCE 31-03-2020	DEP. OPENING BALANCE	DEPRECIATION FOR THE YEAR	DEDUCTIONS	TOTAL DEPRECIATION	31.03.20	31.03.19
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%	-	-	-	-	-	-	-	-	-	-
	SCIENTIFIC & LABORATORY EQUIPMENT	8.00%	1,17,46,437.00	-	-	1,17,46,437.00	42,36,892.00	9,28,225.00	-	51,65,127.00	45,71,310.00	75,15,305.00
11	OFFICE EQUIPMENT-OLD (UP TO 31-3-13)	7.50%	1,39,62,891.00	-	-	1,39,62,891.00	84,71,695.11	8,91,157.00	-	93,62,852.11	25,18,836.89	36,16,896.89
12	OFFICE EQUIPMENT-NEW	7.50%	-	-	-	-	-	-	-	-	-	-
13	AUDIO VISUAL EQUIPMENT	7.50%	-	-	-	-	-	-	-	-	-	-
14	COMPUTERS & PERIPHERALS	20.00%	-	-	-	-	-	-	-	-	-	-
15	FURNITURE, FIXTURES & FITTINGS	7.50%	-	-	-	-	-	-	-	-	-	-
16	VEHICLES	10.00%	-	-	-	-	-	-	-	-	-	-
17	LIB. BOOKS & SCIENTIFIC JOURNALS	10.00%	-	-	-	-	-	-	-	-	-	-
18	LIVE STOCK	0.00%	-	-	-	-	-	-	-	-	-	-
19	SPORTS EQUIPMENT	7.50%	-	-	-	-	-	-	-	-	-	-
TOTAL (A)			2,36,22,528.00	-	-	2,36,22,528.00	1,27,01,387.11	18,38,892.00	-	1,45,11,579.11	30,93,948.89	1,09,21,348.89
20	CAPITAL WORK IN PROGRESS (B)	0.00%	-	-	-	-	-	-	-	-	-	-
S. No.	INTANGIBLE ASSETS		OP. BALANCE 01-04-2019	ADDITIONS	DEDUCTIONS	CL. BALANCE 31-03-2020	DEP. OPENING BALANCE	AMORTIZATION FOR THE YEAR	DEDUCTIONS	TOTAL AMORTIZATION/ ADJUSTMENTS	31.03.20	31.03.19
21	COMPUTER SOFTWARE	40.00%	-	-	-	-	-	-	-	-	-	-
22	E-JOURNALS	40.00%	-	-	-	-	-	-	-	-	-	-
23	PATENTS	11.11%	-	-	-	-	-	-	-	-	-	-
TOTAL (C)			-	-	-	-	-	-	-	-	-	-
GRAND TOTAL (A+B+C)			2,36,22,528.00	-	-	2,36,22,528.00	1,27,01,387.11	18,38,892.00	-	1,45,11,579.11	30,93,948.89	1,09,21,348.89

BANARAS HINDU UNIVERSITY**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2020**

(Amount in ₹)

P A R T I C U L A R S	CURRENT YEAR	PREVIOUS YEAR
<u>SCHEDULE 5: INVESTMENTS FROM EARMARKED/ENDOWMENT FUNDS</u>		
1 In Government Securities	10,00,00,000.00	10,00,00,000.00
2 In State Government Securities	3,06,85,92,457.14	2,40,36,72,457.14
3 Other Approved Securities	6,50,00,000.00	13,00,00,000.00
4 Shares	90,179.49	90,179.49
5 Debentures and Bonds	1,72,06,21,000.00	1,72,06,21,000.00
6 Term Deposit with Banks	3,70,12,10,076.00	4,02,61,63,076.00
7 Other (to be specified)	8,56,534.71	8,56,534.71
Total	8,65,63,70,247.34	8,38,14,03,247.34

P A R T I C U L A R S	CURRENT YEAR	PREVIOUS YEAR
<u>SCHEDULE 5 (A): INVESTMENTS FROM EARMARKED/ENDOWMENT FUNDS (Fund Wise)</u>		
1 Revenue Fund	75,76,876.80	75,76,876.80
2 Special Fund	8,64,87,93,370.54	8,37,38,26,370.54
3 Development Fund	0.00	0.00
4 Project Fund	0.00	0.00
5 Donation made to BHU for Scientific Research	0.00	0.00
Total	8,65,63,70,247.34	8,38,14,03,247.34

BANARAS HINDU UNIVERSITY

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2020

(Amount in ₹)

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

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

BANARAS HINDU UNIVERSITY**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2020**

(Amount in ₹)

P A R T I C U L A R S	CURRENT YEAR	PREVIOUS YEAR
<u>SCHEDULE 7: CURRENT ASSETS</u>		
1. Stock		
a) Stores & Spares		
b) Loose Tools		
c) Publication	-	-
d) Laboratory Chemicals, Consumables and Glass Ware	-	-
e) Building Material	86,87,881.00	1,09,81,579.95
f) Electrical Material	1,00,62,329.96	1,38,63,282.90
g) Stationery	-	-
h) Water Supply Material	12,42,188.05	14,96,301.78
2. Sundry Debtors:		
a) Debts Outstanding for a period exceeding six months		
b) Others		
3. Cash and Bank Balances		
a) With Scheduled Banks:		
- Cash in Hand [Details as per Sub Schedule 7(a)1]	1,40,761.95	1,31,857.95
- In Current Accounts [Details as per Sub Schedule 7(a)2]	12,59,08,266.35	57,32,11,786.31
- In Savings Account [Details as per Sub Schedule 7(a)3]	1,48,68,29,708.21	(1,03,36,05,460.51)
- In Term Deposit Accounts [Details as per Sub Schedule 7(a)4]	4,79,34,52,458.70	5,34,94,87,174.21
a) With Non Scheduled Banks:		
- In Current Accounts	-	-
- In Savings Account	-	-
4. Post Office - Savings Accounts [Details as per Sub Schedule 7(a)5]	81,469.96	81,469.96
	6,42,64,05,064.18	4,91,56,47,992.55

BANARAS HINDU UNIVERSITY

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2020

(Amount in ₹)

PARTICULARS	Revenue Fund	Special Fund	Development Fund	Project Fund	Institute of Eminence	Donation for S.R.	TOTAL
SUB SCHEDULE 7 (a) : CURRENT ASSETS							
Cash in Hand							
C.H. School Board	-	177.94	-	-	-	-	177.94
Imprest with Departments	-	1,40,584.01	-	-	-	-	1,40,584.01
Total 7(a) 1	-	1,40,761.95	-	-	-	-	1,40,761.95
Bank Balances in Current Account							
Bank of Baroda	-	(4,08,71,853.44)	-	(30,68,38,856.53)	-	-	(34,77,10,710.97)
Canara Bank	5,000.00	-	-	-	-	-	5,000.00
CHS Board Current A/c	-	43,685.16	-	-	-	-	43,685.16
Current A/c with SBI, BHU	-	-	2,000.00	-	-	-	2,000.00
HDFC Bank Ltd.	21,53,90,255.00	45,40,29,534.50	-	4,60,00,802.96	-	-	71,54,20,592.46
Pt. M. M. Malaviya Mem. Fund	-	1,33,236.82	-	-	-	-	1,33,236.82
State Bank Chair	-	54,684.33	-	-	-	-	54,684.33
State Bank of India, BHU	10,92,91,194.43	(17,50,15,577.71)	(41,09,40,988.98)	23,67,25,062.01	-	-	(23,99,40,320.25)
Total 7(a) 2	32,46,86,449.43	23,82,73,509.46	(41,09,38,988.98)	(2,61,12,803.56)	-	-	12,58,08,266.35
Bank Balances in Savings Account							
Bank of Baroda	1,124.00	18,15,91,368.00	-	32,52,891.00	20,87,21,322.00	-	39,36,66,405.00
Canara Bank	1,312.00	-	-	-	-	-	1,312.00
HDFC Bank	-	1,26,32,330.00	-	-	-	-	1,26,32,330.00
ICICI Bank	-	-	-	78,00,404.00	-	-	78,00,404.00
IDBI Bank Ltd.	-	8,10,493.49	-	-	-	-	8,10,493.49
Punjab National Bank	-	(2,44,695.00)	-	-	-	-	(2,44,695.00)
State Bank of India, BHU	60,15,75,522.72	1,063.00	1,22,87,869.00	44,71,83,101.00	-	1,12,94,873.00	1,07,22,62,858.72
Total 7(a) 3	60,15,78,368.72	19,47,91,199.49	1,22,87,869.00	45,82,36,096.00	20,87,21,322.00	1,12,94,873.00	1,46,68,29,708.21
Bank Balances in Short Term Deposit Account							
Andhra Bank	-	10,00,00,000.00	-	5,00,00,000.00	-	-	15,00,00,000.00
Bank of Baroda	-	3,00,00,000.00	30,00,00,000.00	-	-	-	33,00,00,000.00
Canara Bank	-	20,00,00,000.00	-	3,00,00,000.00	-	-	23,00,00,000.00
Corporation Bank	-	45,31,61,150.00	-	10,00,00,000.00	-	-	55,31,61,150.00
Federal Bank	-	15,00,00,000.00	-	-	-	-	15,00,00,000.00
HDFC Bank	-	7,00,00,000.00	-	-	-	-	7,00,00,000.00
ICICI Bank Ltd.	-	-	5,00,00,000.00	-	-	-	5,00,00,000.00
Indian Bank	-	20,00,00,000.00	-	-	-	-	20,00,00,000.00
Indus Ind Bank	-	25,00,00,000.00	12,00,00,000.00	-	-	-	37,00,00,000.00
Punjab National Bank	-	30,00,00,000.00	-	-	-	-	30,00,00,000.00
Syndicate Bank	-	499,99,900.00	-	-	-	-	4,99,99,900.00
UCO Bank	-	5,00,00,000.00	-	-	-	-	5,00,00,000.00
Flexi Fix Deposit with SBI	1,55,41,11,696.28	37,31,48,180.72	13,97,38,442.70	61,94,000.00	-	-	2,07,31,90,319.70
Flexi Fix Deposit with BOB	-	1,07,72,979.00	-	20,63,26,110.00	-	-	21,71,01,089.00
Total 7(a) 4	1,55,41,11,696.28	2,23,70,82,209.72	60,87,36,442.70	39,25,22,110.00	-	-	4,79,34,52,458.70
P.O. Savings A/c C.H. School Board							
In post Office A/c	-	14,195.10	-	-	-	-	14,195.10
In Post Office A/c against	-	-	-	-	-	-	-
PF of Teacher	-	67,274.86	-	-	-	-	67,274.86
Total 7(a) 5	-	81,469.96	-	-	-	-	81,469.96

BANARAS HINDU UNIVERSITY**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2020**

(Amount in ₹)		
P A R T I C U L A R S	CURRENT YEAR	PREVIOUS YEAR
SCHEDULE 8: LOANS, ADVANCES & DEPOSITS		
1. Advances to employees: (Non-Interest bearing)		
a) Salary	-	-
b) Festival	83,54,241.84	83,54,241.84
c) Medical Advance	-	-
d) Other (to be specifies)	1,21,49,195.04	1,33,88,706.04
2. Long Term Advances to employees: (Interest bearing)		
a) Vehicle Loan	-	-
b) Home Loan	-	-
c) Other (to be specifies)	-	-
3. Advances and other amounts recoverable in cash or in kind or for value to be received:		
a) On Capital Account	-	-
b) To Suppliers	39,88,41,648.00	41,56,36,270.00
c) To Others	19,14,29,804.00	18,03,32,981.00
4. Prepaid Expenses		
a) Insurance	-	-
b) Other Expenses	-	-
Carried Over.....	61,07,74,888.88	61,77,12,198.88

BANARAS HINDU UNIVERSITY**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2020**

(Amount in ₹)

PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
Brought Forward.....	61,07,74,888.88	61,77,12,198.88
5. Deposits		
a) Telephone	-	-
b) Lease Rent	-	-
c) Electricity	-	-
d) AICTE, if applicable	-	-
e) Others (to be specified)	1,69,17,562.00	2,23,00,206.00
6. Income Accrued:		
a) On Investment from Earmarked / Endowment Funds	73,67,43,930.97	66,53,13,345.21
b) On Investments - Others	-	-
c) On Loans and Advances	-	-
d) Others (including income due unrealized)	-	-
7. Other - Current assets, receivable from UGC/Sponsored Projects:		
a) Debit Balance in Sponsored Projects	1,66,25,03,030.93	76,73,47,329.93
b) Debit Balance in Sponsored Fellowship & Scholarship	2,21,45,39,478.00	2,14,18,79,667.00
c) Grants Receivable	30,00,00,000.00	10,31,07,000.00
d) Other Receivable from UGC	-	-
8. Claims Receivable	-	-
Total:	5,54,14,78,890.78	4,31,76,59,747.02

BANARAS HINDU UNIVERSITY

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2020

(Amount in ₹)

PARTICULARS	Revenue Fund	Special Fund	Development Fund	Project Fund	DONATION FOR S.R.	TOTAL		
SUB SCHEDULE 8 [a] : LOAN, ADVANCES & DEPOSITS								
1. Advances to employees: (Non-interest bearing)								
a. Salary	-	-	-	-	-	-	-	-
b. Festival								
Festival Advances to Staff	-	83,54,241.84	-	-	-	83,54,241.84	-	-
c. Medical	-	-	-	-	-	-	-	-
d. Others								
Advances		19,08,032.84				19,08,032.84		
Flood Advances to Staff & Others		1,00,239.49				1,00,239.49		
Adhoc Payment towards revision of Pay Scales of Employees		19,097.71				19,097.71		
Advances (Employees)	45,26,210.00	6,62,178.00	6,23,341.00	43,10,096.00	-	1,01,21,825.00	-	-
Total						1,21,49,195.04		
3. Advances and other amounts recoverable in cash or in kind or for value to be received:								
a) On Capital Account								
Advances		-	-	-	-	-		
b) To Suppliers								
Advances (Suppliers)	25,60,46,064.00	55,54,769.00	12,72,95,416.00	99,45,399.00	-	39,88,41,648.00	-	
c) To Others								
Advances(Departmental)	13,98,61,724.00	2,04,88,714.00	1,50,10,006.00	1,60,89,360.00	-	19,14,29,804.00	-	
5. Deposits								
e) Others (to be specified)								
Security Deposit	-	27,140.00	-	-	-	27,140.00	-	
Security Premium Account	-	1,05,12,000.00	-	-	-	1,05,12,000.00	-	
Caution Money Loan	-	32,490.00	-	-	-	32,490.00	-	
Inter Fund Transfers	9,09,256.00	-	-	-	-	9,09,256.00	-	
TDS Refundable	9,65,178.00	16,21,897.00	22,35,865.00	6,13,736.00	-	54,36,676.00	-	
Total						1,69,17,562.00		
6. Income Accrued:								
a) On Investment from Earmarked / Endowment Funds	3,62,911.35	73,63,81,019.62	-	-	-	73,67,43,930.97	-	
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 31.03.2020**

(Amount in ₹)

P A R T I C U L A R S	CURRENT YEAR	PREVIOUS YEAR
<u>SCHEDULE 9: ACADEMIC RECEIPTS</u>		
FEES FROM STUDENTS		
A Academic		
1 Tuition fee	2,02,60,218.00	1,99,68,350.00
2 Admission fee	16,97,61,657.60	16,72,96,945.00
3 Enrolment fee	6,14,413.00	7,14,549.00
4 Library Admission fee	37,14,155.00	40,35,395.00
5 Laboratory fee	86,93,585.00	81,24,320.00
6 Art & Craft fee	-	-
7 Registration fee	5,98,781.00	6,38,223.00
8 Syllabus fee	-	-
Total (A)	20,36,42,809.60	20,07,77,782.00
B Examinations		
1 Admission test fee	-	-
2 Annual Examination fee	55,23,399.00	47,95,718.00
3 Mark sheet, Certificate fee	90,98,693.00	94,32,674.00
4 Entrance examination fee	43,51,53,383.00	21,80,97,293.21
Total (B)	44,97,75,475.00	23,23,25,685.21
C Other Fees		
1 Identity Card fee	6,34,427.00	7,18,767.00
2 Fine/Miscellaneous fee	10,80,09,079.00	9,40,36,789.00
3 Medical fee	1,15,22,827.00	1,25,00,952.00
4 Transportation fee	81,47,537.00	1,04,12,152.00
5 Hostel fee	4,33,85,903.00	4,55,10,176.00
Total (C)	17,16,99,773.95	16,31,78,836.00
Contd....		

BANARAS HINDU UNIVERSITY

BANARAS HINDU UNIVERSITY

SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT AS AT 31.03.2020

(Amount in ₹)

PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
SCHEDULE 9: ACADEMIC RECEIPTS		
D Sale of Publications		
1 Sale of Admission forms	104.00	424.00
2 Sale of Syllabus and Question Paper, etc.	-	-
3 Sale of Prospectus including admission forms	-	12,500.00
Total (D)	104.00	12,924.00
E Other Academic Receipts		
1 Registration fee for workshops, programmes	7,70,703.00	8,89,264.00
2 Registration fees (Academic Staff College)	-	-
Total (E)	7,70,703.00	8,89,264.00
GRAND TOTAL (A+B+C+D+E)	82,58,88,865.55	59,71,84,491.21

BANARAS HINDU UNIVERSITY

SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT AS AT 31.03.2020

(Amount in ₹)

PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
SCHEDULE 10: GRANTS/SUBSIDIES (IRREVOCABLE GRANTS RECEIVED)		
Opening Balance B/F	74,28,88,833.89	1,31,52,35,835.89
Add: Receipts During the Year	15,07,16,92,659.00	13,81,77,41,312.00
Add: Adjustments	4,21,371.00	36,85,882.00
Total	15,81,50,02,863.89	15,13,66,63,029.89
Less: Refund to UGC	11,93,32,050.00	1,05,66,453.00
Balance	15,69,56,70,813.89	15,12,60,96,576.89
Less: Utilized for Capital Expenditure (A)	91,27,39,551.00	2,40,62,84,445.00
Balance	14,78,29,31,262.89	12,71,98,12,131.89
Less: Utilized for Revenue Expenditure (B)	13,96,62,40,947.00	11,97,69,23,298.00
Closing Balance C/F (C)	81,66,90,315.89	74,28,88,833.89

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 31.03.2020**

(Amount in ₹)

P A R T I C U L A R S	CURRENT YEAR	PREVIOUS YEAR
<u>SCHEDULE 11: INCOME FROM INVESTMENTS</u>		
1 Interest		
a. On Government Securities	-	-
b. Other Bonds / Debentures	-	-
2 Interest on Term Deposits	87,56,00,608.51	66,85,63,541.31
3 Income accrued but not due on Term / Deposits / Interest bearing advances to employees	31,30,31,473.70	28,59,36,392.16
4 Interest on Savings Bank Accounts	49,57,855.00	1,74,81,705.00
5 Others (Specify)	37,21,021.00	53,63,756.00
Total	1,19,73,10,958.21	97,73,45,394.47
Transferred to Income & Expenditure Account	1,19,73,10,958.21	97,73,45,394.47
Transferred to Earmarked / Endowment Funds	-	-
Balance	-	-

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

BANARAS HINDU UNIVERSITY**SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT AS AT 31.03.2020**

(Amount in ₹)

P A R T I C U L A R S	CURRENT YEAR	PREVIOUS YEAR
<u>SCHEDULE 13: OTHER INCOME</u>		
A Income from land & Buildings		
1 Hostel Room Rent	39,47,148.00	39,14,358.00
2 Licence fee	1,79,54,188.00	1,40,23,262.00
3 Hire Charges of Auditorium/Play ground/Convention Centre, etc	46,89,301.00	51,43,262.20
4 Electricity charges recovered	3,91,02,430.00	3,27,78,591.00
5 Water charges recovered	16,34,410.00	30,99,778.00
Total (A)	6,73,27,477.00	5,89,59,251.20
B Sale of Institute's Publications	33,84,452.00	54,40,746.00
Total (B)	33,84,452.00	54,40,746.00
C Income from holding events		
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)	-	-
Total (C)	-	-
Contd....		

BANARAS HINDU UNIVERSITY

SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT AS AT 31.03.2020

(Amount in ₹)

P A R T I C U L A R S	CURRENT YEAR	PREVIOUS YEAR
SCHEDULE 13: OTHER INCOME		
D Others		
1 Income from consultancy	10,14,037.00	7,85,000.00
2 RTI fees	49,533.00	25,832.00
3 Income from Royalty	19,980.00	93,570.00
4 Sale of application form (recruitment)	-	-
5 Misc. receipts (Sale of tender form, waste paper, etc.)	1,91,873.00	2,81,929.00
6 Profit on Sale/disposal of Assets		
a. Owned assets	-	-
b. Assets received free of cost	-	-
7 Grants/Donations from institutions, Welfare Bodies and International Organizations	1,31,11,129.00	24,79,425.00
8 Others (specify)	1,02,18,75,698.84	1,17,99,89,006.01
Total (D)	1,03,62,62,250.84	1,18,36,54,762.01
GRAND TOTAL (A+B+C+D)	1,10,69,74,179.84	1,24,80,54,759.21

(Amount in ₹)

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

BANARAS HINDU UNIVERSITY**SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT AS AT 31.03.2020**

(Amount in ₹)

PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
SCHEDULE 15: ESTABLISHMENT EXPENSES		
1 Salaries and Wages	7,85,61,74,304.00	7,85,65,53,477.00
2 Allowance and Bonus	3,30,37,587.00	2,97,72,261.00
3 Contribution to Provident Fund	3,01,40,748.00	4,35,90,960.00
4 Contribution to Other Fund (specify)	37,39,99,283.00	26,48,31,591.00
5 Staff Welfare Expenses	-	-
6 Retirement and Terminal Benefits	3,45,64,57,965.00	3,43,21,65,427.00
7 LTC facility	1,86,03,898.00	2,55,53,555.00
8 Medical facility	15,04,45,039.00	13,55,12,634.00
9 Children Education Allowance	8,15,71,373.00	2,01,09,392.00
10 Honorarium	1,76,187.00	7,06,468.00
11 Other (specify)	-	1,13,25,712.00
Total	12,00,06,06,384.00	11,82,01,21,477.00

PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
SCHEDULE 16: ACADEMIC EXPENSES		
1 Laboratory expenses	15,71,586.00	1,49,49,673.00
2 Field work/Participation in Conferences	31,72,696.00	67,61,869.00
3 Expenses on Seminar /Workshops	45,74,832.00	93,44,050.00
4 Payment to visiting faculty	2,75,52,570.00	13,29,432.00
5 Examination	10,56,01,324.00	21,80,68,811.00
6 Student Welfare expenses	33,06,71,196.00	24,26,69,066.00
7 Admission expenses	-	-
8 Convocation expenses	48,81,847.00	72,68,649.00
9 Publications	61,39,713.00	80,98,893.00
10 Stipend/means-cum-merit scholarship	13,70,81,157.00	11,82,51,660.00
11 Subscription Expenses	28,63,300.00	27,26,651.00
12 Other (specify)	42,56,70,561.00	32,41,57,409.00
Total	1,04,97,80,782.00	95,30,26,163.00

BANARAS HINDU UNIVERSITY**SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT AS AT 31.03.2020**

(Amount in ₹)

PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
<u>SCHEDULE 17: ADMINISTRATIVE AND GENERAL EXPENSES</u>		
A Infrastructure		
Electricity and power	46,23,28,403.00	51,74,50,244.00
Water charges	-	94,26,071.00
Insurance	-	1,92,802.00
Rent, Rates and Taxes (including property tax)	13,138.00	1,71,28,742.00
B Communication		
Postage and Stationery	1,86,335.00	23,47,649.00
Telephone, Fax and Internet Charges	29,66,622.00	92,31,328.00
C Others		
Printing and Stationery (consumption)	42,77,027.00	1,03,76,706.00
Travelling and Conveyance Expenses	4,55,18,390.00	1,57,87,596.00
Hospitality	23,95,665.00	3,71,647.00
Auditors Remunerations	-	-
Professional Charges	58,16,110.00	2,96,63,212.00
Advertisement and Publicity	45,26,757.00	1,79,97,094.00
Magazines & Journals	-	34,663.00
Others (specify)	1,40,22,17,283.70	1,51,67,54,844.40
Total	1,93,02,45,730.70	2,14,67,62,598.40

BANARAS HINDU UNIVERSITY

BANARAS HINDU UNIVERSITY

SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT AS AT 31.03.2020

(Amount in ₹)

P A R T I C U L A R S	CURRENT YEAR	PREVIOUS YEAR
<u>SCHEDULE 18: TRANSPORTATION EXPENSES</u>		
1 Vehicles (owned by institution)		
Running expenses	6,43,039.00	30,72,898.00
Repairs & maintenance	47,108.00	22,41,993.00
Insurance expenses	22,251.00	97,727.00
2 Vehicles taken on rent/lease		
Rent/lease expenses	-	-
3 Vehicle (Taxi) hiring expenses	8,62,107.00	56,68,329.00
Total	15,74,505.00	1,10,80,947.00
<u>SCHEDULE 19: REPAIRS & MAINTENANCE</u>		
1 Buildings	5,56,05,264.00	1,81,58,273.00
2 Furniture & Fixtures	-	99,206.00
3 Plant & Machinery	1,05,80,352.00	8,42,72,253.00
4 Office Equipment	18,32,808.00	30,78,276.00
5 Computers	4,70,57,298.00	23,80,775.00
6 Laboratory & Scientific equipment	38,08,280.00	2,19,36,098.00
7 Audio Visual equipment	-	2,33,483.00
8 Cleaning Material & Services	23,75,884.00	7,90,57,620.00
9 Book binding charges	-	3,49,343.00
10 Gardening	32,35,201.00	13,88,774.00
11 Estate Maintenance	25,08,600.00	-
12 Others (Specify)	30,12,42,938.00	29,61,559.00
Total	42,82,46,625.00	21,39,15,660.00

BANARAS HINDU UNIVERSITY**SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT AS AT 31.03.2020**

(Amount in ₹)

P A R T I C U L A R S	CURRENT YEAR	PREVIOUS YEAR
<u>SCHEDULE 20: FINANCE COSTS</u>		
1 Bank charges	-	725.42
2 Others (Specify)	17,80,15,000.00	-
Total	17,80,15,000.00	725.42
<u>SCHEDULE 21: OTHER EXPENSES</u>		
1 Provision for Bad and Doubtful Debts/Advances	-	-
2 Irrecoverable Balances Written - off	-	-
3 Grants/Subsidies to other institutions/organizations	53,02,741.00	1,00,51,000.00
4 Others (Specify)	1,62,10,008.00	2,36,48,919.00
Total	2,15,12,747.00	3,36,99,919.00
<u>SCHEDULE 22: PRIOR PERIOD EXPENSES</u>		
1 Establishment expenses	-	-
2 Academic expenses	-	-
3 Administrative expenses	-	-
4 Transportation expenses	-	-
5 Repairs & Maintenance	-	-
6 Other expenses	-	-
Total	-	-

**SCHEDULES FORMING PART OF
THE ACCOUNTS**

SCHEDULE FORMING PART OF THE ACCOUNTS FOR THE PERIOD ENDED 31st MARCH 2020

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 31.03.2020 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	33,87,85,564.00
DEPOSIT LINK INSURANCE SCHEME	11,83,177.00
GRATUITY	32,29,27,961.00
LEAVE ENCASHMENT	23,53,31,447.00
PENSION	2,55,82,29,816.00
TOTAL:	3,45,64,57,965.00

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. Hence, the total of BHU Capital Fund at the end of F.Y. 2018-19 stood at ₹5,07,34,81,424.00.

8.2 House Building Advance Fund

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

8.3 Endowment Funds

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

9. GOVERNMENT AND UGC GRANTS:

9.1 Government Grants and UGC Grants are accounted on realization basis. However, where a sanction for release of grant pertaining to the financial year is received before 31st March and the grant is actually received in the next financial year, the grant is accounted on accrual basis and an equal amount is shown as recoverable from the Grantor.

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:

₹74,28,88,833.89 was Opening Balance for the Financial Year 2019-20. ₹79,03,68,159.00 was received during the year as Grants. ₹4,21,371.00 is being added due to adjustment for the year 2019-20. ₹9,50,60,631.00 was refund of Grant to UGC and Other Funding agencies. ₹55,20,37,808.00 was utilized for Capital Expenditure during the year. ₹27,09,40,818.00 was utilized for Revenue Expenditure during the year. ₹61,56,39,106.89 was the Closing Balance for the Financial Year 2019-20.

Non-Plan:

During the Current Financial Year 2019-20 the University has received UGC Maintenance Block Grants of ₹14,06,13,24,500.00. ₹2,42,71,419.00 was refunded to Bharat Adhyan Kosh. ₹36,07,01,743.00 was utilized for Capital Expenditure. ₹13,67,63,51,338.00 was utilized for Revenue Expenditure during the year. The Closing Balance for the Financial Year 2019-20 was NIL.

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

To the extent not immediately required for expenditure, the amounts available against such funds are

invested in approved Securities & Bonds or deposited for fixed term with Banks, leaving the balance in Bank Accounts.

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

11. SPONSORED PROJECTS:

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

12. INCOME TAX:

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

13. HERITAGE ASSETS:

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

Sl. No.	Particulars	Quantity
1.	Textiles	1,747
2.	Decorative	1,169
3.	Coins	36,618
4.	Paintings	13,500
5.	Archaeological Items	23,194
6.	Literary Items	26,908
7.	Fred Pins	260
8.	Philately Items	2,929
9.	Wooden Block	375
Total:		106,700

14. LIVE STOCK:

Sl. No.	Particulars	Quantity
1.	Lactating Cows	93
2.	Non Lactating Cows	24
3.	Heifers	116
4.	Calve	180
5.	Bulls	1
6.	Buffalo	27
Total:		441

15. HEFA LOAN:

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
Total:			356.03

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 cores 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.

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 2019-20 the University has received Grants of ₹22,00,00,000.00. ₹1,89,48,791.00 was utilized for Revenue Expenditure during the year. The Closing Balance for the Financial Year 2019-20 was ₹20,10,51,209. 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.

15. 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 31.03.2020 were as follows:

Sl	Particulars	Date Of Purchase	Cost of Acquisition	Number of Units	Rate of Purchase	Rate as on 31.03.20	Market Value as on 31.03.20
1	New Pension Scheme Fund						
A	State Government Securities						
1	9.80% HR SDL 2024	20-May-15	40000000.00	400000.00	109.86	112.14	44856000.00
			<u>40000000.00</u>				<u>44856000.00</u>

2 **Special Fund**

A Government Security

1	8.20% GOI Bond 2025	5-Jan-16	50000000.00	500000.00	102.05	108.35	54175000.00
2	9.15% GOI Bond 2024	5-Jan-16	50000000.00	500000.00	107.80	112.58	56290000.00
			100000000.00				110465000.00

B State Government Securities

1	8.38% OD SDL 2026	3-Feb-16	97500000.00	975000.00	101.20	108.66	105943500.00
2	8.38% HR SDL 2026	3-Feb-16	97500000.00	975000.00	101.20	108.66	105943500.00
3	8.76% MP SDL 2026	25-Feb-16	98500000.00	985000.00	101.20	110.59	108931150.00
4	8.88% WB SDL 2026	25-Feb-16	97800000.00	978000.00	102.00	110.89	108450420.00
5	9.70% UK SDL 2024	18-Mar-16	150000000.00	1500000.00	107.68	111.94	167910000.00
6	9.70% RJ SDL 2023	18-Mar-16	150000000.00	1500000.00	107.31	111.41	167115000.00
7	8.27% WB SDL 2025	18-Mar-16	149970000.00	1499700.00	99.98	108.30	162417510.00
8	9.72% HR SDL 2023	18-Mar-16	60000000.00	600000.00	107.42	111.47	66882000.00
9	8.58% UP UDAY 2031	11-Jul-16	143230000.00	1432300.00	104.80	114.72	164313456.00
10	8.19% RJ UDAY 2026	11-Jul-16	106370000.00	1063700.00	101.41	108.20	115092340.00
11	8.25% BR SDL 2024	21-Mar-18	50000000.00	500000.00	101.27	108.12	54060000.00
12	8.39% RJ SDL UDAY 2022	18-Jul-18	100000000.00	1000000.00	100.36	104.37	104370000.00
13	8.39% AP SDL 2028	11-Jan-19	124000000.00	1240000.00	101.15	109.64	135953600.00
14	8.73% UP SDL 2028	11-Jan-19	230000000.00	2300000.00	103.35	112.23	258129000.00
15	8.32% GJ SDL 2028	04-Feb-19	255000000.00	2550000.00	101.35	109.75	279862500.00
16	8.32% GJ SDL 2028	04-Feb-19	250000000.00	2500000.00	101.35	109.75	274375000.00
17	8.25% UIICL 2028	07-Nov-19	140000000.00	1400000.00	100.10	103.00	144200000.00
18	8.30% SBI Cards & Payment Ser.	07-Nov-19	198720000.00	2000000.00	99.36	103.00	206000000.00
19	8.70% BOB Perpetual Bond	09-Jan-20	100000000.00	1000000.00	100.00	104.32	104320000.00
20	8.85% ONGC Petro Edition Ltd.	09-Jan-20	100000000.00	1000000.00	101.35	102.10	102100000.00
21	8.85% ONGC Petro Edition Ltd.	22-Jan-20	130000000.00	1300000.00	101.33	102.10	132730000.00
22	9.25% PFC Ltd.	22-Jan-20	95000000.00	950000.00	105.25	107.50	102125000.00
23	9.50% UBI Perpetual Bond	12-Feb-20	145000000.00	1450000.00	101.59	106.40	154280000.00
			3068590000.00				3325503976.00

C Mutual Fund

1	Kotak Credit Risk Fund	15-May-17	20000000.00	1060901.023	18.85	23.46	24888950.18
2	Baroda Credit Risk Fund	19-Sep-16	45000000.00	3715047.594	12.11	14.99	55707510.18
			65000000.00				80596460.36

3 **Provident Fund**

A Government Security

1	9.20% GOI Bond 2030	5-Jan-16	120000000.00	1200000.00	109.28	117.72	141264000.00
			120000000.00				141264000.00



B State Government Securities

1	9.29% PN SDL 2023	8-May-15	50000000.00	500000.00	106.98	110.14	55070000.00
2	9.79% MH SDL 2023	11-Jun-15	50000000.00	500000.00	109.27	111.92	55960000.00
3	8.68% GJ SDL 2023	4-Nov-15	50000000.00	500000.00	103.59	107.13	53565000.00
4	8.31% TS SDL 2025	23-Nov-15	17000000.00	170000.00	101.45	107.99	18358300.00
5	8.08% KA SDL 2025	23-Nov-15	69986840.00	700000.00	99.98	106.55	74585000.00
6	8.30% RJ SDL 2026	19-Jan-16	80000000.00	800000.00	101.00	108.23	86584000.00
7	8.27% GJ SDL 2026	19-Jan-16	75000000.00	750000.00	100.80	108.27	81202500.00
8	8.28% MH SDL 2025	19-Jan-16	75000000.00	750000.00	100.90	107.86	80895000.00
9	8.76% MP SDL 2026	25-Feb-16	246900000.00	2469000.00	101.20	110.59	273046710.00
10	8.88% WB SDL 2026	25-Feb-16	244900000.00	2449000.00	102.00	110.89	271569610.00
11	9.72% HR SDL 2023	18-Mar-16	90000000.00	900000.00	107.42	111.47	100323000.00
12	8.27% RJ UDAY 2022	11-Jul-16	80000000.00	800000.00	101.34	104.69	83752000.00
13	8.27% RJ UDAY 2023	11-Jul-16	80000000.00	800000.00	101.51	106.72	85376000.00
14	8.38% UP SDL 2027	17-Jun-16	85000000.00	850000.00	101.64	108.03	91825500.00
15	8.62% JK UDAY 2030	11-Jul-16	13400000.00	134000.00	104.66	111.34	14919560.00
16	8.70% CG UDAY 2031	05-Apr-16	197500000.00	1975000.00	105.65	115.50	228112500.00
17	8.39% RJ SDL UDAY 2022	18-Jul-18	60000000.00	600000.00	100.36	104.37	62622000.00
18	8.05% TN SDL 2028	15-Apr-19	105660800.00	1060000.00	99.68	104.90	111189230.00
19	8.19% UK SDL 2029	15-Apr-19	80000000.00	800000.00	100.44	107.83	86264000.00
20	8.30% SBI Cards & Payment Ser.	14-Feb-20	50000000.00	500000.00	100.90	103.00	51500000.00
21	8.39% MP SDL 2026	15-Apr-19	49900000.00	499000.00	101.79	108.74	54246290.00
22	8.63% RJ SDL 2028	18-Mar-20	90000000.00	900000.00	110.34	110.68	99612000.00
23	8.70% BOB Perpetual Bond	09-Jan-20	60000000.00	600000.00	100.00	104.32	62592000.00
24	8.79% AP SDL 2030	08-Nov-19	159000000.00	1590000.00	111.74	112.92	179542800.00
25	8.97% REC LTD. 2029	16-Oct-19	50000000.00	500000.00	104.00	111.98	55990000.00
26	8.97% REC LTD. 2029	22-Jan-20	45000000.00	450000.00	106.25	111.98	50391000.00
27	8.97% REC LTD. 2029	12-Feb-20	86000000.00	860000.00	108.72	111.98	96302800.00
			2340247640.00				2565396800.00

C Mutual Fund

1	Nippon India Credit Risk Fund	11-Jul-16	20000000.00	916493.678	21.82	24.44	22395897.76
2	ICICI Prudential Gilt Invt. Plan	20-Jan-17	40000000.00	679273.742	58.89	74.97	50928073.31
3	ICICI Prudential All Seasons Bond	20-Jan-17	40000000.00	1926485.320	20.76	26.66	51364529.55
4	IDFC Dynamic Bond Fund	28-Aug-17	50000000.00	2303224.053	21.71	26.75	61605255.04
			150000000.00				186293755.66

SCHEDULE FORMING PART OF THE ACCOUNTS FOR THE PERIOD ENDED 31st MARCH 2020

SCHEDULE 24 - CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS

1. CONTINGENT LIABILITIES:

- 1.1 As on 31.03.2020 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 ₹20,23,061.65.

3. FIXED ASSETS AND DEPRECIATION:

- 3.1 Additions in the year to Fixed Assets in Schedule 4 include Assets purchased out of Plan Funds ₹55,38,63,361.00, Non Plan Funds ₹36,10,91,101.00, Special Fund ₹61,19,80,237.00 and Others ₹Nil. The assets have been set up by credit to Capital Fund.
- 3.2 In the Balance Sheet as on 31.03.2014 and the Balance Sheet of earlier years, Fixed Assets created out of Plan Funds and Fixed Assets created out of non plan funds were not exhibited distinctly. The additions during the years from 01.04.2003 to 31.03.2014 from plan, non plan funds and other funds, and the depreciation on those additions respectively have been exhibited distinctly in Sub Schedules A, B, C and D to the main Schedule of Fixed Assets (Schedule 4).

4. PATENTS:

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

5. DEPOSIT LIABILITIES:

The amount outstanding as Earnest Money Deposit and Security Deposit as on 31.03.2020 was ₹5,61,99,083.62.

6. EXPENDITURE IN FOREIGN CURRENCY: NIL

7. CURRENT ASSETS, LOANS, ADVANCES AND DEPOSITS:

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

8. The details of balances in Saving Bank Accounts, Current Accounts and Fixed Deposit Accounts with Banks are enclosed as attachment in Sub Schedule 7(a) to the Schedule of Current Assets.
9. Previous year's figures have been regrouped wherever necessary.
10. Schedules 1 to 24 are annexed to and form an integral part of the Balance Sheet as at 31st March, 2020 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 2019-20 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 2020-21 once the PRA numbers are allotted by the Agency.

RECEIPTS AND PAYMENTS ACCOUNT

BANARAS HINDU UNIVERSITY

RECEIPTS & PAYMENT ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2020

(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
1 Opening Balances			1 Expenses		
a) Cash in Hand	1,31,680.01	1,31,680.01	a) Establishment Expenses	11,92,07,19,800.00	11,68,94,87,736.00
b) Cash at Bank			b) Academic Expenses	1,04,97,80,782.00	95,30,26,163.00
i. In Current Account	57,32,11,786.31	3,46,81,95,637.57	c) Administrative Expenses	1,93,02,45,730.70	2,14,67,62,598.40
ii. In Deposit Account	5,34,94,87,174.21	4,20,48,11,731.24	d) Transportation Expenses	15,74,505.00	1,10,80,947.00
iii. In Savings Account	(1,03,36,05,460.51)	1,07,74,696.49	e) Repair & Maintenance	42,82,46,625.00	21,39,15,660.00
			f) Others	18,33,17,741.00	1,00,51,725.42
			f) Prior Period Expenses	-	-
2 Grants Received			2 Payment against Earmarked / Endowment Funds	1,61,98,006.00	2,36,48,919.00
a) From Government of India	14,87,47,99,659.00	13,71,46,34,312.00			
b) From State Government	-	-			
c) From Other Sources	60,47,13,709.90	89,07,19,525.00			
3 Academic Receipts	82,58,88,865.55	59,71,84,491.21	3 Payment against Sponsored Projects / Schemes	54,21,55,726.00	48,10,92,831.00
4 Receipts against Earmarked/ Endowment Funds	-	-	4 Payment against Sponsored Fellowship / Scholarship	7,36,78,962.00	7,80,28,813.00
5 Receipts against Sponsored Projects / Schemes	50,25,74,461.11	56,73,50,797.30	5 Investments and Deposits made		
			a) Out of Earmarked/ End. Funds	-	-
			b) Out of own Funds (Invst. - Others)	-	-
6 Receipts against Sponsored Fellowship and Scholarship	7,48,98,888.00	10,83,94,039.00	6 Term Deposit with Scheduled Banks	2,68,44,14,851.05	3,49,55,76,598.56
Carried over...	21,77,21,00,761.58	23,56,21,96,909.82	Carried over...	18,83,03,32,748.75	19,10,26,71,991.38

BANARAS HINDU UNIVERSITY

RECEIPTS & PAYMENT ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2020

(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...	21,77,21,00,761.58	23,56,21,96,909.82	Brought Forward...	18,83,03,32,748.75	19,10,26,71,991.38
7 Income on Investments From			7 Expenditure on Fixed Assets & Capital Work in Progress		
a) Earmarked/Endowment Fund	1,13,85,82,851.45	88,04,11,678.79	a) Purchase of Fixed Assets	1,48,83,82,868.00	3,18,79,17,268.00
b) Other Investments	-	-	b) Expenditure of Capital WIP	3,11,24,296.00	97,43,144.00
8 Interest Received on			8 Other Payments including		
a) On Bank Deposits	-	-	Statutory Payments		
b) Loans Advances etc.	-	-	Final Payment & Withdrawal	-	-
c) Savings Bank Account	3,46,046.00	4,23,708.00	PF Advance	-	-
			New Pension Scheme	-	-
9 Investments Encashed		-	9 Refund of Grants	11,93,32,050.00	1,05,86,453.00
10 Term Deposit with Scheduled Banks encashed	2,39,89,35,851.05	1,47,18,53,298.56	10 Deposit and Advances		
			Tax Deducted at Source by Bank	5,28,856.00	119.00
			O.B. Advance (Net)	88,64,716.00	32,93,96,287.00
			Deposit and Retention	1,46,82,42,535.62	1,68,35,10,364.00
11 Other Income			11 Other Payments		
Income from land & Buildings	6,73,27,477.00	5,89,60,798.20	Inter Fund Transfers	68,71,23,702.86	38,95,71,416.85
Sale of Institute's Publications	33,84,452.00	54,40,746.00	UWD Store	30,17,826.00	1,20,45,888.73
Income from holding events	-	-	EWSS Store	-	-
Others	1,03,62,62,250.84	1,18,36,54,762.01	Donation Made to BHU	1,51,94,693.00	3,90,000.00
Inter Fund Transfers	72,01,22,573.86	31,92,74,547.85	Miscellaneous Adjustment	(2,63,198.00)	1,49,85,87,053.00
UWD Store	53,11,524.95	89,54,037.00	House Building Loan	12,000.00	-
EWSS Store	40,55,066.67	4,91,672.32			
Carried over...	27,14,64,28,855.40	27,49,18,62,158.55	Carried over...	22,65,18,93,094.23	26,22,43,99,984.96

BANARAS HINDU UNIVERSITY

RECEIPTS & PAYMENT ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2020

(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...	27,14,64,28,855.40	27,49,16,62,158.55	Brought Forward...	22,65,18,93,094.23	26,22,43,99,964.96
12 Deposit and Advances			12 Closing Balances		
Tax Reversed / Received	-	-	a) Cash in Hand	1,40,584.01	1,31,680.01
O.B. Advance (Net)	1,58,02,026.00	21,46,82,857.00	b) Cash at Bank		
Deposit and Retention	1,89,21,14,036.10	1,89,96,43,458.43	i. In Current Account	12,59,08,266.35	57,32,11,786.31
PF Advance	-	-	ii. In Deposit Account	4,79,34,52,458.70	5,34,94,87,174.21
House Building Loan	37,21,021.00	53,63,756.00	iii. In Savings Account	1,48,68,29,708.21	(1,03,36,05,460.51)
13 Miscellaneous Receipts including Statutory Receipts					
Refund of Payment	1,58,173.00	22,72,935.00			
Employees Contribution to PF	-	-			
University Contribution to PF	-	-			
New Pension Scheme	-	-			
14 Any Other Receipts					
BHU Capital Fund	-	1,50,00,00,000.00			
Total	29,05,82,24,111.50	31,11,36,25,164.98	Total	29,05,82,24,111.50	31,11,36,25,164.98

Date : 18.05.2020
Place : Varanasi

sd/-
Section Officer

sd/-
Asstt. Registrar (A/cs)

sd/-
Joint Registrar (A/cs)

sd/-
Finance Officer

GPF AND NPS ACCOUNTS

BANARAS HINDU UNIVERSITY
PROVIDENT FUND ACCOUNT
BALANCE SHEET AS AT 31st MARCH 2020

(Amount in ₹)

PREVIOUS YEAR	LIABILITIES		CURRENT YEAR	PREVIOUS YEAR	ASSETS		CURRENT YEAR
	GPF			4,85,33,47,960.33	Investments		5,91,08,10,241.28
3,64,06,60,497.00	Opening Balance	3,68,44,38,455.00			Interest Accrued as on 31.03.2020		31,75,30,155.14
	- Less: Subscription for March 2019	-		52,99,09,700.18			
(80,64,45,963.00)	Less: Advance / Withdrawal	71,28,61,646.00			Subscription Due for March, 2020		
		2,97,14,73,809.00			- GPF		
57,93,04,616.00	Add: Subscriptions in the Year	59,35,38,942.00			- CPF Employee Contribution		
	- Add: Subscription for March 2020	-			- CPF University Contribution		
27,09,16,325.00	Add: Interest Credited	27,91,80,371.00					
3,68,44,35,455.00	Closing Balance		3,84,41,93,122.00		Cash & Bank Balances		
	CPF EMPLOYEE CONTRIBUTION				In Current Account	(3,49,14,072.16)	
27,55,70,113.00	Opening Balance	22,77,20,605.00		39,05,89,491.33	In Deposit Account	8,98,32,791.14	
	- Less: Subscription for March 2019	-		9,35,66,127.36	In Saving Bank Account	1,064.00	5,49,19,782.96
(10,32,84,154.00)	Less: Advance / Withdrawal	2,73,05,974.00		1,045.00			
		20,04,14,631.00			Loans & Advances		
3,84,15,678.00	Add: Subscriptions in the Year	2,61,70,795.00		2,16,000.00	Securities Premium Account		4,19,73,309.00
	- Add: Subscription for March 2020	-		10,01,16,212.00	Inter fund Transfers		11,91,53,019.00
1,70,18,768.00	Add: Interest Credited	1,66,15,773.00		14,345.22	Inter fund Transfers (OLD)		14,345.22
22,77,20,605.00	Closing Balance		24,32,01,189.00	7,680.00	TDS Refundable F.Y. 2013-14		7,680.00
	CPF UNIVERSITY CONTRIBUTION			8,635.00	TDS Refundable F.Y. 2015-16		8,635.00
11,65,21,681.00	Opening Balance	11,09,79,354.00		2,81,872.00	TDS Refundable F.Y. 2016-17		2,81,872.00
	- Less: Subscription for March 2019	-		2,12,065.00	TDS Refundable F.Y. 2017-18		2,12,065.00
(3,20,34,205.00)	Less: Advance / Withdrawal	1,84,31,771.00		45,354.00	TDS Refundable F.Y. 2018-19		45,354.00
		9,25,47,583.00			TDS Refundable F.Y. 2019-20		86,026.00
1,92,33,388.00	Add: Subscriptions in the Year	73,25,969.00					
	- Add: Subscription for March 2020	-					
72,58,290.00	Add: Interest Credited	69,58,337.00					
11,09,79,354.00	Closing Balance		10,68,31,889.00				
	University Contribution to CPF A/c of the employees opting for Pension Scheme		1,69,77,098.78				
1,69,77,098.78	Inter Fund Transfers						
	INTEREST RESERVE						
1,84,88,69,219.08	Opening Balance	1,92,88,25,974.64					
(1,44,16,178.00)	Add: Miscellaneous Adjustments	5,44,69,076.00					
9,73,72,933.56	Add: Excess of Income over Exp.	25,05,24,135.18					
1,92,88,25,974.64	Closing Balance		2,23,38,19,165.82				
5,96,89,38,487.42	Grand Total		6,44,50,22,484.69	5,96,89,38,487.42	Grand Total		6,44,50,22,484.69

Date : 18.05.2020
Place : Varanasi

sdi-
Section Officer

sdi-
Asstt. Registrar (A/cs)

sdi-
Joint Registrar (A/cs)

sdi-
Finance Officer

BANARAS HINDU UNIVERSITY**PROVIDENT FUND ACCOUNT****INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2020**

(Amount in ₹)

PREVIOUS YEAR	Expenditure		CURRENT YEAR	PREVIOUS YEAR	Income		CURRENT YEAR
	Interest Credited to:			36,53,92,324.86	Interest earned on Investment	76,56,58,161.22	
27,09,16,325.00	GPF Account	27,91,80,371.00		18,96,90,324.61	Add: Interest Accrued for March, 2020	20,03,31,170.55	
1,70,18,788.00	CPF Account	1,66,15,773.00		-	Add: Tax Recovered	-	
72,58,290.00	CPF University Contribution	69,58,337.00	30,27,54,481.00			96,59,89,331.77	
9,73,72,933.56	Excess of Income over Expenditure		25,05,24,135.18	(15,85,16,332.91)	Less: Interest Accrued for March, 2019	41,27,10,715.59	55,32,78,616.18
39,25,66,316.56	Total		55,32,78,616.18	39,25,66,316.56	Total		55,32,78,616.18

Date : 18.05.2020
Place : Varanasisdi-
Section Officersdi-
Asstt. Registrar (A/cs)sdi-
Joint Registrar (A/cs)sdi-
Finance Officer

BANARAS HINDU UNIVERSITY

RECEIPTS & PAYMENT ACCOUNT OF PROVIDENT FUND FOR THE YEAR ENDED 31st MARCH, 2020

(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
1 Opening Balances			1 Statutory Payments		
a) Cash in Hand	-	-	PF Advance	56,48,458.00	70,25,250.00
b) Cash at Bank			Final Payment & Withdrawal	74,41,86,191.00	95,33,05,300.00
i. In Current Account	39,08,89,491.33	5,56,79,980.81	University Contribution to PF	1,58,41,245.00	6,46,38,407.00
ii. In Deposit Account	9,38,88,127.36	12,65,48,097.42	2 Term Deposit with Scheduled Banks	3,13,08,03,368.25	1,56,61,56,490.85
iii. In Savings Account	1,045.00	1,000.00			
2 Statutory Receipts			3 Deposit and Advances		
PF Advance	68,55,971.00	52,92,931.00	Tax Deducted at Source by Bank	66,026.00	45,354.00
Employees Contribution to PF	64,29,31,738.96	64,59,72,353.00	Security Premium Account	4,17,57,309.00	2,16,000.00
University Contribution to PF	3,86,93,565.04	5,44,76,935.00	4 Other Payments		
3 Income on Investments From			Inter fund Transfers	1,90,36,807.00	-
a) Earmarked/Endowment Fund	-	-			
b) Other Investments	76,56,58,161.22	36,53,92,324.86	5 Closing Balances		
4 Term Deposit with Scheduled Banks encashed	2,07,33,41,087.30	1,75,10,38,968.45	a) Cash in Hand	-	-
			b) Cash at Bank		
5 Other Income			i. In Current Account	(3,49,14,072.18)	39,08,89,491.33
Inter Fund Transfers	-	7,17,62,875.00	ii. In Deposit Account	8,98,32,791.14	9,38,88,127.36
			iii. In Savings Account	1,064.00	1,045.00
Total	4,01,22,59,187.21	3,07,61,65,465.54	Total	4,01,22,59,187.21	3,07,61,65,465.54

Date : 18.05.2020
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 2020

(Amount in ₹)

PREVIOUS YEAR	LIABILITIES		CURRENT YEAR	PREVIOUS YEAR	ASSETS		CURRENT YEAR
	NPS TIER 1 ACCOUNT			15,50,00,000.00	Investments		8,00,00,000.00
2,40,29,503.58	Opening Balance	1,68,19,409.58			Interest Accrued as on 31.03.2020		
	Less: Subscription for March 2019	-					
	Less: Final Payments & Transfers	-					
53,25,53,706.00	Less: Transfer to NSDL	62,32,83,047.00					
		(60,64,63,637.42)					
26,27,01,252.00	Add: Subscriptions in the Year	27,26,27,135.00			Subscription Due for March, 2020		
26,26,42,360.00	Add: University Contribution in the Year	36,77,79,246.00			NPS		
	Add: Subscription for March 2020	-					
	Add: Interest Credited	-					
1,68,19,409.58	Closing Balance		3,39,42,743.58				
	Inter Fund Transfers	-			Cash & Bank Balances		
				(6,21,930.53)	In Current Account	(69,66,548.53)	
				83,25,166.00	In Deposit Account	10,57,61,857.00	
				24,56,990.00	In Saving Bank Account	24,57,020.00	
15,12,16,424.21	Opening Balance	16,36,71,432.47					10,12,52,328.47
1,24,55,008.26	Add: Excess of Income over Exp.	1,29,30,633.00			Loans & Advances		
16,36,71,432.47	Closing Balance		17,66,02,265.47	1,52,00,802.58	Inter fund Transfers		2,91,62,806.58
					Securities Premium Account		-
				1,29,814.00	TDS Refundable		1,29,814.00
18,04,90,842.05	Grand Total		21,05,45,009.05	18,04,90,842.05	Grand Total		21,05,45,009.05

Date : 18.05.2020
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 2020

(Amount in ₹)

PREVIOUS YEAR	Expenditure		CURRENT YEAR	PREVIOUS YEAR	Income		CURRENT YEAR
	<u>Interest Credited to:</u>			1,24,55,008.26	Interest earned on Investment	1,29,30,833.00	
	- Subscribers Accounts	-			- Add: Interest Accrued for March, 2020	-	
1,24,55,008.26	Excess of Income over Expenditure		1,29,30,833.00		- Add: Tax Recovered	-	
					Less: Interest Accrued for March, 2019	-	1,29,30,833.00
1,24,55,008.26	Total		1,29,30,833.00	1,24,55,008.26	Total		1,29,30,833.00

Date : 18.05.2020
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, 2020

(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
1 Opening Balances			1 Statutory Payments		
a) Cash in Hand	-	-	Transfer to NSDL Final Payments to Employees	62,32,83,047.00	53,25,53,706.00
b) Cash at Bank				-	-
i. In Current Account	(6,21,930.53)	75,82,463.21	2 Other Payments		
ii. In Deposit Account	83,25,166.00	-	Inter Fund Transfers (PF & R)	1,39,62,064.00	14,67,553.00
iii. In Savings Account	24,56,990.00	24,56,942.00	Securities Premium Account	-	-
			Investments	2,00,00,000.00	9,50,00,000.00
			Deposit and Advances		
2 Statutory Receipts			3 Advances		
NPS Own Contribution	27,26,27,135.00	26,27,01,252.00	Tax Deducted at Source by Bank	-	1,00,541.00
NPS University Contribution	36,77,79,246.00	26,26,42,360.00	4 Closing Balances		
3 Income on Investments From			a) Cash in Hand	-	-
a) Earmarked/ Endowment Fund	-	-	b) Cash at Bank		
b) Other Investments	1,29,30,833.00	1,24,55,008.26	i. In Current Account	(69,66,548.53)	(6,21,930.53)
4 Interest Received on Savings Bank Account	-	-	ii. In Deposit Account	10,57,61,857.00	83,25,166.00
5 Term Deposit with Scheduled Banks encashed	9,50,00,000.00	9,14,44,000.00	iii. In Savings Account	24,57,020.00	24,56,990.00
6 Other Income					
Inter Fund Transfers	-	-			
7 Deposit and Advances					
Tax Reversed / Received	-	-			
Total	75,84,97,439.47	63,92,82,025.47	Total	75,84,97,439.47	63,92,82,025.47

Date : 18.05.2020
Place : Varanasi

sdi-
Section Officer

sdi-
Asstt. Registrar (A/cs)

sdi-
Joint Registrar (A/cs)

sdi-
Finance Officer

INCOME AND EXPENDITURE ACCOUNT FUND WISE

BANARAS HINDU UNIVERSITY

INCOME & EXPENDITURE ACCOUNT OF REVENUE FUND FOR THE PERIOD ENDED 31st March 2020

(Amount in ₹)

<u>I N C O M E</u>	SCHEDULE	CURRENT YEAR	PREVIOUS YEAR
Academic Receipts	R-09	41,17,33,431.00	15,99,80,564.00
Grants / Subsidies	R-10	13,67,63,51,338.00	11,76,14,12,525.00
Income from Investments	R-11	7,07,63,413.76	8,03,41,602.01
Interest Earned	R-12	-	-
Other Income	R-13	18,90,11,860.00	18,18,77,339.20
Prior Period Income	R-14	-	-
TOTAL (A)		14,34,78,60,042.76	12,18,36,12,030.21
<u>E X P E N D I T U R E</u>			
Establishment Expenses	R-15	11,89,80,39,073.00	11,71,16,15,178.00
Academic Expenses	R-16	38,64,32,797.00	31,73,19,901.00
Administrative and General Expenses	R-17	92,57,55,401.00	95,70,14,037.00
Transportation Expenses	R-18	7,12,398.00	99,45,252.00
Repair & Maintenance	R-19	37,49,21,144.00	19,08,68,927.00
Finance Costs	R-20	17,80,15,000.00	-
Depreciations (Net Total at the year end-corresponding to Sch. 4)	R-04	19,92,04,529.00	20,03,00,141.00
Other Expenses	R-21	-	1,00,51,000.00
Prior Period Expenses	R-22	-	-
TOTAL (B)		13,96,30,80,342.00	13,39,71,14,436.00
Balance being excess of Income over Expenditure (A-B)		38,47,79,700.76	(1,21,35,02,405.79)
Balance being Surplus/(Deficit) Carried to Corpus/ Capital Fund		38,47,79,700.76	(1,21,35,02,405.79)
Balance being Surplus/(Deficit) Carried to Earmarked/Endowment Fund		-	-
Significant Accounting Policies	23		
Contingent Liabilities & Notes on Accounts	24		

Date : 18.05.2020

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 31.03.2020

(Amount in ₹)

P A R T I C U L A R S		CURRENT YEAR	PREVIOUS YEAR
SCHEDULE R-9: ACADEMIC RECEIPTS			
FEES FROM STUDENTS			
A	Academic		
1	Tuition fee	2,02,60,218.00	1,99,68,350.00
2	Admission fee	9,32,812.00	3,88,409.00
3	Enrolment fee	6,14,413.00	7,14,549.00
4	Library Admission fee	37,14,155.00	40,35,395.00
5	Laboratory fee	69,23,785.00	78,14,400.00
6	Art & Craft fee	-	-
7	Registration fee	5,98,781.00	6,38,223.00
8	Syllabus fee	-	-
	Total (A)	3,30,44,164.00	3,35,59,326.00
B	Examinations		
1	Admission test fee	-	-
2	Annual Examination fee	55,23,399.00	47,95,718.00
3	Mark sheet, Certificate fee	15,87,434.00	14,82,691.00
4	Entrance examination fee	36,74,69,600.00	11,61,69,750.00
	Total (B)	37,45,80,433.00	12,24,48,159.00
C	Other Fees		
1	Identity Card fee	9,102.00	9,976.00
2	Fine/Miscellaneous fee	7,18,942.00	6,45,894.00
3	Medical fee	5,35,241.00	72,595.00
4	Transportation fee	-	-
5	Hostel fee	28,45,445.00	32,31,690.00
	Total (C)	41,08,730.00	39,60,155.00
D	Sale of Publications		
1	Sale of Admission forms	104.00	424.00
2	Sale of Syllabus and Question Paper, etc.	-	-
3	Sale of Prospectus including admission forms	-	12,500.00
	Total (D)	104.00	12,924.00
E	Other Academic Receipts		
1	Registration fee for workshops, programmes	-	-
2	Registration fees (Academic Staff College)	-	-
	Total (E)	-	-
GRAND TOTAL (A+B+C+D+E)		41,17,33,431.00	15,99,80,564.00

BANARAS HINDU UNIVERSITY**SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT AS AT 31.03.2020**

(Amount in ₹)

P A R T I C U L A R S	CURRENT YEAR	PREVIOUS YEAR
SCHEDULE R-10: GRANTS/SUBSIDIES (IRREVOCABLE GRANTS RECEIVED)		
Opening Balance B/F	-	-
Add: Receipts During the Year*	14,06,13,24,500.00	13,18,92,06,000.00
Add: Adjustment	-	-
Total	14,06,13,24,500.00	13,18,92,06,000.00
Less: Refund to UGC	2,42,71,419.00	-
Balance	14,03,70,53,081.00	13,18,92,06,000.00
Less: Utilized for Capital Expenditure (A)	36,07,01,743.00	1,42,77,93,475.00
Balance	13,67,63,51,338.00	11,76,14,12,525.00
Less: Utilized for Revenue Expenditure (B)	13,67,63,51,338.00	11,76,14,12,525.00
Closing Balance C/F (C)	-	-
<p>A- Appears as addition to Capital Fund as well as Additions to Fixed Assets during the year.</p> <p>B- Appears as income in the Income & Expenditure Account.</p> <p>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>		

P A R T I C U L A R S	CURRENT YEAR	PREVIOUS YEAR
SCHEDULE R-11: INCOME FROM INVESTMENTS		
1 Interest	-	-
a. On Government Securities	-	-
b. Other Bonds / Debentures	-	-
2 Interest on Term Deposits	6,55,05,125.00	6,27,97,419.42
3 Income accrued but not due on Term / Deposits / Interest bearing advances to employees	3,00,433.76	62,477.59
4 Interest on Savings Bank Accounts	49,57,855.00	1,74,81,705.00
5 Others (Specify)	-	-
Total	7,07,63,413.76	8,03,41,602.01
Transferred to Income & Expenditure Account	7,07,63,413.76	8,03,41,602.01
Transferred to Earmarked / Endowment Funds	-	-
Balance	-	-

BANARAS HINDU UNIVERSITY

SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT AS AT 31.03.2020

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

P A R T I C U L A R S	(Amount in ₹)	
	CURRENT YEAR	PREVIOUS YEAR
SCHEDULE R-13: OTHER INCOME		
A Income from land & Buildings		
1 Hostel Room Rent	1,54,000.00	1,56,000.00
2 Licence fee	1,32,59,778.00	1,08,25,964.00
3 Hire Charges of Auditorium/Play ground/Convention Centre, etc	41,87,877.00	41,66,466.20
4 Electricity charges recovered	3,91,02,430.00	3,27,78,591.00
5 Water charges recovered	16,34,410.00	30,99,778.00
Total (A)	5,83,38,495.00	5,10,26,799.20
B Sale of Institute's Publications	31,12,401.00	50,77,687.00
Total (B)	31,12,401.00	50,77,687.00
C Income from holding events		
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)	-	-
Total (C)	-	-
Contd...		

BANARAS HINDU UNIVERSITY**SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT AS AT 31.03.2020**

P A R T I C U L A R S	(Amount in ₹)	
	CURRENT YEAR	PREVIOUS YEAR
SCHEDULE R-13: OTHER INCOME		
D Others		
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.)	1,91,873.00	2,81,929.00
6 Profit on Sale/disposal of Assets		
a. Owned assets	-	-
b. Assets received free of cost	-	-
7 Grants/Donations from Institutions, Welfare Bodies and International Organizations	-	14.00
8 Others (specify)	12,73,69,091.00	12,54,90,910.00
Total (D)	12,75,60,964.00	12,57,72,853.00
GRAND TOTAL (A+B+C+D)	18,90,11,860.00	18,18,77,339.20

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

BANARAS HINDU UNIVERSITY**SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT AS AT 31.03.2020**

P A R T I C U L A R S	(Amount in ₹)	
	CURRENT YEAR	PREVIOUS YEAR
SCHEDULE R-15: ESTABLISHMENT EXPENSES		
1 Salaries and Wages	7,75,57,61,244.00	7,74,93,34,508.00
2 Allowance and Bonus	3,30,37,587.00	2,97,72,261.00
3 Contribution to Provident Fund	3,01,40,748.00	4,35,90,960.00
4 Contribution to Other Fund (specify)	37,39,99,283.00	26,48,31,591.00
5 Staff Welfare Expenses	-	-
6 Retirement and Terminal Benefits	3,45,64,57,965.00	3,43,21,65,427.00
7 LTC facility	1,86,03,898.00	2,55,53,555.00
8 Medical facility	14,84,66,975.00	13,42,26,484.00
9 Children Education Allowance	8,15,71,373.00	2,01,09,392.00
10 Honorarium	-	7,05,288.00
11 Other (specify)	-	1,13,25,712.00
Total	11,89,80,39,073.00	11,71,16,15,178.00

P A R T I C U L A R S	(Amount in ₹)	
	CURRENT YEAR	PREVIOUS YEAR
SCHEDULE R-16: ACADEMIC EXPENSES		
1 Laboratory expenses	87,508.00	1,48,15,574.00
2 Field work/Participation in Conferences	9,67,134.00	36,81,062.00
3 Expenses on Seminar /Workshops	3,25,505.00	7,96,686.00
4 Payment to visiting faculty	2,74,04,626.00	11,42,232.00
5 Examination	93,53,445.00	4,29,60,341.00
6 Student Welfare expenses	53,49,895.00	60,80,715.00
7 Admission expenses	-	-
8 Convocation expenses	48,81,847.00	72,68,649.00
9 Publications	16,48,341.00	54,38,719.00
10 Stipend/means-cum-merit scholarship	11,57,87,514.00	10,44,02,441.00
11 Subscription Expenses	28,63,300.00	25,75,626.00
12 Other (specify)	21,77,63,682.00	12,81,57,856.00
Total	38,64,32,797.00	31,73,19,901.00

BANARAS HINDU UNIVERSITY**SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT AS AT 31.03.2020**

		(Amount in ₹)	
P A R T I C U L A R S	CURRENT YEAR	PREVIOUS YEAR	
SCHEDULE R-17: ADMINISTRATIVE AND GENERAL EXPENSES			
A Infrastructure			
Electricity and power	46,23,28,403.00	51,69,31,325.00	
Water charges	-	94,26,071.00	
Insurance	-	1,92,802.00	
Rent, Rates and Taxes (including property tax)	13,138.00	1,71,28,742.00	
B Communication			
Postage and Stationery	1,86,335.00	23,47,649.00	
Telephone, Fax and Internet Charges	29,66,622.00	92,31,328.00	
C Others			
Printing and Stationery (consumption)	42,77,027.00	1,03,76,706.00	
Travelling and Conveyance Expenses	3,46,44,846.00	1,35,48,050.00	
Hospitality	23,10,460.00	2,03,473.00	
Auditors Remunerations	-	-	
Professional Charges	58,16,110.00	2,96,63,212.00	
Advertisement and Publicity	45,26,757.00	1,79,97,094.00	
Magazines & Journals	-	34,663.00	
Others (specify)	40,86,85,703.00	32,99,32,922.00	
Total	92,57,55,401.00	95,70,14,037.00	

BANARAS HINDU UNIVERSITY**SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT AS AT 31.03.2020**

(Amount in ₹)

P A R T I C U L A R S	CURRENT YEAR	PREVIOUS YEAR
<u>SCHEDULE R-18: TRANSPORTATION EXPENSES</u>		
1 Vehicles (owned by institution)		
Running expenses	6,43,039.00	30,72,898.00
Repairs & maintenance	47,108.00	22,41,993.00
Insurance expenses	22,251.00	97,727.00
2 Vehicles taken on rent/lease		
Rent/lease expenses	-	-
3 Vehicle (Taxi) hiring expenses	-	45,32,634.00
Total	7,12,398.00	99,45,252.00
<u>SCHEDULE R-19: REPAIRS & MAINTENANCE</u>		
1 Buildings	5,56,05,264.00	1,81,58,273.00
2 Furniture & Fixtures	-	99,206.00
3 Plant & Machinery	99,17,424.00	8,38,06,842.00
4 Office Equipment	18,32,808.00	30,78,276.00
5 Computers	-	11,77,290.00
6 Laboratory & Scientific equipment	41,384.00	17,10,055.00
7 Audio Visual equipment	-	2,33,483.00
8 Cleaning Material & Services	23,75,884.00	7,90,57,620.00
9 Book binding charges	-	3,49,343.00
10 Gardening	32,35,201.00	13,88,774.00
11 Estate Maintenance	25,08,600.00	-
12 Others (Specify)	29,94,04,579.00	18,09,765.00
Total	37,49,21,144.00	19,08,68,927.00

BANARAS HINDU UNIVERSITY**SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT AS AT 31.03.2020**

		(Amount in ₹)	
P A R T I C U L A R S	CURRENT YEAR	PREVIOUS YEAR	
<u>SCHEDULE R-20: FINANCE COSTS</u>			
1	Bank charges	-	-
2	Others (Specify)	17,80,15,000.00	-
Total		17,80,15,000.00	-
<u>SCHEDULE R-21: OTHER EXPENSES</u>			
1	Provision for Bad and Doubtful Debts/Advances		
2	Irrecoverable Balances Written – off		
3	Grants/Subsidies to other institutions/organizations	-	1,00,51,000.00
4	Others (Specify)		
Total		-	1,00,51,000.00
<u>SCHEDULE R-22: PRIOR PERIOD EXPENSES</u>			
1	Establishment expenses	-	-
2	Academic expenses	-	-
3	Administrative expenses	-	-
4	Transportation expenses	-	-
5	Repairs & Maintenance	-	-
6	Other expenses	-	-
Total		-	-

BANARAS HINDU UNIVERSITY

INCOME & EXPENDITURE ACCOUNT OF DEVELOPMENT FUND FOR THE PERIOD ENDED 31st March 2020

(Amount in ₹)

<u>I N C O M E</u>	SCHEDULE	CURRENT YEAR	PREVIOUS YEAR
Academic Receipts	D-09	0.00	0.00
Grants / Subsidies	D-10	27,09,40,818.00	21,55,10,773.00
Income from Investments	D-11	5,82,09,689.00	5,95,89,396.00
Interest Earned	D-12	0.00	0.00
Other Income	D-13	0.00	0.00
Prior Period Income	D-14	0.00	0.00
TOTAL (A)		32,91,50,507.00	27,51,00,169.00
 <u>E X P E N D I T U R E</u> 			
Establishment Expenses	D-15	10,25,67,311.00	10,85,06,299.00
Academic Expenses	D-16	7,47,46,313.00	6,68,76,206.00
Administrative and General Expenses	D-17	3,94,39,606.00	1,59,45,840.00
Transportation Expenses	D-18	8,62,107.00	11,35,695.00
Repair & Maintenance	D-19	5,33,25,481.00	2,30,46,733.00
Finance Costs	D-20	-	-
Depreciations (Net Total at the year end – corresponding to Sch. 4)	D-04	70,52,91,583.00	63,15,62,849.00
Other Expenses	D-21	-	-
Prior Period Expenses	D-22	-	-
TOTAL (B)		97,62,32,401.00	84,70,73,622.00
Balance being excess of Income over Expenditure (A-B)		(64,70,81,894.00)	(57,19,73,453.00)
Balance being Surplus/(Deficit) Carried to Corpus/Capital Fund		(64,70,81,894.00)	(57,19,73,453.00)
Balance being Surplus/(Deficit) Carried to Earmarked/ Endowment Fund		-	-
Significant Accounting Policies	23		
Contingent Liabilities & Notes on Accounts	24		

Date : 18.05.2020

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 31.03.2020**

(Amount in ₹)

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

BANARAS HINDU UNIVERSITY

SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT AS AT 31.03.2020

		(Amount in ₹)	
P A R T I C U L A R S		CURRENT YEAR	PREVIOUS YEAR
SCHEDULE D-10: GRANTS/SUBSIDIES (IRREVOCABLE GRANTS RECEIVED)			
	Opening Balance B/F	74,28,88,833.89	1,31,52,35,835.89
Add:	Receipts During the Year	79,03,68,159.00	62,85,35,312.00
Add:	Adjustments	4,21,371.00	36,85,882.00
	Total	1,53,36,78,363.89	1,94,74,57,029.89
Less:	Refund to UGC	9,50,60,631.00	1,05,66,453.00
	Balance	1,43,86,17,732.89	1,93,68,90,576.89
Less:	Utilized for Capital Expenditure (A)	55,20,37,808.00	97,84,90,970.00
	Balance	88,65,79,924.89	95,83,99,606.89
Less:	Utilized for Revenue Expenditure (B)	27,09,40,818.00	21,55,10,773.00
	Closing Balance C/F (C)	61,56,39,106.89	74,28,88,833.89
<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 & 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
SCHEDULE D-11: INCOME FROM INVESTMENTS			
1	Interest		
	a. On Government Securities	-	-
	b. Other Bonds / Debentures	-	-
2	Interest on Term Deposits	5,82,09,689.00	5,95,89,396.00
3	Income accrued but not due on Term / Deposits / Interest bearing advances to employees	-	-
4	Interest on Savings Bank Accounts	-	-
5	Others (Specify)	-	-
	Total	5,82,09,689.00	5,95,89,396.00
	Transferred to Income & Expenditure Account	5,82,09,689.00	5,95,89,396.00
	Transferred to Earmarked / Endowment Funds	-	-
	Balance	-	-

BANARAS HINDU UNIVERSITY**SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT AS AT 31.03.2020**

(Amount in ₹)

P A R T I C U L A R S	CURRENT YEAR	PREVIOUS YEAR
<u>SCHEDULE D-12: INTEREST EARNED</u>		
1 On Savings Account with Scheduled Banks	-	-
2 On Loans		
a. Employees / Staff	-	-
b. Others	-	-
3 On Debtors and Other Receivables	-	-
Total	-	-
Transferred to Income & Expenditure Account	-	-
Transferred to Earmarked / Endowment Funds	-	-
Balance	-	-
<u>SCHEDULE D-13: OTHER INCOME</u>		
A Income from land & Buildings		
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	-	-
Total (A)	-	-
B Sale of Institute's Publications		
Total (B)	-	-
C Income from holding events		
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)	-	-
Total (C)	-	-
Contd....		

BANARAS HINDU UNIVERSITY**SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT AS AT 31.03.2020**

		(Amount in ₹)	
P A R T I C U L A R S	CURRENT YEAR	PREVIOUS YEAR	
SCHEDULE D-13: OTHER INCOME			
D Others			
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)	-	-	
Total (D)	-	-	
GRAND TOTAL (A+B+C+D)			
	-	-	

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

BANARAS HINDU UNIVERSITY**SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT AS AT 31.03.2020**

(Amount in ₹)

P A R T I C U L A R S	CURRENT YEAR	PREVIOUS YEAR
SCHEDULE D-15: ESTABLISHMENT EXPENSES		
1 Salaries and Wages	10,04,13,060.00	10,72,18,969.00
2 Allowance and Bonus	-	-
3 Contribution to Provident Fund	-	-
4 Contribution to Other Fund (specify)	-	-
5 Staff Welfare Expenses	-	-
6 Retirement and Terminal Benefits	-	-
7 LTC facility	-	-
8 Medical facility	19,78,064.00	12,86,150.00
9 Children Education Allowance	-	-
10 Honorary	1,76,187.00	1,180.00
11 Other (specify)	-	-
Total	10,25,87,311.00	10,85,06,299.00

(Amount in ₹)

P A R T I C U L A R S	CURRENT YEAR	PREVIOUS YEAR
SCHEDULE D-16: ACADEMIC EXPENSES		
1 Laboratory expenses	13,29,878.00	1,34,099.00
2 Field work/Participation in Conferences	21,78,748.00	30,80,807.00
3 Expenses on Seminar /Workshops	41,56,827.00	84,16,390.00
4 Payment to visiting faculty	1,47,944.00	1,87,200.00
5 Examination	-	13,94,111.00
6 Student Welfare expenses	13,70,660.00	53,60,897.00
7 Admission expenses	-	-
8 Convocation expenses	-	-
9 Publications	42,62,796.00	21,73,253.00
10 Stipend/means-cum-merit scholarship	2,12,93,643.00	1,38,49,219.00
11 Subscription Expenses	-	1,51,025.00
12 Other (specify)	4,00,05,817.00	3,21,23,205.00
Total	7,47,46,313.00	6,68,76,206.00

BANARAS HINDU UNIVERSITY**SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT AS AT 31.03.2020**

P A R T I C U L A R S	(Amount in ₹)	
	CURRENT YEAR	PREVIOUS YEAR
SCHEDULE D-17: ADMINISTRATIVE AND GENERAL EXPENSES		
A Infrastructure		
Electricity and power	-	5,18,919.00
Water charges	-	-
Insurance	-	-
Rent, Rates and Taxes (including property tax)	-	-
B Communication		
Postage and Stationery	-	-
Telephone, Fax and Internet Charges	-	-
C Others		
Printing and Stationery (consumption)	-	-
Travelling and Conveyance Expenses	1,08,73,544.00	22,39,546.00
Hospitality	85,205.00	1,68,174.00
Auditors Remunerations	-	-
Professional Charges	-	-
Advertisement and Publicity	-	-
Magazines & Journals	-	-
Others (specify)	2,84,80,857.00	1,30,19,201.00
Total	3,94,39,606.00	1,59,45,840.00

BANARAS HINDU UNIVERSITY**SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT AS AT 31.03.2020**

(Amount in ₹)

P A R T I C U L A R S		CURRENT YEAR	PREVIOUS YEAR
SCHEDULE D-18: TRANSPORTATION EXPENSES			
1	Vehicles (owned by institution)		
	Running expenses	-	-
	Repairs & maintenance	-	-
	Insurance expenses	-	-
2	Vehicles taken on rent/lease		
	Rent/lease expenses	-	-
3	Vehicle (Taxi) hiring expenses	8,62,107.00	11,35,695.00
	Total	8,62,107.00	11,35,695.00
SCHEDULE D-19: REPAIRS & MAINTENANCE			
1	Buildings	-	-
2	Furniture & Fixtures	-	-
3	Plant & Machinery	6,62,928.00	4,65,411.00
4	Office Equipment	-	-
5	Computers	4,70,57,298.00	12,03,485.00
6	Laboratory & Scientific equipment	37,66,896.00	2,02,26,043.00
7	Audio Visual equipment	-	-
8	Cleaning Material & Services	-	-
9	Book binding charges	-	-
10	Gardening	-	-
11	Estate Maintenance	-	-
12	Others (Specify)	18,38,359.00	11,51,794.00
	Total	5,33,25,481.00	2,30,46,733.00

BANARAS HINDU UNIVERSITY**SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT AS AT 31.03.2020**

(Amount in ₹)

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

BANARAS HINDU UNIVERSITY

INCOME & EXPENDITURE ACCOUNT OF SPECIAL FUND FOR THE PERIOD ENDED 31st March 2020

(Amount in ₹)

<u>I N C O M E</u>	SCHEDULE	CURRENT YEAR	PREVIOUS YEAR
Academic Receipts	S-09	41,41,55,434.55	43,72,03,927.21
Grants / Subsidies	S-10	-	-
Income from Investments	S-11	1,06,83,37,855.45	83,74,14,396.46
Interest Eamed	S-12	-	-
Other Income	S-13	91,79,62,319.84	1,06,61,77,420.01
Prior Period Income	S-14	-	-
TOTAL (A)		2,40,04,55,609.84	2,34,07,95,743.68
 <u>E X P E N D I T U R E</u> 			
Establishment Expenses	S-15	-	-
Academic Expenses	S-16	56,96,52,881.00	56,88,30,056.00
Administrative and General Expenses	S-17	96,50,50,723.70	1,17,38,02,721.40
Transportation Expenses	S-18	-	-
Repair & Maintenance	S-19	-	-
Finance Costs	S-20	-	725.42
Depreciations (Net Total at the year end – corresponding to Sch. 4)	S-04	9,59,23,599.00	6,51,53,195.00
Other Expenses	S-21	2,15,12,747.00	2,36,48,919.00
Prior Period Expenses	S-22	-	-
TOTAL (B)		1,65,21,39,950.70	1,83,14,35,616.82
Balance being excess of Income over Expenditure (A-B)		74,83,15,659.14	50,93,60,126.86
Balance being Surplus/(Deficit) Carried to Corpus/Capital Fund		(9,59,23,599.00)	1,32,42,60,132.46
Balance being Surplus/(Deficit) Carried to Earmarked/ Endowment Fund		84,42,39,258.14	(81,49,00,005.60)
Significant Accounting Policies	23		
Contingent Liabilities & Notes on Accounts	24		

Date : 18.05.2020
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 31.03.2020

(Amount in ₹)

PARTICULARS		CURRENT YEAR	PREVIOUS YEAR
<u>SCHEDULE S-9: ACADEMIC RECEIPTS</u>			
FEEs FROM STUDENTS			
A	Academic		
1	Tuition fee	-	-
2	Admission fee	16,88,28,845.60	16,69,08,536.00
3	Enrolment fee	-	-
4	Library Admission fee	-	-
5	Laboratory fee	17,69,800.00	3,09,920.00
6	Art & Craft fee	-	-
7	Registration fee	-	-
8	Syllabus fee	-	-
	Total (A)	17,05,98,645.60	16,72,18,456.00
B	Examinations		
1	Admission test fee	-	-
2	Annual Examination fee	-	-
3	Mark sheet, Certificate fee	75,11,259.00	79,49,983.00
4	Entrance examination fee	6,76,83,783.00	10,19,27,543.21
	Total (B)	7,51,95,042.00	10,98,77,526.21
C	Other Fees		
1	Identity Card fee	6,25,325.00	7,08,791.00
2	Fine/Miscellaneous fee	10,72,90,137.95	9,33,90,896.00
3	Medical fee	1,09,87,586.00	1,24,28,357.00
4	Transportation fee	81,47,537.00	1,04,12,152.00
5	Hostel fee	4,05,40,458.00	4,22,78,486.00
	Total (C)	16,75,91,043.95	15,92,18,681.00
<u>SCHEDULE S-9: ACADEMIC RECEIPTS</u>			
D	Sale of Publications		
1	Sale of Admission forms	-	-
2	Sale of Syllabus and Question Paper, etc.	-	-
3	Sale of Prospectus including admission forms	-	-
	Total (D)	-	-
E	Other Academic Receipts		
1	Registration fee for workshops, programmes	7,70,703.00	8,89,264.00
2	Registration fees (Academic Staff College)	-	-
	Total (E)	7,70,703.00	8,89,264.00
GRAND TOTAL (A+B+C+D+E)		41,41,55,434.55	43,72,03,927.21

BANARAS HINDU UNIVERSITY

SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT AS AT 31.03.2020

(Amount in ₹)

P A R T I C U L A R S	CURRENT YEAR	PREVIOUS YEAR
SCHEDULE S-10: GRANTS/SUBSIDIES (IRREVOCABLE GRANTS RECEIVED)		
Opening Balance B/F	-	-
Add: Receipts During the Year	-	-
Add: Adjustments	-	-
Total	-	-
Less: Refund to UGC	-	-
Balance	-	-
Less: Utilized for Capital Expenditure (A)	-	-
Balance	-	-
Less: Utilized for Revenue Expenditure (B)	-	-
Closing Balance C/F (C)	-	-
<p>A- Appears as addition to Capital Fund as well as Additions to Fixed Assets during the year.</p> <p>B- Appears as income in the Income & Expenditure Account.</p> <p>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
SCHEDULE S-11: INCOME FROM INVESTMENTS		
1 Interest		
a. On Government Securities	-	
b. Other Bonds / Debentures	-	
2 Interest on Term Deposits	75,18,85,794.51	54,61,76,725.89
3 Income accrued but not due on Term / Deposits / Interest bearing advances to employees	31,27,31,039.94	28,58,73,914.57
4 Interest on Savings Bank Accounts	-	-
5 Others (Specify)	37,21,021.00	53,63,756.00
Total	1,06,83,37,855.45	83,74,14,396.46
Transferred to Income & Expenditure Account	1,06,83,37,855.45	83,74,14,396.46
Transferred to Earmarked / Endowment Funds	-	-
Balance	-	-

BANARAS HINDU UNIVERSITY

SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT AS AT 31.03.2020

(Amount in ₹)

P A R T I C U L A R S	CURRENT YEAR	PREVIOUS YEAR
<u>SCHEDULE S-12: INTEREST EARNED</u>		
1 On Savings Account with Scheduled Banks	-	-
2 On Loans		
a. Employees / Staff	-	-
c. Others	-	-
3 On Debtors and Other Receivables	-	-
Total	-	-
Transferred to Income & Expenditure Account	-	-
Transferred to Earmarked / Endowment Funds	-	-
Balance	-	-
<u>SCHEDULE S-13: OTHER INCOME</u>		
A Income from land & Buildings		
1 Hostel Room Rent	37,93,148.00	37,58,358.00
2 Licence fee	46,94,410.00	31,97,298.00
3 Hire Charges of Auditorium/Play ground/Convention Centre, etc	5,01,424.00	9,76,796.00
4 Electricity charges recovered	-	-
5 Water charges recovered	-	-
Total (A)	89,88,982.00	79,32,452.00
B Sale of Institute's Publications		
Total (B)	2,72,051.00	3,63,059.00
C Income from holding events		
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)	-	-
Total (C)	-	-
Contd....		

BANARAS HINDU UNIVERSITY**SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT AS AT 31.03.2020**

		(Amount in ₹)	
P A R T I C U L A R S	CURRENT YEAR	PREVIOUS YEAR	
SCHEDULE S-13: OTHER INCOME			
D Others			
1 Income from consultancy	10,14,037.00	7,85,000.00	
2 RTI fees	49,533.00	25,832.00	
3 Income from Royalty	19,980.00	93,570.00	
4 Sale of application form (recruitment)	-	-	
5 Misc. receipts (Sale of tender form, waste paper, etc.)	-	-	
6 Profit on Sale/disposal of Assets			
a. Owned assets	-	-	
b. Assets received free of cost	-	-	
7 Grants/Donations from Institutions, Welfare Bodies and International Organizations	1,31,11,129.00	24,79,411.00	
8 Others (specify)	89,45,06,607.84	1,05,44,98,096.01	
Total (D)	90,87,01,286.84	1,05,78,81,909.01	
GRAND TOTAL (A+B+C+D)	91,79,62,319.84	1,06,61,77,420.01	

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

BANARAS HINDU UNIVERSITY**SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT AS AT 31.03.2020**

(Amount in ₹)

P A R T I C U L A R S	CURRENT YEAR	PREVIOUS YEAR
SCHEDULE S-15: ESTABLISHMENT EXPENSES		
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)	-	-
Total	-	-

(Amount in ₹)

P A R T I C U L A R S	CURRENT YEAR	PREVIOUS YEAR
SCHEDULE S-16: ACADEMIC EXPENSES		
1 Laboratory expenses	1,54,200.00	-
2 Field work/Participation in Conferences	26,814.00	-
3 Expenses on Seminar /Workshops	92,500.00	1,30,974.00
4 Payment to visiting faculty	-	-
5 Examination	9,62,47,879.00	17,37,14,359.00
6 Student Welfare expenses	32,39,50,641.00	23,06,27,454.00
7 Admission expenses	-	1,47,634.00
8 Convocation expenses	-	-
9 Publications	2,28,576.00	4,86,921.00
10 Stipend/means-cum-merit scholarship	-	-
11 Subscription Expenses	-	-
12 Other (specify)	14,89,52,271.00	16,38,70,348.00
Total	56,96,52,881.00	56,88,30,056.00

BANARAS HINDU UNIVERSITY**SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT AS AT 31.03.2020**

(Amount in ₹)

PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
SCHEDULE S-17: ADMINISTRATIVE AND GENERAL EXPENSES		
A Infrastructure		
Electricity and power	-	-
Water charges	-	-
Insurance	-	-
Rent, Rates and Taxes (including property tax)	-	-
B Communication		
Postage and Stationery	-	-
Telephone, Fax and Internet Charges	-	-
C Others		
Printing and Stationery (consumption)	-	-
Travelling and Conveyance Expenses	-	-
Hospitality	-	-
Auditors Remunerations	-	-
Professional Charges	-	-
Advertisement and Publicity	-	-
Magazines & Journals	-	-
Others (specify)	96,50,50,723.70	1,17,38,02,721.40
Total	96,50,50,723.70	1,17,38,02,721.40

BANARAS HINDU UNIVERSITY**SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT AS AT 31.03.2020**

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

BANARAS HINDU UNIVERSITY**SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT AS AT 31.03.2020**

		(Amount in ₹)	
P A R T I C U L A R S	CURRENT YEAR	PREVIOUS YEAR	
<u>SCHEDULE S-20: FINANCE COSTS</u>			
1 Bank charges	-	725.42	
2 Others (Specify)	-	-	
Total	-	725.42	
<u>SCHEDULE S-21: OTHER EXPENSES</u>			
1 Provision for Bad and Doubtful Debts/Advances	-	-	
2 Irrecoverable Balances Written - off	-	-	
3 Grants/Subsidies to other institutions/organizations	53,02,741.00	-	
4 Others (Specify)	1,62,10,006.00	2,36,48,919.00	
Total	2,15,12,747.00	2,36,48,919.00	
<u>SCHEDULE S-22: PRIOR PERIOD EXPENSES</u>			
1 Establishment expenses	-	-	
2 Academic expenses	-	-	
3 Administrative expenses	-	-	
4 Transportation expenses	-	-	
5 Repairs & Maintenance	-	-	
6 Other expenses	-	-	
Total	-	-	

BANARAS HINDU UNIVERSITY

INCOME & EXPENDITURE ACCOUNT OF INSTITUTE OF EMINANCE (IOE) FOR THE PERIOD ENDED 31st March 2020

(Amount in ₹)

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

Date : 18.05.2020

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 31.03.2020**

(Amount in ₹)

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

BANARAS HINDU UNIVERSITY

SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT AS AT 31.03.2020

(Amount in ₹)

P A R T I C U L A R S	CURRENT YEAR	PREVIOUS YEAR
SCHEDULE I-10: GRANTS/SUBSIDIES (IRREVOCABLE GRANTS RECEIVED)		
Opening Balance B/F	-	-
Add: Receipts During the Year	22,00,00,000.00	-
Add: Adjustments	-	-
Total	22,00,00,000.00	-
Less: Refund to UGC	-	-
Balance	22,00,00,000.00	-
Less: Utilized for Capital Expenditure (A)	-	-
Balance	22,00,00,000.00	-
Less: Utilized for Revenue Expenditure (B)	1,89,48,791.00	-
Closing Balance C/F (C)	20,10,51,209.00	-
<p>A- Appears as addition to Capital Fund as well as Additions to Fixed Assets during the year. B- Appears as income in the Income & 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
SCHEDULE I-11: INCOME FROM INVESTMENTS		
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	-	-
5 Others (Specify)	-	-
Total	-	-
Transferred to Income & Expenditure Account	-	-
Transferred to Earmarked / Endowment Funds	-	-
Balance	-	-

BANARAS HINDU UNIVERSITY

SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT AS AT 31.03.2020

(Amount in ₹)

P A R T I C U L A R S	CURRENT YEAR	PREVIOUS YEAR
<u>SCHEDULE I-12: INTEREST EARNED</u>		
1 On Savings Account with Scheduled Banks	-	-
2 On Loans		
d. Employees / Staff	-	-
e. Others	-	-
3 On Debtors and Other Receivables	-	-
Total	-	-
Transferred to Income & Expenditure Account	-	-
Transferred to Earmarked / Endowment Funds	-	-
Balance	-	-
<u>SCHEDULE I-13: OTHER INCOME</u>		
A Income from land & Buildings		
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	-	-
Total (A)	-	-
B Sale of Institute's Publications		
Total (B)	-	-
C Income from holding events		
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)	-	-
Total (C)	-	-
Contd....		

BANARAS HINDU UNIVERSITY**SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT AS AT 31.03.2020**

(Amount in ₹)

P A R T I C U L A R S	CURRENT YEAR	PREVIOUS YEAR
<u>SCHEDULE I-13: OTHER INCOME</u>		
D Others		
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)	-	-
Total (D)	-	-
GRAND TOTAL (A+B+C+D)	-	-

(Amount in ₹)

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

BANARAS HINDU UNIVERSITY**SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT AS AT 31.03.2020**

(Amount in ₹)

P A R T I C U L A R S	CURRENT YEAR	PREVIOUS YEAR
SCHEDULE I-15: ESTABLISHMENT EXPENSES		
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)	-	-
Total	-	-

(Amount in ₹)

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

BANARAS HINDU UNIVERSITY

SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT AS AT 31.03.2020

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

BANARAS HINDU UNIVERSITY**SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT AS AT 31.03.2020**

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

BANARAS HINDU UNIVERSITY**SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT AS AT 31.03.2020**

(Amount in ₹)

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

**RECEIPTS AND PAYMENTS ACCOUNT
FUND WISE**

BANARAS HINDU UNIVERSITY

RECEIPTS & PAYMENT ACCOUNT OF REVENUE FUND FOR THE YEAR ENDED 31st MARCH, 2020

(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
1 Opening Balances			1 Expenses		
a) Cash in Hand	-	-	a) Establishment Expenses	11,81,79,58,151.00	11,59,11,76,377.00
b) Cash at Bank			b) Academic Expenses	38,64,32,797.00	31,73,19,901.00
i. In Current Account	36,21,47,454.53	2,94,59,54,289.10	c) Administrative Expenses	92,57,55,401.00	95,70,14,037.00
ii. In Deposit Account	2,85,62,00,882.76	27,20,76,081.19	d) Transportation Expenses	7,12,398.00	99,45,252.00
iii. In Savings Account	(1,06,59,14,399.00)	3,221.00	e) Repair & Maintenance	37,49,21,144.00	19,08,68,927.00
			f) Others	17,80,15,000.00	1,00,51,000.00
			g) Prior Period Expenses	-	-
2 Grants Received			2 Payment against Earmarked / Endowment Funds	-	-
a) From Government of India	13,86,44,31,500.00	13,08,60,99,000.00			
b) From State Government	-	-			
c) From Other Sources	-	-			
3 Academic Receipts	41,17,33,431.00	15,99,80,564.00	3 Payment against Sponsored Projects / Schemes	-	-
4 Receipts against Earmarked/ Endowment Funds	-	-	4 Payment against Sponsored Fellowship / Scholarship	-	-
5 Receipts against Sponsored Projects / Schemes	-	-	5 Investments and Deposits made		
			a) Out of Earmarked/End. Funds	-	-
			b) Out of own Funds (Invst. - Others)	-	-
6 Receipts against Sponsored Fellowship and Scholarship	-	-	6 Term Deposit with Scheduled Banks	-	40,16,200.00
Carried over....	16,42,85,98,869.29	16,46,41,13,155.29	Carried over....	13,68,37,94,891.00	13,07,03,91,694.00

BANARAS HINDU UNIVERSITY

RECEIPTS & PAYMENT ACCOUNT OF REVENUE FUND FOR THE YEAR ENDED 31st MARCH, 2020

(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...	16,42,85,98,869.29	16,46,41,13,155.29	Brought Forward...	13,68,37,94,891.00	13,07,03,91,894.00
7 Income on Investments From			7 Expenditure on Fixed Assets & Capital Work in Progress		
a) Earmarked/Endowment Fund	7,04,62,980.00	8,03,35,488.00	a) Purchase of Fixed Assets	36,07,01,743.00	1,42,74,04,117.00
b) Other Investments	-	-	b) Expenditure of Capital WIP	-	3,89,358.00
8 Interest Received on			8 Other Payments including		
a) On Bank Deposits	-	-	<u>Statutory Payments</u>		
b) Loans Advances etc.	-	-	Final Payment & Withdrawal	-	-
c) Savings Bank Account	-	-	PF Advance	-	-
			New Pension Scheme	-	-
9 Investments Encashed	-	-	9 Refund of Grants	2,42,71,419.00	-
10 Term Deposit with Scheduled Banks encashed	-	40,16,400.00	10 Deposit and Advances		
			Tax Deducted at Source by Bank	-	-
			O.B. Advance (Net)	-	32,16,72,006.00
			Deposit and Retention	-	-
11 Other Income			11 Other Payments		
Income from land & Buildings	5,83,38,495.00	5,10,28,346.20	Inter Fund Transfers	13,90,65,954.86	-
Sale of Institute's Publications	31,12,401.00	50,77,687.00	UWD Store	-	-
Income from holding events	-	-	EWSS Store	-	-
Others	12,75,60,964.00	12,57,72,853.00	Donation Made to BHU	-	-
Inter Fund Transfers	-	24,19,47,173.80	Miscellaneous Adjustment	-	-
UWD Store	-	-	House Building Loan	-	-
EWSS Store	-	-			
Carried over...	16,68,80,73,709.29	16,97,22,91,113.29	Carried over...	14,20,78,34,007.86	14,81,98,57,175.00

BANARAS HINDU UNIVERSITY

RECEIPTS & PAYMENT ACCOUNT OF REVENUE FUND FOR THE YEAR ENDED 31st MARCH, 2020

(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...	16,68,80,73,709.29	16,97,22,91,113.29	Brought Forward...	14,20,78,34,007.86	14,81,98,57,175.00
12 Deposit and Advances			12 Closing Balances		
Tax Reversed / Received	-	-	a) Cash in Hand	-	-
O.B. Advance (Net)	1,36,803.00	-	b) Cash at Bank		
Deposit and Retention	-	-	i. In Current Account	32,46,86,449.43	36,21,47,454.53
PF Advance	-	-	ii. In Deposit Account	1,55,41,11,696.28	2,85,62,00,882.76
House Building Loan	-	-	iii. In Savings Account	60,15,78,358.72	(1,06,59,14,399.00)
13 Miscellaneous Receipts Including Statutory Receipts					
Refund of Payment	-	-			
Employees Contribution to PF	-	-			
University Contribution to PF New Pension Scheme	-	-			
14 Any Other Receipts					
Total	16,68,82,10,512.29	16,97,22,91,113.29	Total	16,68,82,10,512.29	16,97,22,91,113.29

Date : 18.05.2020
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, 2020

(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
1 Opening Balances			1 Expenses		
a) Cash in Hand	-	-	a) Establishment Expenses	10,27,61,649.00	10,83,11,359.00
b) Cash at Bank			b) Academic Expenses	7,47,46,313.00	6,68,76,206.00
i. In Current Account	(26,36,75,781.63)	(10,53,71,944.21)	c) Administrative Expenses	3,94,39,606.00	1,59,45,840.00
ii. In Deposit Account	1,07,71,51,788.35	1,27,35,58,350.93	d) Transportation Expenses	8,62,107.00	11,35,695.00
iii. In Savings Account	15,24,093.00	1,000.00	e) Repair & Maintenance	5,33,25,481.00	2,30,46,733.00
			f) Others	-	-
			g) Prior Period Expenses	-	-
2 Grants Received			2 Payment against Earmarked / Endowment Funds		
a) From Government of India	79,03,68,159.00	62,85,35,312.00		-	-
b) From State Government	-	-			
c) From Other Sources	-	-			
3 Academic Receipts	-	-	3 Payment against Sponsored Projects / Schemes	-	-
4 Receipts against Earmarked/ Endowment Funds	-	-	4 Payment against Sponsored Fellowship / Scholarship	-	-
5 Receipts against Sponsored Projects / Schemes	-	-	5 Investments and Deposits made		
			a) Out of Earmarked/End. Funds	-	-
			b) Out of own Funds (Invst. - Others)	-	-
6 Receipts against Sponsored Fellowship and Scholarship	-	-	6 Term Deposit with Scheduled Banks	-	-
Carried over...	1,60,53,68,258.72	1,79,67,22,718.72	Carried over...	27,11,35,156.00	21,53,15,833.00

BANARAS HINDU UNIVERSITY

RECEIPTS & PAYMENT ACCOUNT OF DEVELOPMENT FUND FOR THE YEAR ENDED 31st MARCH, 2020

(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...	1,60,53,68,258.72	1,79,67,22,718.72	Brought Forward...	27,11,35,158.00	21,53,15,833.00
7 Income on Investments From			7 Expenditure on Fixed Assets & Capital Work in Progress		
a) Earmarked/Endowment Fund	5,82,09,689.00	5,95,89,396.00	a) Purchase of Fixed Assets	55,20,37,808.00	97,84,90,970.00
b) Other Investments	-	-	b) Expenditure of Capital WIP	-	-
8 Interest Received on			8 Other Payments including Statutory Payments		
a) On Bank Deposits	-	-	Final Payment & Withdrawal	-	-
b) Loans Advances etc.	-	-	PF Advance	-	-
c) Savings Bank Account	-	-	New Pension Scheme	-	-
9 Investments Encashed	-	-	9 Refund of Grants	9,50,60,631.00	1,05,66,453.00
10 Term Deposit with Scheduled Banks encashed	-	25,00,00,000.00	10 Deposit and Advances		
			Tax Deducted at Source by Bank	-	-
			O.B. Advance (Net)	-	-
			Deposit and Retention	-	-
11 Other Income			11 Other Payments		
Income from land & Buildings	-	-	Inter Fund Transfers	54,80,57,748.00	30,03,34,835.00
Sale of Institute's Publications	-	-	UWD Store	-	-
Income from holding events	-	-	EWSS Store	-	-
Others	-	-	Donation Made to BHU	-	-
Inter Fund Transfers	-	-	Miscellaneous Adjustment	(2,63,198.00)	(14,12,947.00)
UWD Store	-	-	House Building Loan	-	-
EWSS Store	-	-			
Carried over...	1,66,35,77,947.72	2,10,83,12,114.72	Carried over...	1,46,60,28,145.00	1,50,32,95,144.00

BANARAS HINDU UNIVERSITY

RECEIPTS & PAYMENT ACCOUNT OF DEVELOPMENT FUND FOR THE YEAR ENDED 31st MARCH, 2020

(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...	1,66,35,77,947.72	2,10,63,12,114.72	Brought Forward...	1,46,60,28,145.00	1,50,32,95,144.00
12 Deposit and Advances			12 Closing Balances		
Tax Reversed / Received	-	-	a) Cash in Hand	-	-
O.B. Advance (Net)	1,33,87,377.00	20,97,10,194.00	b) Cash at Bank		
Deposit and Retention	-	-	i. In Current Account	(41,09,38,988.98)	(26,36,75,781.63)
PF Advance	-	-	ii. In Deposit Account	60,97,36,442.70	1,07,71,51,788.35
House Building Loan	-	-	iii. In Savings Account	1,22,97,899.00	15,24,093.00
13 Miscellaneous Receipts including					
Statutory Receipts					
Refund of Payment	1,58,173.00	22,72,935.00			
Employees Contribution to PF	-	-			
University Contribution to PF	-	-			
New Pension Scheme	-	-			
14 Any Other Receipts	-	-			
Total	1,67,71,23,497.72	2,31,82,95,243.72	Total	1,67,71,23,497.72	2,31,82,95,243.72

Date : 18.05.2020
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, 2020

(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
1 <u>Opening Balances</u>			1 <u>Expenses</u>		
a) Cash in Hand	1,31,680.01	1,31,680.01	a) Establishment Expenses	-	-
b) Cash at Bank			b) Academic Expenses	56,96,52,881.00	56,88,30,056.00
i. In Current Account	32,60,81,117.86	57,26,05,643.77	c) Administrative Expenses	96,50,50,723.70	1,17,38,02,721.40
ii. In Deposit Account	1,13,99,13,279.39	2,48,39,88,727.12	d) Transportation Expenses	-	-
iii. In Savings Account	1,56,84,906.49	3,33,356.49	e) Repair & Maintenance	-	-
			f) Others	53,02,741.00	725.42
			g) Prior Period Expenses	-	-
2 <u>Grants Received</u>			2 <u>Payment against Earmarked / Endowment Funds</u>		
a) From Government of India	-	-		1,61,98,006.00	2,36,48,919.00
b) From State Government	-	-			
c) From Other Sources	60,47,13,709.90	89,07,19,525.00			
3 <u>Academic Receipts</u>	41,41,55,434.55	43,72,03,927.21	3 <u>Payment against Sponsored Projects / Schemes</u>	-	-
4 <u>Receipts against Earmarked/ Endowment Funds</u>	-	-	4 <u>Payment against Sponsored Fellowship / Scholarship</u>	-	-
5 <u>Receipts against Sponsored Projects / Schemes</u>	-	-	5 <u>Investments and Deposits made</u>		
			a) Out of Earmarked/End. Funds		
			b) Out of own Funds (Invst.-Others)		
6 <u>Receipts against Sponsored Fellowship and Scholarship</u>	-	-	6 <u>Term Deposit with Scheduled Banks</u>	2,68,44,14,851.05	3,49,15,60,398.56
Carried over...	2,50,06,80,128.20	4,38,49,82,859.60	Carried over...	4,24,06,19,202.75	5,25,78,42,820.38

BANARAS HINDU UNIVERSITY

RECEIPTS & PAYMENT ACCOUNT OF SPECIAL FUND FOR THE YEAR ENDED 31st MARCH, 2020

(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...	2,50,06,80,128.20	4,38,49,82,859.60	Brought Forward...	4,24,06,19,202.75	5,25,78,42,820.38
7 <u>Income on Investments From</u>			7 <u>Expenditure on Fixed Assets & Capital Work in Progress</u>		
a) Earmarked/Endowment Fund	1,00,99,10,162.45	74,04,86,764.79	a) Purchase of Fixed Assets	57,56,43,317.00	78,20,22,181.00
b) Other Investments	-	-	b) Expenditure of Capital WIP	3,11,24,296.00	93,53,786.00
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>	2,39,89,35,851.05	1,21,78,36,898.56	10 <u>Deposit and Advances</u>		
			Tax Deducted at Source by Bank	1,34,206.00	-
			O.B. Advance (Net)	-	77,24,281.00
			Deposit and Retention	1,46,82,42,535.62	1,68,35,10,364.00
11 <u>Other Income</u>			11 <u>Other Payments</u>		
Income from land & Buildings	89,88,982.00	79,32,452.00	Inter Fund Transfers	-	8,92,36,581.85
Sale of Institute's Publications	2,72,051.00	3,63,059.00	UWD Store	30,17,826.00	1,20,45,888.73
Income from holding events	-	-	EWSS Store	-	-
Others	90,87,01,286.84	1,05,78,81,909.01	Donation Made to BHU	1,51,94,693.00	3,90,000.00
Inter Fund Transfers	26,93,07,662.79	-	Miscellaneous Adjustment	-	1,50,00,00,000.00
UWD Store	53,11,524.95	89,54,037.00	House Building Loan	12,000.00	-
EWSS Store	40,55,066.67	4,91,672.32			
Carried over...	7,10,61,62,735.95	7,41,89,29,672.28	Carried over...	6,33,39,88,076.37	9,34,21,25,902.96

BANARAS HINDU UNIVERSITY

RECEIPTS & PAYMENT ACCOUNT OF SPECIAL FUND FOR THE YEAR ENDED 31st MARCH, 2020

(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...	7,10,61,62,735.95	7,41,89,29,672.28	Brought Forward...	6,33,39,88,076.37	9,34,21,25,902.96
12 Deposit and Advances			12 Closing Balances		
Tax Reversed / Received	-	-	a) Cash in Hand	1,40,584.01	1,31,680.01
O.B. Advance (Net)	22,77,846.00	-	b) Cash at Bank		
Deposit and Retention	1,89,21,14,036.10	1,89,96,43,458.43	i. In Current Account	23,82,73,609.46	32,60,81,117.86
PF Advance	-	-	ii. In Deposit Account	2,23,70,82,209.72	1,13,99,13,279.39
House Building Loan	37,21,021.00	53,63,756.00	iii. In Savings Account	19,47,91,159.49	1,56,84,906.49
13 Miscellaneous Receipts including Statutory Receipts					
Refund of Payment	-	-			
Employees Contribution to PF	-	-			
University Contribution to PF	-	-			
New Pension Scheme	-	-			
14 Any Other Receipts	-	-			
BHU Capital Fund	-	1,50,00,00,000.00			
Total	9,00,42,75,639.05	10,82,39,36,886.71	Total	9,00,42,75,639.05	10,82,39,36,886.71

Date : 18.05.2020
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, 2020

(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
1 Opening Balances			1 Expenses		
a) Cash in Hand	-	-	a) Establishment Expenses	-	-
b) Cash at Bank			b) Academic Expenses	-	-
i. In Current Account	14,86,58,995.55	5,50,07,648.91	c) Administrative Expenses	-	-
ii. In Deposit Account	27,62,21,223.71	17,51,88,572.00	d) Transportation Expenses	-	-
iii. In Savings Account	42,41,112.00	2,000.00	e) Repair & Maintenance	-	-
			f) Others	-	-
			g) Prior Period Expenses	-	-
2 Grants Received			2 Payment against Earmarked / Endowment Funds		
a) From Government of India	-	-		-	-
b) From State Government	-	-		-	-
c) From Other Sources	-	-		-	-
3 Academic Receipts	-	-	3 Payment against Sponsored Projects / Schemes	54,21,55,726.00	48,10,92,831.00
4 Receipts against Earmarked/ Endowment Funds	-	-	4 Payment against Sponsored Fellowship / Scholarship	7,36,78,982.00	7,80,28,813.00
5 Receipts against Sponsored Projects / Schemes	50,25,74,461.11	56,73,50,797.30	5 Investments and Deposits made		
			a) Out of Earmarked/End. Funds	-	-
			b) Out of own Funds (Invst.- Others)	-	-
6 Receipts against Sponsored Fellowship and Scholarship	7,48,98,886.00	10,83,94,039.00	6 Term Deposit with Scheduled Banks	-	-
Carried over...	1,00,65,94,678.37	90,59,43,057.21	Carried over...	61,58,34,708.00	55,91,21,644.00

BANARAS HINDU UNIVERSITY

RECEIPTS & PAYMENT ACCOUNT OF PROJECT FUND FOR THE YEAR ENDED 31st MARCH, 2020

(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...	1,00,65,94,678.37	90,59,43,057.21	Brought Forward...	61,58,34,708.00	55,91,21,644.00
7 <u>Income on Investments From</u>			7 <u>Expenditure on Fixed Assets & Capital Work in Progress</u>		
a) Earmarked/Endowment Fund	-	-	a) Purchase of Fixed Assets	-	-
b) Other Investments	-	-	b) Expenditure of Capital WIP	-	-
8 <u>Interest Received on</u>			8 <u>Other Payments including Statutory Payments</u>		
a) On Bank Deposits	-	-	Final Payment & Withdrawal	-	-
b) Loans Advances etc.	-	-	PF Advance	-	-
c) Savings Bank Account	-	-	New Pension Scheme	-	-
9 <u>Investments Encashed</u>	-	-	9 <u>Refund of Grants</u>	-	-
10 <u>Term Deposit with Scheduled Banks encashed</u>	-	-	10 <u>Deposit and Advances</u>		
			Tax Deducted at Source by Bank	3,94,650.00	119.00
			O.B. Advance (Net)	88,64,716.00	-
			Deposit and Retention	-	-
11 <u>Other Income</u>			11 <u>Other Payments</u>		
Income from land & Buildings	-	-	Inter Fund Transfers	-	-
Sale of Institute's Publications	-	-	UWD Store	-	-
Income from holding events	-	-	EWSS Store	-	-
Others	-	-	Donation Made to BHU	-	-
Inter Fund Transfers	44,31,44,798.07	7,73,27,374.05	Miscellaneous Adjustment		
UWD Store	-	-	House Building Loan		
EWSS Store	-	-			
Carried over...	1,44,97,39,476.44	96,32,70,431.26	Carried over...	62,50,94,074.00	55,91,21,763.00

BANARAS HINDU UNIVERSITY

RECEIPTS & PAYMENT ACCOUNT OF PROJECT FUND FOR THE YEAR ENDED 31st MARCH, 2020

(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...	1,44,97,39,476.44	98,32,70,431.26	Brought Forward...	62,50,94,074.00	55,91,21,763.00
12 <u>Deposit and Advances</u>	-	-	12 <u>Closing Balances</u>		
Tax Reversed / Received	-	-	a) Cash in Hand	-	-
O.B. Advance (Net)	-	49,72,663.00	b) Cash at Bank		
Deposit and Retention	-	-	i. In Current Account	(2,61,12,803.56)	14,86,58,995.55
PF Advance	-	-	ii. In Deposit Account	38,25,22,110.00	27,62,21,223.71
House Building Loan	-	-	iii. In Savings Account	45,82,36,096.00	42,41,112.00
13 <u>Miscellaneous Receipts including Statutory Receipts</u>					
Refund of Payment	-	-			
Employees Contribution to PF	-	-			
University Contribution to PF	-	-			
New Pension Scheme	-	-			
14 <u>Any Other Receipts</u>	-	-			
Total	1,44,97,39,476.44	98,82,43,094.26	Total	1,44,97,39,476.44	98,82,43,094.26

Date : 18.05.2020
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, 2020

(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
1 Opening Balances			1 Expenses		
a) Cash in Hand	-	-	a) Establishment Expenses	-	-
b) Cash at Bank			b) Academic Expenses	1,89,48,791.00	-
i. In Current Account	-	-	c) Administrative Expenses	-	-
ii. In Deposit Account	-	-	d) Transportation Expenses	-	-
iii. In Savings Account	-	-	e) Repair & Maintenance	-	-
			f) Others	-	-
			g) Prior Period Expenses	-	-
2 Grants Received			2 Payment against Earmarked / Endowment Funds		
a) From Government of India	22,00,00,000.00	-		-	-
b) From State Government	-	-			
c) From Other Sources	-	-			
3 Academic Receipts	-	-	3 Payment against Sponsored Projects / Schemes	-	-
4 Receipts against Earmarked/ Endowment Funds	-	-	4 Payment against Sponsored Fellowship / Scholarship	-	-
5 Receipts against Sponsored Projects / Schemes	-	-	5 Investments and Deposits made		
			a) Out of Earmarked/End. Funds	-	-
			b) Out of own Funds (Invst. - Others)	-	-
6 Receipts against Sponsored Fellowship and Scholarship	-	-	6 Term Deposit with Scheduled Banks	-	-
Carried over...	22,00,00,000.00	-	Carried over...	1,89,48,791.00	-

BANARAS HINDU UNIVERSITY

RECEIPTS & PAYMENT ACCOUNT OF INSTITUTE OF EMINENCE (IOE) FOR THE YEAR ENDED 31st MARCH, 2020

(Amount in ₹)

R E C E I P T S	CURRENT YEAR	PREVIOUS YEAR	P A Y M E N T S	CURRENT YEAR	PREVIOUS YEAR
Brought Forward...	22,00,00,000.00	-	Brought Forward...	1,89,48,791.00	-
7 <u>Income on Investments From</u>			7 <u>Expenditure on Fixed Assets &</u>		
a) Earmarked/Endowment Fund	-	-	<u>Capital Work in Progress</u>		
b) Other Investments	-	-	a) Purchase of Fixed Assets	-	-
			b) Expenditure of Capital WIP	-	-
8 <u>Interest Received on</u>			8 <u>Other Payments including</u>		
a) On Bank Deposits	-	-	<u>Statutory Payments</u>		
b) Loans Advances etc.	-	-	Final Payment & Withdrawal	-	-
c) Savings Bank Account	-	-	PF Advance	-	-
			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)	-	-
			Deposit and Retention	-	-
11 <u>Other Income</u>			11 <u>Other Payments</u>		
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	76,70,113.00	-	Miscellaneous Adjustment		
UWD Store	-	-	House Building Loan		
EWSS Store	-	-			
Carried over...	22,76,70,113.00	-	Carried over...	1,89,48,791.00	-

BANARAS HINDU UNIVERSITY

RECEIPTS & PAYMENT ACCOUNT OF INSTITUTE OF EMINENCE (IOE) FOR THE YEAR ENDED 31st MARCH, 2020

(Amount in ₹)

R E C E I P T S	CURRENT YEAR	PREVIOUS YEAR	P A Y M E N T S	CURRENT YEAR	PREVIOUS YEAR
Brought Forward...	22,76,70,113.00	-	Brought Forward...	1,89,48,791.00	-
12 <u>Deposit and Advances</u>			12 <u>Closing Balances</u>		
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	20,87,21,322.00	-
13 <u>Miscellaneous Receipts including</u> <u>Statutory Receipts</u>					
Refund of Payment	-	-			
Employees Contribution to PF	-	-			
University Contribution to PF	-	-			
New Pension Scheme	-	-			
14 <u>Any Other Receipts</u>	-	-			
Total	22,76,70,113.00	-	Total	22,76,70,113.00	-

Date : 18.05.2020
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, 2020

(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
1 Opening Balances			1 Expenses		
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	1,08,58,827.00	1,04,35,119.00	e) Repair & Maintenance	-	-
			f) Others	-	-
			g) Prior Period Expenses	-	-
2 Grants Received			2 Payment against Earmarked / Endowment Funds		
a) From Government of India	-	-		-	-
b) From State Government	-	-		-	-
c) From Other Sources	-	-		-	-
3 Academic Receipts	-	-	3 Payment against Sponsored Projects / Schemes	-	-
4 Receipts against Earmarked/ Endowment Funds	-	-	4 Payment against Sponsored Fellowship / Scholarship	-	-
5 Receipts against Sponsored Projects / Schemes	-	-	5 Investments and Deposits made		
			a) Out of Earmarked/End. Funds	-	-
			b) Out of own Funds (Invst. - Others)	-	-
6 Receipts against Sponsored Fellowship and Scholarship	-	-	6 Term Deposit with Scheduled Banks	-	-
				-	-
Carried over...	1,08,58,827.00	1,04,35,119.00	Carried over...	-	-

BANARAS HINDU UNIVERSITY

RECEIPTS & PAYMENT ACCOUNT OF DONATION MADE TO BHU FOR SCIENTIFIC RESEARCH FUND FOR THE YEAR ENDED 31st MARCH, 2020

(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...	1,08,58,827.00	1,04,35,119.00	Brought Forward...	-	-
7 Income on Investments From			7 Expenditure on Fixed Assets &		
a) Earmarked/Endowment Fund	-	-	Capital Work in Progress		
b) Other Investments	-	-	a) Purchase of Fixed Assets	-	-
			b) Expenditure of Capital WIP	-	-
8 Interest Received on			8 Other Payments including		
a) On Bank Deposits	-	-	Statutory Payments		
b) Loans Advances etc.	-	-	Final Payment & Withdrawal	-	-
c) Savings Bank Account	3,46,046.00	4,23,708.00	PF Advance	-	-
			New Pension Scheme	-	-
9 Investments Encashed	-	-	9 Refund of Grants	-	-
10 Term Deposit with Scheduled Banks encashed	-	-	10 Deposit and Advances		
			Tax Deducted at Source by Bank	-	-
			O.B. Advance (Net)	-	-
			Deposit and Retention	-	-
11 Other Income			11 Other Payments		
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	-	-			
Carried over...	1,12,04,873.00	1,08,58,827.00	Carried over...	-	-

BANARAS HINDU UNIVERSITY

RECEIPTS & PAYMENT ACCOUNT OF DONATION MADE TO BHU FOR SCIENTIFIC RESEARCH FUND FOR THE YEAR ENDED 31st MARCH, 2020

(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...	1,12,04,873.00	1,08,58,827.00	Brought Forward...	-	-
12 <u>Deposit and Advances</u>			12 <u>Closing Balances</u>		
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	1,12,04,873.00	1,08,58,827.00
13 <u>Miscellaneous Receipts including</u>					
<u>Statutory Receipts</u>					
Refund of Payment	-	-			
Employees Contribution to PF	-	-			
University Contribution to PF	-	-			
New Pension Scheme	-	-			
14 <u>Any Other Receipts</u>	-	-			
Total	1,12,04,873.00	1,08,58,827.00	Total	1,12,04,873.00	1,08,58,827.00

Date : 18.05.2020
Place : Varanasi

sd/-
Section Officer

sd/-
Asstt. Registrar (A/cs)

sd/-
Joint Registrar (A/cs)

sd/-
Finance Officer



स्पीड पोस्ट द्वारा

कार्यालय महानिदेशक लेखापरीक्षा (केन्द्रीय) लखनऊ
शाखा कार्यालय - प्रयागराज
Office of the Director General of Audit (Central) Lucknow
Branch Office - Prayagraj
15-ए, दयानंद मार्ग; सत्यनिष्ठा भवन, प्रयागराज - 211 001
15-A, DayanandMarg, SatyanishthaBhawan, Prayagraj - 211 001

पत्र संख्या : म.नि.ले.प. (केन्द्रीय)/पृ.ले.प.-26/2020-21/231

दिनांक : 16.02.2021

सेवा में,

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

विषय: काशी हिन्दू विश्वविद्यालय, वाराणसी के वर्ष 2019-20 के लेखों पर आधारित पृथक लेखापरीक्षा प्रतिवेदन।

महोदय,

इस पत्र के माध्यम से काशी हिन्दू विश्वविद्यालय, वाराणसी के वर्ष 2019-20 के लेखों पर पृथक लेखापरीक्षा प्रतिवेदन (अंग्रेजी) की प्रति अग्रसारित की जा रही है।

2. कृपया सुनिश्चित करें कि पृथक लेखापरीक्षा प्रतिवेदन एवं सम्बन्धित लेखे संसद के दोनों सदनों के सम्मुख प्रस्तुत हुए।

3. कृपया पृथक लेखापरीक्षा प्रतिवेदन एवं लेखों को संसद के दोनों सदनों के समक्ष अन्तिम रूप से प्रस्तुत करने की तिथि भारत के नियंत्रक एवं महालेखापरीक्षक के साथ-साथ इस कार्यालय को भी सूचित करने का कष्ट करें।

भवदीय

संलग्नक : उपर्युक्तानुसार।

हस्ताक्षर अस्पष्ट
महानिदेशक लेखापरीक्षा (केन्द्रीय)

पत्र संख्या म.नि.ले.प. (केन्द्रीय)/पृ.ले.प.-26/2020-21/136

दिनांक : 17.02.2021

वित्त अधिकारी, काशी हिन्दू विश्वविद्यालय, वाराणसी - 221005 को संस्थान के वर्ष 2019-20 के लेखों पर पृथक लेखापरीक्षा प्रतिवेदन (अंग्रेजी) की प्रति आवश्यक कार्यवाही हेतु प्रेषित है। संस्थान, यदि आवश्यकता अनुभव करे, तो इस प्रतिवेदन का हिन्दी अनुवाद करवा सकता है परन्तु इस प्रतिवेदन के हिन्दी अनुवाद में निम्नलिखित अंकित होना चाहिए :

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

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

संलग्न : उपर्युक्तानुसार।

हस्ताक्षर अस्पष्ट
निदेशक (केन्द्रीय व्यय)

Separate Audit Report of the Comptroller and Auditor General of India on the Accounts of the Banaras Hindu University, Varanasi for the year ended 31 March, 2020

We have audited the attached Balance Sheet of Banaras Hindu University, Varanasi (University) as at 31 March 2020, the Income and Expenditure Account and Receipts and Payments Account for the year ended on that date under Section 19(2) of the Comptroller and Auditor General's (Duties, Powers & Conditions of Service) Act, 1971 read with Section 13(1) of the Banaras Hindu University Act, 1915. These financial statements are the responsibility of the University's management. Our responsibility is to express an opinion on these financial statements based on our audit.

2. This Separate Audit Report contains the comments of the Comptroller & Auditor General of India (CAG) on the accounting treatment only with regard to classification, conformity with the best accounting practices, accounting standards and disclosure norms, etc. Audit observations on financial transactions with regard to compliance with the Law, Rules & Regulations (Propriety and Regulatory) and efficiency-cum-performance aspects, etc, if any, are reported through inspection Reports/CAG's Audit Reports separately.
3. We have conducted our audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. An audit includes examining on a test basis, evidences supporting the amounts and disclosure in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of financial statements. We believe that our audit provides a reasonable basis for our opinion.
4. Based on our audit, we report that:
 - (i) We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit;
 - (ii) The Balance Sheet, Income and Expenditure Account and Receipts and Payments Account dealt with by this report have been drawn up in the format of financial statement prescribed for Central Higher Educational Institutions by the Ministry of Human Resource Development (format) approved, Government of India;
 - (iii) In our opinion, proper books of accounts and other relevant records have been maintained by the University as required under section 13(1) of the Banaras Hindu University Act, 1915 in so far as it appears from our examination of such books.

(iv) We further report that:

(A) Balance Sheet

Corpus / Capital Fund : (₹3136.83 crore)

The University included depreciation ₹728.56 crore in 'Fixed Assets' in asset side and as 'Depreciation Reserve Fund' in Corpus/Capital Fund. This treatment is in contravention to MHRD guidelines. This resulted in overstatement of Corpus/Capital Fund and Fixed Assets by ₹728.56 crore.

(B) General

(B.1) The University charged depreciation on Fixed Assets added during the year 2019-20 on 'pro rata basis' which is against the MHRD guidelines. The University needs to charge depreciation for the whole year on the additions during the year. The fact had also been intimated through the previous year SAR.

(B.2) No provision was made for retirement benefit on actuarial basis by the University as required in AS-15.

(B.3) University did not show Land as freehold land and leasehold land distinctly as required in the format.

(C) Grants-in-aid

The University received Grant-in-aid of ₹1507.21 Crore (Receipt during the year ₹1507.17 crore + Adjustment ₹0.04 crore) after taking opening balance of ₹74.29 Crore, the total fund available workout to ₹1581.50 Crore. Out of which the University incurred an expenditure of ₹1499.83 Crore (Refund to UGC ₹11.93 crore + Utilised for capital expenditure ₹91.27 crore + Utilized for Revenue Expenditure ₹1396.62 crore), leaving a closing balance of ₹81.66 crore as on 31st March 2020.

(D) Management Letter

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

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

- (vi) In our opinion and to the best of our information and according to the explanations given to us, the said financial statements read together with the Accounting policies and Notes on Accounts, and subject to the significant matters stated above and other matters mentioned in 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 2020, 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: 16.02.2021

For and on behalf of the C&AG of India

Sd/-

Director General of Audit (Central)

Annexure

1. Adequacy of Internal Audit System

Internal Audit of only 61 out of 234 departments was carried out during the year 2019-20.

2. Adequacy of Internal Control System

The inadequacy of internal control system in the University is characterized by non observance of investment pattern fully, issued in notification 11/14/2013-PRdated 02.03.2015 issued by Ministry of Finance.

3. System of Physical Verification of Fixed Assets

Physical verification of Fixed Assets for the year 2019-20 was conducted by the University at the department level.

4. System of physical verification of inventories

Physical verification of the inventories was carried out during the year 2019-20.

5. Regularity in payment of statutory dues

The University is regular in payment of statutory dues.

**Sd/-
Director/CE**



एक कदम स्वच्छता की ओर

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capital of knowledge

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